KITUI COUNTY FY 2026/27 ANNUAL BUDGET ESTIMATES

Head	Sub-Head	Item Code	Item Description	Submitted Budget Estimates 2026/2027	Revote for 2025/2026	Adjustments by CARA/CGAA/OSR	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**			**562,723,167**
		2110101	Basic Salaries - Civil Service	562,723,167			562,723,167
		2110200	**Basic Wages- Temporary Employees**	**-**			-
		2110202	Basic Wages- Temporary Employees	-			-
		2210100	**Utilities Supplies and Services**	**2,330,000**			**2,330,000**
		2210101	Electricity	1,550,000			1,550,000
		2210102	Water and sewerage charges	780,000			780,000
		2210200	**Communication, Supplies and Services**	**300,000**	**-**	**5,000,000**	**5,300,000**
		2210201	Telephone, Telex, Facsmile and Mobile Phone Services	150,000			150,000
		2210202	Internet Connections	100,000		5,000,000	5,100,000
		2210203	Courier and Postal Services	50,000			50,000
		2210300	**Domestic Travel and Subsistence, and Other Transportation Costs**	**2,670,000**			**2,670,000**
		2210301	Travel Costs (airlines, bus, railway, mileage allowances, etc.)	1,120,000			1,120,000
		2210302	Accommodation - Domestic Travel	500,000			500,000
		2210303	Daily Subsistence Allowance	550,000			550,000
		2210304	Sundry Items (e.g. airport tax, taxis, etc…)	500,000			500,000
		2210400	**Foreign Travel and Subsistence Allowance**	**1,840,000**			**1,840,000**
		2210401	Travel Costs (airlines, bus, railway, mileage allowances, etc.)	780,000			780,000
		2210402	Accommodation - Foreign Travel	570,000			570,000
		2210404	Sundry Items (e.g. airport tax, taxis, etc…)	490,000			490,000
		2210500	**Printing , Advertising and Information Supplies and Services**	**2,270,000**			**2,270,000**
		2210503	Subscriptions to Newspapers, Magazines and Periodicals	420,000			420,000
		2210504	Advertising, Awareness and Publicity Campaigns	1,620,000			1,620,000
		2210599	Printing, advertising-other (adverts,reports)	230,000			230,000
		2210700	**Training Expense (including capacity building)**	**2,286,000**			**2,286,000**
		2210701	Travel Allowance	545,000			545,000
		2210702	Remuneration of Instructors and Contract Based Training Services	200,000			200,000
		2210704	Hire of Training Facilities and Equipment	200,000			200,000
		2210710	Accommodation Allowance	785,000			785,000
		2210715	Kenya School of Government	280,000			280,000
		2210799	Training Expenses - Other (Bud	276,000			276,000
		2210800	**Hospitality Supplies and Services**	**4,940,000**			**4,940,000**
		2210801	Catering Services (receptions), Accommodation, Gifts, Food and Drinks)	1,580,000			1,580,000
		2210802	Boards, Committees, Conferences and Seminars	1,200,000			1,200,000
		2210899	Hospitality Supplies –Others (Governor's Residence Reception)	2,160,000			2,160,000
		2210900	**Insurance Costs**	**380,000,000**			**380,000,000**
		2210904	Motor Vehicle insurance	40,000,000			40,000,000
		2210910	Medical Insurance (Group Cover Insurance)	310,000,000			310,000,000
		2210999	Insurance Costs - Other Work Injury Benefits Act (WIBA)	30,000,000			30,000,000
		2211100	**Office and General Supplies and Services**	**2,914,200**			**2,914,200**
		2211101	General Office Supplies (papers, pencils, forms, small office equipment etc)	1,250,000			1,250,000
		2211102	Supplies and Accessories for Computers and Printers	1,200,000			1,200,000
		2211103	Sanitary and Cleaning Materials, Supplies and Services	464,200			464,200
		2211200	**Fuel Oil and Lubricants**	**2,560,000**			**2,560,000**
		2211201	Refined Fuels and Lubricants for Transport- facilitate GVN movement	2,560,000			2,560,000
		2211300	**Other Operating Expenses**	**63,330,632**			**63,330,632**
		2211305	Pending Bills- Contracted Guards (Delta Guards)	2,000,000			2,000,000
		2211306	Membership Fees, Dues and Subscriptions to Professional and Trade Bodies	190,000			190,000
		2211310	Contracted Professional Services	280,000			280,000
		2211320	Temporary Committee Expenses	200,000			200,000
		2211399	Other Operating Expenses-Other	60,660,632			60,660,632
		2220100	**Routine Maintenance - Vehicles and Other Transport Equipment**	**2,160,000**			**2,160,000**

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		2220101	Maintenance Expenses - Motor Vehicles	1,560,000			1,560,000
		2220102	Maintenance of Office Furniture and Equipment	200,000			200,000
		2220105	Routine Maintenance - Vehicles	400,000			400,000
		3111000	**Purchase of Office Furniture and General Equipment**	**480,000**	**-**	**20,000,000**	**20,480,000**
		3111001	Purchase of Office Furniture and Fittings	200,000		20,000,000	20,200,000
		3111002	Purchase of Computers, Printers and other IT Equipment	280,000			280,000
		3111400	**Research, Feasibility Studies, Project Preparation and Design, Project S**	**22,500,000**	**-**	**-**	**22,500,000**
		3111401	Pre-feasibility, Feasibility and Appraisal Studies (CLIDP Administrative budget)	22,500,000			22,500,000
			Sub-Total	**1,053,303,999**	**-**	**25,000,000**	**1,078,303,999**
		DEVELOPMENT					
		3110200	**Construction of Buildings**	**27,000,000**	**-**	**52,543,084**	**79,543,084**
		3110202	Non-Residential Buildings-Refurbishment of the Governor's Administration Block (Paint, Starecase & floor repairs)	7,000,000			7,000,000
		3110202	Non-Residential Buildings- Completion of two office blocks	20,000,000		52,543,084	72,543,084
		3110500	**Construction and Civil works**	**872,599,723**	**49,723**	**-**	**872,649,446**
		3110504	Other Infrastructure and Civil Works-CLIDP (72% Infrastructure)	540,000,000			540,000,000
		3110504	Other Infrastructure and Civil Works-CLIDP (25% Infrastructure)	187,500,000			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			145,000,000
		2211310	Allocation for Court Fines - Grant	99,723	49,723.00		149,446
			Sub-Total Development	**899,599,723**	**49,723**	**52,543,084**	**952,192,530**
			Total SP	**1,952,903,722**	**49,723**	**77,543,084**	**2,030,496,529**
	1	**0702003710 P2: Enforcement Function**					
		0702013710 SP 2.1 General Admininistration - Enforcement Unit					
		2210100	**Utilities Supplies and Services**	**600,000**			**600,000**
		2210101	Electricity	300,000			300,000
		2210102	Water and sewerage charges	300,000			300,000
		2210200	**Communication, Supplies and Services**	**220,000**			**220,000**
		2210201	Telephone, Telex, Facsmile and Mobile Phone Services	120,000			120,000
		2210202	Internet Connections	100,000			100,000
		2210300	**Domestic Travel and Subsistence, and Other Transportation Costs**	**2,250,000**			**2,250,000**
		2210301	Travel Costs (airlines, bus, railway, mileage allowances, etc.)	800,000			800,000
		2210302	Accommodation - Domestic Travel	700,000			700,000
		2210303	Daily Subsistence Allowance	750,000			750,000
		2210500	**Printing , Advertising and Information Supplies and Services**	**200,000**			**200,000**
		2210503	Subscriptions to Newspapers, Magazines and Periodicals	200,000			200,000
		2210700	**Training Expense (including capacity building)**	**1,920,000**			**1,920,000**
		2210701	Travel Allowance	550,000			550,000
		2210702	Remuneration of Instructors and Contract based Training Services	500,000			500,000
		2210704	Hire of Training Facilities and Equipment	150,000			150,000
		2210710	Accommodation Allowance	270,000			270,000
		2210715	Kenya School of Government	200,000			200,000
		2210799	Training Expenses-Other (Enforcement Unit)	250,000			250,000
		2210800	**Hospitality Supplies and Services**	**3,000,000**			**3,000,000**
		2210801	Catering Services (receptions), Accommodation, Gifts, Food and Drinks	1,500,000			1,500,000
		2210802	Boards, Committees, Conferences and Seminars	1,500,000			1,500,000
		2211100	**Office and General Supplies and Services**	**1,580,000**			**1,580,000**
		2211101	General Office Supplies (papers, pencils, forms, small office equipment etc)	700,000			700,000
		2211102	Supplies and Accessories for Computers and Printers	300,000			300,000
		2211103	Sanitary and Cleaning Materials, Supplies and Services	580,000			580,000
		2211000	**Specialised Materials and Supplies**	**2,300,000**			**2,300,000**
		2211016	Purchase of Uniforms and Clothing	1,800,000			1,800,000
		2211031	Specialised Materials - Other (Enforcement barrets, touch)	500,000			500,000
		2211200	**Fuel Oil and Lubricants**	**500,000**			**500,000**
		2211201	Refined Fuels and Lubricants for Transport	500,000			500,000
		2220100	**Routine Maintenance - Vehicles and Other Transport Equipment**	**800,000**			**800,000**
		2220101	Maintenance expenses -Motor vehicle	300,000			300,000
		2220102	Maintenance of Office Furniture and Equipment	200,000			200,000

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		2220105	Routine maintenance- Tyres & Tubes	300,000			300,000
		2220200	**Routine Maintenance-Other Assets**	**300,000**			**300,000**
		2220205	Maintenance of Buildings and Stations - Non-Residential	300,000			300,000
		3111000	**Purchase of Office Furniture and General Equipment**	**1,100,000**			**1,100,000**
		3111001	Purchase of Office Furniture and Fittings	600,000			600,000
		3111002	Purchase of Computers, Printers and other IT Equipment	500,000			500,000
			Total Current	**14,770,000**			**14,770,000**
			Total SP	**14,770,000**			**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**			**1,000,000**
		2210101	Electricity	800,000			800,000
		2210102	Water and sewerage charges	200,000			200,000
		2210200	**Communication, Supplies and Services**	**220,000**			**220,000**
		2210201	Telephone, Telex, Facsmile and Mobile Phone Services	120,000			120,000
		2210202	Internet Connections	100,000			100,000
		2210300	**Domestic Travel and Subsistence, and Other Transportation Costs**	**2,000,000**			**2,000,000**
		2210301	Travel Costs (airlines, bus, railway, mileage allowances, etc.)	800,000			800,000
		2210302	Accommodation - Domestic Travel	700,000			700,000
		2210303	Daily Subsistence Allowance	500,000			500,000
		2210700	**Training Expense (including capacity building)**	**1,800,000**			**1,800,000**
		2210701	Travel Allowance	100,000			100,000
		2210702	Remuneration of Instructors and Contract based Training Services	500,000			500,000
		2210704	Hire of Training Facilities and Equipment	100,000			100,000
		2210710	Accommodation Allowance	100,000			100,000
		2210715	Kenya School of Government	500,000			500,000
		2210799	Training Expenses-Other	500,000			500,000
		2210800	**Hospitality Supplies and Services**	**3,200,000**			**3,200,000**
		2210801	Catering Services (receptions), Accommodation, Gifts, Food and Drinks	1,800,000			1,800,000
		2210802	Boards, Committees, Conferences and Seminars	1,400,000			1,400,000
		2211100	**Office and General Supplies and Services**	**3,200,000**			**3,200,000**
		2211101	General Office Supplies (papers, pencils, forms, small office equipment etc)	1,500,000			1,500,000
		2211102	Supplies and Accessories for Computers and Printers	800,000			800,000
		2211103	Sanitary and Cleaning Materials, Supplies and Services	900,000			900,000
		2211200	**Fuel Oil and Lubricants**	**1,500,000**			**1,500,000**
		2211201	Refined Fuels and Lubricants for Transport	1,500,000			1,500,000
		2220100	**Routine Maintenance - Vehicles and Other Transport Equipment**	**1,200,000**			**1,200,000**
		2220101	Maintenance expenses -Motor vehicle	600,000			600,000
		2220105	Routine maintenance- Tyres & Tubes	600,000			600,000
		2220200	**Routine Maintenance-Other Assets**	**800,000**			**800,000**
		2220205	Maintenance of Buildings and Stations - Non-Residential	800,000			800,000
		3111000	**Purchase of Office Furniture and General Equipment**	**2,300,000**			**2,300,000**
		3111001	Purchase of Office Furniture and Fittings	800,000			800,000
		3111002	Purchase of Computers, Printers and other IT Equipment	1,500,000			1,500,000
			Total Recurrent	**17,220,000**			**17,220,000**
			Total SP	**17,220,000**			**17,220,000**
		0705003710 P4: Records Management					
	01	**0705013710 SP 4.1 Records Management**					
		2210100	**Utilities Supplies and Services**	**1,000,000**			**1,000,000**
		2210101	Electricity	800,000			800,000
		2210102	Water and sewerage charges	200,000			200,000
		2210200	**Communication, Supplies and Services**	**220,000**			**220,000**
		2210201	Telephone, Telex, Facsmile and Mobile Phone Services	120,000			120,000
		2210202	Internet Connections	100,000			100,000
		2210300	**Domestic Travel and Subsistence, and Other Transportation Costs**	**1,500,000**			**1,500,000**
		2210301	Travel Costs (airlines, bus, railway, mileage allowances, etc.)	500,000			500,000
		2210302	Accommodation - Domestic Travel	500,000			500,000
		2210303	Daily Subsistence Allowance	500,000			500,000

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		2210500	**Printing , Advertising and Information Supplies and Services**	**200,000**			**200,000**
		2210503	Subscriptions to Newspapers, Magazines and Periodicals	200,000			200,000
		2210700	**Training Expense (including capacity building)**	**800,000**			**800,000**
		2210701	Travel Allowance	100,000			100,000
		2210702	Remuneration of Instructors and Contract based Training Services	100,000			100,000
		2210704	Hire of Training Facilities and Equipment	100,000			100,000
		2210710	Accommodation Allowance	100,000			100,000
		2210715	Kenya School of Government	200,000			200,000
		2210799	Training Expenses-Other	200,000			200,000
		2210800	**Hospitality Supplies and Services**	**2,700,000**			**2,700,000**
		2210801	Catering Services (receptions), Accommodation, Gifts, Food and Drinks	1,200,000			1,200,000
		2210802	Boards, Committees, Conferences and Seminars	1,500,000			1,500,000
		2211100	**Office and General Supplies and Services**	**2,000,000**			**2,000,000**
		2211101	General Office Supplies (papers, pencils, forms, small office equipment etc)	750,000			750,000
		2211102	Supplies and Accessories for Computers and Printers	750,000			750,000
		2211103	Sanitary and Cleaning Materials, Supplies and Services	500,000			500,000
		2211200	**Fuel Oil and Lubricants**	**1,800,000**			**1,800,000**
		2211201	Refined Fuels and Lubricants for Transport	1,800,000			1,800,000
		2220100	**Routine Maintenance - Vehicles and Other Transport Equipment**	**1,200,000**			**1,200,000**
		2220101	Maintenance expenses -Motor vehicle	600,000			600,000
		2220105	Routine maintenance- Tyres & Tubes	600,000			600,000
		2220200	**Routine Maintenance-Other Assets**	**500,000**			**500,000**
		2220205	Maintenance of Buildings and Stations - Non-Residential	500,000			500,000
		3111000	**Purchase of Office Furniture and General Equipment**	**960,000**			**960,000**
		3111001	Purchase of Office Furniture and Fittings	400,000			400,000
		3111002	Purchase of Computers, Printers and other IT Equipment	560,000			560,000
			Total Recurrent	**12,880,000**			**12,880,000**
			Total SP	**12,880,000**			**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**			**150,000**
		2210201	Telephone, Telex, Facsmile and Mobile Phone Services	50,000			50,000
		2210202	Internet Connections	100,000			100,000
		2210300	**Domestic Travel and Subsistence, and Other Transportation Costs**	**2,300,000**			**2,300,000**
		2210301	Travel Costs (airlines, bus, railway, mileage allowances, etc.)	1,300,000			1,300,000
		2210302	Accommodation - Domestic Travel	500,000			500,000
		2210303	Daily Subsistence Allowance	500,000			500,000
		2210500	**Printing , Advertising and Information Supplies and Services**	**100,000**			**100,000**
		2210503	Subscriptions to Newspapers, Magazines and Periodicals	100,000			100,000
		2210700	**Training Expense (including capacity building)**	**1,420,000**			**1,420,000**
		2210701	Travel Allowance	300,000			300,000
		2210702	Remuneration of Instructors and Contract based Training Services	300,000			300,000
		2210704	Hire of Training Facilities and Equipment	200,000			200,000
		2210710	Accommodation Allowance	200,000			200,000
		2210715	Kenya School of Government	300,000			300,000
		2210799	Training Expenses-Other	120,000			120,000
		2210800	**Hospitality Supplies and Services**	**3,500,000**			**3,500,000**
		2210801	Catering Services (receptions), Accommodation, Gifts, Food and Drinks	1,700,000			1,700,000
		2210802	Boards, Committees, Conferences and Seminars	1,800,000			1,800,000
		2211100	**Office and General Supplies and Services**	**1,100,000**			**1,100,000**
		2211101	General Office Supplies (papers, pencils, forms, small office equipment etc)	500,000			500,000
		2211102	Supplies and Accessories for Computers and Printers	500,000			500,000
		2211103	Sanitary and Cleaning Materials, Supplies and Services	100,000			100,000
		2211200	**Fuel Oil and Lubricants**	**1,830,000**			**1,830,000**
		2211201	Refined Fuels and Lubricants for Transport	1,830,000			1,830,000
		2220100	**Routine Maintenance - Vehicles and Other Transport Equipment**	**700,000**			**700,000**
		2220101	Maintenance expenses -Motor vehicle	100,000			100,000
		2220102	Maintenance of Office Furniture and Equipment	500,000			500,000
		2220105	Routine maintenance- Tyres & Tubes	100,000			100,000

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		3111000	**Purchase of Office Furniture and General Equipment**	**2,500,000**			**2,500,000**
		3111111	Purchase of ICT networking and Communications Equipment (Asset Tagging and Asset Information Management System)	2,500,000			2,500,000
			Total Recurrent	**13,600,000**			**13,600,000**
			Total SP	**13,600,000**			**13,600,000**
			Total Recurrent Budget-PSMGA	**1,111,773,999**	**-**	25,000,000	**1,136,773,999**
			Total Development Budget-PSMGA	**899,599,723**	**49,723**	52,543,084	**952,192,530**
			Total Public Service Management and General Administration Department	**2,011,373,722**	**49,723**	77,543,084	**2,088,966,529**
		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**			**360,000**
		2210201	Telephone, Telex, Facsmile and Mobile Phone Services	260,000			260,000
		2210202	Internet Connections	100,000			100,000
		2210300	**Domestic Travel and Subsistence, and Other Transportation Costs**	**2,616,000**			**2,616,000**
		2210301	Travel Costs (airlines, bus, railway, mileage allowances, etc.)	800,000			800,000
		2210302	Accommodation - Domestic Travel	606,000			606,000
		2210303	Daily Subsistence Allowance	1,210,000			1,210,000
		2210400	**Foreign Travel and Subsistence Allowance**	**740,000**			**740,000**
		2210401	Travel Costs (airlines, bus, railway, mileage allowances, etc.)	280,000			280,000
		2210402	Accommodation - Foreign Travel	370,000			370,000
		2210404	Sundry Items (e.g. airport tax, taxis, etc…)	90,000			90,000
		2210500	**Printing , Advertising and Information Supplies and Services**	**1,350,000**			**1,350,000**
		2210503	Subscriptions to Newspapers, Magazines and Periodicals	200,000			200,000
		2210504	Advertising, Awareness and Publicity Campaigns	500,000			500,000
		2210599	Printing, advertising-other (adverts,reports)	650,000			650,000
		2210700	**Training Expense (including capacity building)**	**1,524,000**			**1,524,000**
		2210701	Travel Allowance	300,000			300,000
		2210702	Remuneration of Instructors and Contract based Training Services	200,000			200,000
		2210704	Hire of Training Facilities and Equipment	300,000			300,000
		2210710	Accommodation Allowance	200,000			200,000
		2210715	Kenya School of Government	424,000			424,000
		2210799	Training Expenses-Other	100,000			100,000
		2210800	**Hospitality Supplies and Services**	**1,138,500**			**1,138,500**
		2210801	Catering Services (receptions), Accommodation, Gifts, Food and Drinks	838,500			838,500
		2210802	Boards, Committees, Conferences and Seminars	300,000			300,000
		2211000	**Specialised Materials and Supplies**	**1,571,000**			**1,571,000**
		2211016	Purchase of Uniforms and Clothing	1,571,000			1,571,000
		2211100	**Office and General Supplies and Services**	**3,151,500**			**3,151,500**
		2211101	General Office Supplies (papers, pencils, forms, small office equipment etc)	1,831,500			1,831,500
		2211102	Supplies and Accessories for Computers and Printers	740,000			740,000
		2211103	Sanitary and Cleaning Materials, Supplies and Services	580,000			580,000
		2211200	**Fuel Oil and Lubricants**	**1,406,000**			**1,406,000**
		2211201	Fuel Oil and Lubricants	1,406,000			1,406,000
		2211300	**Other Operating Expenses**	**650,000**	**-**	**5,000,000**	**5,650,000**
		2211399	Other Operating Expenses-Other (5M- County Single Project Management Unit CSPMU- coordination of all partner-funded projects in the county	650,000		5,000,000	5,650,000
		2220100	**Routine Maintenance - Vehicles and Other Transport Equipment**	**1,464,000**			**1,464,000**
		2220101	Maintenance expenses -Motor vehicle and cycles	1,464,000			1,464,000
		2220200	**Routine maintenance- Other Assets**	**1,000,000**			**1,000,000**
		2220202	Maintenance of Office Furniture and Equipment; carpet cleaning	1,000,000			1,000,000
		3110700	**Purchase of Vehicles and Other Transport Equipment**	**20,000,000**			**20,000,000**
		3110701	Purchase of Motor Vehicles	20,000,000			20,000,000
		3111000	**Purchase of Office Furniture and General Equipment**	**1,500,000**			**1,500,000**
		3111001	Purchase of Office Furniture and Fittings	1,000,000			1,000,000
		3111002	Purchase of Computers, Printers and other IT Equipment	500,000			500,000
			Total Recurrent	**38,471,000**	**-**	**5,000,000**	**43,471,000**
			Total SP	**38,471,000**	**-**	**5,000,000**	**43,471,000**
		0709003710 P8: Cabinet Affairs					

Head	Sub-Head	Item Code	Item Description	Submitted Budget Estimates 2026/2027	Revote for 2025/2026	Adjustments by CARA/CGAA/OSR	Budget Estimates 2026/27
		0709013710 SP 8.1 Cabinet Affairs					
		2210200	**Communication, Supplies and Services**	**1,100,000**			**1,100,000**
		2210201	Telephone, Telex, Facsmile and Mobile Phone Services	700,000			700,000
		2210202	Internet Connections	400,000			400,000
		2210300	**Domestic Travel and Subsistence, and Other Transportation Costs**	**3,248,899**			**3,248,899**
		2210301	Travel Costs (airlines, bus, railway, mileage allowances, etc.)	1,800,000			1,800,000
		2210302	Accommodation - Domestic Travel	148,899			148,899
		2210303	Daily Subsistence Allowance	1,300,000			1,300,000
		2210500	**Printing , Advertising and Information Supplies and Services**	**1,650,000**			**1,650,000**
		2210503	Subscriptions to Newspapers, Magazines and Periodicals	400,000			400,000
		2210504	Advertising, Awareness and Publicity Campaigns	800,000			800,000
		2210599	Printing, advertising-other (adverts,reports)	450,000			450,000
		2210700	**Training Expense (including capacity building)**	**1,986,000**			**1,986,000**
		2210701	Travel Allowance	1,580,000			1,580,000
		2210704	Hire of Training Facilities and Equipment	116,000			116,000
		2210710	Accommodation Allowance	290,000			290,000
		2210800	**Hospitality Supplies and Services**	**3,450,000**			**3,450,000**
		2210801	Catering Services (receptions), Accommodation, Gifts, Food and Drinks)- To cater for cabinets sessions	3,450,000			3,450,000
		2211100	**Office and General Supplies and Services**	**4,100,000**			**4,100,000**
		2211101	General Office Supplies (papers, pencils, forms, small office equipment etc)	1,500,000			1,500,000
		2211102	Supplies and Accessories for Computers and Printers	1,300,000			1,300,000
		2211103	Sanitary and Cleaning Materials, Supplies and Services	1,300,000			1,300,000
		2211200	**Fuel Oil and Lubricants**	**1,600,000**			**1,600,000**
		2211201	Fuel Oil and Lubricants	1,600,000			1,600,000
		2211300	**Other Operating Expenses**	**1,500,000**			**1,500,000**
		2211399	Other Operating Expenses-Other	1,500,000			1,500,000
		2220100	**Routine Maintenance - Vehicles and Other Transport Equipment**	**1,500,000**			**1,500,000**
		2220101	Maintenance expenses -Motor vehicle and cycles	1,500,000			1,500,000
		2220200	**Routine maintenance- Other Assets**	**1,000,000**			**1,000,000**
		2220202	Maintenance of Office Furniture and Equipment; carpet cleaning	1,000,000			1,000,000
		3111000	**Purchase of Office Furniture and General Equipment**	**8,365,101**			**8,365,101**
		3111001	Purchase of Office Furniture and Fittings	500,000			500,000
		3111002	Purchase of Computers, Printers and other IT Equipment	500,000			500,000
		3111111	Purchase of ICT networking and Communications Equipment [(Tablets (iPads) and Cabinet Document Management System - paperless Cabinet system)]	7,365,101			7,365,101
			Total Recurrent	**29,500,000**			**29,500,000**
			Total SP	**29,500,000**			**29,500,000**
			Total Office of the County Secretary	**67,971,000**			**72,971,000**
			Total Recurrent Budget-PSMGA and CS	**1,179,744,999**	**-**	25,000,000	**1,209,744,999**
			Total Development Budget-PSMGA and CS	**899,599,723**	**49,723**	52,543,084	**952,192,530**
			Total PSMGA Department and CS Office	**2,079,344,722**	**49,723**	77,543,084	**2,161,937,529**
		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**			**126,000**
		2210101	Electricity	58,000			58,000
		2210102	Water and sewerage charges	68,000			68,000
		2210200	**Communication, Supplies and Services**	**458,000**			**458,000**
		2210201	Telephone, Telex, Facsmile and Mobile Phone Services	320,000			320,000
		2210202	Internet Connections	58,000			58,000
		2210203	Courier and Postal Services	80,000			80,000
		2210300	**Domestic Travel and Subsistence, and Other Transportation Costs**	**1,160,000**			**1,160,000**
		2210301	Travel Costs (airlines, bus, railway, mileage allowances, etc.)	440,000			440,000
		2210302	Accommodation - Domestic Travel	320,000			320,000
		2210303	Daily Subsistence Allowance	340,000			340,000
		2210304	Sundry Items (e.g. airport tax, taxis, etc…)	60,000			60,000

Head	Sub-Head	Item Code	Item Description	Submitted Budget Estimates 2026/2027	Revote for 2025/2026	Adjustments by CARA/CGAA/OSR	Budget Estimates 2026/27
		2210400	**Foreign Travel and Subsistence Allowance**	**316,000**			**316,000**
		2210401	Travel Costs (airlines, bus, railway, mileage allowances, etc.)	116,000			116,000
		2210402	Accommodation - Foreign Travel	120,000			120,000
		2210404	Sundry Items (e.g. airport tax, taxis, etc…)	80,000			80,000
		2210500	**Printing , Advertising and Information Supplies and Services**	**1,960,000**			**1,960,000**
		2210503	Subscriptions to Newspapers, Magazines and Periodicals	380,000			380,000
		2210504	Advertising, Awareness and Publicity Campaigns	480,000			480,000
		2210505	Trade shows and Exhibitions	580,000			580,000
		2210599	Printing, advertising-other (adverts,reports)	520,000			520,000
		2210700	**Training Expense (including capacity building)**	**970,000**			**970,000**
		2210701	Travel Allowance	320,000			320,000
		2210702	Remuneration of Instructors and Contract Based Training Services	116,000			116,000
		2210704	Hire of Training Facilities and Equipment	44,000			44,000
		2210710	Accommodation Allowance	280,000			280,000
		2210715	Kenya School of Government	130,000			130,000
		2210799	Training Expenses - Other (Bud	80,000			80,000
		2210800	**Hospitality Supplies and Services**	**580,000**			**580,000**
		2210801	Catering Services (receptions), Accommodation, Gifts, Food and Drinks)	380,000			380,000
		2210802	Boards, Committees, Conferences and Seminars	200,000			200,000
		2211100	**Office and General Supplies and Services**	**1,416,000**			**1,416,000**
		2211101	General Office Supplies (papers, pencils, forms, small office equipment etc)	380,000			380,000
		2211102	Supplies and Accessories for Computers and Printers	116,000			116,000
		2211103	Sanitary and Cleaning Materials, Supplies and Services	80,000			80,000
		2211016	Purchase of Uniforms	840,000			840,000
		2211200	**Fuel Oil and Lubricants**	**920,000**			**920,000**
		2211201	Refined Fuels and Lubricants	920,000			920,000
		2211300	**Other Operating Expenses**	**780,000**			**780,000**
		2211320	Temporary Committee Expenses	160,000			160,000
		2211399	Other Operating Expenses-Other	620,000			620,000
		2220100	**Routine Maintenance - Vehicles and Other Transport Equipment**	**750,000**			**750,000**
		2220101	Maintenance Expenses - Motor Vehicles	390,000			390,000
		2220105	Routine Maintenance - Vehicles	360,000			360,000
		3110900	**Purchase of Household Furniture and Institutional Equipment**	**89,000**			**89,000**
		3111003	Purchase of Airconditioners, Fans and Heating Appliances	89,000			89,000
		3111000	**Purchase of Office Furniture and General Equipment**	**740,000**			**740,000**
		3111001	Purchase of Office Furniture and Fittings	320,000			320,000
		3111002	Purchase of Computers, Printers and other IT Equipment	420,000			420,000
			Sub-Total	**10,265,000**			**10,265,000**
		Public Relations and Customer Care					
		Public Relations and Customer Care					
		2210100	**Utilities Supplies and Services**	**138,000**			**138,000**
		2210101	Electricity	80,000			80,000
		2210102	Water and sewerage charges	58,000			58,000
		2210200	**Communication, Supplies and Services**	**318,000**			**318,000**
		2210201	Telephone, Telex, Facsmile and Mobile Phone Services	180,000			180,000
		2210202	Internet Connections	58,000			58,000
		2210203	Courier and Postal Services	80,000			80,000
		2210300	**Domestic Travel and Subsistence, and Other Transportation Costs**	**600,000**			**600,000**
		2210301	Travel Costs (airlines, bus, railway, mileage allowances, etc.)	120,000			120,000
		2210302	Accommodation - Domestic Travel	220,000			220,000
		2210303	Daily Subsistence Allowance	180,000			180,000
		2210304	Sundry Items (e.g. airport tax, taxis, etc…)	80,000			80,000
		2210400	**Foreign Travel and Subsistence Allowance**	**360,000**			**360,000**
		2210401	Travel Costs (airlines, bus, railway, mileage allowances, etc.)	116,000			116,000
		2210402	Accommodation - Foreign Travel	186,000			186,000
		2210404	Sundry Items (e.g. airport tax, taxis, etc…)	58,000			58,000
		2210500	**Printing , Advertising and Information Supplies and Services**	**1,160,900**			**1,160,900**
		2210503	Subscriptions to Newspapers, Magazines and Periodicals	180,000			180,000
		2210504	Advertising, Awareness and Publicity Campaigns	120,000			120,000

Head	Sub-Head	Item Code	Item Description	Submitted Budget Estimates 2026/2027	Revote for 2025/2026	Adjustments by CARA/CGAA/OSR	Budget Estimates 2026/27
		2210505	Trade shows and Exhibitions	620,000			620,000
		2210599	Printing, advertising-other (adverts,reports)	240,900			240,900
		2210700	**Training Expense (including capacity building)**	**948,200**			**948,200**
		2210701	Travel Allowance	329,000			329,000
		2210702	Remuneration of Instructors and Contract Based Training Services	86,000			86,000
		2210704	Hire of Training Facilities and Equipment	60,000			60,000
		2210710	Accommodation Allowance	230,000			230,000
		2210715	Kenya School of Government	188,000			188,000
		2210799	Training Expenses - Other (Bud	55,200			55,200
		2210800	**Hospitality Supplies and Services**	**838,000**			**838,000**
		2210801	Catering Services (receptions), Accommodation, Gifts, Food and Drinks)	380,000			380,000
		2210802	Boards, Committees, Conferences and Seminars	458,000			458,000
		2211100	**Office and General Supplies and Services**	**878,000**			**878,000**
		2211101	General Office Supplies (papers, pencils, forms, small office equipment etc)	116,000			116,000
		2211102	Supplies and Accessories for Computers and Printers	116,000			116,000
		2211103	Sanitary and Cleaning Materials, Supplies and Services	106,000			106,000
		2211016	Purchase of Uniforms	540,000			540,000
		2211200	**Fuel Oil and Lubricants**	**840,000**			**840,000**
		2211201	Refined Fuels and Lubricants for Transport	840,000			840,000
		2211300	**Other Operating Expenses**	**860,000**			**860,000**
		2211320	Temporary Committee Expenses	420,000			420,000
		2211399	Other Operating Expenses-Other	440,000			440,000
		2220100	**Routine Maintenance - Vehicles and Other Transport Equipment**	**400,000**			**400,000**
		2220101	Maintenance Expenses - Motor Vehicles	280,000			280,000
		2220105	Routine Maintenance - Vehicles	120,000			120,000
		3110900	**Purchase of Household Furniture and Institutional Equipment**	**80,000**			**80,000**
		3111003	Purchase of Airconditioners, Fans and Heating Appliances	80,000			80,000
		3111000	**Purchase of Office Furniture and General Equipment**	**1,428,000**			**1,428,000**
		3111001	Purchase of Office Furniture and Fittings	516,000			516,000
		3111002	Purchase of Computers, Printers and other IT Equipment	912,000			912,000
			Sub-Total	**8,849,100**			**8,849,100**
		SEKEB and Intergovernmental Relations					
		SEKEB and Intergovernmental Relations					
		2210100	**Utilities Supplies and Services**	**116,000**			**116,000**
		2210101	Electricity	58,000			58,000
		2210102	Water and sewerage charges	58,000			58,000
		2210200	**Communication, Supplies and Services**	**460,000**			**460,000**
		2210201	Telephone, Telex, Facsmile and Mobile Phone Services	280,000			280,000
		2210202	Internet Connections	80,000			80,000
		2210203	Courier and Postal Services	100,000			100,000
		2210300	**Domestic Travel and Subsistence, and Other Transportation Costs**	**448,000**			**448,000**
		2210301	Travel Costs (airlines, bus, railway, mileage allowances, etc.)	100,000			100,000
		2210302	Accommodation - Domestic Travel	100,000			100,000
		2210303	Daily Subsistence Allowance	132,000			132,000
		2210304	Sundry Items (e.g. airport tax, taxis, etc…)	116,000			116,000
		2210400	**Foreign Travel and Subsistence Allowance**	**290,500**			**290,500**
		2210401	Travel Costs (airlines, bus, railway, mileage allowances, etc.)	116,000			116,000
		2210402	Accommodation - Foreign Travel	116,500			116,500
		2210404	Sundry Items (e.g. airport tax, taxis, etc…)	58,000			58,000
		2210500	**Printing , Advertising and Information Supplies and Services**	**1,320,000**			**1,320,000**
		2210503	Subscriptions to Newspapers, Magazines and Periodicals	230,000			230,000
		2210504	Advertising, Awareness and Publicity Campaigns	480,000			480,000
		2210505	Trade shows and Exhibitions	430,000			430,000
		2210599	Printing, advertising-other (adverts,reports)	180,000			180,000
		2210700	**Training Expense (including capacity building)**	**660,200**			**660,200**
		2210701	Travel Allowance	230,000			230,000
		2210702	Remuneration of Instructors and Contract Based Training Services	79,000			79,000
		2210704	Hire of Training Facilities and Equipment	60,000			60,000
		2210710	Accommodation Allowance	120,000			120,000

Head	Sub-Head	Item Code	Item Description	Submitted Budget Estimates 2026/2027	Revote for 2025/2026	Adjustments by CARA/CGAA/OSR	Budget Estimates 2026/27
		2210715	Kenya School of Government	116,000			116,000
		2210799	Training Expenses - Other (Bud	55,200			55,200
		2210800	**Hospitality Supplies and Services**	**1,060,000**			**1,060,000**
		2210801	Catering Services (receptions), Accommodation, Gifts, Food and Drinks)	840,000			840,000
		2210802	Boards, Committees, Conferences and Seminars	220,000			220,000
		2211100	**Office and General Supplies and Services**	**718,000**			**718,000**
		2211101	General Office Supplies (papers, pencils, forms, small office equipment etc)	116,000			116,000
		2211102	Supplies and Accessories for Computers and Printers	116,000			116,000
		2211103	Sanitary and Cleaning Materials, Supplies and Services	106,000			106,000
		2211016	Purchase of Uniforms	380,000			380,000
		2211200	**Fuel Oil and Lubricants**	**720,000**			**720,000**
		2211201	Refined Fuels and Lubricants	720,000			720,000
		2211300	**Other Operating Expenses**	**41,405,660**			**41,405,660**
		2211320	Temporary Committee Expenses	360,000			360,000
		2211399	Annual South Eastern Kenya Economic Block (SEKEB) stakeholders Forumn Facilitation	11,545,660			11,545,660
		2211399	Subscriptions to Council of Governors (Once per Year)	2,000,000			2,000,000
		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			18,500,000
		2211399	Executive retreat meetings involving the Governor, CECMs, Chief Officers, and Directors (minimum of two retreats)	9,000,000			9,000,000
		2220100	**Routine Maintenance - Vehicles and Other Transport Equipment**	**500,000**			**500,000**
		2220101	Maintenance Expenses - Motor Vehicles	270,000			270,000
		2220105	Routine Maintenance - Vehicles	230,000			230,000
		3110900	**Purchase of Household Furniture and Institutional Equipment**	**35,000**			**35,000**
		3111003	Purchase of Airconditioners, Fans and Heating Appliances	35,000			35,000
		3111000	**Purchase of Office Furniture and General Equipment**	**960,000**			**960,000**
		3111001	Purchase of Office Furniture and Fittings	280,000			280,000
		3111002	Purchase of Computers, Printers and other IT Equipment	680,000			680,000
			Sub-Total	**48,693,360**			**48,693,360**
		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**			**116,000**
		2210101	Electricity	58,000			58,000
		2210102	Water and sewerage charges	58,000			58,000
		2210200	**Communication, Supplies and Services**	**438,000**			**438,000**
		2210201	Telephone, Telex, Facsmile and Mobile Phone Services	280,000			280,000
		2210202	Internet Connections	58,000			58,000
		2210203	Courier and Postal Services	100,000			100,000
		2210300	**Domestic Travel and Subsistence, and Other Transportation Costs**	**1,446,900**			**1,446,900**
		2210301	Travel Costs (airlines, bus, railway, mileage allowances, etc.)	580,900			580,900
		2210302	Accommodation - Domestic Travel	320,000			320,000
		2210303	Daily Subsistence Allowance	430,000			430,000
		2210304	Sundry Items (e.g. airport tax, taxis, etc…)	116,000			116,000
		2210400	**Foreign Travel and Subsistence Allowance**	**694,000**			**694,000**
		2210401	Travel Costs (airlines, bus, railway, mileage allowances, etc.)	316,000			316,000
		2210402	Accommodation - Foreign Travel	320,000			320,000
		2210404	Sundry Items (e.g. airport tax, taxis, etc…)	58,000			58,000
		2210500	**Printing , Advertising and Information Supplies and Services**	**1,160,000**			**1,160,000**
		2210503	Subscriptions to Newspapers, Magazines and Periodicals	320,000			320,000
		2210504	Advertising, Awareness and Publicity Campaigns	380,000			380,000
		2210505	Trade shows and Exhibitions	280,000			280,000
		2210599	Printing, advertising-other (adverts,reports)	180,000			180,000
		2210700	**Training Expense (including capacity building)**	**931,200**			**931,200**
		2210701	Travel Allowance	280,000			280,000
		2210702	Remuneration of Instructors and Contract Based Training Services	100,000			100,000
		2210704	Hire of Training Facilities and Equipment	60,000			60,000
		2210710	Accommodation Allowance	320,000			320,000
		2210715	Kenya School of Government	116,000			116,000
		2210799	Training Expenses - Other (Bud	55,200			55,200

Head	Sub-Head	Item Code	Item Description	Submitted Budget Estimates 2026/2027	Revote for 2025/2026	Adjustments by CARA/CGAA/OSR	Budget Estimates 2026/27
		2210800	**Hospitality Supplies and Services**	**934,000**			**934,000**
		2210801	Catering Services (receptions), Accommodation, Gifts, Food and Drinks)	654,000			654,000
		2210802	Boards, Committees, Conferences and Seminars	280,000			280,000
		2211100	**Office and General Supplies and Services**	**870,400**			**870,400**
		2211101	General Office Supplies (papers, pencils, forms, small office equipment etc)	230,000			230,000
		2211102	Supplies and Accessories for Computers and Printers	120,000			120,000
		2211103	Sanitary and Cleaning Materials, Supplies and Services	60,000			60,000
		2211016	Purchase of Uniforms	460,400			460,400
		2211200	**Fuel Oil and Lubricants**	**520,000**			**520,000**
		2211201	Refined Fuels and Lubricants for Transport	520,000			520,000
		2211300	**Other Operating Expenses**	**610,000**			**610,000**
		2211320	Temporary Committee Expenses	230,000			230,000
		2211399	Other Operating Expenses-Other	380,000			380,000
		2220100	**Routine Maintenance - Vehicles and Other Transport Equipment**	**480,000**			**480,000**
		2220101	Maintenance Expenses - Motor Vehicles	260,000			260,000
		2220105	Routine Maintenance - Vehicles	220,000			220,000
		3110900	**Purchase of Household Furniture and Institutional Equipment**	**45,000**			**45,000**
		3111003	Purchase of Airconditioners, Fans and Heating Appliances	45,000			45,000
		3111000	**Purchase of Office Furniture and General Equipment**	**846,000**			**846,000**
		3111001	Purchase of Office Furniture and Fittings	330,000			330,000
		3111002	Purchase of Computers, Printers and other IT Equipment	516,000			516,000
			Sub-Total	**9,091,500**			**9,091,500**
		PROTOCOL UNIT					
		2210100	**Utilities Supplies and Services**	**138,000**			**138,000**
		2210101	Electricity	58,000			58,000
		2210102	Water and sewerage charges	80,000			80,000
		2210200	**Communication, Supplies and Services**	**545,000**			**545,000**
		2210201	Telephone, Telex, Facsmile and Mobile Phone Services	380,000			380,000
		2210202	Internet Connections	85,000			85,000
		2210203	Courier and Postal Services	80,000			80,000
		2210300	**Domestic Travel and Subsistence, and Other Transportation Costs**	**1,164,000**			**1,164,000**
		2210301	Travel Costs (airlines, bus, railway, mileage allowances, etc.)	480,000			480,000
		2210302	Accommodation - Domestic Travel	320,000			320,000
		2210303	Daily Subsistence Allowance	248,000			248,000
		2210304	Sundry Items (e.g. airport tax, taxis, etc…)	116,000			116,000
		2210400	**Foreign Travel and Subsistence Allowance**	**294,000**			**294,000**
		2210401	Travel Costs (airlines, bus, railway, mileage allowances, etc.)	116,000			116,000
		2210402	Accommodation - Foreign Travel	120,000			120,000
		2210404	Sundry Items (e.g. airport tax, taxis, etc…)	58,000			58,000
		2210500	**Printing , Advertising and Information Supplies and Services**	**1,670,000**			**1,670,000**
		2210503	Subscriptions to Newspapers, Magazines and Periodicals	320,000			320,000
		2210504	Advertising, Awareness and Publicity Campaigns	380,000			380,000
		2210505	Trade shows and Exhibitions	580,000			580,000
		2210599	Printing, advertising-other (adverts,reports)	390,000			390,000
		2210700	**Training Expense (including capacity building)**	**715,000**			**715,000**
		2210701	Travel Allowance	89,000			89,000
		2210702	Remuneration of Instructors and Contract Based Training Services	100,000			100,000
		2210704	Hire of Training Facilities and Equipment	60,000			60,000
		2210710	Accommodation Allowance	170,000			170,000
		2210715	Kenya School of Government	116,000			116,000
		2210799	Training Expenses - Other (Bud	180,000			180,000
		2210800	**Hospitality Supplies and Services**	**884,000**			**884,000**
		2210801	Catering Services (receptions), Accommodation, Gifts, Food and Drinks)	468,000			468,000
		2210802	Boards, Committees, Conferences and Seminars	416,000			416,000
		2211100	**Office and General Supplies and Services**	**1,594,000**			**1,594,000**
		2211101	General Office Supplies (papers, pencils, forms, small office equipment etc)	480,000			480,000
		2211102	Supplies and Accessories for Computers and Printers	416,000			416,000
		2211103	Sanitary and Cleaning Materials, Supplies and Services	116,000			116,000
		2211016	Purchase of Uniforms	582,000			582,000

Head	Sub-Head	Item Code	Item Description	Submitted Budget Estimates 2026/2027	Revote for 2025/2026	Adjustments by CARA/CGAA/OSR	Budget Estimates 2026/27
		2211200	**Fuel Oil and Lubricants**	**1,033,000**			**1,033,000**
		2211201	Refined Fuels and Lubricants for Transport	1,033,000			1,033,000
		2211300	**Other Operating Expenses**	**940,000**			**940,000**
		2211320	Temporary Committee Expenses	460,000			460,000
		2211399	Other Operating Expenses-Other	480,000			480,000
		2220100	**Routine Maintenance - Vehicles and Other Transport Equipment**	**530,000**			**530,000**
		2220101	Maintenance Expenses - Motor Vehicles	320,000			320,000
		2220105	Routine Maintenance - Vehicles	210,000			210,000
		3110900	**Purchase of Household Furniture and Institutional Equipment**	**45,000**			**45,000**
		3111003	Purchase of Airconditioners, Fans and Heating Appliances	45,000			45,000
		3111000	**Purchase of Office Furniture and General Equipment**	**1,100,000**			**1,100,000**
		3111001	Purchase of Office Furniture and Fittings	720,000			720,000
		3111002	Purchase of Computers, Printers and other IT Equipment	380,000			380,000
			Sub-Total	**10,652,000**			**10,652,000**
		OFFICE OF THE COUNTY ATTORNEY					
		2210100	**Utilities Supplies and Services**	**116,000**			**116,000**
		2210101	Electricity	58,000			58,000
		2210102	Water and sewerage charges	58,000			58,000
		2210200	**Communication, Supplies and Services**	**396,000**			**396,000**
		2210201	Telephone, Telex, Facsmile and Mobile Phone Services	280,000			280,000
		2210202	Internet Connections	58,000			58,000
		2210203	Courier and Postal Services	58,000			58,000
		2210300	**Domestic Travel and Subsistence, and Other Transportation Costs**	**3,980,000**			**3,980,000**
		2210301	Travel Costs (airlines, bus, railway, mileage allowances, etc.)	1,520,000			1,520,000
		2210302	Accommodation - Domestic Travel	1,800,000			1,800,000
		2210303	Daily Subsistence Allowance	580,000			580,000
		2210304	Sundry Items (e.g. airport tax, taxis, etc…)	80,000			80,000
		2210400	**Foreign Travel and Subsistence Allowance**	**594,000**			**594,000**
		2210401	Travel Costs (airlines, bus, railway, mileage allowances, etc.)	320,000			320,000
		2210402	Accommodation - Foreign Travel	216,000			216,000
		2210404	Sundry Items (e.g. airport tax, taxis, etc…)	58,000			58,000
		2210500	**Printing , Advertising and Information Supplies and Services**	**1,480,000**			**1,480,000**
		2210503	Subscriptions to Newspapers, Magazines and Periodicals	480,000			480,000
		2210504	Advertising, Awareness and Publicity Campaigns	340,000			340,000
		2210505	Trade shows and Exhibitions	180,000			180,000
		2210599	Printing, advertising-other (adverts,reports)	480,000			480,000
		2210700	**Training Expense (including capacity building)**	**1,715,000**			**1,715,000**
		2210701	Travel Allowance	945,000			945,000
		2210702	Remuneration of Instructors and Contract Based Training Services	70,000			70,000
		2210704	Hire of Training Facilities and Equipment	80,000			80,000
		2210710	Accommodation Allowance	220,000			220,000
		2210715	Kenya School of Government	320,000			320,000
		2210799	Training Expenses - Other (Bud	80,000			80,000
		2210800	**Hospitality Supplies and Services**	**1,320,000**			**1,320,000**
		2210801	Catering Services (receptions), Accommodation, Gifts, Food and Drinks)	740,000			740,000
		2210802	Boards, Committees, Conferences and Seminars	580,000			580,000
		2211100	**Office and General Supplies and Services**	**906,000**			**906,000**
		2211101	General Office Supplies (papers, pencils, forms, small office equipment etc)	440,000			440,000
		2211102	Supplies and Accessories for Computers and Printers	206,000			206,000
		2211103	Sanitary and Cleaning Materials, Supplies and Services	80,000			80,000
		2211016	Purchase of Uniforms	180,000			180,000
		2211200	**Fuel Oil and Lubricants**	**630,000**			**630,000**
		2211201	Refined Fuels and Lubricants for Transport	630,000			630,000
		2211300	**Other Operating Expenses**	**21,524,360**			**21,524,360**
		2211320	Temporary Committee Expenses	560,000			560,000
		2211399	Other Operating Expenses-Other	724,360			724,360

Head	Sub-Head	Item Code	Item Description	Submitted Budget Estimates 2026/2027	Revote for 2025/2026	Adjustments by CARA/CGAA/OSR	Budget Estimates 2026/27
		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			20,000,000
		2211307	Hire of Lawyers,	240,000			240,000
		2220100	**Routine Maintenance - Vehicles and Other Transport Equipment**	**556,000**			**556,000**
		2220101	Maintenance Expenses - Motor Vehicles	320,000			320,000
		2220105	Routine Maintenance - Vehicles	236,000			236,000
		3110700	**Purchase of Vehicles and Other Transport Equipment**	**15,000,000**			**15,000,000**
		3110701	Purchase of Motor Vehicles	15,000,000			15,000,000
		3110900	**Purchase of Household Furniture and Institutional Equipment**	**45,000**			**45,000**
		3111003	Purchase of Airconditioners, Fans and Heating Appliances	45,000			45,000
		3111000	**Purchase of Office Furniture and General Equipment**	**500,000**			**500,000**
		3111001	Purchase of Office Furniture and Fittings	180,000			180,000
		3111002	Purchase of Computers, Printers and other IT Equipment	320,000			320,000
			Sub-Total	**48,762,360**			**48,762,360**
		OFFICE OF THE CHIEF OF STAFF					
		2210100	**Utilities Supplies and Services**	**116,000**			**116,000**
		2210101	Electricity	58,000			58,000
		2210102	Water and sewerage charges	58,000			58,000
		2210200	**Communication, Supplies and Services**	**560,000**			**560,000**
		2210201	Telephone, Telex, Facsmile and Mobile Phone Services	420,000			420,000
		2210202	Internet Connections	80,000			80,000
		2210203	Courier and Postal Services	60,000			60,000
		2210300	**Domestic Travel and Subsistence, and Other Transportation Costs**	**2,080,000**			**2,080,000**
		2210301	Travel Costs (airlines, bus, railway, mileage allowances, etc.)	520,000			520,000
		2210302	Accommodation - Domestic Travel	880,000			880,000
		2210303	Daily Subsistence Allowance	600,000			600,000
		2210304	Sundry Items (e.g. airport tax, taxis, etc…)	80,000			80,000
		2210400	**Foreign Travel and Subsistence Allowance**	**404,000**			**404,000**
		2210401	Travel Costs (airlines, bus, railway, mileage allowances, etc.)	116,000			116,000
		2210402	Accommodation - Foreign Travel	230,000			230,000
		2210404	Sundry Items (e.g. airport tax, taxis, etc…)	58,000			58,000
		2210500	**Printing , Advertising and Information Supplies and Services**	**1,587,640**			**1,587,640**
		2210503	Subscriptions to Newspapers, Magazines and Periodicals	580,000			580,000
		2210504	Advertising, Awareness and Publicity Campaigns	260,000			260,000
		2210505	Trade shows and Exbitions	397,640			397,640
		2210599	Printing, advertising-other (adverts,reports)	350,000			350,000
		2210700	**Training Expense (including capacity building)**	**1,441,000**			**1,441,000**
		2210701	Travel Allowance	500,000			500,000
		2210702	Remuneration of Instructors and Contract Based Training Services	220,000			220,000
		2210704	Hire of Training Facilities and Equipment	380,000			380,000
		2210710	Accommodation Allowance	109,000			109,000
		2210715	Kenya School of Government	120,000			120,000
		2210799	Training Expenses - Other (Bud	112,000			112,000
		2210800	**Hospitality Supplies and Services**	**1,400,000**			**1,400,000**
		2210801	Catering Services (receptions), Accommodation, Gifts, Food and Drinks)	620,000			620,000
		2210802	Boards, Committees, Conferences and Seminars	780,000			780,000
		2211100	**Office and General Supplies and Services**	**1,011,000**			**1,011,000**
		2211101	General Office Supplies (papers, pencils, forms, small office equipment etc)	520,000			520,000
		2211102	Supplies and Accessories for Computers and Printers	216,000			216,000
		2211103	Sanitary and Cleaning Materials, Supplies and Services	95,000			95,000
		2211016	Purchase of Uniforms	180,000			180,000
		2211200	**Fuel Oil and Lubricants**	**765,900**			**765,900**
		2211201	Refined Fuels and Lubricants for Transport	765,900			765,900
		2211300	**Other Operating Expenses**	**1,260,000**			**1,260,000**
		2211320	Temporary Committee Expenses	760,000			760,000
		2211399	Other Operating Expenses-Other	500,000			500,000
		2220100	**Routine Maintenance - Vehicles and Other Transport Equipment**	**860,000**			**860,000**
		2220101	Maintenance Expenses - Motor Vehicles	580,000			580,000

Head	Sub-Head	Item Code	Item Description	Submitted Budget Estimates 2026/2027	Revote for 2025/2026	Adjustments by CARA/CGAA/OSR	Budget Estimates 2026/27
		2220105	Routine Maintenance - Vehicles	280,000			280,000
		3110900	**Purchase of Household Furniture and Institutional Equipment**	**45,000**			**45,000**
		3111003	Purchase of Airconditioners, Fans and Heating Appliances	45,000			45,000
		3111000	**Purchase of Office Furniture and General Equipment**	**1,090,000**			**1,090,000**
		3111001	Purchase of Office Furniture and Fittings	500,000			500,000
		3111002	Purchase of Computers, Printers and other IT Equipment	590,000			590,000
			Sub-Total	**12,620,540**			**12,620,540**
			Total Governor's Service Delivery Unit (GSDU), SEKEB and Intergovernmental Relations	**148,933,860**			**148,933,860**
		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**	**29,505,075**			**29,505,075**
		2110202	Casual Labour(casual market cleaners 175 in NO.)	29,505,075			29,505,075
		2210100	**Utilities Supplies and Services**	**133,100**			**133,100**
		2210101	Electricity	52,600			52,600
		2210102	Water and sewerage charges	80,500			80,500
		2210200	**Communication, Supplies and Services**	**1,494,230**			**1,494,230**
		2210201	Telephone, Telex, Facsimile and Mobile Phone Services	1,220,280			1,220,280
		2210202	Internet Connections	247,200			247,200
		2210303	Courier and Postal Services	26,750			26,750
		2210300	**Domestic Travel and Subsistence, and Other Transportation Costs (Decentralized units)**	**12,577,328**			**12,577,328**
		2210301	Travel Costs (airlines, bus, railway, mileage allowances, etc.)	857,000			857,000
		2210302	Accommodation - Domestic Travel (To cater for Facilitation of Vas, Sub County Admns, DSCA, Ward Admns During Meetings)	4,520,000			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			7,020,328
		2210304	Sundry Items (e.g. airport tax, taxis, etc…)	180,000			180,000
		2210500	**Printing , Advertising and Information Supplies and Services**	**2,388,000**			**2,388,000**
		2210502	Publishing and Printing Services	958,000			958,000
		2210503	Subscriptions to Newspapers, Magazines and Periodicals	280,000			280,000
		2210504	Advertising, Awareness and Publicity Campaigns	1,150,000			1,150,000
		2210599	Printing, advertising-other (adverts,reports)				
		2210600	**Rentals of Produced Assets**	**7,737,900**			**7,737,900**
		2210603	Rents and Rates - Non-Residential (To cater for VAs and Ward Admns offices rent)	7,737,900			7,737,900
		2210700	**Training Expenses**	**1,680,000**			**1,680,000**
		2210701	Travel Allowance	360,000			360,000
		2210702	Remuneration of Instructors and Contract Based Training Services	260,000			260,000
		2210703	Production and Printing of Training Materials	220,000			220,000
		2210704	Hire of Training Facilities and Equipment	130,000			130,000
		2210710	Accommodation Allowance	300,000			300,000
		2210711	Tuition Fees Allowance	410,000			410,000
		2210800	**Hospitality Supplies and Services**	**1,510,000**			**1,510,000**
		2210801	Catering Services (receptions), Accommodation, Gifts, Food and Drinks	860,000			860,000
		2210802	Boards, Committees, Conferences and Seminars - Ward Development Committee	625,000			625,000
		2210805	National Celebrations	15,000			15,000
		2210807	Medals, Awards and Honors	10,000			10,000
		2210900	**Insurance Costs**	**125,000**			**125,000**
		2210903	Insurance for Plant and Machinery	60,000			60,000
		2210904	Motor Vehicle Insurance	65,000			65,000
		2211000	**Specialised Materials and Supplies**	**2,150,000**			**2,150,000**
		2211016	Purchase of Uniforms and Clothing - (For all Vas, Was, DSCAs, SCAs, Directors and other DUSIR Staff)	2,120,000			2,120,000
		2211031	Specialised Materials - Other	30,000			30,000
		2211100	**Office and General Supplies and Services**	**2,385,000**			**2,385,000**
		2211101	General Office Supplies (papers, pencils, forms, small office equipment) - Pending Bills	815,000			815,000
		2211102	Supplies and Accessories for Computers and Printers	870,000			870,000
		2211103	Sanitary and Cleaning Materials, Supplies and Services	700,000			700,000
		2211200	**Fuel Oil and Lubricants**	**3,000,000**			**3,000,000**

Head	Sub-Head	Item Code	Item Description	Submitted Budget Estimates 2026/2027	Revote for 2025/2026	Adjustments by CARA/CGAA/OSR	Budget Estimates 2026/27
		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			3,000,000
		2211300	**Other Operating Expenses**	**701,909**			**701,909**
		2211399	Other Operating Expenses-Other	701,909			701,909
		2220100	**Routine Maintenance - Vehicles and Other Transport Equipment**	**2,250,000**			**2,250,000**
		2220101	Maintenance Expenses - Motor Vehicles	1,350,000			1,350,000
		2220105	Routine Maintenance - Vehicles	900,000			900,000
		2220200	**Routine Maintenance - Other Assets**	**130,000**			**130,000**
		2220205	Maintenance of Buildings and Stations -- Non-Residential	70,000			70,000
		2220210	Maintenance of Computers, Software, and Networks	60,000			60,000
		3110700	**Purchase of Vehicles and Other Transport Equipment**	**7,940,000**			**7,940,000**
		3110701	Purchase of Motor Vehicles	7,940,000			7,940,000
		3111000	**Purchase of Office Furniture and General Equipment**	**2,800,000**			**2,800,000**
		3111001	Purchase of Office Furniture and Fittings	450,000			450,000
		3111002	Purchase of Computers, Printers and other IT Equipment	2,350,000			2,350,000
		3111400	**Research, Feasibility Studies, Project Preparation and Design, Project S**	**680,000**			**680,000**
		3111402	Pre-feasibility, Feasibility and Appraisal Studies	680,000			680,000
			Sub Total Recurrent	**79,187,542**			**79,187,542**
			Development				
		3110200	**Construction of Building**	**35,779,424**			**35,779,424**
		3110202	Non-Residential Buildings (Offices,Schools, Hospitals)- Completion of Ward offices	9,445,850			9,445,850
		3110299	Construction of Buildings (Completion of construction of Police stations along the Borderlines)	26,333,574			26,333,574
			Sub Total Developemt	**35,779,424**			**35,779,424**
			Total SP	**114,966,966**			**114,966,966**
		0706003710 P3: Devolution Services					
		0706013710 SP 3.1: Management of Devolution Affairs					
		2210100	**Utilities Supplies and Services**	**99,700**			**99,700**
		2210101	Electricity	50,200			50,200
		2210102	Water and sewerage charges	49,500			49,500
		2210200	**Communication, Supplies and Services**	**1,200,000**			**1,200,000**
		2210201	Telephone, Telex, Facsimile and Mobile Phone Services	1,195,000			1,195,000
		2210103	Courier and Postal Services	5,000			5,000
		2210300	**Domestic Travel and Subsistence, and Other Transportation Costs**	**6,500,000**			**6,500,000**
		2210301	Travel Costs (airlines, bus, railway, mileage allowances, etc.)	1,850,000			1,850,000
		2210302	Accommodation - Domestic Travel	2,370,000			2,370,000
		2210303	Daily Subsistence Allowance	2,230,000			2,230,000
		2210304	Sundry Items (e.g. airport tax, taxis, etc…)	50,000			50,000
		2210500	**Printing , Advertising and Information Supplies and Services**	**4,290,000**			**4,290,000**
		2210502	Publishing and Printing Services	160,000			160,000
		2210503	Subscriptions to Newspapers, Magazines and Periodicals	160,000			160,000
		2210504	Advertising, Awareness and Publicity Campaigns (Civic Education)	3,970,000			3,970,000
		2210700	**Training Expenses**	**3,175,000**			**3,175,000**
		2210701	Travel Allowance	230,000			230,000
		2210703	Production and Printing of Training Materials	120,000			120,000
		2210704	Hire of Training Facilities and Equipment	50,000			50,000
		2210708	Trainer Allowance	220,000			220,000
		2210710	Accommodation Allowance	130,000			130,000
		2210715	Kenya School of Government	2,425,000			2,425,000
		2210800	**Hospitality Supplies and Services**	**1,760,000**			**1,760,000**
		2210801	Catering Services (receptions), Accommodation, Gifts, Food and Drinks	860,000			860,000
		2210802	Boards, Committees, Conferences and Seminars	850,000			850,000
		2210805	National Celebrations	40,000			40,000
		2210807	Medals, Awards and Honors	10,000			10,000
		2211100	**Office and General Supplies and Services**	**2,380,000**			**2,380,000**
		2211101	General Office Supplies (*papers, pencils, forms, small office equipment-Supply of stationary for 247 VAs, 40 Was and 8 SCAs*)	1,030,000			1,030,000
		2211102	Supplies and Accessories for Computers and Printers	700,000			700,000
		2211103	Sanitary and Cleaning Materials, Supplies and Services	650,000			650,000

Head	Sub-Head	Item Code	Item Description	Submitted Budget Estimates 2026/2027	Revote for 2025/2026	Adjustments by CARA/CGAA/OSR	Budget Estimates 2026/27
		2211200	**Fuel Oil and Lubricants**	**2,400,000**			**2,400,000**
		2211201	Refined Fuels and Lubricants for Transport	2,400,000			2,400,000
		2220100	**Routine Maintenance - Vehicles and Other Transport Equipment**	**1,415,000**			**1,415,000**
		2220101	Maintenance Expenses - Motor Vehicles	65,000			65,000
		2220105	Routine Maintenance - Vehicles	1,350,000			1,350,000
		2220200	**Routine Maintenance - Other Assets**	**210,000**			**210,000**
		2220202	Maintenance of Office Furniture and Equipment	80,000			80,000
		2220205	Maintenance of Buildings and Stations -- Non-Residential	130,000			130,000
		2211300	**Temporary committee expenses**	**6,600,000**			**6,600,000**
		2211320	Temporary committee expenses -	6,600,000			6,600,000
			Sub Total Recurrent	**30,029,700**	**-**	**-**	**30,029,700**
			Recurrent	**109,217,242**	**-**	**-**	**109,217,242**
			Development	**35,779,424**	**-**	**-**	**35,779,424**
			Total Decentralized Unit	**144,996,666**	**-**	**-**	**144,996,666**
			TOTAL P.E				
			TOTAL O&M				
			Total Recurrent	**1,437,896,101**	**-**	**30,000,000**	**1,467,896,101**
			Total Development	**935,379,147**	**49,723**	**52,543,084**	**987,971,954**
		Total Vote 3711		**2,373,275,248**	**49,723**	**82,543,084**	**2,455,868,055**
		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**			**11,407,771**
		2110101	Basic Salaries - Civil Service	11,407,771			11,407,771
		2210100	**Utilities Supplies and Services**	**430,000**			**430,000**
		2210101	Electricity	190,000			190,000
		2210102	Water and sewerage charges	90,000			90,000
		2210103	Courier and Postal Services	150,000			150,000
		2210200	**Communication, Supplies and Services**	**378,500**			**378,500**
		2210201	Telephone, Telex, Facsmile and Mobile Phone Services	250,000			250,000
		2210202	Internet Connections	128,500			128,500
		2210300	**Domestic Travel and Subsistence, and Other Transportation Costs**	**4,450,000**			**4,450,000**
		2210301	Travel Costs (airlines, bus, railway, mileage allowances, etc.)	550,000			550,000
		2210302	Accommodation - Domestic Travel	1,800,000			1,800,000
		2210303	Daily Subsistence Allowance	1,850,000			1,850,000
		2210304	Sundry Items (e.g. airport tax, taxis, etc…)	250,000			250,000
		2210400	**Foreign Travel and Subsistence, and other transportation costs**	**347,500**			**347,500**
		2210401	Travel Costs (airlines, bus, railway, etc.)	147,500			147,500
		2210402	Accommodation	150,000			150,000
		2210404	Sundry Items (e.g. airport tax, taxis, etc…)	50,000			50,000
		2210500	**Printing , Advertising and Information Supplies and Services**	**1,084,000**			**1,084,000**
		2210502	Publishing and Printing Services	100,000			100,000
		2210503	Subscriptions to Newspapers, Magazines and Periodicals	84,000			84,000
		2210504	Advertising, Awareness and Publicity Campaigns	150,000			150,000
		2210505	Trade Shows and Exhibitions	750,000			750,000
		2210700	**Training Expense (including capacity building) Locally**	**1,690,000**			**1,690,000**
		2210701	Travel Allowance	750,000			750,000
		2210702	Remuneration of Instructors and Contract based Training Services	150,000			150,000
		2210703	Production and Printing of Training Materials	150,000			150,000
		2210704	Hire of Training Facilities and Equipment	100,000			100,000
		2210710	Accommodation Allowance	200,000			200,000
		2210712	Trainee Allowance	190,000			190,000
		2210715	Kenya School of Government	150,000			150,000
		2210800	**Hospitality Supplies and Services**	**1,800,000**			**1,800,000**
		2210801	Catering Services (receptions), Accommodation, Gifts, Food and Drinks	450,000			450,000
		2210802	Boards, Committees, Conferences and Seminars	250,000			250,000
		2210899	Hospitality Supplies - Others	1,100,000			1,100,000

Head	Sub-Head	Item Code	Item Description	Submitted Budget Estimates 2026/2027	Revote for 2025/2026	Adjustments by CARA/CGAA/OSR	Budget Estimates 2026/27
		2211000	**Specialised Materials and Supplies**	**150,000**			**150,000**
		2211016	Purchase of Uniforms and Clothing - Staff	150,000			150,000
		2211100	**Office and General Supplies and Services**	**450,000**			**450,000**
		2211101	General Office Supplies (papers, pencils, forms, small office equipment, computers and accessories)	200,000			200,000
		2211102	Supplies and Accessories for Computers and Printers	150,000			150,000
		2211103	Sanitary and Cleaning Materials, Supplies and Services	100,000			100,000
		2211200	**Fuel Oil and Lubricants**	**3,500,000**			**3,500,000**
		2211201	Refined Fuels and Lubricants for Transport- Facilitate Deputy GVN movement	2,000,000			2,000,000
		2211203	Refined Fuels and Lubricants---Other	1,500,000			1,500,000
		2211300	**Other Operating Expenses**	**2,500,000**			**2,500,000**
		2211399	Other Operating Expenses-Other	2,500,000			2,500,000
		2220100	**Routine Maintenance, Vehicles and Other Transport Equipment, garbage handling machinery**	**2,080,000**			**2,080,000**
		2220101	Maintenance Expenses - Motor Vehicles and cycles	1,600,000			1,600,000
		2220105	Routine Maintenance - Vehicles	480,000			480,000
		2220200	**Routine Maintenance - Other Assets**	**650,000**			**650,000**
		2220202	Maintenance of Office Furniture and Equipment	200,000			200,000
		2220205	Maintenance of Buildings and Stations -- Non-Residential	350,000			350,000
		2220210	Maintenance of Computers, Software, and Networks	100,000			100,000
		3111000	**Purchase of Office Furniture and General Equipment**	**1,490,000**			**1,490,000**
		3111001	Purchase of Office furniture and fittings	450,000			450,000
		3111002	Purchase of Computers, Printers and other IT Equipment	880,000			880,000
		3111009	Purchase of other Office Equipment	160,000			160,000
		Recurrent		**32,407,771**			**32,407,771**
		Total P1 General Administration, Planning and Support Services		**32,407,771**			**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**			**17,724,304**
0002		2110101	Basic Salaries- Civil Service	17,724,304			17,724,304
		2210100	**Utilities Suppliers and Services**	**230,000**			**230,000**
		2210101	Electricity	150,000			150,000
		2210102	Water and sewerage charges	80,000			80,000
		2210200	**Communication, Supplies and Services**	**150,000**			**150,000**
		2210201	Telephone, Telex, Facsmile and Mobile Phone Services	100,000			100,000
		2210202	Internet Connections	50,000			50,000
		2210300	**Domestic Travel and Subsistence, and Other Transportation Costs**	**1,550,000**			**1,550,000**
		2210302	Accommodation - Domestic Travel	900,000.00			900,000.00
		2210303	Daily Subsistence Allowance	400,000.00			400,000.00
		2210304	Sundry Items (e.g. airport tax, taxis, etc…)	100,000.00			100,000.00
		2210310	Field Operational Allowance	150,000.00			150,000.00
		2210500	**Printing , Advertising and Information Supplies and Services**	**900,000**			**900,000**
		2210505	Trade Shows and Exhibitions	900,000			900,000
		2210700	**Training Expenses**	**1,476,039**			**1,476,039**
		2210701	Travel Allowance	134,039			134,039
		2210702	Remuneration of Instructors and Contract based Training Services	100,000			100,000
		2210703	Production and Printing of Training Materials	50,000			50,000
		2210704	Hire of Training Facilities and Equipment	75,000			75,000
		2210710	Accommodation Allowance	150,000			150,000
		2210712	Trainee Allowance	250,000			250,000
		2210715	Kenya School of Government	150,000			150,000
		2210799	Training Expenses - Other (Training of Rangers on handling of reptiles at NMK)	567,000			567,000
		2210800	**Hospitality Supplies and Services**	**700,000**			**700,000**
		2210801	Catering Services (receptions), Accommodation, Gifts, Food and Drinks & Pending Bills	300,000			300,000
		2210802	Boards, Committees, Conferences and Seminars	50,000			50,000
		2210805	National Celebrations (Wildlife Day)	350,000			350,000
		2211000	**Specialised Materials and Supplies**	**200,000**			**200,000**
		2211031	Specialised Materials - Rangers Uniform, Surveilance Drones, and other Specialized supplies	200,000			200,000
		2211100	**Office and General Supplies and Services**	**250,000**			**250,000**
		2211101	General Office Supplies (papers, pencils, forms, small office equipment, computers and accessories)	150,000			150,000

Head	Sub-Head	Item Code	Item Description	Submitted Budget Estimates 2026/2027	Revote for 2025/2026	Adjustments by CARA/CGAA/OSR	Budget Estimates 2026/27
		2211102	Supplies and Accessories for computers and printers	100,000			100,000
		2211200	**Fuel Oil and Lubricants**	**500,000**			**500,000**
		2211201	Refined Fuels and Lubricants for Transport	300,000			300,000
		2211203	Refined Fuels and Lubricants---Other	200,000			200,000
		2211300	**Other Operating Expenses**	**300,000**			**300,000**
		2211313	Security Operations	150,000			150,000
		2211399	Other Operating Expenses -(Provision of Rations for Rangers)	150,000			150,000
		2220100	**Routine Maintenance, Vehicles and Other Transport Equipment**	**200,000**			**200,000**
		2220101	Maintenance Expenses - Motor Vehicles and cycles	200,000			200,000
		2220200	**Routine maintenance- Other Assets**	**100,000**			**100,000**
		2220202	Maintenance of Office Furniture and Equipment	70,000			70,000
		2220205	Maintenance of Buildings and Stations -- Non-Residential	30,000			30,000
		3111000	**Purchase of office furniture and general equipment**	**200,000**			**200,000**
		3111001	Purchase of Office furniture and fittings	50,000			50,000
		3111002	Purchase of Computers, Printers and other IT Equipment	100,000			100,000
		3111009	Purchase of other Office Equipment	50,000			50,000
			Recurrent	**24,480,343**			**24,480,343**
			Development vote				
		3111400	**Development vote**				
		3111404	Reptile stocking of Mutomo Reptile Park by National Museums of Kenya	1,000,000.00			1,000,000.00
		3111404	Reptile feeding for one year	1,500,000.00			1,500,000.00
		3111404	Snake handlers specialised training, induction and secondment National Museums of Kenya	2,000,000.00			2,000,000.00
		3111404	Snake handling Equipments and graphics	1,500,000.00			1,500,000.00
			Sub-total	**6,000,000.00**			**6,000,000.00**
			Total for SP. 2.1 Wildlife Conservation and Security	**30,480,343**			**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**			**31,556,304.27**
0002		2110101	Basic Salary-Civil Service	31,556,304.27			31,556,304.27
		2210100	**Utilities Suppliers and Services**	**230,000**			**230,000**
		2210101	Electricity	150,000			150,000
		2210102	Water and sewerage charges	80,000			80,000
		2210300	**Domestic Travel and Subsistence, and Other Transportation Costs**	**750,000.00**			**750,000.00**
		2210302	Accommodation - Domestic Travel	400,000.00			400,000.00
		2210303	Daily Subsistence Allowance	300,000.00			300,000.00
		2210304	Sundry Items (e.g. airport tax, taxis, etc…)	50,000.00			50,000.00
		2210500	**Printing , Advertising and Information Supplies and Services**	**1,450,000.00**			**1,450,000.00**
		2210502	Publishing and Printing Services	150,000.00			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			250,000.00
		2210505	Trade Shows and Exhibitions (Tourism investment and hospitality workshops)	1,000,000.00			1,000,000.00
		2210599	Printing, Advertising - Other	50,000.00			50,000.00
		2210700	**Training Expenses**	**1,105,000**			**1,105,000**
		2210701	Travel Allowance	300,000			300,000
		2210702	Remuneration of Instructors and Contract based Training Services	50,000			50,000
		2210703	Production and Printing of Training Materials	50,000			50,000
		2210704	Hire of Training Facilities and Equipment	25,000			25,000
		2210710	Accommodation Allowance	350,000			350,000
		2210712	Trainee Allowance	150,000			150,000
		2210715	Kenya School of Government	180,000			180,000
		2210800	**Hospitality Supplies and Services**	**692,000.00**			**692,000.00**
		2210801	Catering Services (receptions), Accommodation, Gifts, Food and Drinks & Pending Bills	250,000.00			250,000.00
		2210802	Boards, Committees, Conferences and Seminars	50,000.00			50,000.00
		2210805	National Celebrations (World Tourism Day)	242,000.00			242,000.00
		2210899	Hospitality Supplies - other	150,000.00			150,000.00
		2210200	**Communication, Supplies and Services**	**150,000.00**			**150,000.00**
		2210201	Telephone, Telex, Facsmile and Mobile Phone Services	100,000.00			100,000.00
		2210202	Internet Connections	50,000.00			50,000.00

Head	Sub-Head	Item Code	Item Description	Submitted Budget Estimates 2026/2027	Revote for 2025/2026	Adjustments by CARA/CGAA/OSR	Budget Estimates 2026/27
		2211200	**Fuel Oil and Lubricants**	**500,000.00**			**500,000.00**
		2211201	Refined Fuels and Lubricants for Transport	250,000.00			250,000.00
		2211203	Refined Fuels and Lubricants---Other	250,000.00			250,000.00
		2220100	**Routine Maintenance, Vehicles and Other Transport Equipment**	**250,000.00**			**250,000.00**
		2220101	Maintenance Expenses - Motor Vehicles and cycles	250,000.00			250,000.00
		2220200	**Routine maintenance- Other Assets**	**245,000.00**			**245,000.00**
		2220202	Maintenance of Office Furniture and Equipment	50,000.00			50,000.00
		2220205	Maintenance of Buildings and Stations -- Non-Residential	195,000.00			195,000.00
		3111000	**Purchase of office furniture and general equipment**	**175,000.00**			**175,000.00**
		3111001	Purchase of Office furniture and fittings	50,000.00			50,000.00
		3111002	Purchase of Computers, Printers and other IT Equipment	50,000.00			50,000.00
		3111009	Purchase of other Office Equipment	75,000.00			75,000.00
			Total Recurrent	**37,103,304**			**37,103,304**
			Development vote				
		3111404	Research Allowance (Community sensitization on eco-tourism)	1,000,000.00			1,000,000.00
		3111404	Research Allowance Three hospitality symposiums.) Mwingi, Kitui, Mutomo	1,200,000.00			1,200,000.00
		3111404	Research Allowance (Branding of tourism attraction sites.)	700,000.00			700,000.00
			Total Development	**2,900,000**			**2,900,000**
			Total SP 3.1 Tourism Promotion and Marketing	**40,003,304**			**40,003,304**
	01	**SP 3.2 0305033710 Tourism Infrastructure Development**					
		2110100	**Basic Salaries permanent staff**	**3,892,303.80**			**3,892,303.80**
		2110101	Basic Salaries permanent staff	3,892,303.80			3,892,303.80
		2210100	**Utilities Suppliers and Services**	**230,000**			**230,000**
		2210101	Electricity	150,000			150,000
		2210102	Water and sewerage charges	80,000			80,000
0002		**2210200**	**Communication, Supplies and Services**	**150,000.00**			**150,000.00**
		2210201	Telephone, Telex, Facsmile and Mobile Phone Services	100,000.00			100,000.00
		2210202	Internet Connections	50,000.00			50,000.00
		2210300	**Domestic Travel and Subsistence, and Other Transportation Costs**	**900,000.00**			**900,000.00**
		2210302	Accommodation - Domestic Travel	450,000.00			450,000.00
		2210303	Daily Subsistence Allowance	400,000.00			400,000.00
		2210304	Sundry Items (e.g. airport tax, taxis, etc…)	50,000.00			50,000.00
		2210500	**Printing , Advertising and Information Supplies and Services**	**800,000.00**			**800,000.00**
		2210505	Trade Shows and Exhibitions	800,000.00			800,000.00
		2210700	**Training Expenses**	**935,000**			**935,000**
		2210701	Travel Allowance	120,000			120,000
		2210702	Remuneration of Instructors and Contract based Training Services	185,000			185,000
		2210703	Production and Printing of Training Materials	200,000			200,000
		2210704	Hire of Training Facilities and Equipment	30,000			30,000
		2210710	Accommodation Allowance	100,000			100,000
		2210712	Trainee Allowance	100,000			100,000
		2210715	Kenya School of Government	200,000			200,000
		2210800	**Hospitality Supplies and Services**	**230,000.00**			**230,000.00**
		2210801	Catering Services (receptions), Accommodation, Gifts, Food and Drinks & Pending Bills	200,000.00			200,000.00
		2210802	Boards, Committees, Conferences and Seminars	30,000.00			30,000.00
		2211100	**Office and General Supplies and Services**	**250,000.00**			**250,000.00**
		2211101	General Office Supplies (papers, pencils, forms, small office equipment, computers and accessories)	180,000.00			180,000.00
		2211102	Supplies and Accessories for computers and printers	70,000.00			70,000.00
		2211200	**Fuel Oil and Lubricants**	**350,000.00**			**350,000.00**
		2211201	Refined Fuels and Lubricants for Transport	200,000.00			200,000.00
		2211203	Refined Fuels and Lubricants---Other	150,000.00			150,000.00
		2220100	**Maintenance Expenses - Motor Vehicles**	**250,000.00**			**250,000.00**
		2220101	Maintenance Expenses - Motor Vehicles	250,000.00			250,000.00
		2220200	**Routine maintenance- Other Assets**	**40,000.00**			**40,000.00**
		2220202	Maintenance of Office Furniture and Equipment	25,000.00			25,000.00
		2220205	Maintenance of Buildings and Stations -- Non-Residential	15,000.00			15,000.00
		3111000	**Purchase of office furniture and general equipment**	**150,000.00**			**150,000.00**
		3111001	Purchase of Office furniture and fittings	50,000.00			50,000.00

Head	Sub-Head	Item Code	Item Description	Submitted Budget Estimates 2026/2027	Revote for 2025/2026	Adjustments by CARA/CGAA/OSR	Budget Estimates 2026/27
		3111002	Purchase of Computers, Printers and other IT Equipment	50,000.00			50,000.00
		3111009	Purchase of other Office Equipment	50,000.00			50,000.00
			Total Recurrent	**8,177,304**			**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			3,000,000.00
		3110504	Other Infrastructure and Civil Works (Landscaping around snake house) at Mutomo reptile park	3,500,000.00			3,500,000.00
		3110504	Other Infrastructure and Civil Works (Fencing of tourism land parcel) at Nzambani Rock	2,000,000.00			2,000,000.00
		3110504	Other Infrastructure and Civil Works (Community-led tourism cultural centre at Akamba Cultural Centre	1,000,000.00			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			700,000.00
		3110504	Other Infrastructure and Civil Works- (Renovation of Mutomo Snake House)	2,700,000.00			2,700,000.00
		3110504	Other Infrastructure and Civil Works- (Access road grading & water pan desilting at Kanyonyoo)	2,000,000.00			2,000,000.00
			Sub-total	**14,900,000.00**			**14,900,000.00**
			Total SP. Tourism infrastructure	**23,077,304**			**23,077,304**
			Total Recurrent Tourism	**69,760,951**			**69,760,951**
			Total Development Tourism	**23,800,000**			**23,800,000**
			Total Tourism	**93,560,951**			**93,560,951**
		0717003710 Performance Contracting, Disaster and Emergency Services					
		SP1. 0717013710Performance Contracting.					
		2110100	**Basic Salaries - Permanent Employees**	**9,088,140.60**			**9,088,140.60**
		2110101	Basic Salaries - Civil Service	9,088,140.60			9,088,140.60
		2210100	**Utilities Supplies and Services**	**29,368.90**			**29,368.90**
		2210101	Electricity	11,000.00			11,000.00
		2210102	Water and sewerage charges	11,000.00			11,000.00
		2210103	Courier and Postal Services	7,368.90			7,368.90
		2210200	**Communication, Supplies and Services**	**184,250.00**			**184,250.00**
		2210201	Telephone, Telex, Facsmile and Mobile Phone Services	173,250.00			173,250.00
		2210202	Internet Connections	11,000.00			11,000.00
		2210300	**Domestic Travel and Subsistence, and Other Transportation Costs**	**1,660,696.00**			**1,660,696.00**
		2210301	Travel Costs (airlines, bus, railway, mileage allowances, etc.)	251,440.00			251,440.00
		2210302	Accommodation - Domestic Travel	658,890.00			658,890.00
		2210303	Daily Subsistence Allowance	669,790.00			669,790.00
		2210304	Sundry Items (e.g. airport tax, taxis, etc…)	80,576.00			80,576.00
		2210500	**Printing , Advertising and Information Supplies and Services**	**349,592.50**			**349,592.50**
		2210502	Publishing & Printing Services	92,288.00			92,288.00
		2210503	Subscriptions to Newspapers, Magazines and Periodicals	44,500.00			44,500.00
		2210504	Advertising, Awareness and Publicity Campaigns (Civic Education)	212,804.50			212,804.50
		2210700	**Training Expense (including capacity building)**	**1,021,143.10**			**1,021,143.10**
		2210701	Travel Allowance	385,000.00			385,000.00
		2210702	Remuneration of Instructors and Contract based Training Services	199,000.00			199,000.00
		2210703	Production and Printing of Training Materials	50,143.10			50,143.10
		2210704	Hire of Training Facilities and Equipment	95,000.00			95,000.00
		2210710	Accommodation Allowance	84,000.00			84,000.00
		2210712	Trainee Allowance (Allowance for PC Implementation)	98,000.00			98,000.00
		2210715	Kenya School of Government	110,000.00			110,000.00
		2210800	**Hospitality Supplies and Services**	**25,500,000.00**			**25,500,000.00**
		2210801	Catering Services (receptions), Accommodation, Gifts, Food and Drinks & Pending Bills	200,000.00			200,000.00
		2210802	Boards, Committees, Conferences and Seminars (Inter-Ministerial Committee plus secretariat (Committee allowances and catering services)	300,000.00			300,000.00
		2210807	Medals, Awards and Honors (Performance Contracting Implementation)	25,000,000.00			25,000,000.00
		2211000	**Specialised Materials and Supplies**	**100,000.00**			**100,000.00**
		2211016	Purchase of Uniforms and Clothing - Staff	100,000.00			100,000.00
		2211100	**Office and General Supplies and Services**	**381,000.00**			**381,000.00**
		2211101	General Office Supplies (papers, pencils, forms, small office equipment etc)	210,500.00			210,500.00

Head	Sub-Head	Item Code	Item Description	Submitted Budget Estimates 2026/2027	Revote for 2025/2026	Adjustments by CARA/CGAA/OSR	Budget Estimates 2026/27
		2211102	Supplies and Accessories for Computers and Printers	82,500.00			82,500.00
		2211103	Sanitary and Cleaning Materials, Supplies and Services	88,000.00			88,000.00
		2211200	**Fuel Oil and Lubricants**	**980,000.00**			**980,000.00**
		2211201	Refined Fuels and Lubricants for Transport	513,500.00			513,500.00
		2211203	Refined Fuels and Lubricants---Other	466,500.00			466,500.00
		2211300	**Other Operating Expenses**	**498,000.00**			**498,000.00**
		2211310	Contracted Professional Services (Evaluation and ranking of the departments (2 Weeks) done by independent evaluators)	300,000.00			300,000.00
		2211399	Other Operating Expenses (Enhanced Budget for Monitoring of performance of Performance Contract Indicators by Ministries)	198,000.00			198,000.00
		2220100	**Routine Maintenance - Vehicles and Other Transport Equipment**	**190,900.00**			**190,900.00**
		2220101	Maintenance expenses -Motor vehicle	130,900.00			130,900.00
		2220105	Routine Maintenance - Vehicles	60,000.00			60,000.00
		2220200	**Routine maintenance- Other Assets**	**61,000.00**			**61,000.00**
		2220202	Maintenance of Office Furniture and Equipment	28,000.00			28,000.00
		2220205	Maintenance of Buildings and Stations -- Non-Residential	33,000.00			33,000.00
		3110300	**Refurbishment of Buildings**	**38,500.00**			**38,500.00**
		3110302	Refurbishment of Non-Residential Buildings	38,500.00			38,500.00
		3111000	**Purchase of Office Furniture and General Equipment**	**368,075.50**			**368,075.50**
		3111001	Purchase of Office Furniture and Fittings	59,653.00			59,653.00
		3111002	Purchase of Computers, Printers and other IT Equipment	272,278.50			272,278.50
		3111009	Purchase of other Office Equipment	36,144.00			36,144.00
		3111400	**Research and Prefeasibility studies**	**60,500.00**			**60,500.00**
		3111401	Prefeasibility, feasibility and Appraisal studies	60,500.00			60,500.00
			Sub Total Recurrent	**40,511,167**			**40,511,167**
		SP2. 0717013710. Disaster and Emergency Services					
		2110100	**Basic Salaries - Permanent Employees**	**5,999,556.20**			**5,999,556.20**
		2110101	Basic Salaries - Civil Service	5,999,556.20			5,999,556.20
		2210100	**Utilities Supplies and Services**	**114,302.10**			**114,302.10**
		2210101	Electricity	28,072.00			28,072.00
		2210102	Water and sewerage charges	24,563.00			24,563.00
		2210103	Courier and Postal Services	61,667.10			61,667.10
		2210200	**Communication, Supplies and Services**	**115,750.00**			**115,750.00**
		2210201	Telephone, Telex, Facsmile and Mobile Phone Services	104,750.00			104,750.00
		2210202	Internet Connections	11,000.00			11,000.00
		2210300	**Domestic Travel and Subsistence, and Other Transportation Costs**	**905,000.00**			**905,000.00**
		2210301	Travel Costs (airlines, bus, railway, mileage allowances, etc.)	165,000.00			165,000.00
		2210302	Accommodation - Domestic Travel	275,000.00			275,000.00
		2210303	Daily Subsistence Allowance	385,000.00			385,000.00
		2210304	Sundry Items (e.g. airport tax, taxis, etc…)	80,000.00			80,000.00
		2210500	**Printing , Advertising and Information Supplies and Services**	**316,500.00**			**316,500.00**
		2210502	Publishing & Printing Services	85,000.00			85,000.00
		2210503	Subscriptions to Newspapers, Magazines and Periodicals	46,500.00			46,500.00
		2210504	Advertising, Awareness and Publicity Campaigns (Civic Education)	185,000.00			185,000.00
		2210700	**Training Expense (including capacity building)**	**1,058,078.00**			**1,058,078.00**
		2210701	Travel Allowance	145,000.00			145,000.00
		2210702	Remuneration of Instructors and Contract based Training Services	195,000.00			195,000.00
		2210703	Production and Printing of Training Materials	29,126.00			29,126.00
		2210704	Hire of Training Facilities and Equipment	140,360.00			140,360.00
		2210710	Accommodation Allowance	120,450.00			120,450.00
		2210715	Kenya School of Government	198,142.00			198,142.00
		2210799	Training Expense Other - Community Capacity Building and Training on Awareness and Response to Disaster	230,000.00			230,000.00
		2210800	**Hospitality Supplies and Services**	**865,000.00**			**865,000.00**
		2210801	Catering Services (receptions), Accommodation, Gifts, Food and Drinks	385,000.00			385,000.00
		2210802	Boards, Committees, Conferences and Seminars (Finalization of policy document (Disaster Risk Management and Emergency Services Policy)	207,500.00			207,500.00
		2210899	Hospitality Supplies - Others	272,500.00			272,500.00

Head	Sub-Head	Item Code	Item Description	Submitted Budget Estimates 2026/2027	Revote for 2025/2026	Adjustments by CARA/CGAA/OSR	Budget Estimates 2026/27
		2211000	**Specialised Materials and Supplies**	**42,108.00**			**42,108.00**
		2211011	Purchase/Production of Photographic and Audio-Visual Materials	42,108.00			42,108.00
		2211100	**Office and General Supplies and Services**	**329,180.00**			**329,180.00**
		2211101	General Office Supplies (papers, pencils, forms, small office equipment etc)	139,000.00			139,000.00
		2211102	Supplies and Accessories for Computers and Printers	120,000.00			120,000.00
		2211103	Sanitary and Cleaning Materials, Supplies and Services	70,180.00			70,180.00
		2211200	**Fuel Oil and Lubricants**	**1,020,000.00**			**1,020,000.00**
		2211201	Refined Fuels and Lubricants for Transport	437,000.00			437,000.00
		2211203	Refined Fuels and Lubricants---Other	583,000.00			583,000.00
		2211300	**Other Operating Expenses**	**165,000.00**			**165,000.00**
		2211310	Contracted Professional Services (For consultation on policy fomulation)	165,000.00			165,000.00
		2220100	**Routine Maintenance - Vehicles and Other Transport Equipment**	**255,270.00**			**255,270.00**
		2220101	Maintenance expenses -Motor vehicle	200,000.00			200,000.00
		2220105	Routine Maintenance - Vehicles	55,270.00			55,270.00
		2220200	**Routine maintenance- Other Assets**	**112,725.00**			**112,725.00**
		2220201	Maintenance of Plant, Machinery and Equipment (including lifts)	60,000.00			60,000.00
		2220202	Maintenance of Office Furniture and Equipment	29,126.00			29,126.00
		2220205	Maintenance of Buildings and Stations -- Non-Residential	23,599.00			23,599.00
		3110300	**Refurbishment of Buildings**	**45,617.00**			**45,617.00**
		3110302	Refurbishment of Non-Residential Buildings	45,617.00			45,617.00
		3111000	**Purchase of Office Furniture and General Equipment**	**182,611.90**			**182,611.90**
		3111001	Purchase of Office Furniture and Fittings	45,617.00			45,617.00
		3111002	Purchase of Computers, Printers and other IT Equipment	87,760.00			87,760.00
		3111009	Purchase of other Office Equipment	49,234.90			49,234.90
			Sub Total Recurrent	**11,526,698**			**11,526,698**
			Development				
		3110500	**Construction and Civil Works**	**16,702,808.00**			**16,702,808.00**
		3110504	Other Infrastructure and Civil Works (Construction and rehabilitation of projects affected by disasters and response to cases of emergencies)	5,100,000.00			5,100,000.00
		3110504	Other Infrastructure and Civil Works (Construction and installation of ICT infrastructure at the Emergency Response Centre)	4,633,089.00			4,633,089.00
		3110599	Other Infrastructure and Civil Works (Construction of Phase III Emergency Response Center)	6,969,719.00			6,969,719.00
		3111400	**Research and Prefeasibility studies**	**3,000,000.00**			**3,000,000.00**
		3111401	Prefeasibility, feasibility and Appraisal studies (to define the scope including the types of emergencies the Emergency Response center will respond to , the services it will provide (e.g., dispatch, on-site response, coordination with other agencies), and the geographic area it will cover.)	1,500,000.00			1,500,000.00
		3111404	Research Allowance (Research and mapping of disaster-prone areas in the county to enhance emergency preparedness and planning)	1,500,000.00			1,500,000.00
			Total Development	**19,702,808**	-	-	**19,702,808**
			Total SP	**31,229,506**	-	-	**31,229,506**
			Total Performance Contracting and Disaster Management	**71,740,673**	-	-	**71,740,673**
			Total Recurrent	**154,206,587**	-	-	**154,206,587**
			Total Development	**43,502,808**	-	-	**43,502,808**
		Total Vote 3728		**197,709,395**	-	-	**197,709,395**
		VOTE 3729: MINISTRY OF WATER AND IRRIGATION					
		0101003710 P1: General Administration Planning and Support Services					
		0101013710 SP 1.1 Administration Services					
		2110100	**Basic Salaries - Permanent Employees**	**110,407,882**			**110,407,882**
		2110101	Civil Service	110,407,882			110,407,882
		2210120	Leave Allowances	-			-
		2210100	**Utilities Supplies and Services**	**16,918**			**16,918**
		2210101	Electricity	5,400			5,400
		2210102	Water and sewerage charges	11,518			11,518
		2210200	**Communication, Supplies and Services**	**145,073**			**145,073**

Head	Sub-Head	Item Code	Item Description	Submitted Budget Estimates 2026/2027	Revote for 2025/2026	Adjustments by CARA/CGAA/OSR	Budget Estimates 2026/27
		2210201	Telephone, Telex, Facsmile and Mobile Phone Services	117,247			117,247
		2210203	Courier and Postal Services	27,826			27,826
		2210300	**Domestic Travel and Subsistence, and Other Transportation**	**2,214,141**			**2,214,141**
		2210301	Travel Costs (bus, railway, mileage allowances, etc.)	263,768			263,768
		2210302	Accommodation-Domestic travel	122,464			122,464
		2210303	Daily Subsistence Allowance	1,827,909			1,827,909
		2210400	**Foreign Travel and Subsistence, and other transportation costs**	**517,638**			**517,638**
		2210401	Travel Costs (airlines, bus, railway, etc.)	205,154			205,154
		2210402	Accomodation	149,250			149,250
		2210403	Sundry Items (e.g. airport tax, taxis, etc…)	163,234			163,234
		2210500	**Printing , Advertising and Information Supplies and Services**	**366,818**			**366,818**
		2210502	Publishing and Printing Services	178,000			178,000
		2210503	Subscriptions to Newspapers, Magazines and Periodicals	38,818			38,818
		2210504	Advertising, Awareness and Publicity Campaigns	150,000			150,000
		2210700	**Training Expenses**	**700,000**			**700,000**
		2210701	Travel Allowance	329,267			329,267
		2210703	Production and Printing of Training Materials	105,540			105,540
		2210704	Hire of Training Facilities and Equipment	78,003			78,003
		2210710	Accommodation Allowance	187,190			187,190
		2210800	**Hospitality Supplies and Services**	**307,042**			**307,042**
		2210801	Catering Services(receptions), accomodation, Gifts, Food and Drinks	150,000			150,000
		2210802	Boards, Committees, Conferences and Seminars	157,042			157,042
		2211000	**Specialised Materials and Supplies**	**200,000**			**200,000**
		2211016	Purchase of Uniforms and Clothing - Staff	200,000			200,000
		2211100	**Office and General Supplies and Services**	**334,631**			**334,631**
		2211101	General Office Supplies (papers, pencils forms, small office equipment,etc.)	150,000			150,000
		2211103	Sanitary and Cleaning Materials, Supplies and Services	184,631			184,631
		2211200	**Fuel Oil and Lubricants**	**2,294,650**			**2,294,650**
		2211201	Refined Fuels and Lubricants for Transport	2,294,650			2,294,650
		2220100	**Maintenance Expenses - Motor Vehicles and cycles**	**450,000**			**450,000**
		2220101	Maintenance Expenses - Motor Vehicles and cycles	450,000			450,000
		2220100	**Routine Maintenance - Other Assets**	**137,122**			**137,122**
		2220210	Maintenance of Computers, Software, and Networks	137,122			137,122
		3111000	**Purchase of Office Furniture and General Equipment**	**400,000**			**400,000**
		3111002	Purchase of Computers, Printers and other IT Equipment	400,000			400,000
			Total SP Administration Services	**118,491,915**			**118,491,915**
		#1	**WATER**				
		0101013710 SP 1.1 Administration Services (Water Department)					
		2210100	**Utilities Supplies and Services**	**221,040**			**221,040**
		2210101	Electricity	94,400			94,400
		2210102	Water and sewerage charges	126,640			126,640
		2210200	**Communication, Supplies and Services**	**588,066**			**588,066**
		2210201	Telephone, Telex, Facsmile and Mobile Phone Services	279,033			279,033
		2210202	Internet Connections	309,033			309,033
		2210300	**Domestic Travel and Subsistence, and Other Transportation**	**2,232,385**	**-**	**3,000,000**	**5,232,385**
		2210301	Travel Costs (bus, railway, mileage allowances, etc.)	734,472			734,472
		2210302	Accommodation-Domestic travel	794,639		3,000,000	3,794,639
		2210303	Daily Subsistence Allowance	703,274			703,274
		2210700	**Training Expenses**	**2,513,320**			**2,513,320**
		2210701	Travel Allowance	500,000			500,000
		2210703	Production and Printing of Training Materials	206,660			206,660
		2210704	Hire of Training Facilities and Equipment	276,287			276,287
		2210710	Accommodation Allowance	330,373			330,373
		2210711	Tuition Fees	1,200,000			1,200,000
		2210800	**Hospitality Supplies and Services**	**445,299**			**445,299**
		2210801	Catering Services(receptions), accomodation, Gifts, Food and Drinks	445,299			445,299
		2211000	**Specialised Materials and Supplies**	**200,000**			**200,000**
		2211011	Purchase/Production of Photographic and Audio-Visual Materials	200,000			200,000
		2211100	**Office and General Supplies and Services**	**1,081,479**			**1,081,479**

Head	Sub-Head	Item Code	Item Description	Submitted Budget Estimates 2026/2027	Revote for 2025/2026	Adjustments by CARA/CGAA/OSR	Budget Estimates 2026/27
		2211101	General Office Supplies (papers, pencils forms, small office equipment,etc.)	418,825			418,825
		2211102	Supplies and Accessories for Computers and Printers	333,526			333,526
		2211103	Sanitary and Cleaning Materials, Supplies and Services	329,128			329,128
		2211200	**Fuel Oil and Lubricants**	**2,278,844**			**2,278,844**
		2211201	Refined Fuels and Lubricants for Transport	2,278,844			2,278,844
		2220100	**Maintenance Expenses - Motor Vehicles and cycles**	**894,576**			**894,576**
		2220101	Maintenance Expenses - Motor Vehicles and cycles	894,576			894,576
		3110200	**Construction of Building**	**500,000**			**500,000**
		3110201	Refurbishment of Non-Residential Buildings	500,000			500,000
		3111000	**Purchase of Office Furniture and General Equipment**	**574,632**			**574,632**
		3111002	Purchase of Computers, Printers and other IT Equipment	574,632			574,632
			Total SP Administration Services	**11,529,641**	**-**	**3,000,000**	**14,529,641**
		0111003710 P.4 Water Resources Management					
		0111013710 SP. 4.1 Water Storage and Flood Control					
		2210100	**Utilities Supplies and Services**	**184,200**			**184,200**
		2210101	Electricity	138,520			138,520
		2210102	Water and sewerage charges	45,680			45,680
		2210200	**Communication, Supplies and Services**	**250,000**			**250,000**
		2210201	Telephone, Telex, Facsmile and Mobile Phone Services	85,000			85,000
		2210202	Internet Connections	165,000			165,000
		2210300	**Domestic Travel and Subsistence, and Other Transportation**	**1,273,526**	**-**	**3,000,000**	**4,273,526**
		2210301	Travel Costs (airlines, bus, railway, mileage allowances, etc.)	463,828			463,828
		2210302	Accommodation-Domestic travel	306,440			306,440
		2210303	Daily Subsistence Allowance	503,258		3,000,000	3,503,258
		2210500	**Printing , Advertising and Information Supplies and Services**	**126,269**			**126,269**
		2210502	Publishing and Printing Services	126,269			126,269
		2210700	**Training Expenses**	**1,622,991**			**1,622,991**
		2210701	Travel allowance	519,491			519,491
		2210704	Hire of Training Facilities and Equipment	303,500			303,500
		2210710	Accommodation allowance	800,000			800,000
		2211100	**Office and General Supplies and Services**	**1,499,800**			**1,499,800**
		2211101	General Office Supplies (papers, pencils, forms, small office equipment etc)	500,000			500,000
		2211102	Supplies and Accessories for Computers and Printers	807,000			807,000
		2211103	Sanitary and Cleaning Materials, Supplies and Services	192,800			192,800
		2211200	**Fuel Oil and Lubricants**	**4,000,000**			**4,000,000**
		2211201	Refined Fuels and Lubricants for Transport	4,000,000			4,000,000
		2220100	**Maintenance Expenses - Motor Vehicles and cycles**	**1,230,816**			**1,230,816**
		2220101	Maintenance Expenses - Motor Vehicles and cycles	1,230,816			1,230,816
		2220200	**Routine Maintenance - Other Assets**	**3,214,867**			**3,214,867**
		2220201	Maintenanance of Plant machinery & Equipment	1,999,267			1,999,267
		2220202	Maintenance of Office Furniture and Equipment	500,000			500,000
		2220205	Maintenance of Buildings and Stations -- Non-Residential	385,600			385,600
		2220210	Maintenance of Computers, Software, and Networks	330,000			330,000
		3110300	**Refurbishment of Buildings**	**1,569,260**			**1,569,260**
		3110302	Refurbishment of Non-Residential Buildings	1,569,260			1,569,260
		3111000	**Purchase of Office Furniture and General Equipment**	**600,350**			**600,350**
		3111002	Purchase of Computers, Printers and other IT Equipment	600,350			600,350
		3111400	**Research,Feasibility Studies, Project Preparation and Design, Project Supervision**	**1,000,000**	**-**	**4,000,000**	**5,000,000**
		3111401	Pre-feasibility, Feasibility and Appraisal Studies	1,000,000		4,000,000	5,000,000
			Recurrent Sub Total	**16,572,079**	**-**	**7,000,000**	**23,572,079**
			Development				

Head	Sub-Head	Item Code	Item Description	Submitted Budget Estimates 2026/2027	Revote for 2025/2026	Adjustments by CARA/CGAA/OSR	Budget Estimates 2026/27
		3110500	**Construction and Civil Works (Construction of water structures)**	**297,807,045**	**-**	-	**297,807,045**
		3110504	Other Infrastructure and Civil Works (Construction of Water Structures)	297,807,045			297,807,045
		2640400	**Other Current Transfers, Grants and Subsidies**	**228,000,000**	**246,760,742**	**-**	**474,760,742**
		2640499	Other non-current transfers (K-WASH (WORLD BANK))	228,000,000	246,760,741.89		474,760,742
			Sub Total Development	**525,807,045**	**246,760,742**	**-**	**772,567,787**
			Total SP	**542,379,124**	**246,760,742**	**7,000,000**	**796,139,866**
		0111023710 SP. 4.2 Water Supply Infrastructure					
		305 Recurrent Department of Water					
		2210100	**Utilities Supplies and Services**	**822,884**			**822,884**
		2210101	Electricity	790,884			790,884
		2210102	Water and sewerage charges	32,000			32,000
		2211020	**Communication, Supplies and Services**	**100,000**			**100,000**
		2210201	Telephone, Telex, Facsmile and Mobile Phone Services	85,000			85,000
		2210202	Internet Connections	15,000			15,000
		2210300	**Domestic Travel and Subsistence, and Other Transportation**	**2,362,887**			**2,362,887**
		2210301	Travel Costs (airlines, bus, railway, mileage allowances, etc.)	825,899			825,899
		2210302	Accommodation-Domestic travel	291,471			291,471
		2210303	Daily Subsistence Allowance	1,245,517			1,245,517
		2210700	**Training Expenses**	**1,614,269**			**1,614,269**
		2210701	Travel allowance	1,100,000			1,100,000
		2210704	Hire of Training Facilities and Equipment	308,454			308,454
		2210710	Accommodation allowance	205,815			205,815
		2211200	**Fuel Oil and Lubricants**	**709,639**			**709,639**
		2211201	Refined Fuels and Lubricants for Transport	709,639			709,639
		2220100	**Maintenance Expenses - Motor Vehicles and cycles**	**1,381,651**			**1,381,651**
		2220101	Maintenance Expenses - Motor Vehicles and cycles	1,381,651			1,381,651
		3111000	**Purchase of Office Furniture and General Equipment**	**598,866**			**598,866**
		3111002	Purchase of Computers, Printers and other IT Equipment	598,866			598,866
		3111400	**Research, Feasibility Studies, Project Preparation and Design, Project Supervision**	**1,000,000**			**1,000,000**
		3111401	Pre-feasibility, Feasibility and Appraisal Studies	1,000,000			1,000,000
			Recurrent Sub Total	**8,590,196**			**8,590,196**
			Development				
		3111500	**Construction and Civil Works (Repairs and Rehabilitations)**	**46,907,301**			**46,907,301**
		3111504	Other Infrastructure and Civil Works (Repairs & Rehabilitations)	24,907,301			24,907,301
		3111505	Other Infrastructure and Civil Works (Repairs & Rehabilitations) - Pending Bills as approved by PBRC	20,000,000			20,000,000
		3110401	Capacity building of water management committees	2,000,000			2,000,000
			Cash For Assets (CFA) Water pipeline extensions	-			-
		2510100	**Subsidies to Non- Financial Public Enterprises**	**76,000,000**			**76,000,000**
		2510199	Subsidies to Non- Financial (other budget - KITWASCO/KIMWASCO)	50,000,000			50,000,000
		2640499	Other non-current transfers (Feasibility studies, surveys, designs, drilling - direct costs)	26,000,000			26,000,000
			Sub Total Development	**122,907,301**			**122,907,301**
			Total SP	**131,497,497**			**131,497,497**
			Total on WATER	**685,406,262**			**942,167,004**
		#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**			**53,000**
		2210101	Electricity	38,000			38,000
		2210102	Water and sewerage charges	15,000			15,000
		2211020	**Communication, Supplies and Services**	**400,000**			**400,000**
		2210201	Telephone, Telex, Facsmile and Mobile Phone Services	400,000			400,000
		2210300	**Domestic Travel and Subsistence, and Other Transportation**	**3,163,206**			**3,163,206**
		2210301	Travel Costs (airlines, bus, railway, mileage allowances, etc.)	558,000			558,000
		2210302	Accommodation-Domestic travel	853,400			853,400
		2210303	Daily Subsistence Allowance	1,751,806			1,751,806
		2210500	**Printing , Advertising and Information Supplies and Services**	**753,200**			**753,200**
		2210502	Publishing and Printing Services	753,200			753,200

Head	Sub-Head	Item Code	Item Description	Submitted Budget Estimates 2026/2027	Revote for 2025/2026	Adjustments by CARA/CGAA/OSR	Budget Estimates 2026/27
		2210700	**Training Expenses**	**4,389,869**			**4,389,869**
		2210701	Training allowance	1,100,000			1,100,000
		2210704	Hire of Training Facilities and Equipment	220,000			220,000
		2210710	Accommodation Allowance	389,639			389,639
		2210715	Kenya School of Government	420,000			420,000
		2210799	Training Expenses - Capacity Building of Farmers	2,260,230			2,260,230
		2210800	**Hospitality Supplies and Services**	**565,325**			**565,325**
		2210801	Catering Services(receptions), accomodation, Gifts, Food and Drinks	565,325			565,325

Head	Sub-Head	Item Code	Item Description	Submitted Budget Estimates 2026/2027	Revote for 2025/2026	Adjustments by CARA/CGAA/OSR	Budget Estimates 2026/27
		2211000	**Specialised Materials and Supplies**	**261,901**			**261,901**
		2211007	Agricultural Materials, Supplies and Small Equipment	261,901			261,901
		2211300	**Other Operating Expenses**	**51,335**			**51,335**
		2211306	Membership Fees, Dues and Subscriptions to Professional and Trade Bodies	51,335			51,335
		2211100	**Office and General Supplies and Services**	**2,736,612**			**2,736,612**
		2211101	General Office Supplies (papers, pencils, forms, small office equipment etc)	1,149,601			1,149,601
		2211102	Supplies and Accessories for Computers and Printers	481,500			481,500
		2211103	Sanitary and Cleaning Materials, Supplies and Services	300,050			300,050
		2211104	Purchase of Computers, Printers and other IT Equipment	805,461			805,461
		2211200	**Fuel Oil and Lubricants**	**1,780,178**			**1,780,178**
		2211201	Refined Fuels and Lubricants for Transport	1,780,178			1,780,178
		2220100	**Maintenance Expenses - Motor Vehicles and cycles**	**1,094,707**			**1,094,707**
		2220101	Maintenance Expenses - Motor Vehicles and cycles	1,094,707			1,094,707
		2220200	**Routine Maintenance - Other Assets**	**300,667**			**300,667**
		2220210	Maintenance of Computers, Software, and Networks	300,667			300,667
		3111400	**Research,Feasibility Studies, Project Preparation and Design, Project Supervision**	**950,000**			**950,000**
		3111401	Pre-feasibility, Feasibility and Appraisal Studies	950,000			950,000
			Sub Total	**16,500,000**			**16,500,000**
			Development				
			Water harvesting for smallscale irrigation project				
		3110500	**Construction and Civil Works**	**122,151,840**			**122,151,840**
		3110504	Other Infrastructure and Civil Works (Construction of **80** sand dams - **2 per ward** for irrigation)	92,000,000			92,000,000
		3110505	Construction of Cluster irrigation projects	20,151,840			20,151,840
		3110599	Other Infrastructure and Civil Works (Repair and Maintenance of Sand Dams and Cluster Irrigation Projects)	3,000,000			3,000,000
		3110599	Pending Bills - Irrigation infrastructure projects	5,000,000			5,000,000
		3111401	Training and Capacity Building of Farmers in Irrigation Clusters	2,000,000			2,000,000
			Sub Total Development	**122,151,840**			**122,151,840**
			Total SP	**138,651,840**			**138,651,840**
			Total on IRRIGATION	**138,651,840**			**138,651,840**
			Total Recurrent	**171,683,830**	**-**	**10,000,000**	**181,683,830**
			Total Development	**770,866,186**	**246,760,742**	**-**	**1,017,626,928**
		Total Vote 3729		**942,550,016**	**246,760,742**	**10,000,000**	**1,199,310,758**
		VOTE 3730: MINISTRY OF EDUCATION, TRAINING AND SKILLS DEVELOPMENT					
0001	**01**	**0501013710 SP 1.1: General Administration and Planning**					
		2110100	**Basic Salaries - Permanent Employees**	**813,444,415**	**-**	**44,598,651**	**858,043,066**
		2110101	Basic Salaries - Civil Service Ksh. 44,598,651 Recruitment of 224 VTC instructors. Gross monthly cost per tutor Kshs. 16,591.76 - 4 tutors per VTC for 56 VTCs)	813,444,415		44,598,651	858,043,066
		2210100	**Utilities Supplies and Services**	**466,058**			**466,058**
		2210101	Electricity	241,039			241,039
		2210102	Water and sewerage charges	225,019			225,019
		2210200	**Communication, Supplies and Services**	**379,058**			**379,058**
		2210201	Telephone, Telex, Facsmile and Mobile Phone Services	379,058			379,058
		2210300	**Domestic Travel and Subsistence, and Other Transportation Costs**	**2,766,983**			**2,766,983**
		2210301	Travel Costs (airlines, bus, railway, mileage allowances, etc.)	531,045			531,045
		2210302	Accommodation - Domestic Travel	1,261,337			1,261,337
		2210303	Daily Subsistence Allowance	974,602			974,602
		2210400	**Foreign travel and subsistence and other transportation cost**	**649,000**			**649,000**
		2210401	Travel Costs (airlines, bus, railway, etc.)	357,378			357,378
		2210402	Accommodation	291,622			291,622
		2210500	**Printing , Advertising and Information Supplies and Services**	**1,825,995**			**1,825,995**
		2210502	Publishing and Printing Services	150,009			150,009
		2210503	Subscriptions to Newspapers, Magazines and Periodicals	118,864			118,864
		2210504	Advertising, Awareness and Publicity Campaigns	98,216			98,216
		2210505	Trade Shows and Exhibitions	1,458,907			1,458,907

Head	Sub-Head	Item Code	Item Description	Submitted Budget Estimates 2026/2027	Revote for 2025/2026	Adjustments by CARA/CGAA/OSR	Budget Estimates 2026/27
		2210700	**Training Expense (including capacity building)**	**2,221,773**			**2,221,773**
		2210701	Travel Allowance	458,850			458,850
		2210704	Hire of Training Facilities and Equipment	587,905			587,905
		2210708	Trainer Allowance	512,995			512,995
		2210710	Accommodation Allowance	662,023			662,023
		2210800	**Hospitality Supplies and Services**	**1,321,006**			**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			656,591
		2210802	Boards, Committees, Conferences and Seminars	664,416			664,416
		2211000	**Staff Expenses other**	**163,800**			**163,800**
		2211016	Staff Uniforms	163,800			163,800
		2211100	**Office and General Supplies and Services**	**985,048**			**985,048**
		2211101	General Office Supplies (papers, pencils, forms, small office equipment etc)	985,048			985,048
		2211200	**Fuel Oil and Lubricants**	**1,859,283**			**1,859,283**
		2211201	Refined Fuels and Lubricants for Transport	1,859,283			1,859,283
		2211300	**Other Operating Expenses**	**1,900,000**			**1,900,000**
		2211399	ECDE Co-Curricular activities	1,900,000			1,900,000
		2220100	**Routine Maintenance - Vehicles and Other Transport Equipment**	**1,480,487**			**1,480,487**
		2220101	Maintenance Expenses - Motor Vehicles and cycles	1,480,487			1,480,487
		2220200	**Routine Maintenance - Other Assets**	**954,578**			**954,578**
		2220205	Maintenance of Buildings and Stations -- Non-Residential	954,578			954,578
		3111000	**Purchase of Office Furniture and General Equipment**	**734,939**			**734,939**
		3111001	Purchase of Office Furniture and fittings	734,939			734,939
		Total of 0001-01 General Administration and Planning		**831,152,425**	**-**	**44,598,651**	**875,751,075**
		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**			**665,630**
		2210201	Telephone, Telex, Facsmile and Mobile Phone Services	665,630			665,630
		2210300	**Domestic Travel and Subsistence, and Other Transportation Costs**	**4,506,705**			**4,506,705**
		2210301	Travel Costs (airlines, bus, railway, mileage allowances, etc.)	1,449,540			1,449,540
		2210302	Accommodation - Domestic Travel	1,493,520			1,493,520
		2210303	Daily Subsistence Allowance	1,563,645			1,563,645
		2210400	**Foreign travel and subsistence and other transportation cost**	**869,000**			**869,000**
		2210401	Travel Costs (airlines, bus, railway, etc.)	367,378			367,378
		2210402	Accommodation	501,622			501,622
		2210500	**Printing , Advertising and Information Supplies and Services**	**1,765,188**			**1,765,188**
		2210502	Publishing and Printing Services	660,009			660,009
		2210503	Subscriptions to Newspapers, Magazines and Periodicals	528,864			528,864
		2210504	Advertising, Awareness and Publicity Campaigns	576,316			576,316
		2210700	**Training Expense (including capacity building)**	**4,806,869**			**4,806,869**
		2210701	Travel Allowance	1,480,955			1,480,955
		2210703	Production and Printing of Training Materials	255,685			255,685
		2210704	Hire of Training Facilities and Equipment	434,985			434,985
		2210710	Accommodation Allowance	1,775,244			1,775,244
		2210715	KSG	860,000			860,000
		2210800	**Hospitality Supplies and Services**	**2,138,512**			**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			1,503,119
		2210802	Boards, Committees, Conferences and Seminars	635,393			635,393
		2211100	**Office and General Supplies and Services**	**3,127,702**			**3,127,702**
		2211101	General Office Supplies (papers, pencils, forms, small office equipment etc)	1,703,358			1,703,358
		2211102	Supplies and Accessories for Computers and Printers	842,467			842,467
		2211103	Sanitary and Cleaning Materials, Supplies and Services	581,877			581,877
		2211200	**Fuel Oil and Lubricants**	**2,512,318**			**2,512,318**
		2211201	Refined Fuels and Lubricants for Transport	2,512,318			2,512,318
		2211300	**Other Operating Expenses**	**4,538,078**			**4,538,078**
		2210399	Training Expenses-Training of ECDE teachers on CBC curriculum	2,063,078			2,063,078

Head	Sub-Head	Item Code	Item Description	Submitted Budget Estimates 2026/2027	Revote for 2025/2026	Adjustments by CARA/CGAA/OSR	Budget Estimates 2026/27
		2210399	Training Expenses - M&E of ECDE programmes	2,000,000			2,000,000
		2211306	Membership Fees, Dues and Subscriptions to Professional and Trad	475,000			475,000
		2220100	**Routine Maintenance - Vehicles and Other Transport Equipment**	**2,330,000**			**2,330,000**
		2220101	Maintenance Expenses - Motor Vehicles and cycles	2,330,000			2,330,000
		2220200	**Routine Maintenance - Other Assets**	**1,080,000**			**1,080,000**
		2220205	Maintenance of Buildings and Stations -- Non-Residential	1,080,000			1,080,000
		2640100	**Scholarships and other Educational Benefits**	**58,500,000**			**58,500,000**
		2640101	Scholarships and other Educational Benefits (Pro-Poor Programme) (72% - Bursaries)	56,160,000			56,160,000
		2640101	Scholarships and other Educational Benefits (Pro-Poor Programme) (3% - Administrative Budget)	2,340,000			2,340,000
		3111400	**Research, Feasibility Studies, Project Preparation & Design, Project S**	**1,440,000**			**1,440,000**
		3111401	M&E of ECDE programmes	1,440,000			1,440,000
		3111000	**Purchase of Office Furniture and General Equipment**	**1,579,201**			**1,579,201**
		3111002	Purchase of Office Furniture and General Equipment (Furniture for Sub County ECDE Coordinators)	1,579,201			1,579,201
		Recurrent Sub Total		**89,859,202**	**-**	**-**	**89,859,202**
		Development					
		3110200	**Construction of Buildings**	**54,000,000**			**54,000,000**
		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 (1 ECDE classroom per ward)	54,000,000			54,000,000
		3111100	**Purchase of Specialised Plant, Equipment and Machinery**	**21,000,000**			**21,000,000**
		3111109	Purchase of educational aids and related equipment (ECDE CBC Curriculum Teaching and learning materials)	21,000,000			21,000,000
		2640100	**Scholarships and other Educational Benefits**	**19,500,000**			**19,500,000**
		2640101	Education support programme (Pro-poor)- pro-poor infrastructure support programme 25%:	19,500,000			19,500,000
		Development sub total		**94,500,000**	**-**	**-**	**94,500,000**
		Total SP Early Child Development		**184,359,202**	**-**	**-**	**184,359,202**
	#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**			**740,656**
		2210201	Telephone, Telex, Facsmile and Mobile Phone Services	328,000			328,000
		2210202	Internet Connections	374,396			374,396
		2210203	Courier and Postal Services	38,260			38,260
		2210300	**Domestic Travel and Subsistence, and Other Transportation Costs**	**2,506,110**	**-**	**5,000,000**	**7,506,110**
		2210301	Travel Costs (airlines, bus, railway, mileage allowances, etc.)	650,650			650,650
		2210302	Accommodation - Domestic Travel	660,928		2,000,000	2,660,928
		2210303	Daily Subsistence Allowance	730,400		1,000,000	1,730,400
		2211399	Other Operating Expenses	464,132		2,000,000	2,464,132
		2210400	**Foreign travel and subsistence and other transportation cost**	**211,000**			**211,000**
		2210401	Travel Costs (airlines, bus, railway, etc.)	109,378			109,378
		2210402	Accommodation	101,622			101,622
		2210500	**Printing , Advertising and Information Supplies and Services**	**1,417,522**			**1,417,522**
		2210502	Publishing and Printing Services	340,582			340,582
		2210503	Subscriptions to Newspapers, Magazines and Periodicals	173,800			173,800
		2210505	Advertising, Awareness and Publicity Campaigns- Destigmatizing of VTCs through sensitization campaigns	343,140			343,140
		2210505	Trade Shows and Exhibitions	560,000			560,000
		2210700	**Training Expense (including capacity building)**	**3,239,319**			**3,239,319**
		2210701	Travel Allowance	741,000			741,000
		2210703	Production and Printing of Training Materials	695,519			695,519
		2210712	Trainee Allowance	932,800			932,800
		2210799	Training expenses (Capacity building of VTC instructors and Board of Governors)	870,000			870,000
		2210800	**Hospitality Supplies and Services**	**1,644,400**			**1,644,400**
		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			950,400
		2210802	Boards, Committees, Conferences and Seminars Support reqular meetings for Boards of Management of VTCs for updates)	694,000			694,000

Head	Sub-Head	Item Code	Item Description	Submitted Budget Estimates 2026/2027	Revote for 2025/2026	Adjustments by CARA/CGAA/OSR	Budget Estimates 2026/27
		2211100	**Office and General Supplies and Services**	**1,643,400**			**1,643,400**
		2211101	General Office Supplies (papers, pencils, forms, small office equipment etc)	660,000			660,000
		2211102	Supplies and Accessories for Computers and Printers	712,800			712,800
		2211103	Sanitary and Cleaning Materials, Supplies and Services	270,600			270,600
		2211200	**Fuel Oil and Lubricants**	**1,539,400**			**1,539,400**
		2211201	Refined Fuels and Lubricants for Transport	1,539,400			1,539,400
		2211300	**Other Operating Expenses**	**259,600**			**259,600**
		2211306	Membership Fees, Dues and Subscriptions to Professional and Trad	259,600			259,600
		2220100	**Routine Maintenance - Vehicles and Other Transport Equipment**	**1,272,221**			**1,272,221**
		2220101	Maintenance Expenses - Motor Vehicles and cycles	1,272,221			1,272,221
		2220200	**Routine Maintenance - Other Assets**	**684,578**			**684,578**
		2220205	Maintenance of Buildings and Stations -- Non-Residential	684,578			684,578
		3111000	**Purchase of Furniture and other Equipment**	**1,015,938**			**1,015,938**
		3111002	Purchase of Computers,Printers & IT equipment	650,338			650,338
		3111009	purchase of other Office equipment	365,600			365,600
		3111400	**Research, Feasibility Studies, Project Preparation & Design, Project S**	**330,001**			**330,001**
		3111401	Pre-Feasibility, Feasibility and Appraisal Studies (Co-Curricular activities fo VTC centers)	330,001			330,001
		Total Recurrent		**16,504,145**	**-**	**5,000,000**	**21,504,145**
			Development				
		3110500	**Construction of Buldings**	**30,862,908**	**-**	**10,000,000**	**40,862,908**
		3110504	Other infrastructure and civil works-Refurbishment and construction of VTCs (Workshops & Dormitories)	25,000,000		10,000,000	35,000,000
		3110504	Kitui County Village Polytechnics Grant - Revote	362,908			362,908
		3110504	Other infrastructure and civil works- Construction of Mother Homecraft Centre.	5,500,000			5,500,000
		3111100	**Purchase of specialised plant equipment and machinery**	**19,500,000**	**-**	**4,334,721**	**23,834,721**
		3111101	Furnishing and equipping of mother homecraft centre	4,500,000			4,500,000
		3111101	Supply of training tools and Equipment to VTCs	15,000,000		4,334,721	19,334,721
		2210700	**Training Expense (including capacity building)**	**20,000,000**			**20,000,000**
		2210799	Training expenses- Matching fund for 2Jiajiri partnership Programme	20,000,000			20,000,000
		Total Development		**70,362,908**	**-**	**14,334,721**	**84,697,629**
		Total SP		**86,867,053**	**-**	**19,334,721**	**106,201,774**
		0504013710 P5: Quality Assurance and Standards					
0003	**01**	**0503013710 SP 5.1: Examination and Certification**					
		2211100	**Office and General Supplies and Services**	**727,702**			**727,702**
		2211101	General Office Supplies (papers, pencils, forms, small office equipment etc)	203,358			203,358
		2211102	Supplies and Accessories for Computers and Printers	242,467			242,467
		2211103	Sanitary and Cleaning Materials, Supplies and Services	281,877			281,877
		2211200	**Fuel Oil and Lubricants**	**700,318**			**700,318**
		2211201	Refined Fuels and Lubricants for Transport	700,318			700,318
		2210300	**Domestic Travel and Subsistence, and Other Transportation Costs**	**1,295,976**			**1,295,976**
		2210301	Travel Costs (airlines, bus, railway, mileage allowances, etc.)	351,450			351,450
		2210302	Accommodation - Domestic Travel	444,126			444,126
		2210303	Daily Subsistence Allowance	500,400			500,400
		2210700	**Training Expense (including capacity building)**	**18,000,000**			**18,000,000**
		2210711	VTC Grade Test Examination Fees	18,000,000			18,000,000
		3111400	**pre-Feasibility, Feasibility and Appraisal Studies**	**1,200,000**			**1,200,000**
		3111401	Regular Assessment of Curriculum implementation and management of VTCs	1,200,000			1,200,000
		Total Recurrent		**21,923,996**			**21,923,996**
		Total SP		**21,923,996**			**21,923,996**
			Total Polytechnics, Vocational Centres and Homecraft Centres	**108,791,049**	**-**	**19,334,721**	**128,125,770**
			Total Recurrent	**959,439,768**	**-**	**49,598,651**	**1,009,038,419**
			Total Development	**164,862,908**	**-**	**14,334,721**	**179,197,629**
		Total Vote 3730		**1,124,302,676**	**-**	**63,933,371**	**1,188,236,047**

Head	Sub-Head	Item Code	Item Description	Submitted Budget Estimates 2026/2027	Revote for 2025/2026	Adjustments by CARA/CGAA/OSR	Budget Estimates 2026/27
		VOTE 3731: MINISTRY OF ROADS, PUBLIC WORKS & TRANSPORT					
		0101003710: General Administration and Planning					
	01	**0101013710: 1.1: Administration, Planning and support services**					
		Recurrent					
		2110100	**Basic Salaries - Permanent Employees**	**177,932,181**			**177,932,181**
		2110101	Basic Salaries - Civil Service	177,932,181			177,932,181
		2210100	**Utilities Supplies and Services**	**1,200,000**			**1,200,000**
		2210101	Electricity	800,000			800,000
		2210102	Water and sewerage charges	400,000			400,000
		2210200	**Communication, Supplies and Services**	**260,000**			**260,000**
		2210201	Telephone, Telex, Facsmile and Mobile Phone Services	180,000			180,000
		2210202	Internet connection	50,000			50,000
		2210203	Courier and Postal Services	30,000			30,000
		2210300	**Domestic Travel and Subsistence, and Other Transportation Costs**	**1,700,000**			**1,700,000**
		2210301	Travel Costs (airlines, bus, railway, mileage allowances, etc.)	500,000			500,000
		2210302	Accommodation - Domestic Travel	500,000			500,000
		2210303	Daily Subsistence Allowance	700,000			700,000
		2210400	**Foreign Travel and Subsistence, and other transportation costs**	**435,000**			**435,000**
		2210401	Travel Costs (airlines, bus, railway, etc.)	250,000			250,000
		2210402	Accommodation - Foreign Travel	40,000			40,000
		2210404	Sundry Items (Airpot tax, taxis etc)	145,000			145,000
		2210500	**Printing , Advertising and Information Supplies and Services**	**790,000**			**790,000**
		2210502	Publishing and Printing Services	90,000			90,000
		2210503	Subscriptions to Newspapers, Magazines and Periodicals	50,000			50,000
		2210504	Advertising, Awareness and Publicity Campaigns	650,000			650,000
		2210800	**Hospitality Supplies and Services**	**640,000**			**640,000**
		2210801	Catering Services (receptions), Accommodation, Gifts, Food and Drinks	400,000			400,000
		2210802	Boards, Committees, Conferences and Seminars	240,000			240,000
		2211200	**Fuel Oil and Lubricants**	**1,000,000**			**1,000,000**
		2211201	Refined Fuels and Lubricants for Transport	1,000,000			1,000,000
		2220100	**Routine Maintenance - Vehicles and Other Transport Equipment**	**520,000**			**520,000**
		2220101	Purchase of Tyres and other equipments wearing parts	160,000			160,000
		2220105	Maintenance Expenses - Motor Vehicles and cycles	360,000			360,000
		3111000	**Purchase of Office Furniture and General Equipment**	**455,000**			**455,000**
		3111001	Purchase of office Furniture and Fittings	300,000			300,000
		3111002	Purchase of Computers,printers and other IT Equipment	155,000			155,000
		Total for General Administration & Planning		**184,932,181**			**184,932,181**
	#1	**Roads & Public Works**					
		0109003710: Public Works					
	01	**0109013710: Stalled and New government Buildings**					
		Recurrent					
		2210200	**Communication, Supplies and Services**	**270,000**			**270,000**
		2210201	Telephone, Telex, Facsmile and Mobile Phone Services	200,000			200,000
		2210202	Internet connection	60,000			60,000
		2210203	Courier and Postal Services	10,000			10,000
		2210300	**Domestic Travel and Subsistence, and Other Transportation Costs**	**1,500,000**			**1,500,000**
		2210301	Travel Costs (airlines, bus, railway, mileageallowances, etc.)	700,000			700,000
		2210302	Accommodation - Domestic Travel	300,000			300,000
		2210303	Daily Subsistence Allowance	500,000			500,000
		2210500	**Printing , Advertising and Information Supplies and Services**	**413,000**			**413,000**
		2210502	Publishing and Printing Services	100,000			100,000
		2210503	Subscriptions to Newspapers, Magazines and Periodicals	65,000			65,000
		2210504	Advertising, Awareness and Publicity Campaigns	248,000			248,000

Head	Sub-Head	Item Code	Item Description	Submitted Budget Estimates 2026/2027	Revote for 2025/2026	Adjustments by CARA/CGAA/OSR	Budget Estimates 2026/27
		2210700	**Training Expense (including capacity building)**	**815,000**			**815,000**
		2210701	Travel Costs (airlines, bus, railway, etc.)	75,000			75,000
		2210704	Hire of Training Facilities and Equipment	100,000			100,000
		2210710	Accommodation Allowance	240,000			240,000
		2210715	Kenya School of Governement	400,000			400,000
		2210800	**Hospitality Supplies and Services**	**450,000**			**450,000**
		2210801	Catering Services (receptions), Accommodation, Gifts, Food and Drinks	300,000			300,000
		2210802	Boards, Committees, Conferences and Seminars	150,000			150,000
		2211100	**Office and General Supplies and Services**	**750,000**			**750,000**
		2211101	General Office Supplies (papers, pencils, forms, small office equipment etc)	400,000			400,000
		2211102	Supplies and Accessories for Computers and Printers	200,000			200,000
		2211103	Sanitary and Cleaning Materials, Supplies and Services	150,000			150,000
		2211200	**Fuel Oil and Lubricants**	**1,500,000**			**1,500,000**
		2211201	Refined Fuels and Lubricants for Transport	1,500,000			1,500,000
		2211300	**Other Operating Expenses**	**320,000**			**320,000**
		2211305	Contracted Guards and Cleaning Services	220,000			220,000
		2211306	Membership Fees, Dues and Subscriptions to Professional and Trade Bodies	100,000			100,000
		2220100	**Routine Maintenance - Vehicles and Other Transport Equipment**	**150,000**			**150,000**
		2220101	Purchase of Tyres and other equipments wearing parts	150,000			150,000
		3111000	**Purchase of Office Furniture and General Equipment**	**500,000**			**500,000**
		3111001	Purchase of office Furniture and Fittings	200,000			200,000
		3111002	Purchase of Computers,printers and other IT Equipment	300,000			300,000
		3111400	**Research, Feasibility Studies, Project Preparation and Design, Project Supervision**	**500,000**			**500,000**
		3111402	Feasibility Study, Engineeering and Designs (to promote designs, strength of materials and software for production of quality structures)	500,000			500,000
		Total for Department of Public Works		**7,168,000**			**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**			**1,500,000**
		2220105	Maintenance Expenses - Motor Vehicles and cycles	1,500,000			1,500,000
		3110200	**Construction of Building/ Construction of Offices & Stores**	**7,500,000**			**7,500,000**
		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			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			2,000,000
		3110299	Walling and storm water drainage of the Northern Part of Ithookwe Stadium	0			0
		Total for Department for Department of Public Works		**9,000,000**			**9,000,000**
		Total SP for Department of Public works		**16,168,000**			**16,168,000**
		Department of Roads					
	01	**0110003710: Roads**					

Head	Sub-Head	Item Code	Item Description	Submitted Budget Estimates 2026/2027	Revote for 2025/2026	Adjustments by CARA/CGAA/OSR	Budget Estimates 2026/27
		0110013710: Construction of Roads and Bridges					
		Recurrent					
		2210200	**Communication, Supplies and Services**	**318,000**			**318,000**
		2210201	Telephone, Telex, Facsmile and Mobile Phone Services	248,000			248,000
		2210202	Internet connection	60,000			60,000
		2210203	Courier and Postal Services	10,000			10,000
		2210300	**Domestic Travel and Subsistence, and Other Transportation Costs**	**1,900,000**	**0**	**5,000,000**	**6,900,000**
		2210301	Travel Costs (airlines, bus, railway, mileage allowances, etc.)	700,000		2,000,000	2,700,000
		2210302	Accommodation - Domestic Travel	600,000		1,000,000	1,600,000
		2210303	Daily Subsistence Allowance	600,000		2,000,000	2,600,000
		2210500	**Printing , Advertising and Information Supplies and Services**	**365,000**			**365,000**
		2210502	Publishing and Printing Services	100,000			100,000
		2210503	Subscriptions to Newspapers, Magazines and Periodicals	65,000			65,000
		2210504	Advertising, Awareness and Publicity Campaigns	200,000			200,000
		2210700	**Training Expense (including capacity building)**	**735,000**			**735,000**
		2210701	Travel Costs (airlines, bus, railway, etc.)	75,000			75,000
		2210704	Hire of Training Facilities and Equipment	100,000			100,000
		2210710	Accommodation Allowance	180,000			180,000
		2210715	Kenya School of Governemnt	380,000			380,000
		2210800	**Hospitality Supplies and Services**	**650,000**			**650,000**
		2210801	Catering Services (receptions), Accommodation, Gifts, Food and Drinks	400,000			400,000
		2210802	Boards, Committees, Conferences and Seminars	250,000			250,000
		2211000	**Specialised Materials and Supplies**	**240,000**			**240,000**
		2211016	Purchase of Uniforms and Clothing - Staff	240,000			240,000
		2211100	**Office and General Supplies and Services**	**850,000**			**850,000**
		2211101	General Office Supplies (papers, pencils, forms, small office equipment etc)	300,000			300,000
		2211102	Supplies and Accessories for Computers and Printers	400,000			400,000
		2211103	Sanitary and Cleaning Materials, Supplies and Services	150,000			150,000
		2211200	**Fuel Oil and Lubricants**	**1,500,000**			**1,500,000**
		2211201	Refined Fuels and Lubricants for Transport	1,500,000			1,500,000
		2211300	**Other Operating Expenses**	**300,000**			**300,000**
		2211305	Contracted Guards and Cleaning Services	200,000			200,000
		2211306	Membership Fees, Dues and Subscriptions to Professional and Trade Bodies	100,000			100,000
		2220100	**Routine Maintenance - Vehicles and Other Transport Equipment**	**150,000**			**150,000**
		2220101	Purchase of Tyres and other equipments wearing parts	150,000			150,000
		3111000	**Purchase of Office Furniture and General Equipment**	**500,000**			**500,000**
		3111001	Purchase of office Furniture and Fittings	300,000			300,000
		3111002	Purchase of Computers,printers and other IT Equipment	200,000			200,000
		3111400	**Feasibility study, Engineering and Designs**	**600,000**			**600,000**
		3111402	Feasibility Study, Engineeering and Designs (to promote designs, strength of materials and software for production of quality structures)	600,000			600,000
		Total for Department of Roads		**8,108,000**	**0**	**5,000,000**	**13,108,000**
		Department of Roads					
		Development					
		2220100	**Routine Maintenance - Vehicles and Other Transport Equipment**	**1,500,000**			**1,500,000**
		2220105	Maintenance Expenses - Motor Vehicles and cycles	1,500,000			1,500,000
		3110400	**Construction of Roads**	**334,238,299**	**0**	**0**	**334,238,299**
		3110401	Major Roads - Construction and maintenance of roads, box culverts, slabs and drifts	66,238,299			66,238,299
		3110499	Major Roads (Road's construction works and maintenance of box culverts, drifts, gravelling, concrete slabs, gabions)	96,000,000			96,000,000
		3110499	Construction of Roads - (Road widening works.) - Bush and Road Clearance	17,000,000		47,000,000	64,000,000
		3110499	Road grading under contracted works	155,000,000		(47,000,000)	108,000,000

Head	Sub-Head	Item Code	Item Description	Submitted Budget Estimates 2026/2027	Revote for 2025/2026	Adjustments by CARA/CGAA/OSR	Budget Estimates 2026/27
		Total for Development for Department of Roads		**335,738,299**	**0**	**0**	**335,738,299**
		Total SP for Development for Department of Roads		**343,846,299**	**0**	**5,000,000**	**348,846,299**
	#2	**Transport and Boda Boda**					
		Department of Transport and Mechanical Services					
		Recurrent					
		2210200	**Communication, Supplies and Services**	**260,000**			**260,000**
		2210201	Telephone, Telex, Facsimile and Mobile Phone Services	200,000			200,000
		2210202	Internet connection	50,000			50,000
		2210203	Courier and Postal Services	10,000			10,000
		2210300	**Domestic Travel and Subsistence, and Other Transportation Costs**	**1,000,000**			**1,000,000**
		2210301	Travel Costs (airlines, bus, railway, mileage allowances, etc.)	300,000			300,000
		2210302	Accommodation - Domestic Travel	300,000			300,000
		2210303	Daily Subsistence Allowance	400,000			400,000
		2210500	**Printing , Advertising and Information Supplies and Services**	**550,000**			**550,000**
		2210502	Publishing and Printing Services	100,000			100,000
		2210503	Subscriptions to Newspapers, Magazines and Periodicals	50,000			50,000
		2210504	Advertising, Awareness and Publicity Campaigns	400,000			400,000
		2210700	**Training Expense (including capacity building)**	**750,000**			**750,000**
		2210701	Travel Costs (airlines, bus, railway, etc.)	100,000			100,000
		2210704	Hire of Training Facilities and Equipment	100,000			100,000
		2210710	Accommodation Allowance	200,000			200,000
		2210715	Kenya School of Government	350,000			350,000
		2210800	**Hospitality Supplies and Services**	**400,000**			**400,000**
		2210801	Catering Services (receptions), Accommodation, Gifts, Food and Drinks	300,000			300,000
		2210802	Boards, Committees, Conferences and Seminars	100,000			100,000
		2211000	**Specialised Materials and Supplies**	**300,000**			**300,000**
		2211016	Purchase of Uniforms and Clothing - Staff	300,000			300,000
		2211100	**Office and General Supplies and Services**	**900,000**			**900,000**
		2211101	General Office Supplies (papers, pencils, forms, small office equipment etc)	400,000			400,000
		2211102	Supplies and Accessories for Computers and Printers	300,000			300,000
		2211103	Sanitary and Cleaning Materials, Supplies and Services	200,000			200,000
		2211200	**Fuel Oil and Lubricants**	**1,500,000**			**1,500,000**
		2211201	Refined Lubricants for Transport	1,500,000			1,500,000
		2211300	**Other Operating Expenses**	**280,000**			**280,000**
		2211305	Contracted Guards and Cleaning Services	200,000			200,000
		2211306	Membership Fees, Dues and Subscriptions to Professional and Trade Bodies	80,000			80,000
		2220200	**Routine Maintenance - Other Assets**	**350,000**			**350,000**
		2220210	Maintenance of Computers, Software, and Networks	350,000			350,000
		3111000	**Purchase of Office Furniture and General Equipment**	**650,000**			**650,000**
		3111001	Purchase of office Furniture and Fittings	400,000			400,000
		3111002	Purchase of Computers,printers and other IT equipment	250,000			250,000
		3111400	**Research, Feasibility Studies, Project Preparation and Design, Projects**	**300,000**			**300,000**
		3111402	Feasibility Study, Engineeering and Designs (to promote designs, strength of materials and software for production of quality structures)	300,000			300,000
		Total for Department of Transport and Mechanical Services		**7,240,000**			**7,240,000**
		Transport and Mechanical Services					
		0203013710 Department of Mechanical Services					

Head	Sub-Head	Item Code	Item Description	Submitted Budget Estimates 2026/2027	Revote for 2025/2026	Adjustments by CARA/CGAA/OSR	Budget Estimates 2026/27
		Development					
		2220100	**Routine Maintenance - Vehicles and Other Transport Equipment**	**12,000,000**			**12,000,000**
		2220105	Maintenance of Plant, Machinery and Equipment	10,000,000			10,000,000
		3110202	Maintenance of Ministry Motor Vehicles	2,000,000			2,000,000
		3110400	**Construction of Roads**	**22,400,000**			**22,400,000**
		3110402	Access Roads (Fuel, maintenance of plant and machinery)-In-house Grading	22,400,000			22,400,000
		3110500	**Construction and Civil Works**	**5,000,000**			**5,000,000**
		3110599	Completion and Equipping with Spares, Small Equipment's and Tools for Motor Vehicle inspection Workshop and Offices.	5,000,000			5,000,000
		3111100	**Purchase of Specialised Plant, Equipment and Machinery**	**10,000,000**			**10,000,000**
		3111120	Purchase of Roads Plant Machinery tyres, wearing parts and accessories.	10,000,000			10,000,000
			Total for Development for Transport and Mechanical Services	**49,400,000**			**49,400,000**
			Total SP for Development for Mechanical Services	**56,640,000**			**56,640,000**
		#2	**Transport and Boda Boda**				
			Department of Boda Boda				
			Recurrent				
		2210200	**Communication, Supplies and Services**	**260,000**			**260,000**
		2210201	Telephone, Telex, Facsmile and Mobile Phone Services	200,000			200,000
		2210202	Internet connection	50,000			50,000
		2210203	Courier and Postal Services	10,000			10,000
		2210300	**Domestic Travel and Subsistence, and Other Transportation Costs**	**750,000**			**750,000**
		2210301	Travel Costs (airlines, bus, railway, mileage allowances, etc.)	250,000			250,000
		2210302	Accommodation - Domestic Travel	250,000			250,000
		2210303	Daily Subsistence Allowance	250,000			250,000
		2210500	**Printing , Advertising and Information Supplies and Services**	**550,000**			**550,000**
		2210502	Publishing and Printing Services	100,000			100,000
		2210503	Subscriptions to Newspapers, Magazines and Periodicals	50,000			50,000
		2210504	Advertising, Awareness and Publicity Campaigns	400,000			400,000
		2210700	**Training Expense (including capacity building)**	**750,000**			**750,000**
		2210701	Travel Costs (airlines, bus, railway, etc.)	100,000			100,000
		2210704	Hire of Training Facilities and Equipment	100,000			100,000
		2210710	Accommodation Allowance	200,000			200,000
		2210715	Kenya School of Governemnt	350,000			350,000
		2210800	**Hospitality Supplies and Services**	**400,000**			**400,000**
		2210801	Catering Services (Receptions), Accommodation, Gifts, Food and Drinks	300,000			300,000
		2210802	Boards, Committees, Conferences and Seminars	100,000			100,000
		2211000	**Specialised Materials and Supplies**	**200,000**			**200,000**
		2211016	Purchase of Uniforms and Clothing - Staff	200,000			200,000
		2211100	**Office and General Supplies and Services**	**300,000**			**300,000**
		2211101	General Office Supplies (papers, pencils, forms, small office equipment etc)	100,000			100,000
		2211102	Supplies and Accessories for Computers and Printers	100,000			100,000
		2211103	Sanitary and Cleaning Materials, Supplies and Services	100,000			100,000
		2211300	**Other Operating Expenses**	**263,217**			**263,217**
		2211305	Contracted Guards and Cleaning Services	200,000			200,000
		2211306	Membership Fees, Dues and Subscriptions to Professional and Trade Bodies	63,217			63,217
		3111000	**Purchase of Office Furniture and General Equipment**	**600,000**			**600,000**
		3111001	Purchase of office Furniture and Fittings	300,000			300,000
		3111002	Purchase of Computers,printers and other IT Equipment	300,000			300,000
			Total for Department of Boda Boda Sector	**4,073,217**			**4,073,217**
		Department of Transport and Boda Boda					
		Development					
		3110500	**Construction and Civil Works**	**8,000,000**			**8,000,000**
		3110599	Rehabilitation, Repair and Reallocation of 40No of Boda Boda Shades.	8,000,000			8,000,000
		3111400	**Research, Feasibility Studies, Project Preparation and Design, Projects**	**18,460,000**			**18,460,000**
		3111401	Organize Training of 800 No. Boda Boda riders leading to issuance of Smart Driving Licences	11,460,000			11,460,000

Head	Sub-Head	Item Code	Item Description	Submitted Budget Estimates 2026/2027	Revote for 2025/2026	Adjustments by CARA/CGAA/OSR	Budget Estimates 2026/27
		3111401	Carry out Sensitization forums to Boda Boda riders on formation of Boda Boda SACCOs and Self-Help Groups to raise thewelfare of operators.	0			0
		3111401	Implementation of National Road Safety Action Plan 2024 - 2028 through County Transport and Safety Committee	5,000,000			5,000,000
		3111401	Implementation, Monitoring, Evaluation and Learning of Kitui County Boda Boda policy	2,000,000			2,000,000
		Total for Development for Transport and Boda Boda		**26,460,000**	**0**	**0**	**26,460,000**
		Total SP for Development for Transport, Mechanical and Boda Boda		**30,533,217**	**0**	**0**	**30,533,217**
			Total Recurrent	**211,521,398**	**0**	**5,000,000**	**216,521,398**
			Total Development	**420,598,299**	**0**	**0**	**420,598,299**
		Total Vote 3731		**632,119,697**	**0**	**5,000,000**	**637,119,697**
		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**	**43,756,694**	**(254,323,144)**	**855,356,153**
		2110101	Basic Salaries - Civil Service	1,065,922,603		(254,323,144)	811,599,459
		2110199	Basic Salaries - Permanent - Others (Settlement of Doctors' Salary Arrears)	-	43,756,694		43,756,694
		2110200	**Basic Wages - Temporary Employees**	**6,300,000**			**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			6,300,000
		2210200	**Communication, Supplies and Services**	**577,907**			**577,907**
		2210201	Telephone, Telex, Facsmile and Mobile Phone Services	500,260			500,260
		2210202	Internet Connections	39,107			39,107
		2210203	Courier and Postal Services	38,540			38,540
		2210300	**Domestic Travel and Subsistence, and Other Transportation Costs**	**1,432,250**	**-**	**5,000,000**	**6,432,250**
		2210301	Travel Costs (airlines, bus, railway, mileage allowances, etc.)	439,612		2,000,000	2,439,612
		2210302	Accommodation - Domestic Travel	509,438		2,000,000	2,509,438
		2210303	Daily Subsistence Allowance	483,200		1,000,000	1,483,200
		2210400	**Foreign Travel and Subsistence, and other transportation costs**	**300,906**			**300,906**
		2210403	Daily Subsistence Allowance	132,800			132,800
		2210404	Sundry Items (e.g. airport tax, taxis, etc…)	168,106			168,106
		2210500	**Printing , Advertising and Information Supplies and Services**	**2,272,762**			**2,272,762**
		2210502	Publishing and Printing Services	472,762			472,762
		2210504	Advertising, Awareness and Publicity Campaigns(printing of assorted registers and reporting tools)	1,800,000			1,800,000
		2210700	**Training Expense (including capacity building+ Training of Health facility management committees)**	**1,500,000**			**1,500,000**
		2210710	Accommodation Allowance	396,000			396,000
		2210711	Training Fees	174,000			174,000
		2210712	Trainee Allowance	290,000			290,000
		2210715	Kenya School of Government	300,000			300,000
		2210799	Training Expenses - Other	340,000			340,000
		2210800	**Hospitality Supplies and Services**	**1,789,401**			**1,789,401**
		2210801	Catering Services (receptions), Accommodation, Gifts, Food and Drinks	1,200,000			1,200,000
		2210802	Boards and committees - Management Committees	589,401			589,401
		2211100	**Office and General Supplies and Services**	**1,160,320**			**1,160,320**
		2211101	General Office Supplies (papers, pencils, forms, small office equipment etc)	520,000			520,000
		2211102	Supplies and Accessories for Computers and Printers	508,381			508,381
		2211103	Sanitary and Cleaning Materials, Supplies and Services	131,939			131,939
		2211200	**Fuel Oil and Lubricants**	**1,300,000**			**1,300,000**

Head	Sub-Head	Item Code	Item Description	Submitted Budget Estimates 2026/2027	Revote for 2025/2026	Adjustments by CARA/CGAA/OSR	Budget Estimates 2026/27
		2211201	Refined Fuels and Lubricants for Transport	1,300,000			1,300,000
		2211300	**Other Operating Expenses**	**454,799**			**454,799**
		2211306	Membership Fees, Dues and Subscriptions to Professional and Trade Bodies	290,000			290,000
		2211308	Legal Dues/fees, Arbitration and Compensation Payments	164,799			164,799
		2220100	**Routine Maintenance - Vehicles and Other Transport Equipment**	**2,700,000**			**2,700,000**
		2220101	Maintenance expenses- motor vehicle (ambulances + utility vehicles)	2,100,000			2,100,000
		2220105	Routine maintenance- Tyres & Tubes	600,000			600,000
		2220200	**Routine Maintenance-Other Assets**	**105,306**			**105,306**
		2220205	Maintenance of Buildings and Stations -- Non-Residential	105,306			105,306
		3111000	**Purchase of Office Furniture and General Equipment**	**905,000**			**905,000**
		3111001	Purchase of Office Furniture and Fittings	210,000			210,000
		3111002	Purchase of Computers, Printers and other IT Equipment	695,000			695,000
		Total Recurent		**1,086,721,255**	**43,756,694**	**(249,323,144)**	**881,154,805**
				-		2	3
		TOTAL- SP 1.1 (040404) HUMAN RESOURCE MANAGEMENT {GENERAL ADMINISTRATION AND PUBLIC PART		**1,086,721,255**	**43,756,694**	**(249,323,144)**	**881,154,805**
				-			-
				-			-
				-			-
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**			**2,000,000**
		2210303	Sub-County Health Management Team support programme	2,000,000			2,000,000
			Recurrent	**2,000,000**			**2,000,000**
			Development				
		3110200	**Non-Residential Buildings (offices, schools, hospitals, etc..)**	**-**	**-**	**55,000,000**	**55,000,000**
		3110202	Renovation of primary healthcare facilities	-		45,000,000	45,000,000
		3110202	Construction of Kathithu Dispensary	-		10,000,000	10,000,000
		3110500	**Construction and civil works**	**-**	**-**	**10,000,000**	**10,000,000**
		3110504	Other infrastructure and civil works (walkways to connect the Administration block, theatre block, old OPD block, old male and female ward, radiology block and mortuary block. Landscaping and construction of Nzamba Kitonga Memorial Hospital monument)	-		10,000,000	10,000,000
			Development	**-**	**-**	**65,000,000**	**65,000,000**
		TOTAL- SUB- PROGRAMME: SP. 1.3 HEALTH STANDARDS, QUALITY ASSURANCE & STANDARDS (SUB-COUNT		**2,000,000**	**-**	**65,000,000**	**67,000,000**
				-			-
				-			-
0001	**01**	**0401023710 SP. 1.2 HEALTH POLICY, PLANNING & FINANCING**		-			-
		2110100	**Basic Salaries - Permanent Employees**	**69,366,078**			**69,366,078**
		2110101	Basic Salaries - Civil Service	69,366,078			69,366,078
		2210100	**Utilities Supplies and Services**	**193,913**			**193,913**
		2210101	Electricity	100,275			100,275
		2210102	Water and sewerage charges	93,637			93,637
		2210200	**Communication, Supplies and Services**	**700,186**			**700,186**
		2210201	Telephone, Telex, Facsmile and Mobile Phone Services	628,598			628,598
		2210202	Internet Connections	71,589			71,589
		2210300	**Domestic Travel and Subsistence, and Other Transportation Costs**	**2,130,131**			**2,130,131**
		2210301	Travel Costs (airlines, bus, railway, mileage allowances, etc.)	1,028,305			1,028,305
		2210302	Accommodation - Domestic Travel	1,101,827			1,101,827
		2211200	**Fuel Oil and Lubricants**	**1,200,000**			**1,200,000**
		2211201	Refined Fuels and Lubricants for Transport	1,200,000			1,200,000
		Total Recurrent		**73,590,308**			**73,590,308**
				-			-
0002	**01**	**Development (040102)**					
		3110202	**Non-Residential Buildings (offices, schools, hospitals, etc..)**	**260,000,000**			**260,000,000**
		3110202	Facility Improvement Fund (FIF) – Hospitals (AIA)-Continuation of construction of Mother and Child Block at Mwingi Level IV Hospital	60,000,000			60,000,000
		3110202	Facility Improvement Fund (FIF) – Hospitals (AIA)-Continuation of stalled construction of Maternity/Pediatric Wards at KCRH	100,000,000			100,000,000
		3110202	Facility Improvement Fund (FIF) – Hospitals (AIA)-Continuation of stalled construction of Amenity/Surgical Wards at KCRH	50,000,000			50,000,000
		3110202	Facility Improvement Fund (FIF) – Hospitals (AIA)-Construction of Isolation Ward at KCRH	20,000,000			20,000,000

Head	Sub-Head	Item Code	Item Description	Submitted Budget Estimates 2026/2027	Revote for 2025/2026	Adjustments by CARA/CGAA/OSR	Budget Estimates 2026/27
		3110202	Facility Improvement Fund (FIF) – Hospitals (AIA)-Continuation of construction of OPD at Kyuso Sub-County Hospital	5,000,000			5,000,000
		3110202	Facility Improvement Fund (FIF) – Hospitals (AIA)-Completion of mortuary of Mortuary at Ikanga Sub-County Hospital	5,000,000			5,000,000
		3110302	Facility Improvement Fund (FIF) – Health Centres (AIA)-Refurbishment of Non-Residential Buildings (Renovation of Health Centres)	20,000,000			20,000,000
		Total Development		**260,000,000**			**260,000,000**
		TOTAL- SP. 1.2 (040102) HEALTH POLICY, PLANNING & FINANCING		**333,590,308**			**333,590,308**
				-			-
				-			-
		TOTAL-PROGRAMM: P.1 GENERAL ADMINISTRATION, PLANNING & SUPPORT SERVICES		**1,422,311,563**			**1,281,745,113**
				-			-
0002	**01**	**0402023710 SP 3.2 County Referral Services {Ambulance Referal Services Sub- Programme}**		-			-
		2210300	**Domestic Travel and Subsistence, and Other Transportation Costs**	**660,000**			**660,000**
		2210303	Daily Subsistence Allowance	660,000			660,000
		Total Recurrent		**660,000**			**660,000**
		Total		**660,000**			**660,000**
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**	**402,489,657**	**-**	**59,498,753**	**461,988,410**
		2640499	KITUI COUNTY REFERRAL	175,489,657		39,498,753	214,988,410
		2640499	KITUI COUNTY REFERRAL-AMENITY	34,171,429			34,171,429
		2640499	MWINGI SUB COUNTY HOSPITAL	80,428,571		20,000,000	100,428,571
		2640499	MWINGI SUB COUNTY HOSPITAL-AMENITY	12,000,000			12,000,000
		2640499	MIGWANI SUB COUNTY HOSPITAL	10,014,286			10,014,286
		2640499	KATULANI HOSPITAL	6,500,000			6,500,000
		2640499	MUTITU SUB COUNTY HOSPITAL	6,500,000			6,500,000
		2640499	IKANGA HOSPITAL	6,500,000			6,500,000
		2640499	NUU SUB COUNTY HOSPITAL	6,500,000			6,500,000
		2640499	KANYANGI SUB COUNTY HOSPITAL	6,500,000			6,500,000
		2640499	KYUSO SUB COUNTY HOSPITAL	6,500,000			6,500,000
		2640499	KAUWI SUB COUNTY HOSPITAL	6,685,714			6,685,714
		2640499	TSEIKURU SUB COUNTY HOSPITAL	6,685,714			6,685,714
		2640499	IKUTHA SUB COUNTY HOSPITAL	10,014,286			10,014,286
		2640499	MUTOMO HOSPITAL	6,500,000			6,500,000
		2640499	ZOMBE HOSPITAL	6,500,000			6,500,000
		2640499	Health centres	15,000,000			15,000,000
0004	**01**	**0402013710 OTHER CURRENT TRANSFERS-OTHER**		**5,638,750**	**-**	**205,657,961**	**211,296,711**
		2110101	Facility Improvement Fund (FIF) – Hospitals (AIA)-Payment of PE for staff in KCRH	-		163,071,108	163,071,108
		2110101	Facility Improvement Fund (FIF) – Hospitals (AIA)-Payment of PE for staff in Mwingi level IV Hospital	-		31,753,283	31,753,283
		2640499	County Primary Health Care facilities funding (health centres)	5,638,750		10,833,570	16,472,320
		TOTAL		**5,638,750**	**-**	**205,657,961**	**211,296,711**
0004	**01**	**0402013710 OTHER CAPITAL GRANTS AND TRANSFERS**					
		2640503	HSSP/HSPS - (DANIDA/IDA)	14,229,000	12,190,953.00		26,419,953
		2640503	DANIDA counterpart county funding (100%)	25,110,000			25,110,000
		TOTAL CAPITAL GRANTS		**39,339,000**	**12,190,953**	**-**	**51,529,953**
		Total Recurrent Medical Services		**1,571,099,970**	**43,756,694**	**15,833,570**	**1,630,690,234**
		Total Development Medical Services		**299,339,000**	**12,190,953**	**65,000,000**	**376,529,953**
		TOTAL MEDICAL SERVICES		**1,870,438,970**	**55,947,647**	**80,833,570**	**2,007,220,187**
				-			-
		PUBLIC HEALTH AND SANITATION		-			-
0003	**01**	**0403003710 P2: PREVENTIVE & PROMOTIVE HEALTH SERVICES**		-			-
		0403023710		-			-
		2110100	**Basic Salaries - Permanent Employees**	**1,046,544,163**	**-**	**21,609,600**	**1,068,153,763**
		2110101	Basic Salaries - Civil Service	1,046,544,163		21,609,600	1,068,153,763

Head	Sub-Head	Item Code	Item Description	Submitted Budget Estimates 2026/2027	Revote for 2025/2026	Adjustments by CARA/CGAA/OSR	Budget Estimates 2026/27
		2110200	**Basic Wages - Temporary Employees**	**88,920,000**			**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			88,920,000
		2210200	**Communication, Supplies and Services**	**123,398**			**123,398**
		2210201	Telephone, Telex, Facsmile and Mobile Phone Services	115,910			115,910
		2210202	Internet Connections	7,488			7,488
		2210300	**Domestic Travel and Subsistence, and Other Transportation Costs**	**1,467,891**			**1,467,891**
		2210303	Daily Subsistence Allowance	1,467,891			1,467,891
		2210400	**Foreign Travel and Subsistence, and other transportation costs**	**480,000**			**480,000**
		2210403	Daily Subsistence Allowance	390,000			390,000
		2210404	Sundry Items (e.g. airport tax, taxis, etc…)	90,000			90,000
		2210500	**Printing , Advertising and Information Supplies and Services**	**1,150,000**			**1,150,000**
		2210502	Publishing and Printing Services	116,000			116,000
		2210504	Advertising, Awareness and Publicity Campaigns(printing of assorted registers and reporting tools for community health services)	1,034,000			1,034,000
		2210700	**Training Expense (including capacity building)**	**1,350,000**			**1,350,000**
		2210710	Accommodation Allowance	287,000			287,000
		2210711	Training Fees	116,000			116,000
		2210712	Trainee Allowance	170,226			170,226
		2210715	Kenya School of Government	689,774			689,774
		2210799	Training Expenses - Other	87,000			87,000
		2210800	**Hospitality Supplies and Services**	**592,831**			**592,831**
		2210803	Catering Services (receptions), Accommodation, Gifts, Food and Drinks)	592,831			592,831
		2211100	**Office and General Supplies and Services**	**400,000**			**400,000**
		2211101	General Office Supplies (papers, pencils, forms, small office equipment etc)	138,358			138,358
		2211102	Supplies and Accessories for Computers and Printers	228,536			228,536
		2211103	Sanitary and Cleaning Materials, Supplies and Services	33,106			33,106
		2211200	**Fuel Oil and Lubricants**	**870,000**			**870,000**
		2211201	Refined Fuels and Lubricants for Transport	870,000			870,000
		2220100	**Routine Maintenance - Vehicles and Other Transport Equipment**	**1,694,000**			**1,694,000**
		2220101	Maintenance expenses- motor vehicles	1,121,393			1,121,393
		2220105	Routine maintenance- Tyres & Tubes	572,607			572,607
		2220200	**Routine Maintenance-Other Assets**	**105,000**			**105,000**
		2220205	Maintenance of Buildings and Stations -- Non-Residential	105,000			105,000
		2640400	**Other Current Transfers, Grants and Subsidies**	**25,000,000**			**25,000,000**
		2640499	Facilities Improvement Financing - Appropriation - In - Aid (A-I-A)- Dispensaries	10,000,000			10,000,000
		2640499	Facilities Improvement Financing - Appropriation - In - Aid (A-I-A)- Public Health Units	15,000,000			15,000,000
		3111000	**Purchase of Office Furniture and General Equipment**	**800,000**			**800,000**
		3111001	Purchase of Office Furniture and Fittings	250,000			250,000
		3111002	Purchase of Computers, Printers and other IT Equipment	550,000			550,000
		3110700	**Purchase of Vehicles and Other Transport Equipment**	**-**	**-**	**13,860,000**	**13,860,000**
		3110704	Purchase of Bicycles and Motorcycles: Bicycles - CHPs (Mwingi west and Kitui Central (Kitui Central - 300, Mwingi West - 260)	-		13,860,000	13,860,000
		Total Recurent		**1,169,497,283**	**-**	**35,469,600**	**1,204,966,883**
		Development					
0003	**01**	**2640400**	**Other Current Transfers, Grants and Subsidies**	**74,100,000**			**74,100,000**
		2640499	Community Health Promoters Grant (Other Current Transfers)/Grant	74,100,000			74,100,000
		3110300	**Refurbishment of Buildings**	**19,000,000**			**19,000,000**
		3110302	Facility Improvement Fund (FIF) – Hospitals (AIA)- Repair and renovation of Kyuso, Mutomo and Nuu mortuaries	4,000,000			4,000,000
		3110302	Facility Improvement Fund (FIF) – Hospitals (AIA)-Renovation of Dispensaries	15,000,000			15,000,000
		3111100	**Purchase of Medical and Dental Equipment**	**15,000,000**			**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			15,000,000
		Total development		**108,100,000**	**-**	**-**	**108,100,000**
			Total SP	**1,277,597,283**	**-**	**35,469,600**	**1,313,066,883**
0003	**01**	**0404043710 PRIMARY CARE NETWORKS (Establishment and Strengthening of primary care networks in the county (training and sensitization)**					

Head	Sub-Head	Item Code	Item Description	Submitted Budget Estimates 2026/2027	Revote for 2025/2026	Adjustments by CARA/CGAA/OSR	Budget Estimates 2026/27
		2210300	**Domestic Travel and Subsistence, and Other Transportation Costs**	**504,100**			**504,100**
		2210301	Travel Costs (airlines, bus, railway, mileage allowances, etc.)	184,000			184,000
		2210302	Accommodation - Domestic Travel	100,000			100,000
		2210303	Daily Subsistence Allowance	220,100			220,100
		2210800	**Hospitality Supplies and Services**	**452,000**			**452,000**
		2210802	Boards, Committees, Conferences and Seminars	452,000			452,000
		2211200	**Fuel Oil and Lubricants**	**43,900**			**43,900**
		2211201	Refined Fuels and Lubricants for Transport	43,900			43,900
			Sub-Total Recurrent	**1,000,000**			**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**			**604,170**
		2210303	Daily Subsistence Allowance	604,170			604,170
		2210500	**Printing , Advertising and Information Supplies and Services**	**340,000**			**340,000**
		2210502	Publishing and Printing Services	340,000			340,000
		2211200	**Fuel Oil and Lubricants**	**600,000**			**600,000**
		2211201	Refined Fuels and Lubricants for Transport	400,000			400,000
		2211204	Other Fuels (wood, charcoal, cooking gas etc?)	200,000			200,000
			Total Recurrent	**1,544,170**	**-**	**-**	**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**			**60,900**
		2210201	Telephone, Telex, Facsmile and Mobile Phone Services	60,900			60,900
		2210300	**Domestic Travel and Subsistence, and Other Transportation Costs**	**1,573,000**			**1,573,000**
		2210301	Travel Costs (airlines, bus, railway, mileage allowances, etc.)	335,000			335,000
		2210302	Accommodation - Domestic Travel	490,000			490,000
		2210303	Daily Subsistence Allowance	748,000			748,000
		2210800	**Hospitality Supplies and Services**	**525,969**			**525,969**
		2210803	Catering Services (receptions), Accommodation, Gifts, Food and Drinks	525,969			525,969
			Total Recurrent	**2,159,869**	**-**	**-**	**2,159,869**
			Total SP	**2,159,869**	**-**	**-**	**2,159,869**
				-			-
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**			**424,194**
		2210303	Daily Subsistence Allowance	424,194			424,194
		2211100	**Office and General Supplies and Services**	**109,749**			**109,749**
		2211101	General Office Supplies (papers, pencils, forms, small office equipment etc)	109,749			109,749
		2211200	**Fuel Oil and Lubricants**	**750,000**			**750,000**
		2211201	Refined Fuels and Lubricants for Transport	750,000			750,000
		Sub Total		**1,283,943**	**-**	**-**	**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**			**820,000**
		2210301	Travel Costs (airlines, bus, railway, mileage allowances, etc.)	320,000			320,000
		2210302	Accommodation - Domestic Travel	295,000			295,000
		2210303	Daily Subsistence Allowance	205,000			205,000
		2210800	**Hospitality Supplies and Services**	**181,200**			**181,200**
		2210801	Catering Services (receptions), Accommodation, Gifts, Food and Drinks	181,200			181,200
		Total Recurrent		**1,001,200**	**-**	**-**	**1,001,200**
		SUB-TOTAL		**1,001,200**	**-**	**-**	**1,001,200**
				-			-
0005	**01**	**SUB PROGRAMME: 2.6:(040401) HEALTH PROMOTION**		-			-

Head	Sub-Head	Item Code	Item Description	Submitted Budget Estimates 2026/2027	Revote for 2025/2026	Adjustments by CARA/CGAA/OSR	Budget Estimates 2026/27
		2110200	**Basic Wages - Temporary Employees**	**8,000,000**			**8,000,000**
		2110202	Casual Labour -Others (Locum for nurses,lab techs and RCOs for level 2 facilities)	8,000,000			8,000,000
		2210300	**Domestic Travel and Subsistence, and Other Transportation Costs**	**556,784**			**556,784**
		2210303	Daily Subsistence Allowance	556,784			556,784
		2210500	**Printing , Advertising and Information Supplies and Services**	**784,735**			**784,735**
		2210502	Publishing and Printing Services	31,212			31,212
		2210504	Advertising, Awareness and Publicity Campaigns (Radio Talkshows)	147,440			147,440
		2210505	Trade Shows and Exhibitions (Commemorate World Health days, agricultural show and trade fair)	606,083			606,083
		2210800	**Hospitality Supplies and Services**	**300,000**			**300,000**
		2210801	Catering Services (receptions), Accommodation, Gifts, Food and Drinks	300,000			300,000
		2640400	**Other Current Transfers, Grants and Subsidies**	**11,916,251**			**11,916,251**
		2640499	Other Current Transfers - Other (County Primary Health Care facilities funding (dispensaries))	11,916,251			11,916,251
		Sub-Total		**21,557,770**	**-**	**-**	**21,557,770**
				-			-
0004	**01**	**SP. 3.3 (040402) Specilalised Services { Mobile Health Clinic Services and rehabilitative services Sub- Programme}**					
		2210300	**Domestic Travel and Subsistence, and Other Transportation Costs**	**1,762,154**			**1,762,154**
		2210301	Travel Costs (airlines, bus, railway, mileage allowances, etc.)	580,817			580,817
		2210302	Accommodation - Domestic Travel	650,000			650,000
		2210303	Daily Subsistence Allowance	531,337			531,337
		2211200	**Fuel Oil and Lubricants**	**650,000**			**650,000**
		2211201	Refined Fuels and Lubricants for Transport	650,000			650,000
		Total Recurrent		**2,412,154**	**-**	**-**	**2,412,154**
		Total SP 3.3		**2,412,154**	**-**	**-**	**2,412,154**
		Total Recurrent Public Health and Sanitation		**1,200,456,390**	**-**	**35,469,600**	**1,235,925,990**
		Total Development Public Health and Sanitation		**108,100,000**	**-**	**-**	**108,100,000**
		TOTAL PUBLIC HEALTH AND SANITATION		**1,308,556,390**	**-**	**35,469,600**	**1,344,025,990**
				-			-
		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**	**-**	**-**	**808,413,144**
		2110101	Basic Salaries - Civil Service	808,413,144			808,413,144
		2110200	**Basic Wages - Temporary Employees**	**1,200,000**			**1,200,000**
		2110202	Casual Labour	1,200,000			1,200,000
		2210200	**Communication, Supplies and Services**	**129,198**			**129,198**
		2210201	Telephone, Telex, Facsmile and Mobile Phone Services	116,000			116,000
		2210202	Internet Connections	13,198			13,198
		2210300	**Domestic Travel and Subsistence, and Other Transportation Costs**	**3,371,428**	**-**	**5,000,000**	**8,371,428**
		2210301	Travel Costs (airlines, bus, railway, mileage allowances, etc.)	1,250,000		2,500,000	3,750,000
		2210303	Daily Subsistence Allowance	2,121,428		2,500,000	4,621,428
		2210400	**Foreign Travel and Subsistence, and other transportation costs**	**440,000**			**440,000**
		2210403	Daily Subsistence Allowance	311,766			311,766
		2210404	Sundry Items (e.g. airport tax, taxis, etc…)	128,234			128,234
		2210500	**Printing , Advertising and Information Supplies and Services**	**1,116,000**			**1,116,000**
		2210502	Publishing and Printing Services	616,000			616,000
		2210504	Advertising, Awareness and Publicity Campaigns (Printing and Distribution of assorted Registers and Summary tools)	500,000			500,000
		2210700	**Training Expense (including capacity building)**	**1,350,000**			**1,350,000**
		2210710	Accommodation Allowance	363,000			363,000
		2210711	Training Fees	340,000			340,000
		2210712	Trainee Allowance	145,000			145,000
		2210715	Kenya School of Government	304,000			304,000
		2210799	Training Expenses - Other	198,000			198,000
		2210800	**Hospitality Supplies and Services**	**1,350,000**			**1,350,000**
		2210802	Boards, Committees, Conferences and Seminars	700,000			700,000
		2210803	Catering Services (receptions), Accommodation, Gifts, Food and Drinks	650,000			650,000
		2211000	**Specialised Materials and Supplies**	**339,758,841**			**339,758,841**
		2211001	Pharmaceutical Medical Items	100,500,000			100,500,000

Head	Sub-Head	Item Code	Item Description	Submitted Budget Estimates 2026/2027	Revote for 2025/2026	Adjustments by CARA/CGAA/OSR	Budget Estimates 2026/27
		2211002	Dressings and Other Non-Pharmaceutical Medical Items	89,258,841			89,258,841
		2211031	Facility Improvement Fund (FIF) – Hospitals (AIA)-Pharmaceuticals and Non-Pharmaceuticals	150,000,000			150,000,000
		2211100	**Office and General Supplies and Services**	**885,518**			**885,518**
		2211101	General Office Supplies (papers, pencils, forms, small office equipment etc)	463,876			463,876
		2211102	Supplies and Accessories for Computers and Printers	361,136			361,136
		2211103	Sanitary and Cleaning Materials, Supplies and Services	60,506			60,506
		2211200	**Fuel Oil and Lubricants**	**1,450,000**			**1,450,000**
		2211201	Refined Fuels and Lubricants for Transport	1,450,000			1,450,000
		2211300	**Other Operating Expenses**	**-**	**-**	**10,013,592**	**10,013,592**
		2211399	Other operating expenses-(To operationalise 4 health facilities (a basic dispensary))	-		10,013,592	10,013,592
		2220100	**Routine Maintenance - Vehicles and Other Transport Equipment**	**999,999**			**999,999**
		2220101	Maintenance expenses- motor vehicle	737,748			737,748
		2220105	Routine maintenance- Tyres & Tubes	262,251			262,251
		2220200	**Routine Maintenance-Other Assets**	**3,470,118**			**3,470,118**
		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)	3,340,810			3,340,810
		2220205	Maintenance of Buildings and Stations -- Non-Residential	129,308			129,308
		3111000	**Purchase of Office Furniture and General Equipment**	**1,200,000**			**1,200,000**
		3111001	Purchase of Office Furniture and Fittings	550,000			550,000
		3111002	Purchase of Computers, Printers and other IT Equipment	650,000			650,000
		Total Recurrent		**1,165,134,245**	**-**	**15,013,592**	**1,180,147,837**
				-			-
		Development		-			-
0006	**01**	**3111100**	**Purchase of Medical and Dental Equipment**	**22,600,000**	**-**	**99,384,791**	**121,984,791**
		3111101	Facility Improvement Fund (FIF) – Hospitals (AIA)-Equipping of Mutomo Sub-County Hospital Theatre	1,000,000			1,000,000
		3111101	Facility Improvement Fund (FIF) – Hospitals (AIA)-Equipping of Kanziko Health Centre for newly constructed structures	1,000,000			1,000,000
		3111101	Facility Improvement Fund (FIF) – Hospitals (AIA)-Equipping of Mutitu Theatre	1,000,000			1,000,000
		3111101	Facility Improvement Fund (FIF) – Hospitals (AIA)-Purchase of medical equipment for rehabilitation departments in Ikutha and Nuu (occupational therapy and physiotherapy)	1,000,000			1,000,000
		3111101	Facility Improvement Fund (FIF) – Hospitals (AIA)-Equipping of Yatta Health Centre for newly constructed structures	1,000,000			1,000,000
		3111101	Facility Improvement Fund (FIF) – Hospitals (AIA)- Equipping of Kanyangi Sub-County Hospital (Resuscitaires and Ultrasound Machine)	4,600,000			4,600,000
		3111101	Facility Improvement Fund (FIF) – Hospitals (AIA)- Equipping and furnishing of the new KCRH Blood Satellite	6,000,000			6,000,000
		3111101	Medical equipment for maternity wards- Equip one dispensary per ward with a delivery bed each at a cost of Ksh. 57,000	-		2,280,000	2,280,000
		3111101	Procure Basic Equipment for labs in the 11 earmarked dispensaries at a unit cost of Kshs. 250,000	-		2,750,000	2,750,000
		3111101	Equipping the Nzamba Kitonga Memorial Hospital	-		52,950,531	52,950,531
		3111101	Equipping Ikutha level 4 hospital	-		7,337,100	7,337,100
		3111101	Equipping level 2 hospitals	-		5,697,000	5,697,000
		3111101	Maternity equipment for ward level health facilities (levels 2 and 3)	-		28,370,160	28,370,160
		3111101	Equipping of Kyuso Sub-County Hospital for newly constructed structures	3,000,000			3,000,000
		3111101	Equipping of 26 new dispensaries with basic medical equipment	4,000,000			4,000,000
		3110202	**Non-Residential Buildings (offices, schools, hospitals, etc..)**	**2,520,097**			**2,520,097**
		3110202	Facility Improvement Fund (FIF) – Hospitals (AIA)-Upgrading of medical stores (shelving, ceiling, tiling, air conditioning) at Katulani, Kauwi and Tseikuru Sub-County Hospitals	2,520,097			2,520,097
		Sub-total Development		**25,120,097.00**	**-**	**99,384,791.00**	**124,504,888.00**
		Total Recurrent Drugs and Medical Supplies		**1,165,134,245**	**-**	**15,013,592**	**1,180,147,837**
		Total Development Drugs and Medical Supplies		**25,120,097**	**-**	**99,384,791**	**124,504,888**
		TOTAL DRUGS AND MEDICAL SUPPLIES		**1,190,254,342**	**-**	**114,398,383**	**1,304,652,725**
			Total Recurrent	**3,936,690,606**	**43,756,694**	**66,316,762**	**4,046,764,062**
			Total Development	**432,559,097**	**12,190,953**	**164,384,791**	**609,134,841**
		Total Vote 3716		**4,369,249,703**	**55,947,647**	**230,701,553**	**4,655,898,903**

Head	Sub-Head	Item Code	Item Description	Submitted Budget Estimates 2026/2027	Revote for 2025/2026	Adjustments by CARA/CGAA/OSR	Budget Estimates 2026/27
		VOTE 3732: MINISTRY OF TRADE, INDUSTRY, MSMEs, INNOVATIONS & COOPERATIVES					
		030101 P.1 General administration planning and support services					
		2110100	**Basic Salaries - Permanent Employees**	**86,850,458**			**86,850,458**
		2110101	Basic Salaries - Civil Service (consolidated)	86,850,458			86,850,458
		2210100	**Utilities Supplies and Services**	**658,400**			**658,400**
		2210101	Electricity (various markets and existing plants)	562,400			562,400
		2210103	Gas expenses	96,000			96,000
		2210200	**Communication, Supplies and Services**	**665,420**			**665,420**
		2210201	Telephone, Telex, Facsmile and Mobile Phone Services	382,420			382,420
		2210202	Internet Connections (Wifi maintenance costs)	268,200			268,200
		2210203	Courier and Postal Services	14,800			14,800
		2210300	**Domestic Travel and Subsistence, and Other Transportation Costs**	**2,024,450**			**2,024,450**
		2210301	Travel Costs (airlines, bus, railway, mileage allowances, etc.)	468,650			468,650
		2210302	Accommodation - Domestic Travel	690,950			690,950
		2210303	Daily Subsistence Allowance	768,720			768,720
		2210304	Sundry Items (e.g. airport tax, taxis, etc…)	90,430			90,430
		2210307	Passage and Transfer Expenses	5,700			5,700
		2210400	**Foreign travel and Subsistence Allowance**	**1,352,516**			**1,352,516**
		2210401	Travel Costs (airlines, bus, railway, mileage allowances, etc.)	560,400			560,400
		2210402	Accommodation	440,700			440,700
		2210403	Daily Subsistence Allowance	240,616			240,616
		2210404	Sundry Items (Airport tax, taxis etc)	110,800			110,800
		2210500	**Printing , Advertising and Information Supplies and Services**	**982,724**			**982,724**
		2210502	Publishing and printing services	227,281			227,281
		2210503	Subscriptions to Newspapers, Magazines and Periodicals	58,058			58,058
		2210504	Advertising, Awareness and Publicity Campaigns	271,105			271,105
		2210505	Trade Shows and Exhibitions	426,280			426,280
		2210600	**Rentals of Produced Assets**	**376,315**			**376,315**
		2210603	Rents and Rates - Non-Residential	376,315			376,315
		2210700	**Training Expense (including capacity building)**	**1,586,810**			**1,586,810**
		2210701	Travel Allowance	326,220			326,220
		2210710	Accommodation Allowance	343,550			343,550
		2210711	Tuition fees	175,450			175,450
		2210715	Kenya School of Government	510,940			510,940
		2210799	Training Expenses - Other (refresher courses on livelihood value addition initiatives)	230,650			230,650
		2210800	**Hospitality Supplies and Services**	**936,417**			**936,417**
		2210801	Catering Services (receptions), Accommodation, Gifts, Food and Drinks	474,172			474,172
		2210802	Boards, Committees, Conferences and Seminars	462,245			462,245
		2210900	**Insurance Costs**	**829,000**			**829,000**
		2210903	Plant, Equipment and Machinery Insurance	829,000			829,000
		2211100	**Office and General Supplies and Services**	**1,089,812**			**1,089,812**
		2211101	General Office Supplies (papers, pencils, forms, small office equipment etc)	531,862			531,862
		2211102	Supplies and Accessories for Computers and Printers	374,970			374,970
		2211103	Sanitary and Cleaning Materials, Supplies and Services	182,980			182,980
		2211200	**Fuel, Oil and Lubricants**	**1,360,000**			**1,360,000**
		2211201	Refined Fuels and Lubricants for Transport (Office Operations)	1,360,000			1,360,000
		2211300	**Other Operating Expenses**	**1,755,331**			**1,755,331**
		2211305	Contracted guards and cleaning services (Kwa Kilui)	1,478,875			1,478,875
		2211306	Membership Fees, Dues & Subscriptions to Professional & Trade Bodies	276,456			276,456
		2220100	**Routine Maintenance - Vehicles and Other Transport Equipment**	**547,650**			**547,650**
		2220101	Maintenance expenses -Motor vehicle	547,650			547,650
		2220200	**Routine maintenance- Other Assets**	**316,415**			**316,415**
		2220202	Maintenance of office equipments and repairs	316,415			316,415
		3111000	**Purchase of Office Furniture and General Equipment**	**1,590,000**			**1,590,000**
		3111001	Purchase of Office Furniture and Fittings	540,000			540,000
		3111002	Purchase of Computers, Printers and other IT Equipment	1,050,000			1,050,000
		3111400	**Pre-feasibility, Feasibility and Appraisal Studies**	**1,900,000**			**1,900,000**
		3111401	Launch of Recasted KIVEST (2015-2035)	1,900,000			1,900,000
			Total General Admin	**104,821,718**			**104,821,718**

Head	Sub-Head	Item Code	Item Description	Submitted Budget Estimates 2026/2027	Revote for 2025/2026	Adjustments by CARA/CGAA/OSR	Budget Estimates 2026/27
		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**			**435,751**
		2210101	Electricity (various markets)	261,235			261,235
		2210102	Water and sewerage charges (various markets and sub county offices)	174,516			174,516
		2210200	**Communication, Supplies and Services**	**385,590**			**385,590**
		2210201	Telephone, Telex, Facsmile and Mobile Phone Services	274,950			274,950
		2210299	Communication, Supplies - Othe	110,640			110,640
		2210300	**Domestic Travel and Subsistence, and Other Transportation Costs**	**1,432,325**			**1,432,325**
		2210301	Travel Costs (airlines, bus, railway, mileage allowances, etc.)	274,675			274,675
		2210302	Accommodation - Domestic Travel	454,850			454,850
		2210303	Daily Subsistence Allowance	696,000			696,000
		2210307	Passage and Transfer Expenses	6,800			6,800
		2210500	**Printing , Advertising and Information Supplies and Services**	**215,710**			**215,710**
		2210502	Publishing and printing services	215,710			215,710
		2210700	**Training Expense (including capacity building)**	**2,000,000**			**2,000,000**
		2210707	Capacity Building of MSMEs (bookkeeping and customers handling skills and norms)	2,000,000			2,000,000
		2210800	**Hospitality Supplies and Services**	**679,970**			**679,970**
		2210801	Catering Services (receptions), Accommodation, Gifts, Food and Drinks	323,700			323,700
		2210802	Boards, Committees, Conferences and Seminars	356,270			356,270
		2211100	**Office and General Supplies and Services**	**395,668**			**395,668**
		2211101	General Office Supplies (papers, pencils, forms, small office equipment etc)	239,416			239,416
		2211103	Sanitary and Cleaning Materials, Supplies and Services	156,252			156,252
		2211200	**Fuel Oil and Lubricants**	**1,229,890**			**1,229,890**
		2211201	Refined Fuels and Lubricants for Transport	1,229,890			1,229,890
		2211300	**Other Operating Expenses**	**737,915**			**737,915**
		2211305	Contracted guards and cleaning services	737,915			737,915
		2220100	**Routine Maintenance**	**268,200**			**268,200**
		2220101	Maintenance expenses -Motor vehicle	268,200			268,200
		2220200	**Routine maintenance - Buildings**	**1,258,000**			**1,258,000**
		2220205	Maintenance of Buildings and Stations -- Non-Residential	1,258,000			1,258,000
		3111000	**Purchase of Office Furniture and General Equipment**	**946,267**			**946,267**
		3111001	Purchase of Office Furniture and Fittings	225,450			225,450
		3111002	Purchase of Computers, Printers and other IT Equipment	720,817			720,817
		3111400	**Pre-feasibility, Feasibility and Appraisal Studies**	**1,500,000**			**1,500,000**
		3111401	Development and improvement of a policy for trade and markets)	1,500,000			1,500,000
			Sub Total Trade	**11,485,286**			**11,485,286**
		Development					
		3110200	**Construction of buildings**	**51,000,000**			**51,000,000**
		3110202	Market infrastructure and livestock market development and maintenance- Fencing of Mutha and Ngomeni Livestock yards	4,000,000			4,000,000
		3110202	Purchase and establishment of livestock yard at Kamuwongo Market (ESP-supported site)	2,000,000			2,000,000
		3110202	Purchase and establishment of livestock yard at Kakongo Market (ESP-supported site)	2,000,000			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			43,000,000
		3110500	**Construction and civil works**	**42,000,000**			**42,000,000**
		3110504	Installation of solar security lights in 14 trade centres/ markets	20,000,000			20,000,000
		3110504	Maintenance and repair of solar security lights across the 40 wards	22,000,000			22,000,000
		3111100	**Purchase of Specialised Plant, Equipment and Machinery**	**26,000,000**			**26,000,000**

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		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			25,000,000
		3130101	Purchase of an MSME Profilling System	1,000,000			1,000,000
			Sub Total Trade Development	**119,000,000**			**119,000,000**
			Total Trade	**130,485,286**			**130,485,286**
		030702 S.P 2.2: FAIR TRADE AND CONSUMER PROTECTION(INDUSTRY & INVESTMENT)					
		2210100	**Utilities Supplies and Services**	**100,300**			**100,300**
		2210101	Electricity	68,700			68,700
		2210102	Water and sewerage charges	31,600			31,600
		2210200	**Communication, Supplies and Services**	**14,000**			**14,000**
		2210203	Courier and Postal Services	14,000			14,000
		2210300	**Domestic Travel and Subsistence, and Other Transportation Costs**	**1,499,335**			**1,499,335**
		2210301	Travel Costs (airlines, bus, railway, mileage allowances, etc.)	338,718			338,718
		2210302	Accommodation - Domestic Travel	578,217			578,217
		2210303	Daily Subsistence Allowance	582,400			582,400
		2210500	**Printing , Advertising and Information Supplies and Services**	**33,500,000**			**33,500,000**
		2210504	Support branding, marketing, and promotion of CAIP as an anchor industrial hub	3,500,000			3,500,000
		2210505	Kitui Agricultural Show, Trade and Investment Expo (KASTIE)2026	30,000,000			30,000,000
		2210700	**Training Expense (including capacity building)**	**16,300,000**			**16,300,000**
		2210701	EIZ-centric awareness and investor sensitization across all wards	6,000,000			6,000,000
		2210703	GIS mapping, monitoring and evaluation systems and EIZ investment database	2,000,000			2,000,000
		2210707	Support training and capacity building of MSMEs and cooperatives (processing, packaging, marketing, financial management)	3,000,000			3,000,000
		2210710	Business incubation and mentorship programmes	3,000,000			3,000,000
		2210799	Standards and certification support programmes for startup local manufacturers (KEBS, KIRDI)	2,300,000			2,300,000
		2210800	**Hospitality Supplies and Services**	**17,323,700**			**17,323,700**
		2210801	Catering Services (receptions), Accommodation, Gifts, Food and Drinks	423,700			423,700
		2210802	Boards, Committees, Conferences and Seminars -Attract and mobilize local investors	3,500,000			3,500,000
		2210802	Attract, mobilize, and capacity build local (Kitui) investors	4,700,000			4,700,000
		2210809	Participate in investment conferences, investor forums, and engagement meetings	6,000,000			6,000,000
		2210809	Support county, national, and international marketing campaigns	2,700,000			2,700,000
		2211000	**Specialised Materials and Supplies**	**623,000**			**623,000**
		2211016	Purchase of Uniforms and Clothing - Staff	276,500			276,500
		2211006	Purchase of Workshop Tools, Spares and Small Equipment (Weight and Measures)	346,500			346,500
		2211100	**Office and General Supplies and Services**	**338,960**			**338,960**
		2211101	General Office Supplies (papers, pencils, forms, small office equipment etc)	253,700			253,700
		2211103	Sanitary and Cleaning Materials, Supplies and Services	85,260			85,260
		2211200	**Fuel Oil and Lubricants**	**628,619**			**628,619**
		2211201	Refined Fuels and Lubricants for Transport	628,619			628,619
		2211300	**Other Operating Expenses**	**5,300,000**			**5,300,000**
		2211309	Establishment and operationalization of Kitui County Industrial Park (planning, surveying, demacation)	3,000,000			3,000,000
		2211320	Set up of a One-Stop Investor Facilitation Centre	2,300,000			2,300,000
		2220100	**Routine Maintenance - Vehicles and Other Transport Equipment**	**178,745**			**178,745**
		2220101	Maintenance expenses -Motor vehicle	178,745			178,745
			Sub Total Fair Trade	**75,806,659**			**75,806,659**
		Development					
		3110200	**Construction of buildings**	**11,700,000**			**11,700,000**
		3110202	Equipping of CAIPs with processing equipment, cold storage, and warehousing facilities	11,700,000			11,700,000
		3110400	**Construction of Roads**	**5,000,000**			**5,000,000**
		3110402	Construction of internal roads in Kitui County Industrial Park	5,000,000			5,000,000
		3110500	**Construction and civil works**	**40,254,210**	**223,443,017**	**-**	**263,697,227**
		3110504	Establishment of aggregation and industrial park -Grant		223,443,016.50		223,443,017
		3110504	Land banking, titling, and zoning in all designated EIZs	12,000,000			12,000,000
		3110504	Extension of Masinga piped water and construction of underground tank	9,254,210			9,254,210
		3110504	Moving of overhead electricity line and connection to the transfomer and 730KVA back up generator	8,000,000			8,000,000
		3110504	Solid waste management systems	3,500,000			3,500,000

Head	Sub-Head	Item Code	Item Description	Submitted Budget Estimates 2026/2027	Revote for 2025/2026	Adjustments by CARA/CGAA/OSR	Budget Estimates 2026/27
		3110504	Equipping of CAIP Administration block with Furniture and fittings,computer and computer accessories and security cameran system	5,000,000			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			2,500,000
		3111400	**Pre-feasibility, Feasibility and Appraisal Studies**	**16,400,000**			**16,400,000**
		3111401	Establishment of CAIP governance and management framework	6,500,000			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			3,900,000
		3111499	Feasibility studies for priotrity identified value chains(Cereals and pulses; Livestock and livestock products; minerals ;apiculture; cotton and fibre; forest and forest products)	6,000,000			6,000,000
			Sub Total Fare Trade Development	**73,354,210**	**223,443,017**	-	**296,797,227**
			Total Fair Trade	**149,160,869**	**223,443,017**	-	**372,603,886**
		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**			**235,751**
		2210101	Electricity	161,235			161,235
		2210102	Water and sewerage charges	74,516			74,516
		2210200	**Communication, Supplies and Services**	**245,800**			**245,800**
		2210201	Telephone, Telex, Facsmile and Mobile Phone Services	216,800			216,800
		2210203	Courier and Postal Services	29,000			29,000
		2210300	**Domestic Travel and Subsistence, and Other Transportation Costs**	**2,968,341**			**2,968,341**
		2210301	Travel Costs (airlines, bus, railway, mileage allowances, etc.)	791,500			791,500
		2210302	Accommodation - Domestic Travel	1,112,841			1,112,841
		2210303	Daily Subsistence Allowance	1,064,000			1,064,000
		2210500	**Printing , Advertising and Information Supplies and Services**	**398,386**			**398,386**
		2210502	Publishing and printing services	227,281			227,281
		2210504	Advertising, Awareness and Publicity Campaigns	171,105			171,105
		2210600	**Rentals of Produced Assets**	**362,177**			**362,177**
		2210603	Rents and Rates - Non-Residential	362,177			362,177
		2210700	**Training Expenses**	**9,100,000**			**9,100,000**
		2210707	Development of Cooperative curriculum and implementation	2,700,000			2,700,000
		2210799	Business aggregation-Mapping of cooperatives into KCAIP operations	3,000,000			3,000,000
		2210712	Conduct cooperative societies governance training workshops(mwingi and Kitui)	2,000,000			2,000,000
		2210715	Kenya School of Government	1,400,000			1,400,000
		2210800	**Hospitality Supplies and Services**	**9,968,630**			**9,968,630**
		2210801	Catering Services (receptions), Accommodation, Gifts, Food and Drinks	468,630			468,630
		2210802	Conduct 100 cooperative audits across the 40 wards	3,500,000			3,500,000
		2210802	Attendance and facilitation of 120 Cooperative Societies' General Annual Meetings and Management Committee meetings across the 40 wards	3,500,000			3,500,000
		2210809	Conduct governance training for 200 Cooperatives across the 40 wards	2,500,000			2,500,000
		2211100	**Office and General Supplies and Services**	**261,875**			**261,875**
		2211101	General Office Supplies (papers, pencils, forms, small office equipment etc)	261,875			261,875
		2211200	**Fuel Oil and Lubricants**	**986,950**			**986,950**
		2211201	Refined Fuels and Lubricants for Transport	986,950			986,950
		2211300	**Other operating expenses**	**5,500,000**			**5,500,000**
		2211309	Supervision of cooperative society elections of 120 cooperatives across the 40 wards	2,000,000			2,000,000
		2211320	Inspection of 72 cooperative societies for compliance and revival across the 40 wards	3,500,000			3,500,000
		2220100	**Routine Maintenance - Vehicles and Other Transport Equipment**	**347,473**			**347,473**
		2220101	Maintenance expenses -Motor vehicle	347,473			347,473
		3111000	**Purchase of Office Furniture and General Equipment**	**2,296,000**			**2,296,000**
		3111001	Purchase of Office Furniture and Fittings	596,000			596,000
		3111002	Purchase of Computers, Printers and other IT Equipment	1,700,000			1,700,000
			Total Cooperative	**32,671,383**			**32,671,383**
		030403 SP. 3.2: MARKETING VALUE ADDITION AND RESEARCH (Marketing-Branding)					
		2210200	**Communication, Supplies and Services**	**189,031**			**189,031**
		2210201	Telephone, Telex, Facsmile and Mobile Phone Services	189,031			189,031

Head	Sub-Head	Item Code	Item Description	Submitted Budget Estimates 2026/2027	Revote for 2025/2026	Adjustments by CARA/CGAA/OSR	Budget Estimates 2026/27
		2210300	**Domestic Travel and Subsistence, and Other Transportation Costs**	**1,171,097**			**1,171,097**
		2210301	Travel Costs (airlines, bus, railway, mileage allowances, etc.)	293,505			293,505
		2210302	Accommodation - Domestic Travel	412,642			412,642
		2210303	Daily Subsistence Allowance	464,950			464,950
		2210500	**Printing , Advertising and Information Supplies and Services**	**11,945,679**			**11,945,679**
		2210502	Branding and marketing of county conferences in Support of Cooperatives and MSMEs across all 40 wards	3,200,000			3,200,000
		2210504	Branding of county entry and exit points(Katumba and Kona-kaliti)	1,500,000			1,500,000
		2210504	Branding of the Kitui County Aggregation Industrial Park	3,250,000			3,250,000
		2210504	Branding of 3 Kitui County Headquarter entry Points (Kaveta Roundabout Entering Kitui from Nairobi; Kwa Kalondu junction ;Entry from Museve)	3,700,000			3,700,000
		2210505	Trade Shows and Exhibitions	295,679			295,679
		2210700	**Training Expenses**	**670,000**			**670,000**
		2210715	Kenya School of Government	670,000			670,000
		2210800	**Hospitality Supplies and Services**	**625,910**			**625,910**
		2210801	Catering Services (receptions), Accommodation, Gifts, Food and Drinks	348,290			348,290
		2210802	Boards, Committees, Conferences and Seminars	277,620			277,620
		2211100	**Office and General Supplies and Services**	**231,873**			**231,873**
		2211101	General Office Supplies (papers, pencils, forms, small office equipment	231,873			231,873
		2211200	**Fuel Oil and Lubricants**	**495,215**			**495,215**
		2211201	Refined Fuels and Lubricants for Transport	495,215			495,215
		2211300	**Other Operating Expenses**	**3,573,170**			**3,573,170**
		2211306	Membership Fees, Dues & Subscriptions to Professional & Trade Bodies	26,456			26,456
		2211310	Contracted professional services	50,000			50,000
		2211320	Conduct county branding and marketing surveys to access stakeholder perception and awareness on county projects	3,496,714			3,496,714
		2220100	**Routine Maintenance - Vehicles and Other equipments**	**294,386**			**294,386**
		2220101	Maintenance expenses -Motor vehicle	239,416			239,416
		2220202	Maintenance expenses -equipments	54,970			54,970
		3111000	**Purchase of Office Furniture and General Equipment**	**880,000**			**880,000**
		3111002	Purchase of Computers, Printers and other IT Equipment	880,000			880,000
			Total Branding	**20,076,361**			**20,076,361**
			Total Recurrent	**244,861,407**	**-**	-	**244,861,407**
			Total Development	**192,354,210**	**223,443,017**	-	**415,797,227**
		Total TRADE Vote 3732		**437,215,617**	**223,443,017**	-	**660,658,634**
		VOTE 3733: ENERGY, ENVIRONMENT,CLIMATE CHANGE, FORESTRY, NATURAL AND MINERAL RESOURCES					
	#1	**ENVIRONMENT, CLIMATE CHANGE & FORESTRY DEPARTMENT**					
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**	**26,362,738**			**26,362,738**
		2110101	Basic Salaries - Civil Service	26,258,738			26,258,738
		2110120	Leave Allowance	104,000			104,000
		2210100	**Utilities Supplies and Services**	**124,389**			**124,389**
		2210101	Electricity	82,691			82,691
		2210102	Water and sewerage charges	41,698			41,698
		2210200	**Communication, Supplies and Services**	**356,000**			**356,000**
		2210201	Telephone, Telex, Facsmile and Mobile Phone Services	356,000			356,000
		2210300	**Domestic Travel and Subsistence, and Other Transportation Costs**	**2,473,452**			**2,473,452**
		2210301	Travel Costs (airlines, bus, railway, mileage allowances, etc.)	628,252			628,252
		2210302	Accommodation - Domestic Travel	856,900			856,900
		2210303	Daily Subsistence Allowance	778,300			778,300
		2210304	Sundry Items (e.g. airport tax, taxis, etc…)	210,000			210,000
		2210400	**Foreign Travel and Subsistence, and other transportation costs**	**696,000**			**696,000**
		2210401	Travel Costs (airlines, bus, railway, etc.)	174,000			174,000
		2210402	Accommodation	364,000			364,000
		2210404	Sundry Items (e.g. airport tax, taxis, etc…)	158,000			158,000

Head	Sub-Head	Item Code	Item Description	Submitted Budget Estimates 2026/2027	Revote for 2025/2026	Adjustments by CARA/CGAA/OSR	Budget Estimates 2026/27
		2210500	**Printing , Advertising and Information Supplies and Services**	**965,331**			**965,331**
		2210502	Publishing and Printing Services	259,437			259,437
		2210503	Subscriptions to Newspapers, Magazines and Periodicals	107,000			107,000
		2210504	Advertising, Awareness and Publicity Campaigns	140,186			140,186
		2210505	Trade Shows and Exhibitions	458,708			458,708
		2210600	**Rentals of Produced Assets**	**231,888**			**231,888**
		2210606	Hire of Equipment, Plant and Machinery	231,888			231,888
		2210700	**Training Expense (including capacity building) Locally**	**1,568,720**			**1,568,720**
		2210701	Travel Allowance	492,048			492,048
		2210710	Accommodation Allowance	446,472			446,472
		2210711	Tuition Fees	270,200			270,200
		2210715	Kenya School of Government	360,000			360,000
		2210800	**Hospitality Supplies and Services**	**1,380,841**			**1,380,841**
		2210801	Catering Services (receptions), Accommodation, Gifts, Food and Drinks	919,841			919,841
		2210802	Boards, Committees, Conferences and Seminars	461,000			461,000
		2211000	**Specialised Materials and Supplies**	**352,737**			**352,737**
		2211016	Purchase of Uniforms and Clothing - Staff	352,737			352,737
		2211100	**Office and General Supplies and Services**	**1,084,555**			**1,084,555**
		2211101	General Office Supplies (papers, pencils, forms, small office equipment, computers and accessories)	464,555			464,555
		2211102	Supplies and Accessories for Computers and Printers	420,000			420,000
		2211103	Sanitary and Cleaning Materials, Supplies and Services	35,000			35,000
		2211199	Office and General Supplies	165,000			165,000
		2211200	**Fuel Oil and Lubricants**	**1,024,972**			**1,024,972**
		2211201	Refined Fuels and Lubricants for Transport	1,024,972			1,024,972
		2211300	**Other Operating Expenses**	**41,335**			**41,335**
		2211306	Membership Fees, Dues and Subscriptions to Professional and Trade Bodies	41,335			41,335
		2220100	**Routine Maintenance, Vehicles and Other Transport Equipment, garbage handling machinery**	**739,000**			**739,000**
		2220101	Maintenance Expenses - Motor Vehicles and cycles	325,000			325,000
		2220105	Routine Maintenance - Vehicles	414,000			414,000
		2220200	**Routine Maintenance - Other Assets**	**234,000**			**234,000**
		2220210	Maintenance of Computers, Software, and Networks	234,000			234,000
		3111000	**Purchase of Office Furniture and General Equipment**	**1,423,185**			**1,423,185**
		3111001	Purchase of Office Furniture and Fittings	250,000			250,000
		3111002	Purchase of Computers, Printers and other IT Equipment	998,185			998,185
		3111009	Purchase of other Office Equipment	175,000			175,000
		Total Recurrent Vote		**39,059,143**			**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**			**939,588**
		2210301	Travel Costs (airlines, bus, railway, mileage allowances, etc.)	301,598			301,598
		2210302	Accommodation - Domestic Travel	323,133			323,133
		2210303	Daily Subsistence Allowance	314,857			314,857
		2210500	**Printing , Advertising and Information Supplies and Services**	**154,706**			**154,706**
		2210502	Publishing and Printing Services	154,706			154,706
		2210700	**Training Expense (including capacity building) Locally**	**910,477**			**910,477**
		2210701	Travel Allowance	395,229			395,229
		2210710	Accommodation Allowance	310,004			310,004
		2210715	Kenya School of Government	205,244			205,244
		2210800	**Hospitality Supplies and Services**	**100,000**			**100,000**
		2210805	National Celebrations (World Environment Day)	100,000			100,000
		2211300	**Other Operating Expenses**	**40,600**			**40,600**
		2211306	Membership Fees, Dues and Subscriptions to Professional and Trade Bodies	40,600			40,600
		Total Recurrent Vote		**2,145,371**			**2,145,371**
		Total SP		**2,145,371**			**2,145,371**
0002		**100400 P1 Waste Management**					
	01	**100401 SP. 1.1 Sustainable Waste Management**					
		2210200	**Communication, Supplies and Services**	**382,100**			**382,100**

Head	Sub-Head	Item Code	Item Description	Submitted Budget Estimates 2026/2027	Revote for 2025/2026	Adjustments by CARA/CGAA/OSR	Budget Estimates 2026/27
		2210201	Telephone, Telex, Facsmile and Mobile Phone Services	382,100			382,100
		2210300	**Domestic Travel and Subsistence, and Other Transportation Costs**	**919,078**			**919,078**
		2210301	Travel Costs (airlines, bus, railway, mileage allowances, etc.)	306,088			306,088
		2210302	Accommodation - Domestic Travel	310,133			310,133
		2210303	Daily Subsistence Allowance	302,857			302,857
		2210500	**Printing , Advertising and Information Supplies and Services**	**191,000**			**191,000**
		2210503	Subscriptions to Newspapers, Magazines and Periodicals	191,000			191,000
		Total Recurrent Vote		**1,492,178**			**1,492,178**
		Total SP		**1,492,178**			**1,492,178**
0002		**100300 Climate Change Adaptation and Mitigation**					
	01	**100301 Climate change Adaptation and Mitigation**					
		2110100	**Basic Salaries - Permanent Employees**	**15,591,690**			**15,591,690**
		2110101	Basic Salaries - Civil Service	15,591,690			15,591,690
		2110120	Leave Allowance				
		2110200	**Basic Wages - Temporary Employees**	**-**			**-**
		2110202	Casual Labour-Others				
		2210300	**Domestic Travel and Subsistence, and Other Transportation Costs**	**1,066,550**			**1,066,550**
		2210301	Travel Costs (airlines, bus, railway, mileage allowances, etc.)	302,490			302,490
		2210302	Accommodation - Domestic Travel	358,204			358,204
		2210303	Daily Subsistence Allowance	304,856			304,856
		2210304	Sundry Items (e.g. airport tax, taxis, etc…)	101,000			101,000
		2210800	**Hospitality Supplies and Services**	**314,000**			**314,000**
		2210801	Catering Services (receptions), Accommodation, Gifts, Food and Drinks	211,000			211,000
		2210802	Boards, Committees, Conferences and Seminars	103,000			103,000
		2211200	**Fuel Oil and Lubricants**	**824,972**			**824,972**
		2211201	Refined Fuels and Lubricants for Transport	824,972			824,972
		2211100	**Office and General Supplies and Services**	**416,668**			**416,668**
		2211101	General Office Supplies (papers, pencils, forms, small office equipment, computers and accessories)	213,277			213,277
		2211102	Supplies and Accessories for Computers and Printers	203,391			203,391
		2210700	**Training Expense (including capacity building) Locally**	**812,000**			**812,000**
		2210701	Travel Allowance	312,000			312,000
		2210710	Accommodation Allowance	320,000			320,000
		2210715	Kenya School of Government	180,000			180,000
		2220100	**Routine Maintenance, Vehicles and Other Transport Equipment, garbage handling machinery**	**650,000**			**650,000**
		2220101	Maintenance Expenses - Motor Vehicles and cycles	300,000			300,000
		2220105	Routine Maintenance - Vehicles	350,000			350,000
		Total Recurrent Vote		**19,675,880**			**19,675,880**
			Development				
		2630200	**Capital grants to government agencies and other levels of government**	**277,443,765**	**259,464,747**	-	**536,908,512**
		2630203	County contribution of 3% of the County Development budget to attract CCRI donor funding for climate adaptation and mitigation projects	71,636,701			71,636,701
		2630203	World Bank Credit to Finance Locally - Led Climate Action Programme (FLLoCA), County Climate Resilience Investment (CCRI) Grant III	205,807,064	259,464,746.50		465,271,811
		Total Development		**277,443,765**	**259,464,747**	-	**536,908,512**
		Total SP		**297,119,645**	**259,464,747**	-	**556,584,392**
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**			**40,000**
		2210102	Water and sewerage charges	40,000			40,000
		2210300	**Domestic Travel and Subsistence, and Other Transportation Costs**	**924,279**			**924,279**
		2210301	Travel Costs (airlines, bus, railway, mileage allowances, etc.)	300,280			300,280
		2210302	Accommodation - Domestic Travel	318,143			318,143
		2210303	Daily Subsistence Allowance	305,856			305,856
		2210500	**Printing , Advertising and Information Supplies and Services**	**256,000**			**256,000**
		2210505	Trade Shows and Exhibitions	256,000			256,000
		2210600	**Rentals of Produced Assets**	**223,900**			**223,900**

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		2210606	Hire of Equipment, Plant and Machinery	223,900			223,900
		2210800	**Hospitality Supplies and Services**	**100,000**			**100,000**
		2210805	National Celebrations (International Day of Forests)	100,000			100,000
		2211000	**Specialised Materials and Supplies**	**220,000**			**220,000**
		2211016	Purchase of Uniforms and Clothing - Staff	220,000			220,000
		2211000	**Specialised Materials and Supplies**	**154,000**			**154,000**
		2211004	Fungicides, Insecticides and Sprays	96,000			96,000
		2211007	Agricultural Materials, Supplies and Small Equipment	58,000			58,000
		Total Recurrent Vote		**1,918,179**			**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**			**8,500,000**
		3111305	Purchase tree seeds and seedlings	8,500,000			8,500,000
		Total Development		**8,500,000**			**8,500,000**
		Total SP		**10,418,179**			**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**			**729,830**
		2210301	Travel Costs (airlines, bus, railway, mileage allowances, etc.)	200,980			200,980
		2210302	Accommodation - Domestic Travel	218,200			218,200
		2210303	Daily Subsistence Allowance	310,650			310,650
		2210800	**Hospitality Supplies and Services**	**100,000**			**100,000**
		2210805	National Celebrations (World Desertification and Drought Day)	100,000			100,000
		2211100	**Office and General Supplies and Services**	**284,942**			**284,942**
		2211101	General Office Supplies (papers, pencils, forms, small office equipment, computers and accessories)	182,272			182,272
		2211102	Supplies and Accessories for Computers and Printers	102,670			102,670
		3111000	**Purchase of Office Furniture and General Equipment**	**267,413**			**267,413**
		3111002	Purchase of Computers, Printers and other IT Equipment	267,413			267,413
		Total Recurrent Vote		**1,382,185**			**1,382,185**
		Total SP		**1,382,185**			**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**			**8,706,351**
		2110101	Basic Salaries - Civil Service	8,706,351			8,706,351
		2110120	Leave Allowance				
		2210200	**Communication, Supplies and Services**	**762,000**			**762,000**
		2210201	Telephone, Telex, Facsmile and Mobile Phone Services	762,000			762,000
		2210300	**Domestic Travel and Subsistence, and Other Transportation Costs**	**2,753,120**			**2,753,120**
		2210301	Travel Costs (airlines, bus, railway, mileage allowances, etc.)	881,200			881,200
		2210302	Accommodation - Domestic Travel	989,234			989,234
		2210303	Daily Subsistence Allowance	702,686			702,686
		2210304	Sundry Items (e.g. airport tax, taxis, etc…)	180,000			180,000
		2210500	**Printing , Advertising and Information Supplies and Services**	**290,000**			**290,000**
		2210503	Subscriptions to Newspapers, Magazines and Periodicals	290,000			290,000
		2211200	**Fuel Oil and Lubricants**	**2,049,944**			**2,049,944**
		2211201	Refined Fuels and Lubricants for Transport	2,049,944			2,049,944
		2211300	**Other Operating Expenses**	**49,803**			**49,803**
		2211306	Membership Fees, Dues and Subscriptions to Professional and Trade Bodies	49,803			49,803
		2220100	**Routine Maintenance, Vehicles and Other Transport Equipment, garbage handling machinery**	**1,298,000**			**1,298,000**
		2220101	Maintenance Expenses - Motor Vehicles and cycles	650,000			650,000
		2220105	Routine Maintenance - Vehicles	648,000			648,000
		Total Recurrent Vote		**15,909,218**			**15,909,218**

Head	Sub-Head	Item Code	Item Description	Submitted Budget Estimates 2026/2027	Revote for 2025/2026	Adjustments by CARA/CGAA/OSR	Budget Estimates 2026/27
			Development				
		31110500	**Construction and Civil Works**	**50,000,000**			**50,000,000**
		31110504	Other Infrastructure and Civil Works (Rural Electrification, Power Transmission and Distribution)	50,000,000			50,000,000
		Total Development		**50,000,000**			**50,000,000**
		Total SP		**65,909,218**			**65,909,218**
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**			**2,488,488**
		2210301	Travel Costs (airlines, bus, railway, mileage allowances, etc.)	840,725			840,725
		2210302	Accommodation - Domestic Travel	929,486			929,486
		2210303	Daily Subsistence Allowance	718,277			718,277
		2210700	**Training Expense (including capacity building) Locally**	**2,805,904**			**2,805,904**
		2210701	Travel Allowance	836,819			836,819
		2210710	Accommodation Allowance	916,660			916,660
		2210711	Tuition Fees	312,425			312,425
		2210715	Kenya School of Government	740,000			740,000
		2210800	**Hospitality Supplies and Services**	**940,128**			**940,128**
		2210801	Catering Services (receptions), Accommodation, Gifts, Food and Drinks	940,128			940,128
		2211100	**Office and General Supplies and Services**	**1,695,692**			**1,695,692**
		2211101	General Office Supplies (papers, pencils, forms, small office equipment, computers and accessories)	982,277			982,277
		2211102	Supplies and Accessories for Computers and Printers	713,415			713,415
		2220100	**Routine Maintenance, Vehicles and Other Transport Equipment, garbage handling machinery**	**939,000**			**939,000**
		2220101	Maintenance Expenses - Motor Vehicles and cycles	325,000			325,000
		2220105	Routine Maintenance - Vehicles	614,000			614,000
		3111000	**Purchase of Office Furniture and General Equipment**	**980,000**			**980,000**
		3111002	Purchase of Computers, Printers and other IT Equipment	980,000			980,000
		3111100	**Purchase of Specialised Plant, Equipment and Machinery**	**3,000,000**			**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			3,000,000
		Total Recurrent Vote		**12,849,212**			**12,849,212**
			Development				
		3110500	**Construction and Civil Works**	**25,000,000**			**25,000,000**
		3110504	Other Infrastructure and Civil Works (Installation of solar security lights in upcoming markets in Kitui County)	20,000,000			20,000,000
		3110599	Other Infrastructure and Civil Works (Maintenance of solar security lights in upcoming markets in Kitui County)	5,000,000			5,000,000
		3111500	**Rehabilitation of Civil Works**	**7,000,000**			**7,000,000**
		3111504	Other Infrastructure and Civil Works (Installation of solar powered water pumping system)	7,000,000			7,000,000
		3111504	Other Infrastructure and Civil Works (Pending bills)				
		Total Development		**32,000,000**			**32,000,000**
		Total SP		**44,849,212**			**44,849,212**
		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**			**4,496,776**
		2110101	Basic Salaries - Civil Service	4,496,776			4,496,776
		2110120	Leave Allowance				
		2210300	**Domestic Travel and Subsistence, and Other Transportation Costs**	**2,651,282**			**2,651,282**
		2210301	Travel Costs (airlines, bus, railway, mileage allowances, etc.)	890,725			890,725
		2210302	Accommodation - Domestic Travel	970,680			970,680
		2210303	Daily Subsistence Allowance	789,877			789,877
		2211300	**Other Operating Expenses**	**59,803**			**59,803**
		2211306	Membership Fees, Dues and Subscriptions to Professional and Trade Bodies	59,803			59,803
		2210700	**Training Expense (including capacity building) Locally**	**3,690,000**			**3,690,000**
		2210701	Travel Allowance	1,790,000			1,790,000
		2210710	Accommodation Allowance	980,000			980,000

Head	Sub-Head	Item Code	Item Description	Submitted Budget Estimates 2026/2027	Revote for 2025/2026	Adjustments by CARA/CGAA/OSR	Budget Estimates 2026/27
		2210799	Training Expenses	920,000			920,000
		Total Recurrent Vote		**10,897,861**			**10,897,861**
		Total SP		**10,897,861**			**10,897,861**
0004		**Sub programme: 100304 Training and Capacity building**					
	01	**2210200**	**Communication, Supplies and Services**	**654,000**			**654,000**
		2210201	Telephone, Telex, Facsmile and Mobile Phone Services	654,000			654,000
		2210300	**Domestic Travel and Subsistence, and Other Transportation Costs**	**2,598,445**			**2,598,445**
		2210301	Travel Costs (airlines, bus, railway, mileage allowances, etc.)	845,962			845,962
		2210302	Accommodation - Domestic Travel	972,683			972,683
		2210303	Daily Subsistence Allowance	779,800			779,800
		2210500	**Printing , Advertising and Information Supplies and Services**	**262,000**			**262,000**
		2210503	Subscriptions to Newspapers, Magazines and Periodicals	262,000			262,000
		2210700	**Training Expense (including capacity building) Locally**	**3,134,411**			**3,134,411**
		2210701	Travel Allowance	1,221,803			1,221,803
		2210710	Accommodation Allowance	986,500			986,500
		2210799	Training Expenses	926,108			926,108
		Total Recurrent Vote		**6,648,856**			**6,648,856**
		Total SP		**6,648,856**			**6,648,856**
0004							
	01	**Sub programme**	**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**			**730,000**
		2210201	Telephone, Telex, Facsmile and Mobile Phone Services	730,000			730,000
		2210300	**Domestic Travel and Subsistence, and Other Transportation Costs**	**3,350,000**			**3,350,000**
		2210301	Travel Costs (airlines, bus, railway, mileage allowances, etc.)	590,000			590,000
		2210302	Accommodation - Domestic Travel	895,000			895,000
		2210303	Daily Subsistence Allowance	915,000			915,000
		2210310	Field Operational Allowance	950,000			950,000
		2210700	**Training Expense (including capacity building) Locally**	**3,000,000**			**3,000,000**
		2210701	Travel Allowance	887,000			887,000
		2210703	Production and Printing of Training Materials	378,000			378,000
		2210704	Hire of Training Facilities and Equipment	211,000			211,000
		2210710	Accommodation Allowance	964,000			964,000
		2210715	Kenya School of Government	560,000			560,000
		2210800	**Hospitality Supplies and Services**	**870,000**			**870,000**
		2210801	Catering Services (receptions), Accommodation, Gifts, Food and Drinks	320,000			320,000
		2210802	Boards, Committees, Conferences and Seminars	550,000			550,000
		2211000	**Specialised Materials and Supplies**	**620,000**			**620,000**
		2211016	Purchase of Uniforms and Clothing - Staff	350,000			350,000
		2211031	Specialised Materials (Tools of work)	270,000			270,000
		2211100	**Office and General Supplies and Services**	**1,024,000**			**1,024,000**
		2211101	General Office Supplies (papers, pencils, forms, small office equipment, computers and accessories)	300,000			300,000
		2211102	Supplies and Accessories for Computers and Printers	412,000			412,000
		2211199	Office and General Supplies	312,000			312,000
		2211200	**Fuel Oil and Lubricants**	**1,300,000**			**1,300,000**
		2211201	Refined Fuels and Lubricants for Transport	1,300,000			1,300,000
		3111000	**Purchase of Office Furniture and General Equipment**	**1,106,000**			**1,106,000**
		3111001	Purchase of Office Furniture and Fittings	450,000			450,000
		3111002	Purchase of Computers, Printers and other IT Equipment	360,000			360,000
		3111009	Purchase of other Office Equipment	296,000			296,000
		Total Recurrent		**12,000,000**			**12,000,000**
		Total SP		**12,000,000**			**12,000,000**
0004							
	01	**Sub programme: 100801 Minerals Resources Development**					
		2210300	**Domestic Travel and Subsistence, and Other Transportation Costs**	**2,722,083**			**2,722,083**
		2210301	Travel Costs (airlines, bus, railway, mileage allowances, etc.)	918,422			918,422
		2210302	Accommodation - Domestic Travel	928,261			928,261
		2210303	Daily Subsistence Allowance	875,400			875,400
		2210500	**Printing , Advertising and Information Supplies and Services**	**620,000**			**620,000**

Head	Sub-Head	Item Code	Item Description	Submitted Budget Estimates 2026/2027	Revote for 2025/2026	Adjustments by CARA/CGAA/OSR	Budget Estimates 2026/27
		2210505	Trade Shows and Exhibitions	620,000			620,000
		2210600	**Rentals of Produced Assets**	**1,229,826**			**1,229,826**
		2210606	Hire of Equipment, Plant and Machinery	1,229,826			1,229,826
		2211200	**Fuel Oil and Lubricants**	**2,049,944**			**2,049,944**
		2211201	Refined Fuels and Lubricants for Transport	2,049,944			2,049,944
		2220100	**Routine Maintenance, Vehicles and Other Transport Equipment, garbage handling machinery**	**1,498,000**			**1,498,000**
		2220101	Maintenance Expenses - Motor Vehicles and cycles	650,000			650,000
		2220105	Routine Maintenance - Vehicles	848,000			848,000
		Total Recurrent		**8,119,853**			**8,119,853**
			Development				
		2640400	**Other Current Transfers, Grants and Subsidies**	**336,118**	**336,118**	-	**672,236**
		2640499	Other Current Transfers - Allocation for 20% for Mineral Royalties /GRANT	336,118	336,118.00		672,236
		3110500	**Construction and Civil Works**	**5,500,000**			**5,500,000**
		3110504	Other Infrastructure and Civil Works (PENDING BILL FOR INSTALLATION OF FABRICATED CONTAINERS FOR GEMOLOGY LABORATORY)	5,500,000			5,500,000
		Total Development		**5,836,118**	**336,118**	-	**6,172,236**
		Total SP		**13,955,971**	**336,118**	-	**14,292,089**
			Total Recurrent	**132,097,936**	**-**	-	**132,097,936**
			Total Development	**373,779,883**	**259,800,865**	-	**633,580,748**
		Total Vote 3733		**505,877,819**	**259,800,865**	-	**765,678,684**
		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**			**90,018,005**
		2110101	Basic Salaries- Civil Service	90,018,005			90,018,005
		2210100	**Utilities Suppliers and Services**	**216,000**			**216,000**
		2210101	Electricity	187,000			187,000
		2210102	Water and sewerage charges	29,000			29,000
		2210200	**Communication, Supplies and Services**	**145,400**			**145,400**
		2210201	Telephone, Telex, Facsmile and Mobile Phone Services	68,000			68,000
		2210202	Internet Connections	70,000			70,000
		2210203	Courier and Postal Services,	7,400			7,400
		2210300	**Domestic Travel and Subsistence, and Other Transportation Costs**	**1,044,352**			**1,044,352**
		2210301	Travel Costs (airlines, bus, railway, mileage allowances, etc.)	363,352			363,352
		2210302	Accommodation - Domestic Travel	335,000			335,000
		2210303	Daily Subsistence allowance	346,000			346,000
		2210400	**Foreign Travel and Subsistence, and other transportation costs**	**511,100**			**511,100**
		2210401	Travel Costs (airlines, bus, railway, etc.)	232,000			232,000
		2210402	Accommodation	224,000			224,000
		2210404	Sundry Item (e.g. Airport tax, taxis)	55,100			55,100
		2210500	**Printing , Advertising and Information Supplies and Services**	**1,370,000**			**1,370,000**
		2210503	Subscriptions to Newspapers, Magazines and Periodicals	145,000			145,000
		2210505	Trade Shows and Exhibition	1,100,000			1,100,000
		2210599	Printing, Advertising - Other	125,000			125,000
		2210700	**Training Expense (including capacity building)**	**975,000**			**975,000**
		2210701	Travel Allowance	153,000			153,000
		2210710	Accommodation Allowance	104,000			104,000
		2210715	Kenya School of Government	614,000			614,000
		2210799	Training Expenses-Other(Capacity Building and training)	104,000			104,000
		2210800	**Hospitality Supplies and Services**	**372,000**			**372,000**
		2210801	Catering Services (receptions), Accommodation, Gifts, Food and Drinks & Pending Bills	240,000			240,000
		2210802	Boards, Committees, Conferences,Seminars and trainings	132,000			132,000
		2211100	**Office and General Supplies and Services**	**867,400**			**867,400**
		2211101	General Office Supplies (papers, pencils, forms, small office equipment, computers and accessories)	364,000			364,000

Head	Sub-Head	Item Code	Item Description	Submitted Budget Estimates 2026/2027	Revote for 2025/2026	Adjustments by CARA/CGAA/OSR	Budget Estimates 2026/27
		2211102	Supplies and Accessories for computers and printers	303,400			303,400
		2211103	Sanitary and Cleaning Materials, Supplies and Services	200,000			200,000
		2211200	**Fuel Oil and Lubricants**	**1,318,565**			**1,318,565**
		2211201	Refined Fuels and Lubricants for Transport	1,318,565			1,318,565
		2220100	**Routine maintenance**	**605,000**			**605,000**
		2220105	Routine maintenance - Motor Veh.	605,000			605,000
			Total of 930 General Aministration and Planning Services	**97,442,822**			**97,442,822**
	#1	**Youth, Sports, ICT & Innovations**					
0003	**01**	**0506013710 Youth Development Services**					
		2210200	**Communication, Supplies and Services**	**197,140**			**197,140**
		2210201	Telephone, Telex, Facsmile and Mobile Phone Services	156,540			156,540
		2210202	Internet Connections	36,540			36,540
		2210203	Courier and Postal Services	4,060			4,060
		2210300	**Domestic Travel and Subsistence, and Other Transportation Costs**	**397,000**			**397,000**
		2210301	Travel Costs (airlines, bus, railway, mileage allowances, etc.)	150,500			150,500
		2210302	Accommodation - Domestic Travel	130,500			130,500
		2210303	Daily Subsistence Allowance	116,000			116,000
		2210500	**Printing , Advertising and Information Supplies and Services**	**2,918,382**			**2,918,382**
		2210502	Publishing and Printing Services advertizsements	73,080			73,080
		2210503	Subscriptions to Newspapers, Magazines and Periodicals	20,300			20,300
		2210504	Advertising, Awareness and Publicity Campaigns - Youth sensitization on SRHR, mental health, HIV/AIDS and legal awareness	2,825,002			2,825,002
		2210700	**Training Expense (including Capacity Building)**	**1,049,150**			**1,049,150**
		2210701	Travel Allowance, training costs	159,500			159,500
		2210702	Remuneration of Instructors and Contract Based Training Services	127,500			127,500
		2210703	Production and Printing of Training Materials	108,750			108,750
		2210704	Hire of Training Facilities and Equipment	87,000			87,000
		2210710	Accommodation Allowance	201,000			201,000
		2210715	Kenya School of Government	365,400			365,400
		2210800	**Hospitality Supplies and Services**	**290,000**			**290,000**
		2210801	Catering Services (receptions), Accommodation, Gifts, Food and Drinks & Pending Bills	145,000			145,000
		2210802	Boards, Committees, Conferences and Seminars	145,000			145,000
		2211100	**Office and General Supplies and Services**	**186,760**			**186,760**
		2211101	General Office Supplies (Stationery and small office equipment etc)	81,200			81,200
		2211102	Supplies and Accessories for Computers and Printers	81,200			81,200
		2211103	Sanitary and Cleaning Materials, Supplies and Services	24,360			24,360
		2211200	**Fuel Oil and Lubricants**	**416,000**			**416,000**
		2211201	Refined Fuels and Lubricants for Transport	416,000			416,000
		2220100	**Routine Maintenance - Vehicles and Other Transport Equipment**	**220,400**			**220,400**
		2220101	Maintenance Expenses - Motor Vehicles	220,400			220,400
		3111000	**Purchase of Office Furniture and General Equipment**	**374,050**			**374,050**
		3111001	Purchase of Office Furniture and General Equipment	140,600			140,600
		3111002	Purchase of Computers, Printers and other IT Equipment	152,250			152,250
		3111005	Purchase of Photocopiers	40,600			40,600
		3111009	Purchase of other Office Equipment	40,600			40,600
		3111400	**Research, Feasibility Studies, Project Preparation and Design, Project S**	**-**			**-**
		3111401	Pre-feasibility, Feasibility and Appraisal Studies - Youth Skills Mapping and Baseline Survey	-			-
			Total Recurrent	**6,048,882**			**6,048,882**
				-			-
0003	**01**	**Development**					
		3110504	Other Infrastructure and Civil Works -				
		Total Development		**-**			**-**
		Total SP		**6,048,882**			**6,048,882**
				-			-
0003		**PROGRAMME 2: ICT INFRASTRUCTURE DEVELOPMENT**		-			-
	01	**0505013710 ICT Infrastructure Connectivity**		-			-
		2210200	**Communication, Supplies and Services**	**328,800**			**328,800**
		2210201	Telephone, Telex, Facsmile and Mobile Phone Services	92,000			92,000
		2210202	Internet Connections	173,000			173,000

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		2210299	Communication, Supplies - Other	63,800			63,800
		2210300	**Domestic Travel and Subsistence, and Other Transportation Costs**	**807,500**			**807,500**
		2210301	Travel Costs (airlines, bus, railway, mileage allowances, etc.)	98,000			98,000
		2210302	Accommodation - Domestic Travel	148,000			148,000
		2210303	Daily Subsistence Allowance	561,500			561,500
		2210500	**Printing , Advertising and Information Supplies and Services**	**2,047,419**			**2,047,419**
		2210505	Trade Shows and Exhibitions	2,047,419			2,047,419
		2210700	**Training Expense (including capacity building)**	**278,500**			**278,500**
		2210701	Travel Allowance	159,500			159,500
		2210704	Hire of Training Facilities and Equipment	30,500			30,500
		2210711	Tuition Fees Allowance	88,500			88,500
		2210800	**Hospitality Supplies and Services**	**190,000**			**190,000**
		2210801	Catering Services (receptions), Accommodation, Gifts, Food and Drinks & Pending Bills	103,000			103,000
		2210802	Boards, Committees, Conferences and Seminars	87,000			87,000
		2211100	**Office and General Supplies and Services**	**284,808**			**284,808**
		2211102	Supplies and Accessories for computers and printers	244,808			244,808
		2211103	Sanitary and Cleaning Materials, Supplies and Services	40,000			40,000
		2211200	**Fuel Oil and Lubricants**	**368,200**			**368,200**
		2211201	Refined Fuels and Lubricants for Transport	368,200			368,200
		3111000	**Purchase of Office Furniture and General Equipment**	**200,596**			**200,596**
		3111001	Purchase of Office Furniture and General Equipment	200,596			200,596
			Totals for sub-programme-recurrent	**4,505,823**			**4,505,823**
			Development				
		3110301	Refurbishment of Residential Buildings - Maintenance of ICT Data Centre	6,500,000			6,500,000
		3111111	Purchase of ICT Networking and Communication Equipment - Wifi Installation in ICT centres	2,791,844			2,791,844
		3111112	Purchase of Software - Web Hosting	1,267,590			1,267,590
		3111112	Purchase of Software - Web Redesigning and Development	2,840,950			2,840,950
			Total Development	**13,400,384**			**13,400,384**
			Total SP	**17,906,207**			**17,906,207**
0002		**030600 P.5 Sports**					
	01	**0306013710 S.P 5.1 Sport Training and Competitons**					
		2210100	**Utilities Supplies and Services**	**49,000**			**49,000**
		2210101	Electricity	49,000			49,000
		2210200	**Communication, Supplies and Services**	**137,460**			**137,460**
		2210201	Telephone, Telex, Facsmile and Mobile Phone Services	107,000			107,000
		2210202	Internet Connections	30,460			30,460
		2210300	**Domestic Travel and Subsistence, and Other Transportation Costs**	**993,000**			**993,000**
		2210301	Travel Costs (airlines, bus, railway, mileage allowances, etc.)	324,000			324,000
		2210302	Accommodation - Domestic Travel	324,000			324,000
		2210303	Daily Subsistence Allowance	215,000			215,000
		2210310	Field Operational Allowance	130,000			130,000
		2210500	**Printing , Advertising and Information Supplies and Services**	**35,721,534**			**35,721,534**
		2210504	Advertising, Awareness and Publicity Campaigns - County football tournaments culminating in Governor's Cup	35,721,534			35,721,534
		2210700	**Training Expense (including capacity building)**	**4,656,200**			**4,656,200**
		2210701	Travel Allowance	100,000			100,000
		2210707	Project Allowance- Participation in KYISA, KICOSCA and county tournaments	4,366,200			4,366,200
		2210715	Kenya School of Government	190,000			190,000
		2210800	**Hospitality Supplies and Services**	**224,740**			**224,740**
		2210801	Catering Services (receptions), Accommodation, Gifts, Food and Drinks & Pending Bills	139,200			139,200
		2210802	Boards, Committees, Conferences and Seminars	85,540			85,540
		2211000	**Specialised Materials and Supplies**	**2,748,003**			**2,748,003**
		2211016	Purchase of Uniforms and Clothing - Staff	29,000			29,000
		2211031	Specialised Materials -(Procurement of sports equipment)	2,719,003			2,719,003
		2211100	**Office and General Supplies and Services**	**256,000**			**256,000**
		2211101	General Office Supplies (papers, pencils, forms, small office equipment etc)	140,000			140,000
		2211102	Supplies and Accessories for Computers and Printers	116,000			116,000

Head	Sub-Head	Item Code	Item Description	Submitted Budget Estimates 2026/2027	Revote for 2025/2026	Adjustments by CARA/CGAA/OSR	Budget Estimates 2026/27
		2211200	**Fuel Oil and Lubricants**	**470,800**			**470,800**
		2211201	Refined Fuels and Lubricants for Transport	470,800			470,800
		2211300	**Other Operating Expenses**	**2,031,506**			**2,031,506**
		2211306	Membership Fees, Dues and Subscriptions - Partnership with institutions and federations - Support to athletics camps and federation events	2,031,506			2,031,506
		2220100	**Routine Maintenance - Vehicles and Other Transport Equipment**	**119,200**			**119,200**
		2220101	Maintenance Expenses - Motor Vehicles and cycles	119,200			119,200
		2220200	**Routine Maintenance - Other Assets**	**48,000**			**48,000**
		2220202	Maintenance of Office Furniture and Equipment	30,600			30,600
		2220210	Maintenance of Computers, Software, and Networks	17,400			17,400
			Total Reccurent	**47,455,443**			**47,455,443**
			Total for S.P 5.1 Sport Training and Competitons	**47,455,443**			**47,455,443**
0002	01	**0306023710 SP. 5.2 Development and Management of Sport Facilities**					
		2210100	**Utilities Supplies and Services**	**109,600**			**109,600**
		2210101	Electricity	52,200			52,200
		2210102	Water and sewerage charges	57,400			57,400
		2210200	**Communication, Supplies and Services**	**58,000**			**58,000**
		2210201	Telephone, Telex, Facsmile and Mobile Phone Services	58,000			58,000
		2210300	**Domestic Travel and Subsistence, and Other Transportation Costs**	**371,600**			**371,600**
		2210301	Travel Costs (airlines, bus, railway, mileage allowances, etc.)	116,000			116,000
		2210302	Accommodation - Domestic Travel	157,000			157,000
		2210303	Daily Subsistence Allowance	98,600			98,600
		2210500	**Printing , Advertising and Information Supplies and Services**	**87,000**			**87,000**
		2210504	Advertising, Awareness and Publicity Campaigns	87,000			87,000
		2210800	**Hospitality Supplies and Services**	**58,000**			**58,000**
		2210802	Boards, Committees, Conferences and Seminars	58,000			58,000
		2211100	**Office and General Supplies and Services**	**139,200**			**139,200**
		2211101	General Office Supplies (papers, pencils, forms, small office equipment etc)	139,200			139,200
		2211200	**Fuel Oil and Lubricants**	**245,000**			**245,000**
		2211201	Refined Fuels and Lubricants for Transport	245,000			245,000
		2220100	**Routine Maintenance - Vehicles and Other Transport Equipment**	**139,200**			**139,200**
		2220101	Maintenance Expenses - Motor Vehicles and cycles	139,200			139,200
		2220200	**Routine Maintenance - Other Assets**	**29,000**			**29,000**
		2220210	Maintenance of Computers, Software, and Networks	29,000			29,000
			Total Recurent	**1,236,600**			**1,236,600**
			Development				
		3110504	Other Infrastructure and Civil Works - Development of ward playgrounds	27,770,782		5,000,000	32,770,782
		3110504	Other Infrastructure and Civil Works - Development of Kivou and Kyoani Stadiums	11,605,298			11,605,298
			Total Development	**39,376,080**	**-**	**5,000,000**	**44,376,080**
			Total for SP. 5.2 Development and Management of Sport Facilities	**40,612,680**	**-**	**5,000,000**	**45,612,680**
			Total Youth, Sports, ICT & Innovations Recurrent	**59,246,748**	**-**	**-**	**59,246,748**
			Total Youth, Sports, ICT & Innovations Development	**52,776,464**	**-**	**5,000,000**	**57,776,464**
			Total Youth, Sports, ICT & Innovations	**112,023,212**	**-**	**5,000,000**	**117,023,212**
	#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**			**122,000**
		2210201	Telephone, Telex, Facsmile and Mobile Phone Services	116,520			116,520
		2210202	Internet Connections	5,480			5,480
		2210300	**Domestic Travel and Subsistence, and Other Transportation Costs**	**286,393**			**286,393**
		2210301	Travel Costs (airlines, bus, railway, mileage allowances, etc.)	53,000			53,000
		2210302	Accommodation - Domestic Travel	120,840			120,840
		2210303	Daily Subsistence Allowance	112,553			112,553
		2210500	**Printing , Advertising and Information Supplies and Services**	**77,000**			**77,000**
		2210502	Publishing and Printing Services	48,000			48,000

Head	Sub-Head	Item Code	Item Description	Submitted Budget Estimates 2026/2027	Revote for 2025/2026	Adjustments by CARA/CGAA/OSR	Budget Estimates 2026/27
		2210503	Subscriptions to Newspapers, Magazines and Periodicals	29,000			29,000
		2210700	**Training Expense (including capacity building)**	**3,130,578**			**3,130,578**
		2210701	Travel Allowance	100,000			100,000
		2210707	Project Allowance - Identification, training and grants for women groups	830,841			830,841
		2210709	Research Allowance - Development, validation and adoption of SGBV Policy	800,200			800,200
		2210710	Accommodation Allowance	179,800			179,800
		2210712	Trainee Allowance - Training of paralegals and community justice champions	600,110			600,110
		2210714	Gender Mainstreaming - Transport and basic support for GBV survivors	462,420			462,420
		2210715	Kenya School of Government	157,207			157,207
		2210800	**Hospitality Supplies and Services**	**1,491,420**			**1,491,420**
		2210801	Catering Services (receptions), Accommodation, Gifts, Food and Drinks & Pending Bills	120,000			120,000
		2210805	National Celebrations - Commemoration of international gender and social inclusion days	1,371,420			1,371,420
		2211100	**Office and General Supplies and Services**	**77,000**			**77,000**
		2211101	General Office Supplies (papers, pencils, forms, small office equipment etc)	77,000			77,000
		2211200	**Fuel Oil and Lubricants**	**198,600**			**198,600**
		2211201	Refined Fuels and Lubricants for Transport	198,600			198,600
		2211300	**Other Operating Expenses**	**506,200**			**506,200**
		2211320	Temporary Committees Expenses - Establishment of Gender Mainstreaming Committees	506,200			506,200
		2220100	**Routine Maintenance - Vehicles and Other Transport Equipment**	**98,600**			**98,600**
		2220101	Maintenance Expenses - Motor Vehicles and cycles	98,600			98,600
		2220200	**Routine Maintenance - Other Assets**	**72,400**			**72,400**
		2220205	Maintenance of Buildings and Stations -- Non-Residential	46,000			46,000
		2220210	Maintenance of Computers, Software, and Networks	26,400			26,400
		3111000	**Purchase of Office Furniture and General Equipment**	**91,000**			**91,000**
		3111001	Purchase of Office Furniture and General Equipment	24,000			24,000
		3111002	Purchase of Computers, Printers and other IT Equipment	67,000			67,000
		3111400	**Research, Feasibility Studies, Project Preparation and Design, Project S**	**554,900**			**554,900**
		3111401	Pre-feasibility, Feasibility and Appraisal Studies - Multi-stakeholder gender coordination workshops	554,900			554,900
			Total Recurrent	**6,706,091**			**6,706,091**
		Development					
		3110504	Other Infrastructure and Civil Works - Construction of GBV Rescue Centre and Skills Development Hall (including furnishing)	5,112,016			5,112,016
			Total Development	**5,112,016**			**5,112,016**
			Total for S.P 4.1 Gender and socio economic empowerment	**11,818,107**			**11,818,107**
		030700 P. 6 Culture					
0002	01	**0307013710 SP. 6.1 Conservation of Heritage**					
		2210200	**Communication, Supplies and Services**	**191,600**			**191,600**
		2210201	Telephone, Telex, Facsmile and Mobile Phone Services	180,600			180,600
		2210202	Internet Connections	11,000			11,000
		2210300	**Domestic Travel and Subsistence, and Other Transportation Costs**	**493,000**			**493,000**
		2210301	Travel Costs (airlines, bus, railway, mileage allowances, etc.)	175,000			175,000
		2210302	Accommodation - Domestic Travel	173,000			173,000
		2210303	Daily Subsistence Allowance	145,000			145,000
		2210500	**Printing , Advertising and Information Supplies and Services**	**1,438,460**			**1,438,460**
		2210503	Subscriptions to Newspapers, Magazines and Periodicals	59,000			59,000
		2210504	Advertising, Awareness and Publicity Campaigns	108,900			108,900
		2210505	Trade Shows and Exhibitions - Participation in trade fairs, workshops and national festivals (Pending Bills)	1,270,560			1,270,560
		2210700	**Training Expense (including capacity building)**	**1,847,450**			**1,847,450**
		2210705	Field Training Attachments	150,000			150,000
		2210707	Project Allowance (Cultural festivals, exhibitions and performances; participation in KICOSCA and KMCF)	1,697,450			1,697,450
		2210800	**Hospitality Supplies and Services**	**139,200**			**139,200**
		2210801	Catering Services (receptions), Accommodation, Gifts, Food and Drinks & Pending Bills	69,600			69,600
		2210802	Boards, Committees, Conferences and Seminars	69,600			69,600
		2211100	**Office and General Supplies and Services**	**63,800**			**63,800**
		2211101	General Office Supplies (papers, pencils, forms, small office equipment etc)	34,800			34,800
		2211102	Supplies and Accessories for Computers and Printers	29,000			29,000

Head	Sub-Head	Item Code	Item Description	Submitted Budget Estimates 2026/2027	Revote for 2025/2026	Adjustments by CARA/CGAA/OSR	Budget Estimates 2026/27
		2211200	**Fuel Oil and Lubricants**	**153,600**			**153,600**
		2211201	Refined Fuels and Lubricants for Transport	153,600			153,600
		2211300	**Other Operating Expenses**	**877,600**			**877,600**
		2211399	Other Operating Expenses-(Support for Kamba dress, visual and audio talent showcases)	877,600			877,600
		2220100	**Routine Maintenance - Vehicles and Other Transport Equipment**	**28,300**			**28,300**
		2220101	Maintenance Expenses - Motor Vehicles and cycles	28,300			28,300
		2220200	**Routine Maintenance - Other Assets**	**12,600**			**12,600**
		2220202	Maintenance of Office Furniture and Equipment	11,000			11,000
		2220210	Maintenance of Computers, Software, and Networks	1,600			1,600
		3111400	**Research, Feasibility Studies, Project Preparation and Design, Project S**	**338,625**			**338,625**
		3111401	Pre-feasibility, Feasibility and Appraisal Studies - Partnerships with MDAs and cultural stakeholders	338,625			338,625
			Total Reccurent	**5,584,235**			**5,584,235**
			Development				
		3110301	Refurbishment of Residential Buildings (Refurbishment of Resource Centres, Social Halls, Public Parks and Community Libraries)	711,600			711,600
		3110301	Renovation and Refurbishment of Mwingi Resource Centre (Pending Bill)	1,917,638			1,917,638
		3110504	Other civil works - Construction of sump well and solarisation at SEHC	3,200,000			3,200,000
		3110599	Other civil works - Chain-link fencing and refurbishment of Mwingi Community Library gate	1,897,684			1,897,684
		3111001	Furnishing of Mutonguni Social Hall	2,580,962			2,580,962
			Total Development	**10,307,884**			**10,307,884**
			Total for SP. 6.1 Conservation of Heritage	**15,892,119**			**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**			**58,000**
		2210201	Telephone, Telex, Facsmile and Mobile Phone Services	48,000			48,000
		2210202	Internet Connections	10,000			10,000
		2210300	**Domestic Travel and Subsistence, and Other Transportation Costs**	**564,800**			**564,800**
		2210301	Travel Costs (airlines, bus, railway, mileage allowances, etc.)	237,000			237,000
		2210302	Accommodation - Domestic Travel	148,600			148,600
		2210303	Daily Subsistence Allowance	179,200			179,200
		2210500	**Printing , Advertising and Information Supplies and Services**	**19,225,808**			**19,225,808**
		2210502	Publishing and Printing Services	36,400			36,400
		2210503	Subscriptions to Newspapers, Magazines and Periodicals	29,000			29,000
		2210504	Advertising, Awareness and Publicity Campaigns - Kitui County Civic Education Program	18,702,408			18,702,408
		2210505	Trade Shows and Exhibitions	458,000			458,000
		2210700	**Training Expense (including capacity building)**	**1,511,030**			**1,511,030**
		2210799	Training Expenses - AGPO sensitization and training	1,511,030			1,511,030
		2210800	**Hospitality Supplies and Services**	**1,596,162**			**1,596,162**
		2210801	Catering Services (receptions), Accommodation, Gifts, Food and Drinks & Pending Bills	158,000			158,000
		2210802	Boards, Committees, Conferences and Seminars	119,600			119,600
		2210805	National Celebrations - Commemoration of international social days	1,318,562			1,318,562
		2211100	**Office and General Supplies and Services**	**166,750**			**166,750**
		2211101	General Office Supplies (papers, pencils, forms, small office equipment etc)	87,000			87,000
		2211103	Sanitary and Cleaning Materials, Supplies and Services	79,750			79,750
		2211200	**Fuel Oil and Lubricants**	**155,000**			**155,000**
		2211201	Refined Fuels and Lubricants for Transport	155,000			155,000
		2211300	**Other Operating Expenses**	**8,212,600**			**8,212,600**
		2211399	Other Operating Expenses - Provision of assistive devices to PWDs	8,212,600			8,212,600
		3111000	**Purchase of Office Furniture and General Equipment**	**157,250**			**157,250**
		3111002	Purchase of Computers, Printers and other IT Equipment	157,250			157,250
		Total Recurrent		**31,647,400**			**31,647,400**
			Total SP. 7.1 Community mobilization and development	**31,647,400**			**31,647,400**
0002	01	**0308023710 SP. 7.2 Child Community Support services**					
		2210100	**Utilities Supplies and Services**	**29,000**			**29,000**
		2210101	Electricity	29,000			29,000

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		2210200	**Communication, Supplies and Services**	**17,400**			**17,400**
		2210201	Telephone, Telex, Facsmile and Mobile Phone Services	17,400			17,400
		2210300	**Domestic Travel and Subsistence, and Other Transportation Costs**	**174,000**			**174,000**
		2210302	Accommodation - Domestic Travel	87,000			87,000
		2210303	Daily Subsistence Allowance	87,000			87,000
		2210500	**Printing , Advertising and Information Supplies and Services**	**29,000**			**29,000**
		2210503	Subscriptions to Newspapers, Magazines and Periodicals	29,000			29,000
		2210800	**Hospitality Supplies and Services**	**162,400**			**162,400**
		2210801	Catering Services (receptions), Accommodation, Gifts, Food and Drinks & Pending Bills	87,000			87,000
		2210802	Boards, Committees, Conferences and Seminars	75,400			75,400
		2640400	**Other Current Transfers, Grants and Subsidies**	**1,209,531**			**1,209,531**
		2640402	Donations - Support of Community Children Charitable Institution's with food and other utilities	1,209,531			1,209,531
			Total Recurrent	**1,621,331**	**-**	**-**	**1,621,331**
			Total for SP. 7.2 Child Community Support services	**1,621,331**	**-**	**-**	**1,621,331**
			Total Culture, Gender & Social Services Recurrent	**45,559,057**	**-**	**-**	**45,559,057**
			Total Culture, Gender & Social Services Development	**15,419,900**	**-**	**-**	**15,419,900**
			Total Culture, Gender & Social Services	**60,978,957**	**-**	**-**	**60,978,957**
			Total Recurent	**202,248,627**	**-**	**-**	**202,248,627**
			Total Development	**68,196,364**	**-**	**5,000,000**	**73,196,364**
		Total Vote 3734		**270,444,991**	**-**	**5,000,000**	**275,444,991**
		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**	**246,115,956**			**246,115,956**
		2110101	Basic Salaries - Civil Service	246,115,956			246,115,956
		2120100	**Employer Contributions to Compulsory National Social Security Schemes**	**-**			**-**
		2120103	Employer Contribution to Staff Pensions Scheme - Implementation of superanuation scheme for the devolved county staff	-			-
		2210100	**Utilities Supplies and Services**	**249,400**			**249,400**
		2210101	Electricity	145,000			145,000
		2210102	Water and sewerage charges	104,400			104,400
		2210200	**Communication, Supplies and Services**	**1,000,500**			**1,000,500**
		2210201	Telephone, Telex, Facsmile and Mobile Phone Services	522,000			522,000
		2210202	Internet Connections (Wifi maintenance costs)	464,000			464,000
		2210203	Courier and Postal Services	14,500			14,500
		2210300	**Domestic Travel and Subsistence, and Other Transportation Costs**	**9,858,689**			**9,858,689**
		2210301	Travel Costs (airlines, bus, railway, mileage allowances, etc.)	2,130,500			2,130,500
		2210302	Accommodation - Domestic Travel	5,500,000			5,500,000
		2210303	Daily Subsistence Allowance	2,054,500			2,054,500
		2210304	Sundry Items (e.g. airport tax, taxis, etc…)	173,689			173,689
		2210400	**Foreign travel and Subsistence Allowance**	**500,000**			**500,000**
		2210401	Travel Costs (airlines, bus, railway, mileage allowances, etc.)	500,000			500,000
		2210500	**Printing , Advertising and Information Supplies and Services**	**3,385,800**			**3,385,800**
		2210502	Publishing and Printing Services	261,000			261,000
		2210503	Subscriptions to Newspapers, Magazines and Periodicals	621,800			621,800
		2210504	Advertising, Awareness and Publicity Campaigns	2,503,000			2,503,000
		2210700	**Training Expense (including capacity building)**	**2,543,000**			**2,543,000**
		2210701	Travel Allowance	1,616,000			1,616,000
		2210703	Production and Printing of Training Materials	145,000			145,000
		2210704	Hire of Training Facilities and Equipment	116,000			116,000
		2210710	Accommodation Allowance	116,000			116,000
		2210715	Kenya School of Government	550,000			550,000
		2210800	**Hospitality Supplies and Services**	**905,000**			**905,000**
		2210801	Catering Services (receptions), Accommodation, Gifts, Food and Drinks & Pending Bills	187,000			187,000
		2210802	Boards, Committees, Conferences and Seminars (Finalization of various policy documents (Risk Management Policy, disaster recovery plan)	718,000			718,000
		2211100	**Office and General Supplies and Services**	**936,400**			**936,400**

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		2211101	General Office Supplies (papers, pencils, forms, small office equipment etc)	703,000			703,000
		2211102	Supplies and Accessories for Computers and Printers	187,000			187,000
		2211103	Sanitary and Cleaning Materials, Supplies and Services	46,400			46,400
		2211200	**Fuel Oil and Lubricants**	**1,660,000**			**1,660,000**
		2211201	Refined Fuels and Lubricants for Transport	1,660,000			1,660,000
		2211300	**Other Operating Expenses**	**63,800**			**63,800**
		2211301	Bank Service Commission and Charges	63,800			63,800
		2220100	**Routine Maintenance - Vehicles and Other Transport Equipment**	**1,725,000**			**1,725,000**
		2220101	Maintenance expenses -Motor vehicle	1,435,000			1,435,000
		2220105	Routine Maintenance - Vehicles	290,000			290,000
		3110300	**Refurbishment of Buildings**	**116,000**			**116,000**
		3110302	Refurbishment of Non-Residential Buildings	116,000			116,000
		3111000	**Purchase of Office Furniture and General Equipment**	**1,248,995**			**1,248,995**
		3111001	Purchase of Office Furniture and Fittings	632,995			632,995
		3111002	Purchase of Computers, Printers and other IT Equipment	500,000			500,000
		3111009	Purchase of other Office Equipment	116,000			116,000
		4110400	**Domestic Loans to Individuals and Households**	**-**	**-**	**25,000,000**	**25,000,000**
		4110403	Housing loans to public servants - **Car and Mortgage Facility for County Executive Staff**	-		25,000,000	25,000,000
			Sub Total Recurrent	**270,308,539**	**-**	**25,000,000**	**295,308,539**
			Development				
			Emergency Fund	25,000,000			25,000,000
			Sub Total Development	**25,000,000**	**-**	**-**	**25,000,000**
			Total SP	**295,308,539**	**-**	**25,000,000**	**320,308,539**
		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**			**253,000**
		2210201	Telephone, Telex, Facsimile and Mobile Phone Services	253,000			253,000
		2210300	**Domestic Travel and Subsistence, and Other Transportation Costs**	**19,793,580**			**19,793,580**
		2210301	Travel Costs (airlines, bus, railway, mileage allowances, etc.)	2,896,000			2,896,000
		2210302	Accommodation - Domestic Travel	2,624,494			2,624,494
		2210303	Daily Subsistance Allowance (Formulation of Finance Bill)	6,269,000			6,269,000
		2210304	Sundry Items (e.g. airport tax, taxis, etc)	2,494,086			2,494,086
		2210309	Field Allowance (Revenue inspection and control)	5,510,000			5,510,000
		2210500	**Printing , Advertising and Information Supplies and Services**	**1,728,400**			**1,728,400**
		2210502	Publishing & Printing Services (Formulation of Finance Bill)	776,000			776,000
		2210503	Subscriptions to Newspapers, Magazines and Periodicals	96,400			96,400
		2210504	Advertising, Awareness and Publicity Campaigns (Formulation of Finance Bill)	856,000			856,000
		2210700	**Training Expense (including capacity building)**	**5,481,534**			**5,481,534**
		2210703	Production and Printing of Training Materials	591,685			591,685
		2210704	Hire of Training Facilities and Equipment	290,000			290,000
		2210710	Accommodation Allowance	4,599,849			4,599,849
		2211000	**Specialised Materials and Supplies**	**696,000**			**696,000**
		2211016	Purchase of Uniforms and Clothing - Staff	696,000			696,000
		2211100	**Office and General Supplies and Services**	**878,000**			**878,000**
		2211101	General Office Supplies (papers, pencils, forms, small office equipment etc)	261,000			261,000
		2211102	Supplies and Accessories for Computers and Printers	467,000			467,000
		2211103	Sanitary and Cleaning Materials, Supplies and Services	150,000			150,000
		2211200	**Fuel Oil and Lubricants**	**2,399,200**			**2,399,200**
		2211201	Refined Fuels and Lubricants for Transport	2,399,200			2,399,200
		2211300	**Other Operating Expenses**	**7,575,000**			**7,575,000**
		2211305	Contracted Guards and Cleaning Services	5,688,000			5,688,000
		2211306	Membership Fees, Dues and Subscriptions to Professional and Trade Bodies	487,000			487,000
		2211399	Other Operating Expenses - oth (Revenue Enhancement system)	1,400,000			1,400,000
		2220100	**Routine Maintenance - Vehicles and Other Transport Equipment**	**2,494,000**			**2,494,000**
		2220101	Maintenance Expenses - Motor Vehicles	1,700,000			1,700,000
		2220105	Routine Maintenance - Vehicles	794,000			794,000

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		2220200	**Routine maintenance- Other Assets**	**15,690,000**			**15,690,000**
		2220202	Maintenance of Office Furniture and Equipment	690,000			690,000
		2220210	Maintenance of Computers, Software, and Networks	15,000,000			15,000,000
		3111000	**Purchase of Office Furniture and General Equipment**	**1,144,000**			**1,144,000**
		3111002	Purchase of Computers, Printers and other IT Equipment	1,144,000			1,144,000
		Sub Total Recurrent		**58,132,714**			**58,132,714**
			Total SP	**58,132,714**			**58,132,714**
		0712033710 SP4.3 Audit Services			-		
		2210200	**Communication, Supplies and Services**	**116,000**			**116,000**
		2210201	Telephone, Telex, Facsmile and Mobile Phone Services	116,000			116,000
		2210300	**Domestic Travel and Subsistence, and Other Transportation Costs**	**2,845,000**			**2,845,000**
		2210301	Travel Costs (airlines, bus, railway, mileage allowances, etc.)	740,000			740,000
		2210302	Accommodation - Domestic Travel	2,000,000			2,000,000
		2210304	Sundry Items (e.g. airport tax, taxis, etc?)	105,000			105,000
		2210500	**Printing , Advertising and Information Supplies and Services**	**220,400**			**220,400**
		2210502	Publishing and Printing	220,400			220,400
		2210700	**Training Expense (including capacity building)**	**946,200**			**946,200**
		2210701	Travel Allowance	656,200			656,200
		2210710	Accommodation Allowance	290,000			290,000
		2210800	**Hospitality Supplies and Services**	**2,636,000**			**2,636,000**
		2210801	Catering Services (receptions), Accommodation, Gifts, Food and Drinks & Pending Bills	606,000			606,000
		2210802	Boards, Committees, Conferences and Seminars (Audit Committee)	2,030,000			2,030,000
		2211100	**Office and General Supplies and Services**	**261,000**			**261,000**
		2211101	General Office Supplies (papers, pencils, forms, small office equipment etc)	145,000			145,000
		2211102	Supplies and Accessories for Computers and Printers	116,000			116,000
		2211200	**Fuel Oil and Lubricants**	**435,000**			**435,000**
		2211201	Refined Fuels and Lubricants for Transport	435,000			435,000
		2220200	**Routine Maintenance - Other Assets**	**290,000**			**290,000**
		2220202	Maintenance of Office Furniture and Equipment	290,000			290,000
		3111000	**Purchase of Office Furniture and General Equipment**	**208,800**			**208,800**
		3111001	Purchase of Office Furniture and Fittings	208,800			208,800
			Total Recurrent	**7,958,400**			**7,958,400**
			Total SP	**7,958,400**			**7,958,400**
		071205 SP4.5 Financial Services					
		2210200	**Communication, Supplies and Services**	**522,000**			**522,000**
		2210201	Telephone, Telex, Facsimile and Mobile Phone Services	232,000			232,000
		2210202	Internet Connections	290,000			290,000
		2210300	**Domestic Travel and Subsistence, and Other Transportation Costs**	**2,102,000**			**2,102,000**
		2210301	Travel Costs (airlines, bus, railway, mileage allowances, etc.)	538,000			538,000
		2210302	Accommodation - Domestic Travel	762,000			762,000
		2210303	Daily Subsistence Allowance	541,000			541,000
		2210304	Sundry Items (e.g. airport tax, taxis, etc…)	261,000			261,000
		2210500	**Printing , Advertising and Information Supplies and Services**	**1,377,400**			**1,377,400**
		2210502	Publishing and Printing Services	652,400			652,400
		2210503	Subscriptions to Newspapers, Magazines and Periodicals	232,000			232,000
		2210504	Advertising, Awareness and Publicity Campaigns	493,000			493,000
		2210700	**Training Expense (including capacity building)**	**1,912,000**			**1,912,000**
		2210704	Hire of Training Facilities and Equipment	661,000			661,000
		2210710	Accommodation Allowance	511,000			511,000
		2210711	Tuition Fees	740,000			740,000
		2210800	**Hospitality Supplies and Services**	**1,000,910**			**1,000,910**
		2210801	Catering Services (receptions), Accommodation, Gifts, Food and Drinks & Pending Bills	459,910			459,910
		2210802	Boards, Committees, Conferences and Seminars	541,000			541,000
		2211100	**Office and General Supplies and Services**	**1,164,217**			**1,164,217**
		2211101	General Office Supplies (papers, pencils, forms, small office equipment	486,000			486,000
		2211102	Supplies and Accessories for Computers and Printers	351,000			351,000
		2211103	Sanitary and Cleaning Materials, Supplies and Services	327,217			327,217
		2211200	**Fuel Oil and Lubricants**	**1,764,000**			**1,764,000**

Head	Sub-Head	Item Code	Item Description	Submitted Budget Estimates 2026/2027	Revote for 2025/2026	Adjustments by CARA/CGAA/OSR	Budget Estimates 2026/27
		2211201	Refined Fuels and Lubricants for Transport	964,000			964,000
		2211203	Refined Fuels and Lubricants -- Other	800,000			800,000
		2211300	**Other Operating Expenses**	**1,184,838**			**1,184,838**
		2211306	Membership Fees, Dues and Subscriptions to Professional and Trade Bodies	623,100			623,100
		2211320	Temporary Committees Expenses	10,738			10,738
		2211399	Other Operating Expenses - Others	551,000			551,000
		2220100	**Routine Maintenance - Vehicles and Other Transport Equipment**	**928,000**			**928,000**
		2220101	Maintenance Expenses - Motor Vehicles	928,000			928,000
		2220200	**Routine maintenance- Other Assets**	**996,000**			**996,000**
		2220202	Maintenance of Office Furniture and Equipment	203,000			203,000
		2220210	Maintenance of Computers, Software, and Networks	319,000			319,000
		2220299	Routine Maintenance - Other Assets	474,000			474,000
		3111000	**Purchase of Office Furniture and General Equipment**	**1,033,990**			**1,033,990**
		3111001	Purchase of Office Furniture and Fittings	387,900			387,900
		3111002	Purchase of Computers, Printers and other IT Equipment	646,090			646,090
			Sub totals - Recurrent	**13,985,355**			**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**			**332,000**
		2210201	Telephone, Telex, Facsmile and Mobile Phone Services	332,000			332,000
		2210300	**Domestic Travel and Subsistence, and Other Transportation Costs**	**1,664,000**			**1,664,000**
		2210301	Travel Costs (airlines, bus, railway, mileage allowances, etc.)	764,000			764,000
		2210302	Accommodation - Domestic Travel	856,000			856,000
		2210303	Daily Subsistence Allowance	44,000			44,000
		2210500	**Printing , Advertising and Information Supplies and Services**	**667,000**			**667,000**
		2210502	Publishing and Printing Services	667,000			667,000
		2210700	**Training Expense (including capacity building)**	**1,080,000**			**1,080,000**
		2210701	Travel Allowance	330,000			330,000
		2210710	Accommodation Allowance	750,000			750,000
		2211100	**Office and General Supplies and Services**	**1,014,908**			**1,014,908**
		2211101	General Office Supplies (papers, pencils, forms, small office equipment etc)	343,308			343,308
		2211102	Supplies and Accessories for Computers and Printers	575,000			575,000
		2211103	Sanitary and Cleaning Materials, Supplies and Services	96,600			96,600
		2211200	**Fuel Oil and Lubricants**	**966,800**			**966,800**
		2211201	Refined Fuels and Lubricants for Transport	966,800			966,800
		2211300	**Membership Fees, Dues and Subscriptions to Professional and Trade Bodies**	**556,546**			**556,546**
		2211306	Membership Fees, Dues and Subscriptions to Professional and Trade Bodies	556,546			556,546
		3111000	**Purchase of Office Furniture and General Equipment**	**527,674**			**527,674**
		3111001	Purchase of Office Furniture and Fittings	527,674			527,674
			Total Recurrent	**6,808,928**			**6,808,928**
			Total SP	**6,808,928**			**6,808,928**
			Total Finance, Revenue Management and Accounting	**382,193,936**			**407,193,936**
		Economic Planning & Budgeting					
		0710003710 P2: Economic Policy and Planning					
		0710013710 S.P.1.1 Economic Planning Coordination services -					
		2210100	**Utilities Supplies and Services**	**20,000**			**20,000**
		2210101	Electricity	10,000			10,000
		2210102	Water and sewerage charges	10,000			10,000
		2210200	**Communication, Supplies and Services**	**5,000**			**5,000**
		2210201	Telephone, Telex, Facsmile and Mobile Phone Services	5,000			5,000
		2210300	**Domestic Travel and Subsistence, and Other Transportation Costs**	**4,006,300**			**4,006,300**
		2210301	Travel Costs (airlines, bus, railway, mileage allowances, etc.)	705,000			705,000
		2210302	Accommodation - Domestic Travel	1,560,000			1,560,000
		2210303	Daily Subsistence Allowance	1,700,500			1,700,500
		2210304	Sundry Items (e.g. airport tax, taxis, etc…)	40,800			40,800
		2210500	**Printing , Advertising and Information Supplies and Services**	**170,000**			**170,000**
		2210502	Publishing and Printing Services	54,000			54,000
		2210503	Subscriptions to Newspapers, Magazines and Periodicals	16,000			16,000

Head	Sub-Head	Item Code	Item Description	Submitted Budget Estimates 2026/2027	Revote for 2025/2026	Adjustments by CARA/CGAA/OSR	Budget Estimates 2026/27
		2210505	Trade Shows and Exhibitions	100,000			100,000
		2210700	**Training Expense (including capacity building)**	**1,414,160**			**1,414,160**
		2210701	Travel Allowance	500,000			500,000
		2210703	Production and Printing of Training Materials	50,000			50,000
		2210704	Hire of Training Facilities and Equipment	254,000			254,000
		2210710	Accommodation Allowance	329,000			329,000
		2210715	Kenya School of Government	281,160			281,160
		2211100	**Office and General Supplies and Services**	**933,000**			**933,000**
		2211101	General Office Supplies (papers, pencils, forms, small office equipment etc)	500,000			500,000
		2211102	Supplies and Accessories for Computers and Printers	250,000			250,000
		2211103	Sanitary and Cleaning Materials, Supplies and Services	183,000			183,000
		2211200	**Fuel Oil and Lubricants**	**50,000**			**50,000**
		2211201	Refined Fuels and Lubricants for Transport	50,000			50,000
		2211300	**Other Operating Expenses**	**1,745,000**			**1,745,000**
		2211320	Temporary Committees Expenses	1,745,000			1,745,000
		2220100	**Routine Maintenance - Vehicles and Other Transport Equipment**	**175,300**			**175,300**
		2220101	Maintenance expenses -Motor vehicle	75,000			75,000
		2220105	Routine Maintenance - Vehicles	100,300			100,300
		3110300	**Refurbishment of Buildings**	**30,000**			**30,000**
		3110302	Refurbishment of Non-Residential Buildings	30,000			30,000
		3111000	**Purchase of Office Furniture and General Equipment**	**1,057,000**			**1,057,000**
		3111009	Purchase of other Office Equipment (Laptops)	1,057,000			1,057,000
		3111400	**Research, Feasibility Studies, Project Preparation and Design, Project S**	**200,000**			**200,000**
		3111401	Pre-feasibility, Feasibility and Appraisal Studies	200,000			200,000
			Sub Total Recurrent	**9,805,760**	**-**	**-**	**9,805,760**
			Development				
			Kenya Devolution Support Programme (KDSP) -Level 1 - Grant	37,500,000	37,717,050	72,250,118	147,467,168
			Kenya Devolution Support Programme (KDSP) -Level 2 - Grant	352,500,000	352,500,000		705,000,000
			Kenya Devolution Support Programme (KDSP) - Matching Fund	45,000,000			45,000,000
			Sub Total Development	**435,000,000**	**390,217,050**	**72,250,118**	**897,467,168**
			Total SP	**444,805,760**	**390,217,050**	**72,250,118**	**907,272,928**
		0712023710 SP4.2 Budget Formulation Coordination and Management					
		2210200	**Communication, Supplies and Services**	**25,600**			**25,600**
		2210201	Telephone, Telex, Facsmile and Mobile Phone Services	25,600			25,600
		2210300	**Domestic Travel and Subsistence, and Other Transportation Costs**	**3,180,161**			**3,180,161**
		2210301	Travel Costs (airlines, bus, railway, mileage allowances, etc.)	793,000			793,000
		2210302	Accommodation - Domestic Travel	720,000			720,000
		2210303	Daily Subsistence Allowance	1,576,161			1,576,161
		2210304	Sundry Items (e.g. airport tax, taxis, etc…)	91,000			91,000
		2210500	**Printing , Advertising and Information Supplies and Services**	**15,205,000**			**15,205,000**
		2210502	Publishing and Printing Services	245,000			245,000
		2210504	Advertising, Awareness and Publicity Campaigns - Public Participation	14,960,000			14,960,000
		2210700	**Training Expense (including capacity building)**	**1,569,568**			**1,569,568**
		2210701	Travel Allowance	494,568			494,568
		2210703	Production and Printing of Training Materials	350,000			350,000
		2210704	Hire of Training Facilities and Equipment	132,000			132,000
		2210710	Accommodation Allowance	593,000			593,000
		2210800	**Hospitality Supplies and Services**	**4,956,000**			**4,956,000**
		2210801	Catering Services (receptions), Accommodation, Gifts, Food and Drinks & Pending Bills	456,000			456,000
		2210802	Boards, Committees, Conferences and Seminars (CBEF facilitation)	4,500,000			4,500,000
		2211100	**Office and General Supplies and Services**	**592,000**			**592,000**
		2211101	General Office Supplies (papers, pencils, forms, small office equipment etc)	360,000			360,000
		2211102	Supplies and Accessories for Computers and Printers	232,000			232,000
		2211200	**Fuel Oil and Lubricants**	**235,000**			**235,000**
		2211201	Refined Fuels and Lubricants for Transport	235,000			235,000
		2220200	**Routine maintenance- Other Assets**	**240,200**			**240,200**
		2220202	Maintenance of Office Furniture and Equipment	240,200			240,200
		3111000	**Purchase of Office Furniture and General Equipment**	**450,000**			**450,000**
		3111002	Purchase of Computers, Printers and other IT Equipment	450,000			450,000

Head	Sub-Head	Item Code	Item Description	Submitted Budget Estimates 2026/2027	Revote for 2025/2026	Adjustments by CARA/CGAA/OSR	Budget Estimates 2026/27
			Total Recurrent	**26,453,529**			**26,453,529**
			Totals SP	**26,453,529**			**26,453,529**
		0710023710 SP4.3 Monitoring and Evaluation					
		2210200	**Communication, Supplies and Services**	**5,000**			**5,000**
		2210201	Telephone, Telex, Facsimile and Mobile Phone Services	5,000			5,000
		2210300	**Domestic Travel and Subsistence, and Other Transportation Costs**	**2,795,800**			**2,795,800**
		2210301	Travel Costs (airlines, bus, railway, mileage allowances, etc.)	290,000			290,000
		2210302	Accommodation - Domestic Travel	700,800			700,800
		2210303	Daily Subsistance Allowance	1,766,000			1,766,000
		2210304	Sundry Items (e.g. airport tax, taxis, etc)	39,000			39,000
		2210500	**Printing , Advertising and Information Supplies and Services**	**449,000**			**449,000**
		2210502	Publishing & Printing Services	20,000			20,000
		2210503	Subscriptions to Newspapers, Magazines and Periodicals	110,000			110,000
		2210504	Advertising, Awareness and Publicity Campaigns	319,000			319,000
		2210700	**Training Expense (including capacity building)**	**620,300**			**620,300**
		2210701	Travel Allowance	232,000			232,000
		2210703	Production and Printing of Training Materials	91,900			91,900
		2210704	Hire of Training Facilities and Equipment	58,000			58,000
		2210710	Accommodation Allowance	238,400			238,400
		2211100	**Office and General Supplies and Services**	**70,000**			**70,000**
		2211101	General Office Supplies (papers, pencils, forms, small office equipment etc)	20,000			20,000
		2211102	Supplies and Accessories for Computers and Printers	50,000			50,000
		2211200	**Fuel Oil and Lubricants**	**7,024**			**7,024**
		2211201	Refined Fuels and Lubricants for Transport	7,024			7,024
		2211300	**Other Operating Expenses**	**441,100**			**441,100**
		2211320	Temporary Committees Expenses (Review of development plans and generation of indicators)	441,100			441,100
		3111000	**Purchase of Office Furniture and General Equipment**	**85,200**			**85,200**
		3111002	Purchase of Computers, Printers and other IT Equipment	85,200			85,200
			Total Recurrent	**4,473,424**	**-**	**-**	**4,473,424**
			Total SP	**4,473,424**	**-**	**-**	**4,473,424**
			Total Economic Planning & Budgeting	**475,732,713**	**390,217,050**	**72,250,118**	**938,199,881**
			Total Recurrent	**397,926,649**	**-**	**25,000,000**	**422,926,649**
			Total Development	**460,000,000**	**390,217,050**	**72,250,118**	**922,467,168**
		Total Vote 3735		**857,926,649**	**390,217,050**	**97,250,118**	**1,345,393,817**
		VOTE 3736: MINISTRY OF AGRICULTURE AND LIVESTOCK					
		0101003710 P1: General Administration Planning and Support Services					
		0101013710 SP 1.1 Administration Services					
		2110100	**Basic Salaries - Permanent Employees**	**279,581,569**			**279,581,569**
		2110101	Civil Service	279,581,569			279,581,569
		2210100	**Utilities Supplies and Services**	**268,200**			**268,200**
		2210101	Electricity	152,200			152,200
		2210102	Water and sewerage charges	116,000			116,000
		2210200	**Communication, Supplies and Services**	**380,198**			**380,198**
		2210201	Telephone, Telex, Facsmile and Mobile Phone Services	356,998			356,998
		2210203	Courier and Postal Services	23,200			23,200
		2210300	**Domestic Travel and Subsistence, and Other Transportation**	**482,133**			**482,133**
		2210301	Travel Costs (bus, railway, mileage allowances, etc.)	152,985			152,985
		2210302	Accommodation-Domestic travel	147,803			147,803
		2210303	Daily Subsistence Allowance	181,345			181,345
		2210400	**Foreign Travel and Subsistence, and other transportation costs**	**417,965**			**417,965**
		2210401	Travel Costs (airlines, bus, railway, etc.)	118,000			118,000
		2210402	Accomodation	254,365			254,365
		2210403	Sundry Items (e.g. airport tax, taxis, etc…)	45,600			45,600
		2210500	**Printing, Advertising and Information Supplies and Services**	**1,077,465**			**1,077,465**
		2210502	Publishing and Printing Services	674,908			674,908
		2210503	Subscriptions to Newspapers, Magazines and Periodicals	22,514			22,514

Head	Sub-Head	Item Code	Item Description	Submitted Budget Estimates 2026/2027	Revote for 2025/2026	Adjustments by CARA/CGAA/OSR	Budget Estimates 2026/27
		2210504	Advertising, Awareness and Publicity Campaigns	380,043			380,043
		2210700	**Training Expenses**	**729,499**			**729,499**
		2210701	Travel Allowance	231,825			231,825
		2210703	Production and Printing of Training Materials	121,000			121,000
		2210704	Hire of Training Facilities and Equipment	172,674			172,674
		2210710	Accommodation Allowance	204,000			204,000
		2210800	**Hospitality Supplies and Services**	**372,823**			**372,823**
		2210801	Catering Services (receptions), Accommodation, Gifts, Food and Drinks	165,739			165,739
		2210802	Boards, Committees, Conferences and Seminars	207,084			207,084
		2211100	**Office and General Supplies and Services**	**652,040**			**652,040**
		2211101	General Office Supplies (papers, pencils forms, small office equipment,etc.)	145,765			145,765
		2211102	Supplies and Accessories for Computers and Printers	254,705			254,705
		2211103	Sanitary and Cleaning Materials, Supplies and Services	251,570			251,570
		2211200	**Fuel Oil and Lubricants**	**707,940**			**707,940**
		2211201	Refined Fuels and Lubricants for Transport	707,940			707,940
		2220100	**Maintenance Expenses - Motor Vehicles and cycles**	**1,054,321**			**1,054,321**
		2220101	Maintenance Expenses - Motor Vehicles and cycles	1,054,321			1,054,321
		2220200	**Routine Maintenance - Other Assets**	**941,990**			**941,990**
		2220201	Maintenance Expenses - Mechinery	298,660			298,660
		2220210	Maintenance of Computers, Software, and Networks	643,330			643,330
		3110300	**Refurbishment of Buildings**	**304,560**			**304,560**
		3110302	Maintainance of buldings - Non residential	304,560			304,560
		3111000	**Purchase of Office Furniture and General Equipment**	**157,905**			**157,905**
		3111002	Purchase of Computers, Printers and other IT Equipment	157,905			157,905
			Total SP Administration Services	**287,128,608**			**287,128,608**
		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**			**1,427,075**
		2210301	Travel Costs (airlines, bus, railway, mileage allowances, etc.)	450,986			450,986
		2210302	Accommodation	725,432			725,432
		2210303	Daily Subsistence Allowance	250,657			250,657
		2210700	**Training Expenses**	**955,203**			**955,203**
		2210701	Travel allowance	804,500			804,500
		2210704	Hire of Training Facilities and Equipment	150,703			150,703
		2211000	**Specialised Materials and Supplies**	**302,468**			**302,468**
		2211007	Agricultural Materials, Supplies and Small Equipment	302,468			302,468
		2211100	**Office and General Supplies and Services**	**841,020**			**841,020**
		2211101	General Office Supplies (papers, pencils, forms, small office equipment etc)	369,515			369,515
		2211102	Supplies and Accessories for Computers and Printers	207,029			207,029
		2211103	Sanitary and Cleaning Materials, Supplies and Services	264,476			264,476
		2211200	**Fuel Oil and Lubricants**	**1,606,130**			**1,606,130**
		2211201	Refined Fuels and Lubricants for Transport	1,606,130			1,606,130
		2220100	**Maintenance Expenses - Motor Vehicles and cycles**	**209,000**			**209,000**
		2220101	Maintenance Expenses - Motor Vehicles and cycles	209,000			209,000
		3111400	**Research, Feasibility Studies**	**504,218**			**504,218**
		3111499	Research, Feasibility Studies (Farmer Extension supervision)	504,218			504,218
			Sub Total Recurrent	**5,845,114**			**5,845,114**
			Development				
		2211000	**Specialized materails and supplies**	**1,000,000**			**1,000,000**
		2211007	Agricultural Materials, Supplies and Small Equipment (Procurement of cone gardens,seeds, pesticides &Capacity building)	1,000,000			1,000,000
		4550200	**Returns of equity holdings in international organizations**	**236,250,000**	**123,321,032**	-	**359,571,032**
		4550201	World Bank funded (NAVCD Project)	231,250,000	123,321,031.61		354,571,032
		4550201	World Bank funded (NAVCD Project)-Counter part fund	5,000,000			5,000,000
			Sub Total	**237,250,000**	**123,321,032**	**-**	**360,571,032**
			Total sub programme	**243,095,114**	**123,321,032**	**-**	**366,416,146**
		0103003710 P3: Agribusiness and Information Management					

Head	Sub-Head	Item Code	Item Description	Submitted Budget Estimates 2026/2027	Revote for 2025/2026	Adjustments by CARA/CGAA/OSR	Budget Estimates 2026/27
		0103013710 SP 3.1 Agribusiness and Market Development					
		2110200	**Basic Wages - Temporary Employees**	**-**			**-**
		2110202	Casual Labour - Tractor Operators	-			-
		2210100	**Utilities Supplies and Services**	**40,020**			**40,020**
		2210101	Electricity	26,680			26,680
		2210102	Water and sewerage charges	13,340			13,340
		2210200	**Communication, Supplies and Services**	**34,243**			**34,243**
		2210201	Telephone, Telex, Facsmile and Mobile Phone Services	34,243			34,243
		2210300	**Domestic Travel and Subsistence, and Other Transportation**	**774,281**			**774,281**
		2210301	Travel Costs (airlines, bus, railway, mileage allowances, etc.)	43,982			43,982
		2210302	Accommodation-Domestic travel	208,025			208,025
		2210303	Daily Subsistence Allowance	268,274			268,274
		2210309	Field allowance	254,000			254,000
		2210700	**Training Expenses**	**419,225**			**419,225**
		2210701	Travel allowance	216,225			216,225
		2210710	Accommodation Allowance	203,000			203,000
		2211100	**Office and General Supplies and Services**	**1,179,502**			**1,179,502**
		2211101	General Office Supplies (papers, pencils, forms, small office equipment etc)	449,513			449,513
		2211102	Supplies and Accessories for Computers and Printers	519,260			519,260
		2211103	Sanitary and Cleaning Materials, Supplies and Services	210,729			210,729
		2211200	**Fuel Oil and Lubricants**	**608,417**			**608,417**
		2211201	Refined Fuels and Lubricants for Transport	608,417			608,417
		2211300	**Other Operating Expenses**	**55,216**			**55,216**
		2211305	Contracted Guards and Cleaning Services	55,216			55,216
		2220100	**Maintenance Expenses - Motor Vehicles and cycles**	**338,518**			**338,518**
		2220101	Maintenance Expenses - Motor Vehicles and cycles	338,518			338,518
		2220200	**Routine Maintenance - Other Assets**	**638,109**			**638,109**
		2220210	Maintenance of Computers, Software, and Networks	638,109			638,109
			Sub Total Recurrent	**4,087,531**			**4,087,531**
			Development				
		3110500	**Construction and other Civil works**	**4,500,000**			**4,500,000**
		3110599	Other Infrastructure and Civil Works (tractor - Repairs)	4,500,000			4,500,000
		3111100	**Purchase of Specialised Plant, Equipment and Machinery**	**19,187,046**			**19,187,046**
		3111103	Purchase of Agricultural Machinery and Equipment (4 Tractor drawn rippers)	3,000,000			3,000,000
		2211202	Refined Fuels and Lubricants for Production-Tractor Ploughing & Dam Construction	6,022,179			6,022,179
		2220201	Maintenanance of heavy Plant machinery & Equipment	10,164,867			10,164,867
			Sub Total Developemt	**23,687,046**			**23,687,046**
			Total SP	**27,774,577**			**27,774,577**
		0103023710 SP 3.2 Agricultural Information Management (Extension and Advisory Services Programme)					
		2110200	**Basic Wages - Temporary Employees**	**-**			**-**
		2110202	Casual Labour - ATC, Showground & Mwingi Office	-			-
		2210100	**Utilities Supplies and Services**	**427,363**			**427,363**
		2210101	Electricity	284,200			284,200
		2210102	Water and sewerage charges	143,163			143,163
		2210200	**Communication, Supplies and Services**	**477,317**			**477,317**
		2210201	Telephone, Telex, Facsmile and Mobile Phone Services	238,000			238,000
		2210202	Internet Connections	174,000			174,000
		2210207	DSTV Services - (ATC)	65,317			65,317
		2210300	**Domestic Travel and Subsistence, and Other Transportation**	**1,818,615**			**1,818,615**
		2210301	Travel Costs (airlines, bus, railway, mileage allowances, etc.)	346,885			346,885
		2210302	Accommodation	649,560			649,560
		2210303	Daily Subsistence Allowance	822,170			822,170
		2210500	**Printing , Advertising and Information Supplies and Services**	**481,200**			**481,200**
		2210599	Printing, Advertising	481,200			481,200

Head	Sub-Head	Item Code	Item Description	Submitted Budget Estimates 2026/2027	Revote for 2025/2026	Adjustments by CARA/CGAA/OSR	Budget Estimates 2026/27
		2210600	**Rentals of Produced Assets**	**65,054**			**65,054**
		2210604	Hire of Transport	65,054			65,054
		2210700	**Training Expenses**	**2,636,099**			**2,636,099**
		2210701	Travel allowance (farmer demonstrations and field days)	1,086,766			1,086,766
		2210704	Hire of Training Facilities and Equipment	458,593			458,593
		2210710	Training allowance	1,090,740			1,090,740
		2210800	**Hospitality Supplies and Services**	**576,288**			**576,288**
		2210801	Catering Services receptions	576,288			576,288
		2211000	**Specialised Materials and Supplies**	**1,381,257**			**1,381,257**
		2211005	Chemicals and Industrial Gases	240,000			240,000
		2211007	Agricultural Materials, Supplies and Small Equipment	487,079			487,079
		2211023	Supplies for production (ATC)	654,178			654,178
		2211100	**Office and General Supplies and Services**	**981,649**			**981,649**
		2211101	General Office Supplies (papers, pencils, forms, small office equipment etc)	308,372			308,372
		2211102	Supplies and Accessories for Computers and Printers	381,400			381,400
		2211103	Sanitary and Cleaning Materials, Supplies and Services	291,877			291,877
		2211200	**Fuel Oil and Lubricants**	**1,664,000**			**1,664,000**
		2211201	Refined Fuels and Lubricants for Transport	1,664,000			1,664,000
		2211300	**Other Operating Expenses**	**1,126,400**			**1,126,400**
		2211305	Contracted Guards and Cleaning Services (Mwingi & ATC)	1,126,400			1,126,400
		2220100	**Maintenance Expenses - Motor Vehicles and cycles**	**1,208,527**			**1,208,527**
		2220101	Maintenance Expenses - Motor Vehicles and cycles	1,208,527			1,208,527
		2220200	**Routine Maintenance - Other Assets**	**1,423,223**			**1,423,223**
		2220201	Maintenanance of Plant machinery & Equipment	223,880			223,880
		2220202	Maintenance of Office Furniture and Equipment	470,219			470,219
		2220205	Maintenance of Buildings and Stations - Non-Residential	356,844			356,844
		2220210	Maintenance of Computers, Software, and Networks	372,280			372,280
		2640400	**Other Current Transfers, Grants and Sudsidies**	**6,167,800**			**6,167,800**
		2640499	Other Current Transfers - Other (ATC)	6,167,800			6,167,800
		3110300	**Refurbishment of Buildings**	**1,480,000**			**1,480,000**
		3110302	Refurbishment of Non-Residential Buildings(ATC-Dairy cattle shed)	960,000			960,000
		3111002	Purchase of Computers, Printers and other IT Equipment	520,000			520,000
		3111400	**Research,Feasibility Studies, Project Preparation and Design, Project Supervision**	**515,242**			**515,242**
		3111499	Research, Feasibility Studies (Extension and Advisory services programme)	515,242			515,242
			Recurrent sub total	**22,430,034**			**22,430,034**
			Development				
		2210500	**Printing , Advertising and Information Supplies and Services**	**30,000,000**			**30,000,000**
		2210505	Trade Shows and Exhibitions	30,000,000			30,000,000
		2211000	**Specialised materials & Supplies (Building capacity of ATC)**	**1,143,000**			**1,143,000**
		2211007	Procurement of seeds and packaging materials (9,000 fruit trees & 3,000 tissue culture bananas	1,000,000			1,000,000
		2211007	Procurement of chaff cutter	143,000			143,000
		3110500	**Construction and Civil Works**	**6,500,000**			**6,500,000**
		3110504	Other Infrastructure and Civil Works (Drilling & Solarization of borehole)	3,000,000			3,000,000
		3110504	Construction of Hay barn	500,000			500,000
		3110599	Construction of Sub county Agricultural Office- Kitui South (Phase 1)	3,000,000			3,000,000
		3111300	**Purchaase of certified seeds, breeding stock and live animals**	**2,800,000**			**2,800,000**
		3111301	Purchase of certified pasture seeds (for ATC)	500,000			500,000
		3111301	Procurement of dairy animals (ATC-8 Cattle & 5 goats)	2,300,000			2,300,000
		3111400	**Research,Feasibility Studies, Project Preparation and Design, Project Supervision**	**15,000,000**			**15,000,000**
		3111499	Support Agricultural Extension and Advisory services program (Farmer field days, Demonstrations,group visits, residential and non- residential trainings, soil conservation, individual farm visit)	15,000,000			15,000,000
			Total development	**55,443,000**			**55,443,000**
			Total SP	**77,873,034**			**77,873,034**
		0105003710 P5: Fisheries Development and Management					
		0105013710 SP 5: 1 Aquaculture Development					
		303 Recurrent Fisheries					

Head	Sub-Head	Item Code	Item Description	Submitted Budget Estimates 2026/2027	Revote for 2025/2026	Adjustments by CARA/CGAA/OSR	Budget Estimates 2026/27
		2210100	**Utilities Supplies and Services**	**178,700**			**178,700**
		2210101	Payment of Electricity	115,800			115,800
		2210102	Water and sewerage	62,900			62,900
		2210200	**Communication, Supplies and Services**	**155,800**			**155,800**
		2210201	Telephone, Facsimile & Mobile	155,800			155,800
		2210300	**Domestic Travel and Subsistence, and Other Transportation**	**1,266,000**			**1,266,000**
		2210301	Travel Costs (airlines, bus, railway, mileage allowances, etc.)	458,000			458,000
		2210302	Travel Accomodation	329,000			329,000
		2210303	Daily Subsistence Allowance	479,000			479,000
		2210500	**Printing , Advertising and Information Supplies and Services**	**167,748**			**167,748**
		2210502	Printing training materials	154,437			154,437
		2210503	Subscriptions to Newspapers, Magazines and Periodicals	13,311			13,311
		2210700	**Training Expenses**	**1,018,878**			**1,018,878**
		2210701	Travel allowances	267,649			267,649
		2210704	Hall Hire	19,000			19,000
		2210710	Accommodation Allowance	732,229			732,229
		2210800	**Hospitality Supplies and Services**	**426,622**			**426,622**
		2210801	Catering Services (receptions), Accommodation, Gifts, Food and Drinks	426,622			426,622
		2211000	**Specialised Materials and Supplies**	**458,000**			**458,000**
		2211007	Agricultural materials and small equipments	458,000			458,000
		2211100	**Office and General Supplies and Services**	**934,576**			**934,576**
		2211101	General office supplies	539,370			539,370
		2211102	Supplies and accessories for computers and printers	275,955			275,955
		2211103	Sanitary and Cleaning Materials, Supplies and Services	119,251			119,251
		2211200	**Fuel Oil and Lubricants**	**573,335**			**573,335**
		2211201	Refined Fuels and Lubricants for Transport	573,335			573,335
		2211300	**Other Operating Expenses**	**29,680**			**29,680**
		2211305	Contracted Guards and Cleaning Services	29,680			29,680
		2220100	**Maintenance Expenses - Motor Vehicles and cycles**	**482,555**			**482,555**
		2220101	Maintenance Expenses - Motor Vehicles and cycles	482,555			482,555
		2220200	**Routine Maintenance - Other Assets**	**672,500**			**672,500**
		2220202	Maintenance of Office Furniture and Equipments	326,100			326,100
		2220205	Maintenance of building and station - non residential	129,000			129,000
		2220210	Maintenance of computers	217,400			217,400
		3110300	**Refurbishment of Buildings**	**1,858,000**			**1,858,000**
		3110302	Refurbishment of Non-Residential Buildings	1,858,000			1,858,000
			Recurrent Sub total	**8,222,394**			**8,222,394**
			Development				
		2211000	**Specialised materials & Supplies**	**1,800,000**			**1,800,000**
		2211007	Procurement of Pond Liners and feeds	1,800,000			1,800,000
		3111300	**Purchase of Certified Seeds, Breeding Stock and Live Animals**	**1,000,000**			**1,000,000**
		311302	Purchase of Fingerlings (Dam stocking)	1,000,000			1,000,000
		3110500	**Construction and Civil Works**	**1,700,000**			**1,700,000**
		3110504	Aquaculture Development (Construction of Climate smart Fish ponds)	200,000			200,000
		3110504	Dam stocking	-			-
		3110504	Installation fish cages (in Kiambere Dam)	1,500,000			1,500,000
			Sub Total	**4,500,000**			**4,500,000**
			Total SP	**12,722,394**			**12,722,394**
			Total Recurrent agriculture and fisheries	**327,713,681**	**-**	-	**327,713,681**
			Total Development agriculture and fisheries	**320,880,046**	**123,321,032**	-	**444,201,078**
			Total Agriculture and Fisheries	**648,593,727**	**123,321,032**	-	**771,914,759**
		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**			**55,151,787**
		2110101	Civil Service	55,151,787			55,151,787
		2210100	**Utilities Supplies and Services**	**130,852**			**130,852**

Head	Sub-Head	Item Code	Item Description	Submitted Budget Estimates 2026/2027	Revote for 2025/2026	Adjustments by CARA/CGAA/OSR	Budget Estimates 2026/27
		2210101	Electricity	75,752			75,752
		2210102	Water and sewerage charges	55,100			55,100
		2210200	**Communication, Supplies and Services**	**524,397**			**524,397**
		2210201	Telephone, Telex, Facsmile and Mobile Phone Services	502,458			502,458
		2210203	Courier and Postal Services	21,939			21,939
		2210300	**Domestic Travel and Subsistence, and Other Transportation**	**2,173,543**			**2,173,543**
		2210301	Travel Costs (bus, railway, mileage allowances, etc.)	723,985			723,985
		2210302	Accommodation-Domestic travel	648,380			648,380
		2210303	Daily Subsistence Allowance	801,178			801,178
		2210400	**Foreign Travel and Subsistence, and other transportation costs**	**344,375**			**344,375**
		2210401	Travel Costs (airlines, bus, railway, etc.)	120,300			120,300
		2210402	Accomodation	140,600			140,600
		2210403	Sundry Items (e.g. airport tax, taxis, etc…)	83,475			83,475
		2210500	**Printing , Advertising and Information Supplies and Services**	**162,239**			**162,239**
		2210502	Publishing and Printing Services	62,640			62,640
		2210503	Subscriptions to Newspapers, Magazines and Periodicals	17,539			17,539
		2210504	Advertising, Awareness and Publicity Campaigns	82,060			82,060
		2210700	**Training Expenses**	**2,134,360**			**2,134,360**
		2210701	Travel Allowance	918,974			918,974
		2210703	Production and Printing of Training Materials	214,975			214,975
		2210704	Hire of Training Facilities and Equipment	127,841			127,841
		2210710	Accommodation Allowance	872,570			872,570
		2210800	**Hospitality Supplies and Services**	**461,540**			**461,540**
		2210801	Catering Services	362,456			362,456
		2210802	Boards, Committees, Conferences and Seminars	99,084			99,084
		2211100	**Office and General Supplies and Services**	**548,441**			**548,441**
		2211101	General Office Supplies (papers, pencils forms, small office equipment,etc.)	216,651			216,651
		2211102	Supplies and Accessories for Computers and Printers	173,705			173,705
		2211103	Sanitary and Cleaning Materials, Supplies and Services	158,085			158,085
		2211200	**Fuel Oil and Lubricants**	**1,596,340**			**1,596,340**
		2211201	Refined Fuels and Lubricants for Transport	1,596,340			1,596,340
		2220100	**Maintenance Expenses - Motor Vehicles and cycles**	**754,471**			**754,471**
		2220101	Maintenance Expenses - Motor Vehicles and cycles	754,471			754,471
		2220200	**Routine Maintenance - Other Assets**	**116,845**			**116,845**
		2220210	Maintenance of Computers, Software, and Networks	116,845			116,845
		3111000	**Purchase of Office Furniture and General Equipment**	**2,273,802**			**2,273,802**
		3111001	Purchase of Office Furniture and Fittings	1,025,123			1,025,123
		3111002	Purchase of Computers, Printers and other IT Equipment	1,248,679			1,248,679
			Total SP Administration Services	**66,372,992**			**66,372,992**
		0106003710 P 6: Livestock Resources Management and Development					
		0106013710 SP 6.1 Livestock Production and Management					
		306 Recurrent Livestock Development					
		2210100	**Utilities Supplies and Services**	**183,140**			**183,140**
		2210101	Payment of Electricity	99,463			99,463
		2210102	Water and sewerage	83,677			83,677
		2210200	**Communication, Supplies and Services**	**592,389**			**592,389**
		2210201	Telephone, Facsimile & Mobile	490,389			490,389
		2210202	Internet Connections	102,000			102,000
		2210300	**Domestic Travel and Subsistence, and Other Transportation**	**2,002,107**			**2,002,107**
		2210301	Travel Costs (airlines, bus, railway, mileage allowances, etc.)	390,936			390,936
		2210302	Travel Accomodation	776,180			776,180
		2210303	Daily Subsistence Allowance	834,991			834,991
		2210500	**Printing , Advertising and Information Supplies and Services**	**181,088**			**181,088**
		2210504	Advertising, Awareness and Publicity Campaigns	181,088			181,088
		2210700	**Training Expenses**	**1,689,060**			**1,689,060**
		2210701	Travel allowance	798,560			798,560
		2210704	Hall Hire	36,020			36,020
		2210710	Accommodation allowance	854,480			854,480
		2210800	**Hospitality Supplies and Services**	**162,384**			**162,384**

Head	Sub-Head	Item Code	Item Description	Submitted Budget Estimates 2026/2027	Revote for 2025/2026	Adjustments by CARA/CGAA/OSR	Budget Estimates 2026/27
		2210801	Catering Services	162,384			162,384
		2211000	**Specialised Materials and Supplies**	**404,160**			**404,160**
		2211023	Supplies of production	404,160			404,160
		2211100	**Office and General Supplies and Services**	**172,774**			**172,774**
		2211101	General office supplies	77,369			77,369
		2211102	Supplies and accessories for computers and printers	73,080			73,080
		2211103	Sanitary and Cleaning Materials, Supplies and Services	22,325			22,325
		2211200	**Fuel Oil and Lubricants**	**844,740**			**844,740**
		2211201	Refined Fuels and Lubricants for Transport	844,740			844,740
		2211300	**Other Operating Expenses**	**57,841**			**57,841**
		2211305	Contracted Guards and Cleaning Services	57,841			57,841
		2220100	**Maintenance Expenses - Motor Vehicles and cycles**	**402,671**			**402,671**
		2220101	Maintenance Expenses - Motor Vehicles and cycles	402,671			402,671
		2220200	**Routine Maintenance - Other Assets**	**184,340**			**184,340**
		2220202	Maintenance of Office Furniture and Equipments	98,560			98,560
		2220205	Maintenance of Buildings and Stations -- Non-Residential	56,780			56,780
		2220210	Maintenance of computers	29,000			29,000
		3111400	**Research,Feasibility Studies, Project Preparation and Design, Project Supervision**	**3,225,678**			**3,225,678**
		3111499	Logistical support during AI, beehives, capacity building of farmers during pasture seed distribution and establishment)	3,225,678			3,225,678
			Recurrent Sub total	**10,102,372**			**10,102,372**
			Development				
		2211000	**Specialised Materials and Supplies**	**2,000,000**			**2,000,000**
		2211007	Agricultural Materials, Supplies and Small Equipment (Bee Hives - To Procure and distribute)	2,000,000			2,000,000
		3111300	**Purchase of Certified Seeds, Breeding Stock and Live Animals**	**9,002,186**			**9,002,186**
		3111301	Purchase of pasture seeds to establish 3,000 acres	3,102,186			3,102,186
		3111302	Goat breeds improvement (Procure and distribute 120 galla bucks)	2,400,000			2,400,000
		3111302	Poultry breed improvement(Procure and distribute 500 improved cocks)	1,000,000			1,000,000
		3111302	Dairy cattle breeds improvement (2,000 doses of semen 2,000 liters of liquid nitrogen)	1,500,000			1,500,000
		3111302	Promotion of rabbit production (procure and distribute 500 rabbits)	1,000,000			1,000,000
		3111400	**Research,Feasibility Studies, Project Preparation and Design, Project Supervision**	**6,000,000**			**6,000,000**
		3111499	Support Livestock Extension and Advisory services program (Farmer field days, Demonstrations,group visits, residential and non- residential trainings, , individual farm visit)	6,000,000			6,000,000
			Sub Total Development	**17,002,186**			**17,002,186**
			Total Sub programme	**27,104,558**			**27,104,558**
		0106023710 SP 6.2 Livestock Diseases Management and Control					
		2210100	**Utilities Supplies and Services**	**84,152**			**84,152**
		2210101	Electricity	63,052			63,052
		2210102	Water and sewerage charges	21,100			21,100
		2210200	**Communication, Supplies and Services**	**312,949**			**312,949**
		2210201	Telephone, Telex, Facsmile and Mobile Phone Services	312,949			312,949
		2210300	**Domestic Travel and Subsistence, and Other Transportation**	**1,014,425**			**1,014,425**
		2210301	Travel Costs (airlines, bus, railway, mileage allowances, etc.)	69,600			69,600
		2210302	Travel Accomodation	312,240			312,240
		2210303	Daily Subsistence Allowance	632,585			632,585
		2210500	**Printing , Advertising and Information Supplies and Services**	**26,028**			**26,028**
		2210502	Publishing and Printing Services	8,628			8,628
		2210503	Subscriptions to Newspapers, Magazines and Periodicals	17,400			17,400
		2210700	**Training Expenses**	**1,017,087**			**1,017,087**
		2210701	Travel allowance	988,199			988,199
		2210704	Hire of Training Facilities and Equipment	28,888			28,888
		2210800	**Hospitality Supplies and Services**	**152,035**			**152,035**
		2210801	Catering Services (receptions), Accommodation, Gifts, Food and Drinks	152,035			152,035
		2211000	**Specialised Materials and Supplies**	**290,242**			**290,242**
		2211023	Supplies for production-Vaccination suplies	290,242			290,242
		2211100	**Office and General Supplies and Services**	**334,091**			**334,091**
		2211101	General Office Supplies (papers, pencils, forms, small office equipment etc)	100,394			100,394

Head	Sub-Head	Item Code	Item Description	Submitted Budget Estimates 2026/2027	Revote for 2025/2026	Adjustments by CARA/CGAA/OSR	Budget Estimates 2026/27
		2211102	Supplies and Accessories for Computers and Printers	135,090			135,090
		2211103	Sanitary and Cleaning Materials, Supplies and Services	98,607			98,607
		2211200	**Fuel Oil and Lubricants**	**888,067**			**888,067**
		2211201	Refined Fuels and Lubricants for Transport	888,067			888,067
		2220100	**Maintenance Expenses - Motor Vehicles and cycles**	**506,247**			**506,247**
		2220101	Maintenance Expenses - Motor Vehicles and cycles	506,247			506,247
		3111400	**Research,Feasibility Studies, Project Preparation and Design, Project Supervision**	**3,786,890**			**3,786,890**
		3111401	Pre-feasibility, Feasibility and Appraisal Studies (logistical support during vaccinations and vaccination services)	3,786,890			3,786,890
			Recurrent Sub total	**8,412,213**			**8,412,213**
			Development				
		2211000	**Specialised Materials and Supplies**	**5,000,000**			**5,000,000**
		2211026	Purchase of Vaccines with Vaccination Services	5,000,000			5,000,000
		3110500	**Construction and Civil Works**	**3,000,000**			**3,000,000**
		3110504	Construction and equiping a laboratory	3,000,000			3,000,000
			Sub Total Development	**8,000,000**			**8,000,000**
			Total SP	**16,412,213**			**16,412,213**
			Total recurrent Livestock	**84,887,577**			**84,887,577**
			Total Development Livestock	**25,002,186**			**25,002,186**
			Total Livestock	**109,889,763**			**109,889,763**
			Total Recurrent	**412,601,258**	**-**	**-**	**412,601,258**
			Total Development	**345,882,232**	**123,321,032**	**-**	**469,203,264**
		Total Vote 3736		**758,483,490**	**123,321,032**	**-**	**881,804,522**
		VOTE 3737: MINISTRY OF LANDS, HOUSING & URBAN DEVELOPMENT					
		0101013710: 1.1: Administration, Planning and support services		-			-
		2110100	**Basic Salaries - Permanent Employees**	**66,945,284**			**66,945,284**
		2110101	Basic Salaries - Civil Service	66,945,284			66,945,284
		2210100	**Utilities Supplies and Services**	**500,000**			**500,000**
		2210101	Electricity	200,000			200,000
		2210102	Water and sewerage charges	300,000			300,000
		2210200	**Communication, Supplies and Services**	**400,000**			**400,000**
		2210201	Telephone, Telex, Facsmile and Mobile Phone Services	200,000			200,000
		2210202	Internet connection	100,000			100,000
		2210203	Courier and Postal Services	100,000			100,000
		2210300	**Domestic Travel and Subsistence, and Other Transportation Costs**	**1,623,810**			**1,623,810**
		2210301	Travel Costs (airlines, bus, railway, mileage allowances, etc.)	300,000			300,000
		2210302	Accommodation - Domestic Travel	300,000			300,000
		2210303	Daily Subsistence Allowance	1,023,810			1,023,810
		2210500	**Printing , Advertising and Information Supplies and Services**	**2,050,000**			**2,050,000**
		2210502	Publishing and Printing Services	300,000			300,000
		2210503	Subscriptions to Newspapers, Magazines and Periodicals	300,000			300,000
		2210505	Trade Shows and Exhibitions (Kitui County Agricultural Show and International Trade Expo - fliers, banners, brochures, branded merchandise; exhibition booth setup and decoration;)	1,200,000			1,200,000
		2210504	Advertising, Awareness and Publicity Campaigns	250,000			250,000
		2210700	**Training Expense (including capacity building)**	**1,600,000**			**1,600,000**
		2210701	Travel Costs (airlines, bus, railway, etc.)	300,000			300,000
		2210704	Hire of Training Facilities and Equipment	300,000			300,000
		2210710	Accommodation Allowance	300,000			300,000
		2210715	Kenya School of Government	700,000			700,000
		2210800	**Hospitality Supplies and Services**	**500,000**			**500,000**
		2210801	Catering Services (receptions), Accommodation, Gifts, Food and Drinks & - Outstanding Commitments for Budgeted Works/ Services Done	500,000			500,000
		2211100	**Office and General Supplies and Services**	**5,000,000**			**5,000,000**
		2211101	General Office Supplies (Furnitures and other office fittings etc)	2,800,000			2,800,000
		2211101	General Office Supplies (stationery - papers, pencils, forms, small office equipment etc)	600,000			600,000
		2211102	Supplies and Accessories for Computers,Printers,Cameras and other devices	900,000			900,000

Head	Sub-Head	Item Code	Item Description	Submitted Budget Estimates 2026/2027	Revote for 2025/2026	Adjustments by CARA/CGAA/OSR	Budget Estimates 2026/27
		2211016	Purchase of Uniforms and Clothing	500,000			500,000
		2211103	Sanitary and Cleaning Materials, Supplies and Services	200,000			200,000
		2211300	**Other Operating Expenses**	**100,000**			**100,000**
		2211306	Membership Fees, Dues and Subscriptions to Professional and Trade Bodies	100,000			100,000
		2211200	**Fuel Oil and Lubricants**	**1,600,000**			**1,600,000**
		2211201	Refined Fuels and Lubricants for Transport	1,600,000			1,600,000
		2220100	**Routine Maintenance - Vehicles and Other Transport Equipment**	**1,000,000**			**1,000,000**
		2220101	Purchase of Tyres and other equipments wearing parts	500,000			500,000
		2220105	Maintenance Expenses - Motor Vehicles and cycles	500,000			500,000
		2220200	**Routine Maintenance - Other Assets**	**2,900,000**			**2,900,000**
		2220205	Maintenance of Buildings and Stations -- Non-Residential (painting of offices, repair ceilings, fixing leaking roofs, repairing and upgrading toilets and washrooms, plumbing works, electrical repairs, repair of doors, windows, locks and office partitions etc.)	2,500,000			2,500,000
		2220210	Maintenance of Computers, Software, and Networks	400,000			400,000
		Total R	**General Administration & Planning**	**84,219,094**			**84,219,094**
		Total for General Administration & Planning		**84,219,094**			**84,219,094**
		Total for General Administration & Planning		**84,219,094**			**84,219,094**
		Lands & Housing					
		0107003710: Housing Development and Human Settlement					
		0107013710: Housing Development					
		2210200	**Communication, Supplies and Services**	**90,000**			**90,000**
		2210201	Telephone, Telex, Facsmile and Mobile Phone Services	50,000			50,000
		2210203	Courier and Postal Services	40,000			40,000
		2210300	**Domestic Travel and Subsistence, and Other Transportation Costs**	**333,333**			**333,333**
		2210303	Daily Subsistence Allowance	333,333			333,333
		2210500	**Printing , Advertising and Information Supplies and Services**	**500,000**			**500,000**
		2210502	Publishing and Printing Services	200,000			200,000
		2210504	Advertising, Awareness and Publicity Campaigns	100,000			100,000
		2210710	Accommodation Allowance	200,000			200,000
		2210800	**Hospitality Supplies and Services**	**300,000**			**300,000**
		2210801	Catering Services (receptions), Accommodation, Gifts, Food and Drinks & - Outstanding Commitments for Budgeted Works/ Services Done	300,000			300,000
		2211100	**Office and General Supplies and Services**	**1,750,000**			**1,750,000**
		2211101	General Office Supplies (stationery - papers, pencils, forms, small office equipment etc)	500,000			500,000
		2211102	Supplies and Accessories for Computers and Printers	900,000			900,000
		2211103	Sanitary and Cleaning Materials, Supplies and Services	350,000			350,000
		2220200	**Routine Maintenance - Other Assets**	**300,000**			**300,000**
		2220210	Maintenance of Computers, Software, and Networks	100,000			100,000
		2220204	Maintenance of Buildings -- Residential	200,000			200,000
		Total for Department of Housing		**3,273,333**			**3,273,333**
		Total SP		**3,273,333**			**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**			**250,000**
		2210201	Telephone, Telex, Facsmile and Mobile Phone Services	100,000			100,000
		2210202	Internet connection	100,000			100,000
		2210203	Courier and Postal Services	50,000			50,000
		2210300	**Domestic Travel and Subsistence, and Other Transportation Costs**	**997,873**			**997,873**
		2210301	Travel Costs (airlines, bus, railway, mileage allowances, etc.)	400,000			400,000
		2210302	Accommodation - Domestic Travel	300,000			300,000
		2210303	Daily Subsistence Allowance	297,873			297,873
		2210500	**Printing , Advertising and Information Supplies and Services**	**550,000**			**550,000**
		2210502	Publishing and Printing Services	200,000			200,000
		2210503	Subscriptions to Newspapers, Magazines and Periodicals	50,000			50,000
		2210504	Advertising, Awareness and Publicity Campaigns	300,000			300,000

Head	Sub-Head	Item Code	Item Description	Submitted Budget Estimates 2026/2027	Revote for 2025/2026	Adjustments by CARA/CGAA/OSR	Budget Estimates 2026/27
		2210700	**Training Expense (including capacity building)**	**400,000**			**400,000**
		2210701	Travel Costs (airlines, bus, railway, etc.)	200,000			200,000
		2210704	Hire of Training Facilities and Equipment	50,000			50,000
		2210710	Accommodation Allowance	150,000			150,000
		2210800	**Hospitality Supplies and Services**	**150,000**			**150,000**
		2210801	Catering Services (receptions), Accommodation, Gifts, Food and Drinks & - Outstanding Commitments for Budgeted Works/ Services Done	150,000			150,000
		2211100	**Office and General Supplies and Services**	**1,450,000**			**1,450,000**
		2211101	General Office Supplies (stationery - papers, pencils, forms, small office equipment etc)	450,000			450,000
		2211102	Supplies and Accessories for Computers and Printers	900,000			900,000
		2211103	Sanitary and Cleaning Materials, Supplies and Services	100,000			100,000
		2211300	**Other Operating Expenses**	**550,000**			**550,000**
		2211306	Membership Fees, Dues and Subscriptions to Professional and Trade Bodies	250,000			250,000
		2210804	Tribunals Costs	150,000			150,000
		2211324	Registration of Land	150,000			150,000
		2211200	**Fuel Oil and Lubricants**	**1,200,000**			**1,200,000**
		2211201	Refined Fuels and Lubricants for Transport	1,200,000			1,200,000
		2220100	**Routine Maintenance - Vehicles and Other Transport Equipment**	**355,400**			**355,400**
		2220101	Purchase of Tyres and other equipments wearing parts	255,400			255,400
		2220105	Maintenance Expenses - Motor Vehicles and cycles	100,000			100,000
		2220200	**Routine Maintenance - Other Assets**	**150,000**			**150,000**
		2220210	Maintenance of Computers, Software, and Networks	150,000			150,000
		Total for Department of Survey and Mapping		**6,053,273**			**6,053,273**
		Development					
		2630200	**Capital Grants to Government Agencies and other Levels of Government**	**1,987,622**			**1,987,622**
		2630203	Allocations for 0.5% of Housing Levy Fund to the County Rural and Urban Affordable Housing Committees	1,987,622			1,987,622
		3130100	**Acquisition of Land**	**2,912,127**			**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			2,000,000
		3130103	Land disputes resolution	912,127			912,127
		Total Developme	**Department of Survey and Mapping(Development)**	**4,899,749**			**4,899,749**
		Total for Department of Survey and Mapping		**10,953,022**			**10,953,022**
		Total SP		**10,953,022**			**10,953,022**
				-			**-**
				-			**-**
		0108023710 Department of Land Registry, Adjudication & Settlement		**-**			**-**
		2210200	**Communication, Supplies and Services**	**270,000**			**270,000**
		2210201	Telephone, Telex, Facsmile and Mobile Phone Services	120,000			120,000
		2210202	Internet connection	100,000			100,000
		2210203	Courier and Postal Services	50,000			50,000
		2210300	**Domestic Travel and Subsistence, and Other Transportation Costs**	**1,026,190**			**1,026,190**
		2210301	Travel Costs (airlines, bus, railway, mileage allowances, etc.)	250,000			250,000
		2210302	Accommodation - Domestic Travel	300,000			300,000
		2210303	Daily Subsistence Allowance	476,190			476,190
		2210500	**Printing , Advertising and Information Supplies and Services**	**500,000**			**500,000**
		2210502	Publishing and Printing Services	100,000			100,000
		2210503	Subscriptions to Newspapers, Magazines and Periodicals	150,000			150,000
		2210504	Advertising, Awareness and Publicity Campaigns	250,000			250,000
		2210700	**Training Expense (including capacity building)**	**720,000**			**720,000**
		2210701	Travel Costs (airlines, bus, railway, etc.)	300,000			300,000
		2210704	Hire of Training Facilities and Equipment	220,000			220,000
		2210710	Accommodation Allowance	200,000			200,000
		2210800	**Hospitality Supplies and Services**	**300,000**			**300,000**
		2210801	Catering Services (receptions), Accommodation, Gifts, Food and Drinks & - Outstanding Commitments for Budgeted Works/ Services Done	300,000			300,000
		2211100	**Office and General Supplies and Services**	**3,470,000**			**3,470,000**
		2211101	General Office Supplies (Furnitures and other office fittings)	2,300,000			2,300,000

Head	Sub-Head	Item Code	Item Description	Submitted Budget Estimates 2026/2027	Revote for 2025/2026	Adjustments by CARA/CGAA/OSR	Budget Estimates 2026/27
		2211102	Supplies and Accessories for Computers and Printers	900,000			900,000
		2211103	Sanitary and Cleaning Materials, Supplies and Services	270,000			270,000
		2211300	**Other Operating Expenses**	**400,000**			**400,000**
		2211306	Membership Fees, Dues and Subscriptions to Professional and Trade Bodies	400,000			400,000
		2211200	**Fuel Oil and Lubricants**	**1,200,000**			**1,200,000**
		2211201	Refined Fuels and Lubricants for Transport	1,200,000			1,200,000
		2220100	**Routine Maintenance - Vehicles and Other Transport Equipment**	**200,000**			**200,000**
		2220101	Purchase of Tyres and other equipments wearing parts	100,000			100,000
		2220105	Maintenance Expenses - Motor Vehicles and cycles	100,000			100,000
		2220200	**Routine Maintenance - Other Assets**	**1,200,000**			**1,200,000**
		2220210	Maintenance of Computers, Software, and Networks	200,000			200,000
		2220201	Maintenance of GIS laboratory	1,000,000			1,000,000
		3111100	**Purchase of Specialised Plant, Equipment and Machinery**	**4,412,127**			**4,412,127**
		3111112	Purchase of GIS Software	3,412,127			3,412,127
		3111112	Implementation of Land information Management	1,000,000			1,000,000
		Total of Department of Land Adjudication		**13,698,317**			**13,698,317**
				-			**-**
		Department of Land Registry & Adjudication & Settlement		-			-
		3110500	**Construction and Civil Works**	**500,000**			**500,000**
		3110505	Support for land titling and adjudication	500,000			500,000
		3111400	**Prefeasibility, Research, Project Preparation and Design**	**9,330,133**			**9,330,133**
		3111401	Preliminary training and capacity building of staff	830,133			830,133
		3110505	Fencing of Tharaka Land (30 Acres)	7,000,000			7,000,000
		3111499	Plot verification, plot valuation and plot mapping	1,500,000			1,500,000
		Total for Department of Land Adjudication & Settlement Development		**9,830,133**			**9,830,133**
		Total SP		**23,528,450**			**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**			**250,000**
		2210201	Telephone, Telex, Facsmile and Mobile Phone Services	100,000			100,000
		2210202	Internet connection	100,000			100,000
		2210203	Courier and Postal Services	50,000			50,000
		2210300	**Domestic Travel and Subsistence, and Other Transportation Costs**	**1,500,000**			**1,500,000**
		2210301	Travel Costs (airlines, bus, railway, mileage allowances, etc.)	300,000			300,000
		2210302	Accommodation - Domestic Travel	200,000			200,000
		2210303	Daily Subsistence Allowance	1,000,000			1,000,000
		2210500	**Printing , Advertising and Information Supplies and Services**	**700,000**			**700,000**
		2210502	Publishing and Printing Services	300,000			300,000
		2210503	Subscriptions to Newspapers, Magazines and Periodicals	200,000			200,000
		2210504	Advertising, Awareness and Publicity Campaigns	200,000			200,000
		2210700	**Training Expense (including capacity building)**	**1,050,000**			**1,050,000**
		2210701	Travel Costs (airlines, bus, railway, etc.)	200,000			200,000
		2210704	Hire of Training Facilities and Equipment	50,000			50,000
		2210710	Accommodation Allowance	800,000			800,000
		2211100	**Office and General Supplies and Services**	**1,700,000**			**1,700,000**
		2211101	General Office Supplies (stationery - papers, pencils, forms, small office equipment etc)	450,000			450,000
		2211102	Supplies and Accessories for Computers and Printers	900,000			900,000
		2211103	Sanitary and Cleaning Materials, Supplies and Services	350,000			350,000
		2211300	**Other Operating Expenses**	**1,380,000**			**1,380,000**
		2211306	Membership Fees, Dues and Subscriptions to Professional and Trade Bodies	200,000			200,000
		2211399	Development Control Expenses	1,180,000			1,180,000
		2211200	**Fuel Oil and Lubricants**	**1,200,000**			**1,200,000**
		2211201	Refined Fuels and Lubricants for Transport	1,200,000			1,200,000
		2220100	**Routine Maintenance - Vehicles and Other Transport Equipment**	**292,600**			**292,600**
		2220101	Purchase of Tyres and other equipments wearing parts	192,600			192,600
		2220105	Maintenance Expenses - Motor Vehicles and cycles	100,000			100,000
		Total for Department of Physical Planning		**8,072,600**			**8,072,600**
				-			**-**

Head	Sub-Head	Item Code	Item Description	Submitted Budget Estimates 2026/2027	Revote for 2025/2026	Adjustments by CARA/CGAA/OSR	Budget Estimates 2026/27
		Department of Physical Planning		-			-
		3111400	**Geographical layout across entire county, Project Preparation and Design, Project Supervision geographical layout across entire county**	**19,500,000**			**19,500,000**
		3111401	Preparation of Draft Supplementary Valuation roll 2025/2026	3,200,000			3,200,000
		3111402	Geo refferenced market layouts in each of 8 subcounties	3,000,000			3,000,000
		3111403	Preparation of Local physical land use development plans	5,000,000			5,000,000
		3111403	Formulation and implementation of land policies.	1,000,000			1,000,000
		3111404	County Spatial Plan (Seed Money)	7,300,000			7,300,000
		Total for Department of Physical Planning Development		**19,500,000**			**19,500,000**
		Total SP		**27,572,600**			**27,572,600**
		Total Lands and Housing Development		**149,546,500**			**149,546,500**
		Department of Urban Development					
		0107003710: Urban Development and Human Settlement					
		2210200	**Communication, Supplies and Services**	**550,000**			**550,000**
		2210201	Telephone, Telex, Facsmile and Mobile Phone Services	300,000			300,000
		2210202	Internet connection	200,000			200,000
		2210203	Courier and Postal Services	50,000			50,000
		2210300	**Domestic Travel and Subsistence, and Other Transportation Costs**	**1,724,466**			**1,724,466**
		2210301	Travel Costs (airlines, bus, railway, mileage allowances, etc.)	300,000			300,000
		2210302	Accommodation - Domestic Travel	500,000			500,000
		2210303	Daily Subsistence Allowance	924,466			924,466
		2210500	**Printing , Advertising and Information Supplies and Services**	**500,000**			**500,000**
		2210502	Publishing and Printing Services	200,000			200,000
		2210503	Subscriptions to Newspapers, Magazines and Periodicals	200,000			200,000
		2210504	Advertising, Awareness and Publicity Campaigns	100,000			100,000
		2210700	**Training Expense (including capacity building)**	**900,000**			**900,000**
		2210701	Travel Costs (airlines, bus, railway, etc.)	500,000			500,000
		2210704	Hire of Training Facilities and Equipment	200,000			200,000
		2210710	Accommodation Allowance	200,000			200,000
		2210800	**Hospitality Supplies and Services**	**214,194**			**214,194**
		2210801	Catering Services (receptions), Accommodation, Gifts, Food and Drinks & - Outstanding Commitments for Budgeted Works/ Services Done	214,194			214,194
		2211100	**Office and General Supplies and Services**	**2,050,000**			**2,050,000**
		2211101	General Office Supplies (stationery - papers, pencils, forms, small office equipment etc)	650,000			650,000
		2211102	Supplies and Accessories for Computers and Printers	900,000			900,000
		2211103	Sanitary and Cleaning Materials, Supplies and Services	500,000			500,000
		2211300	**Other Operating Expenses**	**500,000**			**500,000**
		2211306	Membership Fees, Dues and Subscriptions to Professional and Trade Bodies	500,000			500,000
		2211200	**Fuel Oil and Lubricants**	**1,400,000**			**1,400,000**
		2211201	Refined Fuels and Lubricants for Transport	1,400,000			1,400,000
		2220100	**Routine Maintenance - Vehicles and Other Transport Equipment**	**300,000**			**300,000**
		2220101	Purchase of Tyres and other equipments wearing parts	150,000			150,000
		2220105	Maintenance Expenses - Motor Vehicles and cycles	150,000			150,000
		Total for Department of Urban Development		**8,138,660**			**8,138,660**
		Department of Urban Development					
			Development				
		2211300	**Other Operating Expenses**	**2,000,000**			**2,000,000**
		2211301	Beautification along the urban roads and urban open spaces in the 6 Urban areas	2,000,000			2,000,000
		3111400	**Research, Feasibility Studies, Project Preparation and Design, Project Supervision**	**1,000,000**			**1,000,000**
		3111403	Elevate Urban areas to Market Centers, Towns and Municipalities	1,000,000			1,000,000
		3110200	**Construction of Building**	**3,600,000**			**3,600,000**
		3110202	Construction of Public toilets in 4 upcoming urban areas	3,600,000			3,600,000
		2630200	**Capital Grants to Government Agencies and other Levels of Government**	**14,200,000**	**26,000,000**	-	**40,200,000**
		2630203	Kenya Urban Support Project (UIG) - World Bank	14,200,000			14,200,000
		2630203	Kenya Urban Support Programme Phase Two - Urban Institutional Grant (UIG) - APA II	-	26,000,000		26,000,000
		3110500	**Construction and Civil Works**	**76,326,532**			**76,326,532**
		3110502	Installation solid waste management centers (Skip bins,assorted dust bins)	4,000,000			4,000,000
		3110503	Adressing system (Installation of road signages)	1,000,000			1,000,000

Head	Sub-Head	Item Code	Item Description	Submitted Budget Estimates 2026/2027	Revote for 2025/2026	Adjustments by CARA/CGAA/OSR	Budget Estimates 2026/27
		3110505	Installation of new integrated solar energy street/security lights in upcoming urban areas	27,326,532			27,326,532
		3110505	Repair and maintainance of street/security lights	15,000,000			15,000,000
		3110506	Dustless Towns - Tseikuru Dustless Town (Including grading,gravelling with watering and compaction)	20,000,000			20,000,000
		3110507	Construction of solid waste disposal sites	3,000,000			3,000,000
		3110508	Street parking and outdoor advertising policy formulation	1,000,000			1,000,000
		3110509	Construction of Storm water drainage channels in the upcoming Urban areas.	5,000,000			5,000,000
			Total Development Urban Development	**97,126,532**	**26,000,000**	-	**123,126,532**
			Total SP	**105,265,192**	**26,000,000**	-	**131,265,192**
			Total Recurrent	**123,455,278**	-	-	**123,455,278**
			Total Development	**131,356,414**	**26,000,000**	-	**157,356,414**
		Total Vote 3737		**254,811,692**	**26,000,000**	-	**280,811,692**
		VOTE 3724: KITUI MUNICIPALITY					
001	**01**		**General Administration And Planning**				
			General Administration And Planning- Headquarters				
		2110100	**Basic Salaries - Permanent Employees**	**55,508,829**			**55,508,829**
		2110101	Basic Salaries - Civil Service	55,508,829			55,508,829
		2110200	**Basic Wages - Temporary Employees**	**-**			**-**
		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)				
		2210100	**Utilities Supplies and Services**	**1,250,000**			**1,250,000**
		2210101	Electricity	850,000			850,000
		2210102	Water and Sewarage Charges.	400,000			400,000
		2210200	**Communication, Supplies and Services**	**102,500**			**102,500**
		2210201	Telephone, Telex, Facsimile and Mobile Phone Services	86,500			86,500
		2210202	Internet Connections	10,000			10,000
		2210203	Courier and Postal Services	6,000			6,000
		2210300	**Domestic Travel and Subsistence, and Other Transportation Costs**	**783,000**			**783,000**
		2210301	Travel Costs (airlines, bus, railway, mileage allowances, etc.)	319,000			319,000
		2210302	Accommodation - Domestic Travel	464,000			464,000
		2210500	**Printing , Advertising and Information Supplies and Services**	**5,000**			**5,000**
		2210503	Subscriptions to Newspapers, Magazines and Periodicals	5,000			5,000
		2210700	**Training Expense (including capacity building)**	**474,000**			**474,000**
		2210701	Travel Allowance	274,000			274,000
		2210799	Training Expenses - Other (Training & Capacity Building)	200,000			200,000
		2210800	**Hospitality Supplies and Services**	**4,063,407**			**4,063,407**
		2210801	Catering Services (receptions)	563,407			563,407
		2210802	Board Committees, Conferences and Seminars allowances for municipality board members	3,500,000			3,500,000
		2211100	**Office and General Supplies and Services**	**1,350,000**			**1,350,000**
		2211101	General Office Supplies (papers, pencils,)	450,000			450,000
		2211102	Supplies and Accessories for Computers and Printers	300,000			300,000
		2211103	Sanitary and Cleaning Materials, Supplies and Services	200,000			200,000
		2211199	Office and General Supplies-Office furniture and equipment	400,000			400,000
		2211200	**Fuel Oil and Lubricants**	**1,000,000**			**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			1,000,000
		2220100	**Routine Maintenance - Vehicles and Other Transport Equipment**	**400,000**			**400,000**
		2220101	Purchase of Tyres and other equipments wearing parts	400,000			400,000
		2220200	**Routine maintenance- Other Assets**	**1,100,000**			**1,100,000**
		2220210	Maintenance of office Computers and printers,Software, and Networks	200,000			200,000
		2220212	Maintenance of Communications Equipment- (Municipality website yearly renewal)	300,000			300,000
		2220299	Routine Maintenance of office generator and cleansing tools and equipment(Repair of rakes, wheelbarrow and skipbins)	600,000			600,000
		3111000	**Purchase of Office Furniture and General Equipment**	**300,000**			**300,000**
		3111002	Purchase of Computers, Printers and other IT Equipment	300,000			300,000

Head	Sub-Head	Item Code	Item Description	Submitted Budget Estimates 2026/2027	Revote for 2025/2026	Adjustments by CARA/CGAA/OSR	Budget Estimates 2026/27
			Sub Total Recurrent	**66,336,736**			**66,336,736**
			Development				
		3111400	**Research, Feasibility Studies, Project Preparation and Design, Project S**	**800,000**			**800,000**
		3111401	Review of Kitui Municipality Integrated Development Plan (IDeP) 2026–2030	800,000			800,000
			Sub Total Development	**800,000**			**800,000**
			Total S.P	**67,136,736**			**67,136,736**
0002	01		**Finance and Revenue Assurance**				
		2210100	**Utilities Supplies and Services**	**430,000**			**430,000**
		2210102	Water and Sewarage Charges	430,000			430,000
		2210200	**Communication, Supplies and Services**	**86,500**			**86,500**
		2210201	Telephone, Telex, Facsimile and Mobile Phone Services	86,500			86,500
		2210300	**Domestic Travel and Subsistence, and Other Transportation Costs**	**1,493,000**			**1,493,000**
		2210301	Travel Costs (airlines, bus, railway, mileage allowances, etc.)	232,000			232,000
		2210302	Accommodation - Domestic Travel	261,000			261,000
		2210303	Daily Subsistance Allowance ((Revenue collectors during market days and public holidays)on Monday and Thursday every week	1,000,000			1,000,000
		2210500	**Printing , Advertising and Information Supplies and Services**	**30,000**			**30,000**
		2210503	Subscriptions to Newspapers, Magazines and Periodicals	10,000			10,000
		2210504	Advertising, Awareness and Publicity Campaigns (Civic Education)	20,000			20,000
		2210700	**Training Expense (including capacity building)**	**851,523**			**851,523**
		2210701	Travel allowance	100,000			100,000
		2210710	Accommodation allowance	350,000			350,000
		2210799	Training Expenses - Other (Training & Capacity Building,Public Participation fora)	401,523			401,523
		2210800	**Hospitality Supplies and Services**	**546,595**			**546,595**
		2210801	Catering Services (receptions)	546,595			546,595
		2211100	**Office and General Supplies and Services**	**640,000**			**640,000**
		2211101	General Office Supplies (papers, pencils, forms, small office equipment	450,000			450,000
		2211103	Sanitary and Cleaning Materials, Supplies and Services-For offices	190,000			190,000
		2211200	**Fuel Oil and Lubricants**	**1,050,000**			**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			1,050,000
		2211300	**Other Operating Expenses**	**20,000**			**20,000**
		2211306	Membership Fees, Dues and Subscriptions to Professional and Trade Bodies	20,000			20,000
		2220200	**Routine Maintenance - Other Assets**	**400,000**			**400,000**
		2220201	Maintenance Expenses - Vehicles (Repair and service for vehicles registration numbers:GK 062L,15CG025A, KCA277F, KBY779C)	400,000			400,000
		3111400	**Research, Feasibility Studies, Project Preparation and Design, Planning documents**	**700,000**			**700,000**
		3111401	Preparation of Kitui Municipality Planning Documents: Annual Development plan, County Fiscal Strategy paper and Budget, Monitoring and evaluation	700,000			700,000
			Sub Total Recurrent	**6,247,618**			**6,247,618**
			Development				
		3110400	**Construction of Roads**	**1,700,000**			**1,700,000**
		3110402	Improvement of Kitui Town Parking Spaces	1,700,000			1,700,000
		3110500	**Construction and Civil Works**	**7,000,000**			**7,000,000**
		3110504	Cabro Parking opposite Lake Oil petrol station to Kalundu River	3,000,000			3,000,000
		3110599	Cabro Parking from 120 Hardware to C-House	4,000,000			4,000,000
		3111400	**Research, Feasibility Studies, Project Preparation and Design, Project S**	**1,000,000**			**1,000,000**
		3111499	Annual GIS Business Mapping & Business Register Update	1,000,000			1,000,000
			Sub Total Development	**9,700,000**			**9,700,000**
			Total S.P	**15,947,618**			**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**			**1,020,000**
		2210101	Electricity	650,000			650,000
		2210102	Water and Sewarage Charges	370,000			370,000
		2210300	**Domestic Travel and Subsistence, and Other Transportation Costs**	**1,089,000**			**1,089,000**

Head	Sub-Head	Item Code	Item Description	Submitted Budget Estimates 2026/2027	Revote for 2025/2026	Adjustments by CARA/CGAA/OSR	Budget Estimates 2026/27
		2210301	Travel Costs (airlines, bus, railway, mileage allowances, etc.)	174,000			174,000
		2210302	Accommodation - Domestic Travel	435,000			435,000
		2210310	Field Operational Allowance (Fire and Emergence Disaster response)	480,000			480,000
		2210700	**Training Expense (including capacity building)**	**200,000**			**200,000**
		2210799	Training Expenses - Other (Training, Capacity Building & fire drill exercises)	200,000			200,000
		2211200	**Fuel Oil and Lubricants**	**1,050,000**			**1,050,000**
		2211201	Refined Fuels and Lubricants for Transport(Two Double cabs, Six waste management Vehicles	1,050,000			1,050,000
		2220200	**Routine Maintenance - Other Assets**	**400,000**			**400,000**
		2220201	Maintenance of Plant, Machinery and Equipment -Fire Engine&Fire fighting Motor bikes	400,000			400,000
		3111000	**Purchase of Office Furniture and General Equipment**	**300,000**			**300,000**
		3111002	Purchase of Computers, Printers and other IT Equipment	300,000			300,000
			Sub Total Recurrent	**4,059,000**			**4,059,000**
			Development				
		3110500	**Construction and Civil Works**	**21,000,000**			**21,000,000**
		3110502	Culvert and Drainage Works – Site Estate	3,000,000			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			15,000,000
		3110599	Cabro Walkway from Lake Oil to KICOTEC Exhibition House opposite Univision Sacco	3,000,000			3,000,000
		3110400	**Construction of Roads**	**18,300,000**			**18,300,000**
		3110401	Major Roads-Road Repair and Maintenance – Kitui Town	3,300,000			3,300,000
		3110499	Re-carpeting of Kalundu Market Access Road	15,000,000			15,000,000
		3110600	**Overhaul and Refurbishment of Construction and Civil Works**	**2,500,000**			**2,500,000**
		3110604	Drainage Works within Kitui CBD	2,500,000			2,500,000
		3111400	**Research, Feasibility Studies, Project Preparation and Design, Project S**	**2,000,000**			**2,000,000**
		3111401	Municipality Land Subdivision Policy	2,000,000			2,000,000
		3111402					
			Sub Total Development	**43,800,000**			**43,800,000**
			Total S.P	**47,859,000**			**47,859,000**
0004	01		**Trade,Commerce and Industrialisation**				
		2210100	**Utilities Supplies and Services**	**800,000**			**800,000**
		2210101	Electricity	800,000			800,000
		2210200	**Communication, Supplies and Services**	**87,000**			**87,000**
		2210201	Telephone, Telex, Facsimile and Mobile Phone Services	87,000			87,000
		2210300	**Domestic Travel and Subsistence, and Other Transportation Costs**	**1,042,000**			**1,042,000**
		2210301	Travel Costs (airlines, bus, railway, mileage allowances, etc.)	406,000			406,000
		2210302	Accommodation - Domestic Travel	116,000			116,000
		2210303	Daily Subsistance Allowance	520,000			520,000
		2210500	**Printing , Advertising and Information Supplies and Services**	**500,000**			**500,000**
		2210505	Trade Shows and Exhibitions	500,000			500,000
		2210700	**Training Expense (including capacity building)**	**200,000**			**200,000**
		2210799	Training Expenses - Other (Training & Capacity Building for staff and Training for MSMEs)	200,000			200,000
		2211100	**Office and General Supplies and Services**	**400,000**			**400,000**
		2211102	Supplies and Accessories for Computers and Printers	400,000			400,000
		2211200	**Fuel Oil and Lubricants**	**1,000,000**			**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			1,000,000
		2211300	**Other Operating Expenses**	**150,000**			**150,000**
		2211305	Contracted Guards and Cleaning Services	150,000			150,000
		2220200	**Routine Maintenance - Other Assets**	**200,000**			**200,000**
		2220210	Maintenance of office Computers and printers,Software, and Networks	200,000			200,000
		2220100	**Routine Maintenance - Vehicles and Other Transport Equipment**	**400,000**			**400,000**
		2220101	Purchase of Tyres and other equipments wearing parts	400,000			400,000
			Sub Total Recurrent	**4,779,000**			**4,779,000**
			Development				

Head	Sub-Head	Item Code	Item Description	Submitted Budget Estimates 2026/2027	Revote for 2025/2026	Adjustments by CARA/CGAA/OSR	Budget Estimates 2026/27
		3110200	**Construction of Building**	**6,650,000**			**6,650,000**
		3110202	Construction of Modern Kiosks within Municipality	2,000,000			2,000,000
		3110299	Perimeter Wall and Gate Inatallation around Kitui Municipality cemetery	4,650,000			4,650,000
		3111100	**Purchase of Specialised Plant, Equipment and Machinery**	**15,000,000**			**15,000,000**
		3111120	Purchase of 16,000-Litre Water Bowser	15,000,000			15,000,000
		3111400	**Research, Feasibility Studies, Project Preparation and Design, Project S**	**2,000,000**			**2,000,000**
		3111499	Stall Allocation Policy for Markets & Bus Parks	2,000,000			2,000,000
		3110500	**Construction and civil works**	**1,600,000**			**1,600,000**
		3110599	Solarization of Slaughterhouse Borehole	1,600,000			1,600,000
			Sub Total Development	**25,250,000**			**25,250,000**
			Total S.P	**30,029,000**			**30,029,000**
0005	01		**Enviroment,Culture, Recreation and Community Development**				
			Enviroment,Culture, Recreation and Community Development - Headquarters				
		2210200	**Communication, Supplies and Services**	**90,000**			**90,000**
		2210201	Telephone, Telex, Facsimile and Mobile Phone Services	90,000			90,000
		2210300	**Domestic Travel and Subsistence, and Other Transportation Costs**	**1,118,000**			**1,118,000**
		2210301	Travel Costs (airlines, bus, railway, mileage allowances, etc.)	348,000			348,000
		2210302	Accommodation - Domestic Travel	290,000			290,000
		2210303	Daily Subsistance Allowance (cleansing staff during weekends&public holidays)	480,000			480,000
		2210700	**Training Expense (including capacity building)**	**200,000**			**200,000**
		2210799	Training Expenses - Other (Training & Capacity Building& awareness forums on environmental management)	200,000			200,000
		2211100	**Office and General Supplies and Services**	**350,000**			**350,000**
		2211103	Sanitary and Cleaning Materials, Supplies and Services-	350,000			350,000
		2211200	**Fuel Oil and Lubricants**	**1,200,000**			**1,200,000**
		2211201	Refined Fuels and Lubricants	1,200,000			1,200,000
		2220100	**Routine Maintenance - Vehicles and Other Transport Equipment**	**1,400,000**			**1,400,000**
		2220101	Purchase of Tyres and other equipments wearing parts	400,000			400,000
		2220105	Routine Maintenance -Vehicles	1,000,000			1,000,000
			Sub Total Recurrent	**4,358,000**			**4,358,000**
			Development				
		3111100	**Purchase of Specialised Plant, Equipment and Machinery**	**16,500,000**			**16,500,000**
		3111120	Purchase of One Custom-Made Dump Truck (10m³ Capacity)	16,500,000			16,500,000
		2211000	**Specialised Materials and Supplies**	**3,700,000**			**3,700,000**
		2211006	Purchase of Assorted Cleaning Tools & Equipment	1,900,000			1,900,000
		2211029	Purchase of Safety Gear for cleansing section,Revenue section -Purchase of PPEs for Cleaners	1,800,000			1,800,000
		2630200	**Capital grants to government agencies and other levels of government**	**28,464,416**	**51,096,532**	(844,669)	**78,716,279**
		2630201	Kenya Urban Support Programme II (KUSP II) Urban Development Grant (UDG)Infrastructure- APA I	28,464,416		(844,669)	27,619,747
		2630201	Kenya Urban Support Programme II (KUSP II) Urban Development Grant (UDG)Infrastructure- APA II	-	51,096,532		51,096,532
			Sub Total Development	**48,664,416**	**51,096,532**	**(844,669)**	**98,916,279**
			Total S.P	**53,022,416**	**51,096,532**	**(844,669)**	**103,274,279**
			Total Recurrent	**85,780,354**	**-**	**-**	**85,780,354**
			Total Development	**128,214,416**	**51,096,532**	**(844,669)**	**178,466,279**
		Total Vote 3724		**213,994,770**	**51,096,532**	**(844,669)**	**264,246,633**
		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**	**49,853,847**			**49,853,847**
		2110199	Basic Salaries - Permanent Employees	49,853,847			49,853,847
		2110200	**Basic Wages - Temporary Employees**	**-**			**-**
		2110202	Casual Labour - Others (Market Cleaners)	-			-
		2110300	**Personal Allowance - Paid as Part of Salary**	**-**			**-**
		2110301	House Allowance	-			-

Head	Sub-Head	Item Code	Item Description	Submitted Budget Estimates 2026/2027	Revote for 2025/2026	Adjustments by CARA/CGAA/OSR	Budget Estimates 2026/27
		2110314	Transport Allowance	-			-
		2120100	**Employer Contributions to Compulsory National Social Security Schemes**	**-**			**-**
		2120101	Employer Contributions to National Social Security Fund	-			-
		2120103	Employer Contribution to Staff Pensions Scheme	-			-
			Subotal Mwingi Town Personnel Emoluments	**49,853,847**			**49,853,847**
		2210100	**Utilities Supplies and Services**	**3,350,000**			**3,350,000**
		2210101	Electricity	3,000,000			3,000,000
		2210102	Water and sewerage charges	350,000			350,000
		2210200	**Communication, Supplies and Services**	**276,000**			**276,000**
		2210201	Tel., Telex, Facsimile & Mob. Phone Services	200,000			200,000
		2210202	Internet Connections	58,000			58,000
		2210203	Courier and Postal Services	18,000			18,000
		2210300	**Domestic Travel & Subsistence & Other Transportation Costs**	**820,000**			**820,000**
		2210301	Travel Costs (airlines, bus, railway, mileage allowances, etc.)	320,000			320,000
		2210302	Accommodation - Domestic Travel	250,000			250,000
		2210303	Daily Subsistence Allowance	250,000			250,000
		2210500	**Printing, Advertising and Information Supplies and Services**	**410,000**			**410,000**
		2210502	Publishing and Printing Services	100,000			100,000
		2210503	Subscriptions to Newspapers, Magazines and Periodicals	10,000			10,000
		2210504	Advertising, Awareness and Publicity Campaigns	50,000			50,000
		2210505	Trade Shows and Exhib. (Kitui Agric. show)	250,000			250,000
		2210700	**Training Expense (including capacity building)**	**573,900**			**573,900**
		2210701	Travel Allowance	136,000			136,000
		2210710	Accommodation Allowance	207,900			207,900
		2210711	Tuition Fees Allowance	230,000			230,000
		2210800	**Hospitality Supplies and Services**	**3,650,000**			**3,650,000**
		2210801	Catering Services (receptions), Accommodation, Gifts, Food & Drinks	150,000			150,000
		2210802	Boards, Committees, Conferences and Seminars allowances for municipality board members	3,500,000			3,500,000
		2211000	**Specialised Materials and Supplies**	**1,000,000**			**1,000,000**
		2211006	Purchase W/shop Tools, Spares & Equip, (S/hse tools &equipment)	500,000			500,000
		2211016	Purchase of Uniforms and Clothing - Staff & cleansing sec.	500,000			500,000
		2211100	**Office and General Supplies and Services**	**1,300,000**			**1,300,000**
		2211101	General Office Supplies (papers, pencils, forms, small off. Equip't etc)	500,000			500,000
		2211102	Supplies and Accessories for Computers and Printers	500,000			500,000
		2211103	Sanitary and Cleaning Materials, Supplies and Services	300,000			300,000
		2211200	**Fuel Oil and Lubricants**	**1,000,000**			**1,000,000**
		2211201	Refined Fuels and Lubricants for Transport	1,000,000			1,000,000
		2211300	**Other Operating Expenses**	**260,000**			**260,000**
		2211306	Membership Fees, Dues and Subscriptions to Professional and Trade Bodies	60,000			60,000
		2211308	Legal Dues/ Fees,Arbitration and Compensation Payments	200,000			200,000
		2220200	**Routine Maintenance - Other Assets**	**1,000,000**			**1,000,000**
		2220201	Maintenance of Plant, Machinery and Equipment	1,000,000			1,000,000
			Sub-total Mwingi Town Use of Goods/Services	**13,639,900**			**13,639,900**
			Sub Total Recurrent	**63,493,747**			**63,493,747**
				-			-
			Development	-			-
		3111500	**Rehabilitation of Civil Works**	**3,000,000**			**3,000,000**
		3111599	Cabro paving works along nzeluni road	3,000,000			3,000,000
			Sub Total Development	**3,000,000**			**3,000,000**
			Totals SP	**66,493,747**			**66,493,747**
				-			-
0001		**0109003710 P2 Government Buildings**		-			-
	01	**0109013710 SP.2.1 Stalled and new Government Buildings.**		-			-
		2110100	**Basic Salaries - Permanent - Others**	**-**			**-**
		2110199	Basic Salaries - Permanent Employees				
		2110300	**Personal Allowance - Paid as Part of Salary**	**-**			**-**
		2110301	House Allowance				
		2110314	Transport Allowance				
		2120100	**Employer Contributions to Compulsory National Social Security Schemes**	**-**			**-**
		2120101	Employer Contributions to National Social Security Fund				

Head	Sub-Head	Item Code	Item Description	Submitted Budget Estimates 2026/2027	Revote for 2025/2026	Adjustments by CARA/CGAA/OSR	Budget Estimates 2026/27
		2120103	Employer Contribution to Staff Pensions Scheme				
			Subotal Mwingi Town Personnel Emoluments	**-**			**-**
		2210200	**Communication, Supplies and Services**	**130,000**			**130,000**
		2210201	Tel., Telex, Facsimile & Mob. Phone Services	100,000			100,000
		2210202	Internet Connections	30,000			30,000
		2210300	**Domestic Travel & Subsistence & Other Transportation Costs**	**551,000**			**551,000**
		2210301	Travel Costs (airlines, bus, railway, mileage allowances, etc.)	225,000			225,000
		2210302	Accommodation - Domestic Travel	210,000			210,000
		2210303	Daily Subsistence Allowance	116,000			116,000
		2210500	**Printing, Advertising and Information Supplies and Services**	**100,000**			**100,000**
		2210502	Publishing and Printing Services	100,000			100,000
		2210700	**Training Expense (including capacity building)**	**445,000**			**445,000**
		2210701	Travel Allowance	115,000			115,000
		2210710	Accommodation Allowance (ISWM)	150,000			150,000
		2210711	Tuition Fees Allowance	150,000			150,000
		2210712	Trainee Allowance (Comm. awareness on pri. Solid Waste Storage	30,000			30,000
		2210800	**Hospitality Supplies and Services**	**300,000**			**300,000**
		2210801	Catering Services (receptions), Accommodation, Gifts, Food & Drinks	200,000			200,000
		2210802	Boards, Committees, Conferences and Seminars	100,000			100,000
		2211200	**Fuel Oil and Lubricants**	**1,000,000**			**1,000,000**
		2211201	Refined Fuels and Lubricants for Transport	1,000,000			1,000,000
		2220200	**Routine Maintenance - Other Assets**	**555,000**			**555,000**
		2220201	Maintenance of Plant, Machinery and Equipment	555,000			555,000
			Subtotal Mwingi Town Use of Goods/Services	**3,081,000**			**3,081,000**
			Total Recurrent	**3,081,000**			**3,081,000**
				-			-
			Development	-			-
		3110500	**Construction of Civil Works**	**4,000,000**			**4,000,000**
		3110504	Other infrastructure and civil works (5th Phase of Rehabilitation of street lights)	2,000,000			2,000,000
		3110504	Other infrastructure and civil works (Construction of perimeter wall at slaughter house-phase 2)	2,000,000			2,000,000
		3110300	**Refurbishment of Buildings**	**1,000,000**			**1,000,000**
		3110302	Refurbishment of Non-Residential Buildings (General repairs and maintenance of municipality offices and other non-residential buildings)	1,000,000			1,000,000
			Total Development	**5,000,000**			**5,000,000**
			Totals SP	**8,081,000**			**8,081,000**
				-			-
0003		**0207003710 P3 Urban and Metropolitan Development**		-			-
	02	**0207013710 SP.3.1 Urban Mobility and Transport**		-			-
		2110100	**Basic Salaries - Permanent - Others**	**-**			**-**
		2110199	Basic Salaries - Permanent Employees				
		2110300	**Personal Allowance - Paid as Part of Salary**	**-**			**-**
		2110301	House Allowance				
		2110314	Transport Allowance				
		2120100	**Employer Contributions to Compulsory National Social Security Schemes**	**-**			**-**
		2120101	Employer Contributions to National Social Security Fund				
		2120103	Employer Contribution to Staff Pensions Scheme				
			Subotal Mwingi Town Personnel Emoluments	**-**			**-**
		2210300	**Domestic Travel & Subsistence & Other Transportation Costs**	**348,355**			**348,355**
		2210301	Travel Costs (airlines, bus, railway, mileage allowances, etc.)	120,000			120,000
		2210302	Accommodation - Domestic Travel	130,855			130,855
		2210303	Daily Subsistence Allowance	97,500			97,500
		2210700	**Training Expense (including capacity building)**	**290,200**			**290,200**
		2210701	Travel Allowance	100,000			100,000
		2210703	Prod./Print of Training Materials (Staff Cap. bldg)	20,000			20,000
		2210710	Accommodation Allowance for training	60,000			60,000
		2210711	Tuition Fees Allowance	52,200			52,200
		2210712	Trainee Allowance (Community awareness on development control)	58,000			58,000
		2210800	**Hospitality Supplies and Services**	**200,000**			**200,000**
		2210801	Catering Services (receptions), Accommodation, Gifts, Food & Drinks (Hotel Catering Services	100,000			100,000
		2210802	Boards, Committees, Conferences and Seminars	100,000			100,000

Head	Sub-Head	Item Code	Item Description	Submitted Budget Estimates 2026/2027	Revote for 2025/2026	Adjustments by CARA/CGAA/OSR	Budget Estimates 2026/27
		2211200	**Fuel Oil and Lubricants**	**1,000,000**			**1,000,000**
		2211201	Refined Fuels and Lubricants for Transport	1,000,000			1,000,000
		2220200	**Routine Maintenance - Other Assets**	**350,000**			**350,000**
		2220201	Maintenance of Plant, Machinery and Equipment	350,000			350,000
		3111000	**Purchase of Office Furniture and General Equipment**	**500,000**			**500,000**
		3111002	Purchase of Computers, Printers and other IT Equipment	500,000			500,000
		3111400	**Research, Feasibility Studies, Project Preparation and Design, Project S**	**350,000**			**350,000**
		3111499	Annual IDeP review as per UACA requirements	350,000			350,000
			Subotal Mwingi Town Use of Goods/Services	**3,038,555**			**3,038,555**
			Total Recurrent	**3,038,555**			**3,038,555**
				-			-
			Development	-			-
		3110200	**Construction of Buildings**	**2,000,000**			**2,000,000**
		3110299	Construct. Bldgs - Other (Construction of open air market ablution block)	2,000,000			2,000,000
		3110500	**Construction of Civil Works**	**7,000,000**			**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			4,000,000
		3110599	Other infrastructure and civil works (Construction of Slab between Mt. Sinai and Kathonzweni Secondary School gate)	3,000,000			3,000,000
			Total Development	**9,000,000**			**9,000,000**
			Totals SP	**12,038,555**			**12,038,555**
				-			-
0003	**03**	**0207023710 SP.3.2 Safety and Emergency**		-			-
		2210700	**Training Expense (including capacity building)**	**230,000**			**230,000**
		2210701	Travel Allowance	87,000			87,000
		2210710	Accommodation Allowance (B/marking on ISWM)	79,000			79,000
		2210711	Trainee Allowance (Community awareness on disaster Management)	64,000			64,000
		2210800	**Hospitality Supplies and Services**	**200,000**			**200,000**
		2210801	Catering Services (receptions), Accommodation, Gifts, Food & Drinks	100,000			100,000
		2210802	Boards, Committees, Conferences and Seminars	100,000			100,000
		2220200	**Routine Maintenance - Other Assets**	**250,000**			**250,000**
		2220201	Maintenance of Plant, Machinery and Equipment	250,000			250,000
			Subotal Mwingi Town Use of Goods/Services	**680,000**			**680,000**
			Sub Total Recurrent	**680,000**			**680,000**
			Development	-			-
		3110500	**Construction of Civil Works**	**3,500,000**			**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			3,500,000
			Total Development	**3,500,000**			**3,500,000**
			Totals SP	**4,180,000**			**4,180,000**
0003	**01**	**0207033710 SP.3.3 Urban Markets Development**		-			-
		2210700	**Training Expense (including capacity building)**	**180,000**			**180,000**
		2210701	Travel Allowance	80,000			80,000
		2210710	Accommodation Allowance (B/marking on ISWM)	50,000			50,000
		2210711	Tuition Fees Allowance	50,000			50,000
			Subotal Mwingi Town Use of Goods/Services	**180,000**			**180,000**
			Total Recurrent	**180,000**			**180,000**
				-			-
			Development	-			-
		3110500	**Construction of Civil Works**	**2,000,000**			**2,000,000**
		3110599	Other Infrast./Civil Works (Construction of open storm water drains along Kwa Mbuvi to Kwa Mukeni drift)	2,000,000			2,000,000
			Total Development	**2,000,000**			**2,000,000**
			Totals SP	**2,180,000**			**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**			**331,990**

Head	Sub-Head	Item Code	Item Description	Submitted Budget Estimates 2026/2027	Revote for 2025/2026	Adjustments by CARA/CGAA/OSR	Budget Estimates 2026/27
		2210301	Travel Costs (airlines, bus, railway, mileage allowances, etc.)	116,000			116,000
		2210302	Accommodation - Domestic Travel	110,000			110,000
		2210303	Daily Subsistence Allowance	105,990			105,990
		2210700	**Training Expense (including capacity building)**	**457,100**			**457,100**
		2210701	Travel Allowance	184,100			184,100
		2210710	Accommodation Allowance	155,000			155,000
		2210711	Tuition Fees Allowance	118,000			118,000
		2210800	**Hospitality Supplies and Services**	**200,000**			**200,000**
		2210801	Catering Services (receptions), Accommodation, Gifts, Food & Drinks	100,000			100,000
		2210802	Boards, Committees, Conferences and Seminars	100,000			100,000
		2211000	**Specialised Materials and Supplies**	**500,000**			**500,000**
		2211006	Purch. tools & equip. (Purch./repair cleansing & san. tools & supplies)	500,000			500,000
		2220200	**Routine Maintenance - Other Assets**	**245,000**			**245,000**
		2220201	Maintenance of Plant, Machinery and Equipment	245,000			245,000
			Subotal Mwingi Town Use of Goods/Services	**1,734,090**			**1,734,090**
			Total Recurrent	**1,734,090**			**1,734,090**
				-			-
			Development	-			-
		3110500	**Construction of Civil Works**	**3,000,000**			**3,000,000**
		3110599	Other Infrast./Civil Works (Construction of open storm water drains along Paradise Grill-Baptist Church road)	1,500,000			1,500,000
		3110599	Other Infrast./Civil Works (Grading (5km); Gravelling and Murraming (5km) of town roads)	1,500,000			1,500,000
			Total Development	**3,000,000**			**3,000,000**
			Totals SP	**4,734,090**			**4,734,090**
				-			-
		0706003710 P5: Devolution Services		-			-
0005	**01**	**0706013710 SP.5.1 Capacity Building**		-			-
		2210200	**Communication, Supplies and Services**	**106,100**			**106,100**
		2210201	Tel., Telex, Facsimile & Mob. Phone Services	70,000			70,000
		2210202	Internet Connections	36,100			36,100
		2210300	**Domestic Travel & Subsistence & Other Transportation Costs**	**449,445**			**449,445**
		2210301	Travel Costs (airlines, bus, railway, mileage allowances, etc.)	178,445			178,445
		2210302	Accommodation - Domestic Travel	145,000			145,000
		2210303	Daily Subsistence Allowance	126,000			126,000
		2210500	**Printing, Advertising and Information Supplies and Services**	**100,000**			**100,000**
		2210502	Publishing and Printing Services	100,000			100,000
		2210700	**Training Expense (including capacity building)**	**223,800**			**223,800**
		2210701	Travel Allowance	84,998			84,998
		2210710	Accommodation Allowance	83,000			83,000
		2210711	Tuition Fees Allowance	55,802			55,802
			Subotal Mwingi Town Use of Goods/Services	**879,345**			**879,345**
			Total Recurrent	**879,345**			**879,345**
				-			-
			Development	-			-
		3110500	**Construction of Civil Works**	**4,000,000**			**4,000,000**
		3110599	Other Infrast./Civil Works (Installation of one highmast floodlight 'Mulika Mwizi' at Ivia Giu, near stock yard)	4,000,000			4,000,000
		2630200	**Capital Grants to Government Agencies and other Levels of Government**	**21,765,280**	**40,265,842**	(844,669)	**61,186,453**
		2630203	Kenya Urban Support Project (UDG) - World Bank APA I (Upgrading to bitumen standard of Kiberiti-Lutune-Musila gardens Junction road)	21,765,280		(844,669)	20,920,611
		2630203	Kenya Urban Support Project (UDG) - World Bank APA II	-	40,265,842		40,265,842
			Total Development	**25,765,280**	**40,265,842**	**(844,669)**	**65,186,453**
			Totals SP	**26,644,625**	**40,265,842**	**(844,669)**	**66,065,798**
			Total Recurrent	**73,086,737**	**-**	**-**	**73,086,737**
			Total Development	**51,265,280**	**40,265,842**	**(844,669)**	**90,686,453**
		Total Vote 3725		**124,352,017**	**40,265,842**	**(844,669)**	**163,773,190**
		VOTE 3722: COUNTY PUBLIC SERVICE BOARD					

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		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**			**43,598,222**
		2110101	Basic Salaries - Civil Service	43,598,222			43,598,222
		2210100	**Utilities Supplies and Services**	**350,000**			**350,000**
		2210101	Electricity	230,000			230,000
		2210102	Water and sewerage charges	120,000			120,000
		2210200	**Communication, Supplies and Services**	**1,100,000**			**1,100,000**
		2210201	Telephone, Telex, Facsmile and Mobile Phone Services	550,000			550,000
		2210202	Internet Connections	500,000			500,000
		2210203	Courier and Postal Services	50,000			50,000
		2210300	**Domestic Travel and Subsistence, and Other Transportation Costs**	**1,750,000**			**1,750,000**
		2210301	Travel Costs (airlines, bus, railway, mileage allowances, etc.)	900,000			900,000
		2210302	Accommodation - Domestic Travel	750,000			750,000
		2210303	Daily Subsistence Allowance	100,000			100,000
		2210400	**Foreign Travel and Subsistence, and Other Transportation Costs**	**3,900,000**			**3,900,000**
		2210401	Travel Costs (airlines, bus, railway, mileage allowances, etc.)	700,000			700,000
		2210402	Accommodation - Foreign Travel	2,700,000			2,700,000
		2210404	Sundry Items (e.g. airport tax, taxis, etc…)	500,000			500,000
		2210500	**Printing , Advertising and Information Supplies and Services**	**950,000**			**950,000**
		2210502	Publishing and Printing Services	350,000			350,000
		2210503	Subscriptions to Newspapers, Magazines and Periodicals	200,000			200,000
		2210504	Advertising, Awareness and Publicity Campaigns	400,000			400,000
		2210700	**Training Expense (including capacity building)**	**1,790,000**			**1,790,000**
		2210703	Production and Printing of Training Materials	200,000			200,000
		2210704	Hire of Training Facilities and Equipment	140,000			140,000
		2210710	Accommodation Allowance	700,000			700,000
		2210711	Tuition Fees	500,000			500,000
		2210715	Kenya School of Government	250,000			250,000
		2210800	**Hospitality Supplies and Services**	**1,525,000**			**1,525,000**
		2210801	Catering Services (receptions), Accommodation, Gifts, Food and Drinks	625,000			625,000
		2210802	Boards, Committees, Conferences and Seminars	900,000			900,000
		2211100	**Office and General Supplies and Services**	**1,160,000**			**1,160,000**
		2211101	General Office Supplies (papers, pencils, forms, small office equipment etc)	700,000			700,000
		2211102	Supplies and Accessories for Computers and Printers	410,000			410,000
		2211103	Sanitary and Cleaning Materials, Supplies and Services	50,000			50,000
		2211200	**Fuel Oil and Lubricants**	**710,000**			**710,000**
		2211201	Refined Fuels and Lubricants for Transport	710,000			710,000
		2211300	**Other Operating Expenses**	**462,000**			**462,000**
		2211305	Contracted Guards and Cleaning Services	375,000			375,000
		2211306	Membership Fees, Dues and Subscriptions to Professional and Trade Bodies	87,000			87,000
		2220100	**Routine Maintenance - Vehicles and Other Transport Equipment**	**900,000**			**900,000**
		2220101	Maintenance expenses -Motor vehicle	900,000			900,000
		3111000	**Purchase of Office Furniture and General Equipment**	**1,900,000**			**1,900,000**
		3111001	Purchase of Office Furniture and Fittings	1,550,000			1,550,000
		3111009	Purchase of other Office Equipment	350,000			350,000
			Recurrent Total	**60,095,222**			**60,095,222**
			Sub Program Total	**60,095,222**			**60,095,222**
			DEVELOPMENT				
		3110500	**Construction and Civil Works**	**13,750,000**			**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			13,750,000
			Development	**13,750,000**			**13,750,000**
			Sub Total Programme	**73,845,222**			**73,845,222**
		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**			**30,000**
		2210201	Telephone, Telex, Facsmile and Mobile Phone Services	30,000			30,000

Head	Sub-Head	Item Code	Item Description	Submitted Budget Estimates 2026/2027	Revote for 2025/2026	Adjustments by CARA/CGAA/OSR	Budget Estimates 2026/27
		2210300	**Domestic Travel and Subsistence, and Other Transportation Costs**	**1,350,000**			**1,350,000**
		2210301	Travel Costs (airlines, bus, railway, mileage allowances, etc.)	500,000			500,000
		2210302	Accommodation - Domestic Travel	500,000			500,000
		2210303	Daily Subsistence Allowance	350,000			350,000
		2210500	**Printing , Advertising and Information Supplies and Services**	**1,150,000**			**1,150,000**
		2210502	Publishing and Printing Services	500,000			500,000
		2210503	Subscriptions to Newspapers, Magazines and Periodicals	150,000			150,000
		2210504	Advertising, Awareness and Publicity Campaigns	500,000			500,000
		2210700	**Training Expense (including capacity building)**	**1,650,000**			**1,650,000**
		2210701	Travel Allowance	600,000			600,000
		2210703	Production and Printing of Training Materials	50,000			50,000
		2210704	Hire of Training Facilities and Equipment	100,000			100,000
		2210710	Accommodation Allowance	400,000			400,000
		2210711	Tuition Fees	300,000			300,000
		2210715	Kenya School of Government	200,000			200,000
		2210800	**Hospitality Supplies and Services**	**1,625,000**			**1,625,000**
		2210801	Catering Services (receptions), Accommodation, Gifts, Food and Drinks	625,000			625,000
		2210802	Boards, Committees, Conferences and Seminars	1,000,000			1,000,000
		2211100	**Office and General Supplies and Services**	**820,000**			**820,000**
		2211101	General Office Supplies (papers, pencils, forms, small office equipment etc)	620,000			620,000
		2211102	Supplies and Accessories for Computers and Printers	160,000			160,000
		2211103	Sanitary and Cleaning Materials, Supplies and Services	40,000			40,000
		2211200	**Fuel Oil and Lubricants**	**800,000**			**800,000**
		2211201	Refined Fuels and Lubricants for Transport	800,000			800,000
		2211300	**Other Operating Expenses**	**462,000**			**462,000**
		2211305	Contracted Guards and Cleaning Services	375,000			375,000
		2211306	Membership Fees, Dues and Subscriptions to Professional and Trade Bodies	87,000			87,000
		2220100	**Routine Maintenance - Vehicles and Other Transport Equipment**	**375,000**			**375,000**
		2220101	Maintenance expenses -Motor vehicle	375,000			375,000
		2220200	**Routine maintenance- Other Assets**	**65,000**			**65,000**
		2220202	Maintenance of Office Furniture and Equipment	65,000			65,000
		3111000	**Purchase of Office Furniture and General Equipment**	**1,850,000**			**1,850,000**
		3111001	Purchase of Office Furniture and Fittings	1,550,000			1,550,000
		3111002	Purchase of Computers, Printers and other IT Equipment	100,000			100,000
		3111009	Purchase of other Office Equipment	200,000			200,000
			Totals	**10,177,000**			**10,177,000**
		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**			**30,500**
		2210101	Electricity	10,000			10,000
		2210102	Water and sewerage charges	20,500			20,500
		2210200	**Communication, Supplies and Services**	**55,000**			**55,000**
		2210201	Telephone, Telex, Facsmile and Mobile Phone Services	50,000			50,000
		2210203	Courier and Postal Services	5,000			5,000
		2210300	**Domestic Travel and Subsistence, and Other Transportation Costs**	**1,160,000**			**1,160,000**
		2210301	Travel Costs (airlines, bus, railway, mileage allowances, etc.)	560,000			560,000
		2210302	Accommodation - Domestic Travel	200,000			200,000
		2210303	Daily Subsistence Allowance	400,000			400,000
		2210500	**Printing , Advertising and Information Supplies and Services**	**650,000**			**650,000**
		2210502	Publishing and Printing Services	100,000			100,000
		2210503	Subscriptions to Newspapers, Magazines and Periodicals	150,000			150,000
		2210504	Advertising, Awareness and Publicity Campaigns	400,000			400,000
		2210700	**Training Expense (including capacity building)**	**780,000**			**780,000**
		2210701	Travel Allowance	50,000			50,000
		2210703	Production and Printing of Training Materials	30,000			30,000
		2210704	Hire of Training Facilities and Equipment	100,000			100,000
		2210710	Accommodation Allowance	50,000			50,000
		2210711	Tuition Fees	300,000			300,000
		2210715	Kenya School of Government	250,000			250,000

Head	Sub-Head	Item Code	Item Description	Submitted Budget Estimates 2026/2027	Revote for 2025/2026	Adjustments by CARA/CGAA/OSR	Budget Estimates 2026/27
		2210800	**Hospitality Supplies and Services**	**700,000**			**700,000**
		2210801	Catering Services (receptions), Accommodation, Gifts, Food and Drinks	600,000			600,000
		2210802	Boards, Committees, Conferences and Seminars	100,000			100,000
		2211100	**Office and General Supplies and Services**	**420,000**			**420,000**
		2211101	General Office Supplies (papers, pencils, forms, small office equipment etc)	300,000			300,000
		2211102	Supplies and Accessories for Computers and Printers	60,000			60,000
		2211103	Sanitary and Cleaning Materials, Supplies and Services	60,000			60,000
		2211200	**Fuel Oil and Lubricants**	**700,000**			**700,000**
		2211201	Refined Fuels and Lubricants for Transport	700,000			700,000
		2211300	**Other Operating Expenses**	**162,000**			**162,000**
		2211305	Contracted Guards and Cleaning Services	75,000			75,000
		2211306	Membership Fees, Dues and Subscriptions to Professional and Trade Bodies	87,000			87,000
		2220100	**Routine Maintenance - Vehicles and Other Transport Equipment**	**520,000**			**520,000**
		2220101	Maintenance expenses -Motor vehicle	520,000			520,000
		3111000	**Purchase of Office Furniture and General Equipment**	**1,230,000**			**1,230,000**
		3111002	Purchase of Computers, Printers and other IT Equipment	200,000			200,000
		3111009	Purchase of other Office Equipment	1,030,000			1,030,000
			Totals	**6,407,500**			**6,407,500**
		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**			**110,000**
		2210201	Telephone, Telex, Facsmile and Mobile Phone Services	70,000			70,000
		2210202	Internet Connections	35,000			35,000
		2210203	Courier and Postal Services	5,000			5,000
		2210300	**Domestic Travel and Subsistence, and Other Transportation Costs**	**1,035,000**			**1,035,000**
		2210301	Travel Costs (airlines, bus, railway, mileage allowances, etc.)	100,000			100,000
		2210302	Accommodation - Domestic Travel	700,000			700,000
		2210303	Daily Subsistence Allowance	235,000			235,000
		2210500	**Printing , Advertising and Information Supplies and Services**	**700,000**			**700,000**
		2210502	Publishing and Printing Services	100,000			100,000
		2210503	Subscriptions to Newspapers, Magazines and Periodicals	100,000			100,000
		2210504	Advertising, Awareness and Publicity Campaigns	500,000			500,000
		2210700	**Training Expense (including capacity building)**	**1,585,000**			**1,585,000**
		2210701	Travel Allowance	500,000			500,000
		2210703	Production and Printing of Training Materials	30,000			30,000
		2210704	Hire of Training Facilities and Equipment	75,000			75,000
		2210710	Accommodation Allowance	100,000			100,000
		2210711	Tuition Fees	300,000			300,000
		2210715	Kenya School of Government	250,000			250,000
		2210799	Training Expense - Others	330,000			330,000
		2210800	**Hospitality Supplies and Services**	**1,603,006**			**1,603,006**
		2210801	Catering Services (receptions), Accommodation, Gifts, Food and Drinks	625,000			625,000
		2210802	Boards, Committees, Conferences and Seminars	978,006			978,006
		2211100	**Office and General Supplies and Services**	**100,000**			**100,000**
		2211102	Supplies and Accessories for Computers and Printers	100,000			100,000
		2211200	**Fuel Oil and Lubricants**	**800,000**			**800,000**
		2211201	Refined Fuels and Lubricants for Transport	800,000			800,000
		2211300	**Other Operating Expenses**	**87,000**			**87,000**
		2211306	Membership Fees, Dues and Subscriptions to Professional and Trade Bodies	87,000			87,000
		2220100	**Routine Maintenance - Vehicles and Other Transport Equipment**	**500,000**			**500,000**
		2220101	Maintenance expenses -Motor vehicle	500,000			500,000
		3111000	**Purchase of Office Furniture and General Equipment**	**100,000**			**100,000**
		3111002	Purchase of Computers, Printers and other IT Equipment	100,000			100,000
			Totals	**6,620,006**			**6,620,006**
			Total Recurrent	**83,299,728**	**-**	-	**83,299,728**
			Total Development	**13,750,000**	**-**	-	**13,750,000**
		Total Vote 3722		**97,049,728**	**-**	-	**97,049,728**

Head	Sub-Head	Item Code	Item Description	Submitted Budget Estimates 2026/2027	Revote for 2025/2026	Adjustments by CARA/CGAA/OSR	Budget Estimates 2026/27
		VOTE 3723: COUNTY ASSEMBLY SERVICE BOARD					
			General Administration, Planning and Support Services				
		2110100	**Basic Salaries - Permanent Employees**	**162,407,532**	**1,059,134**	-	**163,466,666**
		2110101	Basic Salaries - Civil Servants	162,407,532	1,059,134		163,466,666
		2110116	Basic Salaries - County Assembly Members	-		-	-
		2110200	**Basic Wages - Temporary Employees**	**3,326,615**	**257,584**	-	**3,584,199**
		2110201	Contractual Employees	3,326,615	257,584		3,584,199
		2110300	**Personal Allowance Paid as Part of Salary**	**600,000**		-	**600,000**
		2110330	Clerical Trainers Allowances	600,000			600,000
		2120100	**Employer Contributions to Compulsary National Social Security Schemes**				-
		2120101	Employer Contribution to NSSF (Housing Fund)	-		-	-
		2210100	**Utilities Supplies and Services**	**1,020,000**	**235,005**	-	**1,255,005**
		2210101	Electricity	780,000	208,795		988,795
		2210102	Water and sewerage charges	240,000	26,210		266,210
		2210200	**Communication, Supplies and Services**	**6,107,000**	**192,417**	-	**6,299,417**
		2210201	Telephone, Telex, Facsmile and Mobile Phone Services	5,807,000			5,807,000
		2210203	Courier and Postal Services	300,000	192,417		492,417
		2210300	**Domestic Travel and Subsistence, and Other Transportation Costs**	**26,348,989**	**5,293,217**	-	**31,642,206**
		2210301	Travel Costs (airlines, bus, railway, mileage allowances, etc.)	6,656,412	1,095,886		7,752,298
		2210302	Accommodation - Domestic Travel	16,040,577	3,001,377		19,041,954
		2210303	Daily Subsistence Allowance	3,652,000	1,195,954		4,847,954
		2210310	Field Operational Allowance	-		-	-
		2210400	**Foreign Travel and Subsistence, and other transportation costs**	**5,800,000**	-	-	**5,800,000**
		2210401	Travel Costs (airlines, bus, railway, etc.)	1,800,000			1,800,000
		2210402	Accommodation	2,500,000			2,500,000
		2210404	Sundry Items (e.g. airport tax, taxis, etc…)	1,500,000			1,500,000
		2210500	**Printing , Advertising and Information Supplies and Services**	**9,485,300**	**2,438,185**	-	**11,923,485**
		2210502	Publishing and Printing Services	2,425,300	679,514		3,104,814
		2210503	Subscriptions to Newspapers, Magazines and Periodicals	360,000	125,000		485,000
		2210504	Advertising, Awareness and Publicity Campaigns	6,700,000	1,633,671		8,333,671
		2210600	**Rentals of Produced Assets**	**3,904,000**	**1,000,000**	-	**4,904,000**
		2210603	Rents and Rates - Non-Residential	2,904,000			2,904,000
		2210604	Hire of Transport	1,000,000	1,000,000		2,000,000
		2210700	**Training Expense (including capacity building)**	**6,941,600**	**200,000**	-	**7,141,600**
		2210701	Travel Allowance	125,000			125,000
		2210704	Hire of Training Facilities and Equipment	500,000			500,000
		2210708	Trainer Allowance	-		-	-
		2210710	Accommodation Allowance	1,667,600			1,667,600
		2210711	Tuition Fees Allowance	4,649,000	200,000		4,849,000
		2210800	**Hospitality Supplies and Services**	**17,138,066**	**2,436,813**	-	**19,574,879**
		2210801	Catering Services (receptions), Accommodation, Gifts, Food and Drinks	10,038,066	2,121,617		12,159,683
		2210802	Committees, Conferences and Seminars	7,000,000	315,196		7,315,196
		2210804	Tribunal Costs (Audit Committee)	-		-	-
		2210807	Medals, Awards and Honors	-		-	-
		2210808	Purchase of Coffins	100,000			100,000
		2210809	Board Allowances & Seminars	-		-	-
		2210900	**Insurance Costs**	**36,800,000**	**761,923**	-	**37,561,923**
		2210901	Group Personal Insurance	2,300,000			2,300,000
		2210902	Buildings Insurance	500,000	166,247		666,247
		2210903	Plant, Equipment and Machinery Insurance	400,000			400,000
		2210904	Motor Vehicle Insurance	2,800,000			2,800,000
		2210910	Medical Insurance	30,800,000	595,676		31,395,676
		2211000	**Specialised Materials and Supplies**	**6,295,600**	**50,001**	-	**6,345,601**
		2211016	Purchase of Uniforms and Clothing - Staff	6,295,600	50,001		6,345,601
		2211100	**Office and General Supplies and Services**	**12,928,728**	**1,718,903**	-	**14,647,631**
		2211101	General Office Supplies (papers, pencils, forms, small office equipment etc)	4,547,798	960,618		5,508,416
		2211102	Supplies and Accessories for Computers and Printers	4,600,930	106,980		4,707,910
		2211103	Sanitary and Cleaning Materials, Supplies and Services	3,780,000	651,305		4,431,305

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		2211200	**Fuel Oil and Lubricants**	**8,000,000**	**2,087,327**	-	**10,087,327**
		2211201	Refined Fuels and Lubricants for Transport	8,000,000	2,087,327		10,087,327
		2211300	**Other Operating Expenses**	**17,590,000**	**410,887**	-	**18,000,887**
		2211301	Bank Service Commission and Charges	50,000	37,940		87,940
		2211306	Membership Fees, Dues and Subscriptions to Professional and Trade Bodies	1,200,000	6,550		1,206,550
		2211308	Legal Dues/fees, Arbitration and Compensation Payments	10,500,000			10,500,000
		2211310	Contracted Professional Services	2,000,000			2,000,000
		2211313	Security Operations	3,840,000	366,397		4,206,397
		2211325	Ward Office Operations	-		-	-
		2211399	Other Operating Expenses - Fringe Benefit Tax	-		-	-
		2220100	**Routine Maintenance - Vehicles and Other Transport Equipment**	**10,000,000**	**1,623,240**	-	**11,623,240**
		2220101	Maintenance Expenses - Motor Vehicles and cycles	10,000,000	1,623,240		11,623,240
		2220200	**Routine Maintenance - Other Assets**	**6,200,000**	**4,770,354**	-	**10,970,354**
		2220201	Maintenance of Plant, Machinery and Equipment (including lifts)	800,000			800,000
		2220202	Maintenance of Office Furniture and Equipment	500,000	50,000		550,000
		2220205	Maintenance of Buildings and Stations -- Non-Residential	2,000,000	4,720,354		6,720,354
		2220210	Maintenance of Computers, Software, and Networks	1,800,000			1,800,000
		2220212	Maintenance of Communications Equipment	1,100,000			1,100,000
		2710100	**Government Pension and Retirement Benefits**	**972,470**	**57,151**	-	**1,029,621**
		2710102	Gratuity - Civil Servants	972,470	57,151		1,029,621
		2710103	Gratuity - Members of Parliament	-		-	-
		2710300	**Employer Social Benefits**	**7,005,002**	**830,848**	-	**7,835,850**
		2710399	Employer Social Benefits - fringe benefit	7,005,002	830,848		7,835,850
		3110700	**Purchase of Vehicles and Other Transport Equipment**	**-**	**-**	16,000,000	**16,000,000**
		3110701	Purchase of Motor Vehicles	-		16,000,000	16,000,000
		3111000	**Purchase of Office Furniture and General Equipment**	**9,491,000**	**17,602**	-	**9,508,602**
		3111001	Purchase of Office Furniture and Fittings	2,595,000			2,595,000
		3111002	Purchase of Computers, Printers and other IT Equipment	5,035,000			5,035,000
		3111009	Purchase of other Office Equipment	1,861,000	17,602		1,878,602
		3111100	**Purchase of Specialised Plant, Equipment and Machinery**	**440,500**	**100,000**	-	**540,500**
		3111106	Purchase of Firefighting Vehicles and Equipment	365,500	100,000		465,500
		3111110	Purchase of a Generator	-		-	-
		3111111	Purchase of ICT Networking and communication equipment	75,000			75,000
		3111112	Purchase of Software	-		-	-
		3111400	**Research & Design**	-		-	-
		3111401	Research	-		-	-
		4110400	**Car Loans & Mortgage Facilities**	-		-	-
		4110401	Car Loans to Members & Staff				
		4110402	Mortgage Loans to Members & Staff	-		-	-
		7320400	**Withholding Taxes**	-		-	-
		7320401	General Withholding Tax				
			Totals	**358,802,402**	**25,540,591**	**16,000,000**	**400,342,993**
			Development				
		3110200	**Construction of Buildings**	**50,000,000**	**192,824,697**	**74,932,858**	**317,757,555**
		3110201	Residential Buildings (Speaker's Residence)	-	35,000,000	-	35,000,000
		3110202	Non-Residential Buildings (offices, schools, hospitals, etc..)	50,000,000	157,824,697	74,932,858	282,757,555
		3110500	**Other Infrastructure & Civil Works**	**-**	**3,500,000**	**30,000,000**	**33,500,000**
		3110504	Other Infrastructure & Civil Works	-	3,500,000	30,000,000	33,500,000
		3130100	**Acquisition of land**	**-**	**-**	**10,000,000**	**10,000,000**
		3130101	Purchase of land	-		10,000,000	10,000,000
			Totals	**50,000,000**	**196,324,697**	**114,932,858**	**361,257,555**
			Sub-total Administration	**408,802,402**	**221,865,288**	**130,932,858**	**761,600,548**
			Legislation, Representation and Oversight				
		2110100	**Basic Salaries - Permanent Employees**	**199,976,940**	**441,876**	-	**200,418,816**
		2110101	Basic Salaries - Civil Servants				
		2110116	Basic Salaries - County Assembly Members	199,976,940	441,876		200,418,816
		2110200	**Basic Wages - Temporary Employees**	-		-	-

Head	Sub-Head	Item Code	Item Description	Submitted Budget Estimates 2026/2027	Revote for 2025/2026	Adjustments by CARA/CGAA/OSR	Budget Estimates 2026/27
		2110201	Contractual Employees				
		2110300	**Personal Allowance Paid as Part of Salary**	**111,063,636**	**5,794,059**	-	**116,857,695**
		2110308	Top-up House Allowance	240,000	23,000		263,000
		2110314	Transport Allowance	27,000,000	3,965,278		30,965,278
		2110317	Domestic Servant Allowance	3,419,423	333,793		3,753,216
		2110328	County Assembly Attendance Allowance	25,000,000	1,471,988		26,471,988
		2110329	Ward Office Holders Allowance	55,404,213			55,404,213
		2120100	**Employer Contributions to Compulsary National Social Security Schemes**				-
		2120101	Employer Contribution to NSSF				
		2210100	**Utilities Supplies and Services**				
		2210101	Electricity				
		2210102	Water and sewerage charges				
		2210200	**Communication, Supplies and Services**	**3,816,000**	**193,931**	-	**4,009,931**
		2210201	Telephone, Telex, Facsmile and Mobile Phone Services	3,816,000	193,931		4,009,931
		2210203	Courier and Postal Services				
		2210300	**Domestic Travel and Subsistence, and Other Transportation Costs**	**90,099,516**	**10,802,337**	13,970,000	**114,871,853**
		2210301	Travel Costs (airlines, bus, railway, mileage allowances, etc.)	14,000,000	919,487		14,919,487
		2210302	Accommodation - Domestic Travel	52,099,516	9,882,850	13,970,000	75,952,366
		2210303	Daily Subsistence Allowance	-		-	-
		2210310	Field Operational Allowance	24,000,000			24,000,000
		2210400	**Foreign Travel and Subsistence, and other transportation costs**	**24,200,000**	**6,500**	-	**24,206,500**
		2210401	Travel Costs (airlines, bus, railway, etc.)	2,500,000			2,500,000
		2210402	Accommodation	12,487,758			12,487,758
		2210404	Sundry Items (e.g. airport tax, taxis, etc…)	9,212,242	6,500		9,218,742
		2210500	**Printing , Advertising and Information Supplies and Services**	**60,000,000**	**12,324,988**	-	**72,324,988**
		2210502	Publishing and Printing Services	-		-	-
		2210503	Subscriptions to Newspapers, Magazines and Periodicals	-		-	-
		2210504	Advertising, Awareness and Publicity Campaigns	60,000,000	12,324,988		72,324,988
		2210600	**Rentals of Produced Assets**	**1,000,000**	**-**	-	**1,000,000**
		2210603	Rents and Rates - Non-Residential	1,000,000			1,000,000
		2210604	Hire of Transport	-		-	-
		2210700	**Training Expense (including capacity building)**	**4,988,000**	**-**	-	**4,988,000**
		2210701	Travel Allowance	800,000			800,000
		2210704	Hire of Training Facilities and Equipment	1,920,000			1,920,000
		2210708	Trainer Allowance	-		-	-
		2210710	Accommodation Allowance	2,268,000			2,268,000
		2210711	Tuition Fees Allowance	-		-	-
		2210713	Physical Fitness and Aptitude Assessment Training	-			
		2210800	**Hospitality Supplies and Services**	**47,953,934**	**7,444,665**	-	**55,398,599**
		2210801	Catering Services (receptions), Accommodation, Gifts, Food and Drinks	9,961,934	345,001		10,306,935
		2210802	Committees, Conferences and Seminars	20,000,000	3,657,209		23,657,209
		2210804	Tribunal Costs (Audit Committee)	5,000,000	317,225		5,317,225
		2210807	Medals, Awards and Honors				-
		2210808	Purchase of Coffins	100,000			100,000
		2210809	Board Allowances & Seminars	12,892,000	3,125,230		16,017,230
		2210900	**Insurance Costs**	**24,400,000**	**99,388**	-	**24,499,388**
		2210901	Group Personal Insurance	1,650,000			1,650,000
		2210902	Buildings Insurance	-		-	-
		2210903	Plant, Equipment and Machinery Insurance	-		-	-
		2210904	Motor Vehicle Insurance	-		-	-
		2210910	Medical Insurance	22,750,000	99,388		22,849,388
		2211000	**Specialised Materials and Supplies**	**3,911,850**	**-**	-	**3,911,850**
		2211016	Purchase of Uniforms and Clothing - Staff	3,911,850			3,911,850
		2211100	**Office and General Supplies and Services**				-
		2211101	General Office Supplies (papers, pencils, forms, small office equipment etc)				-
		2211102	Supplies and Accessories for Computers and Printers				-
		2211103	Sanitary and Cleaning Materials, Supplies and Services				-
		2211200	**Fuel Oil and Lubricants**				-
		2211201	Refined Fuels and Lubricants for Transport				-

Head	Sub-Head	Item Code	Item Description	Submitted Budget Estimates 2026/2027	Revote for 2025/2026	Adjustments by CARA/CGAA/OSR	Budget Estimates 2026/27
		2211300	**Other Operating Expenses**	**24,861,760**	**601,782**	-	**25,463,542**
		2211301	Bank Service Commission and Charges	-		-	-
		2211306	Membership Fees, Dues and Subscriptions to Professional and Trade Bodies	5,200,000	300,940		5,500,940
		2211308	Legal Dues/fees, Arbitration and Compensation Payments	-		-	-
		2211310	Contracted Professional Services				-
		2211313	Security Operations	-		-	-
		2211325	Ward Office Operations	19,661,760	300,842		19,962,602
		2211399	Other Operating Expenses - Fringe Benefit Tax				-
		2220100	**Routine Maintenance - Vehicles and Other Transport Equipment**				-
		2220101	Maintenance Expenses - Motor Vehicles and cycles				-
		2220200	**Routine Maintenance - Other Assets**	**-**	**226,376**	-	**226,376**
		2220201	Maintenance of Plant, Machinery and Equipment (including lifts)				-
		2220202	Maintenance of Office Furniture and Equipment		200,000		200,000
		2220205	Maintenance of Buildings and Stations -- Non-Residential		26,376		26,376
		2710100	**Government Pension and Retirement Benefits**	**35,275,908**	**5,986,675**	-	**41,262,584**
		2710102	Gratuity - Civil Servants	9,155,043	3,296,366		12,451,409
		2710103	Gratuity - Members of Parliament	26,120,865	2,690,309		28,811,175
		2710300	**Employer Social Benefits**				-
		2710399	Employer Social Benefits in Kind				-
		3110700	**Purchase of Vehicles and Other Transport Equipment**	-		-	-
		3110701	Purchase of Motor Vehicles	-		-	-
		3111000	**Purchase of Office Furniture and General Equipment**	**17,350,000**	**110,926**	-	**17,460,926**
		3111001	Purchase of Office Furniture and Fittings	15,000,000	110,926		15,110,926
		3111002	Purchase of Computers, Printers and other IT Equipment	-		-	-
		3111009	Purchase of other Office Equipment	2,350,000			2,350,000
		3111100	**Purchase of Specialised Plant, Equipment and Machinery**	-		-	-
		3111106	Purchase of Firefighting Vehicles and Equipment				-
		3111110	Purchase of a Generator				-
		3111111	Purchase of ICT Networking	-		-	-
		3111400	**Research & Design**				-
		3111401	Research				-
		4110400	**Car Loans & Mortgage Facilities**	-		-	-
		4110401	Car Loans to Members & Staff	-		-	-
		4110402	Mortgage Loans to Members & Staff				-
		7320400	**Withholding Taxes**	-		-	-
		7320401	General Withholding Tax	-		-	-
			Totals	**648,897,544**	**44,033,504**	**13,970,000**	**706,901,048**
			Sub total	**648,897,544**	**44,033,504**	**13,970,000**	**706,901,048**
			Total Recurrent	**1,007,699,946**	**69,574,095**	**29,970,000**	**1,107,244,041**
			Total development	**50,000,000**	**196,324,697**	**114,932,858**	**361,257,555**
			Total vote 3723	**1,057,699,946**	**265,898,792**	**144,902,858**	**1,468,501,596**
			TOTAL RECURRENT	**8,626,796,264**	**43,756,694**	**185,915,413**	**8,856,468,371**
			TOTAL DEVELOPMENT	**4,532,567,244**	**1,373,145,754**	**306,823,376**	**6,212,536,374**
			TOTAL COUNTY EXECUTIVE	**13,159,363,508**	**1,416,902,448**	**492,738,788**	**15,069,004,745**
			COUNTY ASSEMBLY	**1,057,699,946**	**265,898,792**	**144,902,858**	**1,468,501,596**
			TOTAL COUNTY BUDGET	**14,217,063,454**	**1,682,801,241**	**637,641,646**	**16,537,506,340**
			RESOURCE ENVELOPE	**14,217,063,454**	**1,682,801,240**		**16,537,506,340**
			SURPLUS/DEFICIT	**0**	**(0)**		**(0)**