PROGRAMME BASED BUDGET FY 2026/2027

COUNTY GOVERNMENT OF KITUI

FOR THE YEAR ENDING 30TH JUNE 2027

AUGUST 2026

Table of Contents

SUMMARY BY VOTE AND PROGRAMME

KITUI COUNTY GOVERNMENT BUDGET ESTIMATES 2026/27

GLOBAL KITUI COUNTY BUDGET FY 2026/27

VOTE CODE TITLE	GROSS CURRENT ESTIMATES	GROSS CAPITAL ESTIMATES	GROSS TOTAL ESTIMATES
	2026/27 - Kshs		
Office of the Governor	1,467,896,101	987,971,954	2,455,868,055
Office of the Deputy Governor	154,206,587	43,502,808	197,709,395
Ministry of Water & Irrigation	181,683,830	1,017,626,928	1,199,310,758
Ministry of Education, Training & Skills Development	1,009,038,419	179,197,629	1,188,236,047
Ministry of Roads, Public Works & Transport	216,521,398	420,598,299	637,119,697
Ministry of Health & Sanitation	4,111,764,062	544,134,841	4,655,898,903
Ministry of Trade, Industry, MSMEs, Innovation & Cooperatives	244,861,407	415,797,227	660,658,634
Ministry of Energy, Environment, Forestry, Natural & Mineral Resources	132,097,936	633,580,748	765,678,684
Ministry of Culture, Gender, Youth, ICT, Sports & Social Services	202,248,627	73,196,364	275,444,991
Ministry of Finance, Economic Planning & Revenue Management	422,926,649	922,467,168	1,345,393,817
Ministry of Agriculture & Livestock	412,601,258	469,203,264	881,804,522
Ministry of Lands, Housing and Urban Development	123,455,278	157,356,414	280,811,692
Kitui Municipality	85,780,354	178,466,279	264,246,633
Mwingi Municipality	73,086,737	90,686,453	163,773,190
County Public Service Board	83,299,728	13,750,000	97,049,728
County Assembly Service Board	1,107,244,041	361,257,555	1,468,501,596
Total Voted Expenditure Kshs	**10,028,712,411**	**6,508,793,929**	**16,537,506,340**
	61%	39%	100%

RECOMMENDED REVENUE ENVELOP BUDGET FY 2026-2027

ANNEX IX: RESOURCE ENVELOPE FOR KITUI COUNTY FY 2026/2027 BUDGET

COUNTY GOVERNMENT OF KITUI

	Source	Revised Revenue Estimates FY 2025/26 SUPPLEMENTARY I	Submitted Revenue Estimates FY 2026/27 - Budget	Revote from 2025/2026 budget estimates	Adjustments / CGAA	Revenue estimates FY 2026/27 - Budget	Projected Revenue Estimates 2027/28	Projected Revenue Estimates 2028/29
		Kshs					Kshs	Kshs
1	Equitable share	11,503,907,837	11,637,574,231		213,866,229	11,851,440,460	12,219,452,943	12,830,425,590
	Sub Total Equitable Share	**11,503,907,837**	**11,637,574,231**	**-**	**213,866,229**	**11,851,440,460**	**12,219,452,943**	**12,830,425,590**
2	**Grants**					-		
	Settlement of Doctors' Salary Arrears		-	43,756,694.00		43,756,694	-	-
	Road Maintenance Fuel Levy	597,554,452						-
	Grants from World Bank (KDSP) - Level I	39,011,137	37,500,000	37,717,050.00	72,250,117.81	147,467,168	37,500,000	37,500,000
	Grants from World Bank (KDSP) - Level II	358,125,000	352,500,000	352,500,000.00		705,000,000	352,500,000	352,500,000
	Covid - 19 - Ministry of Health and Sanitation	16,326,684	-			-	-	-
	IDA (World Bank) credit (National Agricultural Value Chain Development Project (NAVCDP)	248,194,645	231,250,000	123,321,031.61		354,571,032	231,250,000	231,250,000
	HSSP/HSPS - (DANIDA/IDA)	14,089,326	14,229,000	12,190,953.00		26,419,953	14,229,000	14,229,000
	County Aggregation and Industrial Parks Programme	301,525,750		223,443,016.50		223,443,017		-
	Community Health Promoters	58,050,445	74,100,000			74,100,000	74,100,000	74,100,000
	World Bank Credit to Finance Locally - Led Climate Action Program (FLLoCA)	377,089,490	205,807,064	259,464,746.50		465,271,811	205,807,064	205,807,064
	Development of Youth Polytechnics	362,908	-			-	-	-

	Source	Revised Revenue Estimates FY 2025/26 SUPPLEMENTARY I	Submitted Revenue Estimates FY 2026/27 - Budget	Revote from 2025/2026 budget estimates	Adjustments / CGAA	Revenue estimates FY 2026/27 - Budget	Projected Revenue Estimates 2027/28	Projected Revenue Estimates 2028/29
		Kshs					Kshs	Kshs
	Allocations for 0.5% of Housing Levy Fund to the County Rural and Urban Affordable Housing Committees		1,987,622			1,987,622	1,987,622	1,987,622
	Kenya Urban Support Programme Phase Two – Urban Development Grant (UDG) Conditional Allocations to County Government's (Kitui Municipality) APA I		28,464,416		(844,669.00)	27,619,747	28,464,416	28,464,416
	Kenya Urban Support Programme Phase Two – Urban Development Grant (UDG) Conditional Allocations to County Government's (Mwingi Municipality) APA I		21,765,280		(844,669.00)	20,920,611	21,765,280	21,765,280
	Kenya Urban Support Programme Phase Two – Urban Development Grant (UDG) Conditional Allocations to County Government's (Kitui Municipality) APA II			51,096,531.95		51,096,532		
	Kenya Urban Support Programme Phase Two – Urban Development Grant (UDG) Conditional Allocations to County Government's (Mwingi Municipality) APA II			40,265,842.00		40,265,842		
	Kenya Urban Support Programme Phase Two - Urban Institutional Grant (UIG) Conditional Allocations to County Government's - APA II			26,000,000.00		26,000,000		
	Kenya Urban Support Project (UIG)- World Bank	60,714,592	14,200,000		-	14,200,000	14,200,000	14,200,000

	Source	Revised Revenue Estimates FY 2025/26 SUPPLEMENTARY I	Submitted Revenue Estimates FY 2026/27 - Budget	Revote from 2025/2026 budget estimates	Adjustments / CGAA	Revenue estimates FY 2026/27 - Budget	Projected Revenue Estimates 2027/28	Projected Revenue Estimates 2028/29
		Kshs					Kshs	Kshs
	K - WASH (World Bank)		228,000,000	246,760,741.89		474,760,742	228,000,000	228,000,000
	Kitui County Pro-poor programme	1,235,286	-			-	-	-
	Allocation for Court Fines	50,000	99,723	49,723.00		149,446	99,723	99,723
	Allocation for 20% Share of Mineral Royalties	114,279	336,118	336,118.00		672,236	336,118	336,118
	Subtotal	**2,072,443,994**	**1,210,239,223**	**1,416,902,448**	**70,560,780**	**2,697,702,451**	**1,210,239,223**	**1,210,239,223**
	TOTAL	**13,576,351,831**	**12,847,813,454**	**1,416,902,448**	**284,427,009**	**14,549,142,911**	**13,429,692,166**	**14,040,664,813**
3	**Own Source Revenue**							
	County Ministry/ Entity							
	Office of the Governor	52,671,748	51,971,748			51,971,748	53,011,183	54,071,407
	Office of the Deputy Governor	131,497	131,497			131,497	134,127	136,809
	Ministry of Water and Irrigation	1,828,948	2,028,948			2,028,948	2,069,527	2,110,918
	Ministry of Education, Training & Skills Development	131,497	131,497			131,497	134,127	136,809
	Ministry of Roads, Public Works & Transport	5,915,880	5,915,880			5,915,880	6,034,198	6,154,882
	Ministry of Health and Sanitation - Appropriation - In - Aid (A-I-A)	639,609,754	889,609,754		353,214,637.00	1,242,824,391	907,401,949	925,549,988
	Ministry of Trade, Industry, MSMEs, Innovation & Cooperatives	1,548,625	1,848,625			1,848,625	1,885,597	1,923,309
	Ministry of Energy, Environment, Forestry, Natural & Mineral Resources	19,022,072	19,222,072			19,222,072	19,606,514	19,998,644
	Ministry of Culture, Gender, Youth, ICT, Sports & Social Services	452,256	452,256			452,256	461,301	470,527
	Ministry of Finance, Economic Planning & Revenue Management	169,319,821	169,319,821			169,319,821	172,706,217	176,160,341

	Source	Revised Revenue Estimates FY 2025/26 SUPPLEMENTARY I	Submitted Revenue Estimates FY 2026/27 - Budget	Revote from 2025/2026 budget estimates	Adjustments / CGAA	Revenue estimates FY 2026/27 - Budget	Projected Revenue Estimates 2027/28	Projected Revenue Estimates 2028/29
		Kshs					**Kshs**	**Kshs**
	Ministry of Agriculture & Livestock	25,958,372	25,958,372			25,958,372	26,477,539	27,007,090
	Ministry of Lands, Housing & Urban Development	55,382,007	55,382,007			55,382,007	56,489,647	57,619,440
	Kitui Municipality	95,723,622	95,723,622			95,723,622	97,638,094	99,590,856
	Mwingi Municipality	51,553,901	51,553,901			51,553,901	52,584,979	53,636,679
	The NHIF arrears amounting to Kshs. 121,742,201 which was not remitted to the Ministry of Health and Sanitation by close of FY 2023/24	-	-			-	-	-
	REFUND OF UN-UTILISED PREMIUM PAID FOR UHC MEDICAL PROGRAM	-	-			-	-	-
	Subtotal	**1,119,250,000**	**1,369,250,000**	**-**	**353,214,637**	**1,722,464,637**	**1,396,635,000**	**1,424,567,700**
	TOTAL	**14,695,601,831**	**14,217,063,454**	**1,416,902,448**	**637,641,646**	**16,271,607,548**	**14,826,327,166**	**15,465,232,513**
4	**County Assembly Revote from FY 2025/2026**	**49,755,337**	-	**265,898,792**		**265,898,792**		
	% of Equitable Share	78.0%	81.9%			71.7%	82%	83%
	% of Own Resources	7.6%	9.6%			10.4%	9%	9%
	% of Grants	14.1%	8.5%			7.7%	8%	8%
	% of Revote	0.3%	0.0%			10.2%	0%	0%
		100.0	**100.0**				**100**	**100**
	Total Resource Envelope	**14,745,357,169**	**14,217,063,454**	**1,682,801,240**	**637,641,646**	**16,537,506,340**	**14,826,327,166**	**15,465,232,513**

3711: OFFICE OF THE GOVERNOR

Part A: Vision

To be a prosperous County with vibrant rural and urban economies whose people enjoy high quality of life.

Part B: Mission

To provide effective County services and an enabling environment for inclusive and sustainable socio-economic development and improved livelihoods for all.

Part C: Programme Objectives

Programme	Objective
0701003710 P1: General Administration Planning and Support Services	Ensure efficient and effective administrative services. Support other sections administratively for flawless implementation of their policies, activities, projects, and programmes. Coordinate repair and maintenance of buildings, furniture, fittings, office equipment and other assets in the department.
0702003710 P2: National Social Safety Net (Pro-poor Program) and Monitoring and Research Services	The Programme is aimed at increasing the rate of access, transition and retention of learners from financially disadvantaged backgrounds and improving the education sector by supporting the provision of teaching and learning materials, equipment and facilities as well as enabling effective and efficient implementation of Office of Governor Programmes through monitoring, evaluation and research.
0703003710 P3 Legal and Head of Public Service Administration (County Attorney and Office of the County Secretary)	To enable effective and efficient service delivery systems through Coordination, leadership and stewardship and provide legal advice to internal clients and to protect the legal interests of County Government of Kitui.
0704003710 P4: Cabinet Affairs, Public Affairs and Human Resource Management	To support effective service delivery through empowerment and facilitation of the Cabinet, Provision of enabling working environment, enhance and sustain County image through consultations, collaboration and partnerships and enhance complaints handling as well as harnessing feedback
0704003710 SP 4.1 Public Communication	To enhance Public Communication by developing capacity and authority.
0705003710 P6: County Government Administration and Field Services	To streamline the transport sector for smooth operation, effective and efficient management
0707003710 P8: Monitoring and Evaluation	Enhance evidence-based decision making in the department through monitoring, evaluation and reporting as well as compliance analysis

Programme	Objective
0703003710 P3: Enforcement Unit	Strengthening the Enforcement unit procedures and mechanisms, to ensure strict compliance with the county laws and other relevant laws and regulations

Part D: Performance Overview

In FY 2025/26 the County Government undertook Community Level Infrastructure Development Programme (CLIDP) To promote equitable development across the entire County's 40 Wards and 247 villages through implementing small scale infrastructure projects addressing immediate community needs. Further, the County Government Constructed Twambui Police station and Imuumba police station blocks were completed fenced and now are operational and Kyuso ward office is ongoing 80% complete.

PART E: Summary of the Programme Key Outputs and Performance Indicators for FY 2025/2026- 2028/2029

PROGRAMME	Key Outputs (FY 2026/2027)	Key Performance Indicators	Baseline 2025/26	Budget (KES) 2026/2027	Target 2027/28	Target 2028/29
COUNTY SECRETARY, PUBLIC SERVICE MANAGEMENT & GENERAL ADMINISTRATION	Staff salaries and wages paid	Amount of Salaries paid to staff	529,581,247	562,723,167	618,995,484	680,895,032
	Goods and services offered to citizen	Amount paid to general expenses	31500200	32,500,200	35,750,220	39,325,242
	Staff medical cover	Number of staff covered	310,000,000	310,000,000	341,000,000	375,100,000
	Work Injury Benefit Cover	Amount for work injury Benefit		30,000,000	33,000,000	36,300,000
	Motor vehicle Insurance	Number of vehicles covered	40,000,000	40,000,000	44,000,000	48,400,000
	Executive Represented on Official Engagements	Number of official executive engagement , executive represented	53451355	53,451,355	58,796,491	64,676,140
	Operations and Maintenance (O&M) for Human Resource Unit	Amount paid to Human Resource Unit	17,220,000	17,220,000	18,942,000	20,836,200
	Operations and Maintenance (O&M) for Enforcement unit	Amount paid to Enforcement unit	12,270,000	12,270,000	13,497,000	14,846,700
	Operations and Maintenance (O&M) for Monitoring and Policy development and coordination	Number of Monitoring Reports and Policy development and coordinated	13,100,000	13,100,000	14,410,000	15,851,000
	Operations and Maintenance (O&M) for Records Management Unit	Amount paid to for Records Management Unit	12,880,000	12,880,000	14,168,000	15,584,800
CABINET AFFAIRS	Operations and Maintenance (O&M) for Office of the County Secretary – General Administration	Amount paid to general expenses	17,700,000	17,700,000	19,470,000	21,417,000

PROGRAMME	Key Outputs (FY 2026/2027)	Key Performance Indicators	Baseline 2025/26	Budget (KES) 2026/2027	Target 2027/28	Target 2028/29
	Coordinated Cabinet Affairs	Number of Cabinet affairs coordinated	29,500,000	29,500,000	32,450,000	35,695,000
	Strengthened Executive Coordination and Governance	% of Executive Coordination and Governance	20,000,000	20,000,000	22,000,000	24,200,000
	Community Level Infrastructure Development Programme (CLIDP) Projects for FY 2026/2027	Number of projected completed, Amount for community level infrastructure programme	557,857,324	750,000,000	825,000,000	907,500,000
	Historical CLIDP Pending Bills cleared by the PBC and CLIDP Pending Bills from FY 2024/2025	Amount paid to Pending bills	192,142,676	145,000,000	159,500,000	175,450,000
	Completed County Offices Block	Number of office block completed	60,000,000	20,000,000	22,000,000	24,200,000
	Refurbished Governor's Administration Block	% of refurbished Governors Administration Block	7,000,000	7,000,000	7,700,000	8,470,000
GOVERNOR'S SERVICE DELIVERY UNIT & PUBLIC COMMUNICATION	Strengthened project oversight and service coordination	Number of projects oversighted	37,500,000	37,500,000	41,250,000	45,375,000
	Enhanced executive engagement and stakeholder relations	Number of executive engagement and stakeholder relations	18,500,000	18,500,000	20,350,000	22,385,000
	Improved executive leadership and strategic alignment	% of executive leadership and strategic alignment	9,000,000	9,000,000	9,900,000	10,890,000
	Strengthened governance and institutional frameworks	% of Strengthened governance and institutional frameworks		16,145,660	17,760,226	19,536,249

PROGRAMME	Key Outputs (FY 2026/2027)	Key Performance Indicators	Baseline 2025/26	Budget (KES) 2026/2027	Target 2027/28	Target 2028/29
	Payment of legal dues, settlement of court-awarded litigation cases, engagement of a pool of qualified legal practitioners, and settlement of pending legal bills	Number of Legal dues settled	20,000,000	20,000,000	22,000,000	24,200,000
	legal compliance and risk management	% of legal compliance and risk management	13,288,200	13,288,200	14,617,020	16,078,722
	legal advisory and compliance functions	% of legal advisory and compliance functions	30,000,000	30,000,000	33,000,000	36,300,000
DECENTRALIZED UNITS SERVICE DELIVERY COORDINATION	Enhanced General Administration and Support Services	Amount paid to general expenses	42754766	43,754,766	48,130,243	52,943,267
	Engagement of 175 market cleaners, 3 toilet cleaners, NSSF & Housing Levy contributions	Number of Casuals engaged	26,582,689	26,584,000	29,242,400	32,166,640
	Enhanced Civic education, advertising, awareness and publicity campaigns	Number of Civic education, advertising, awareness and publicity campaigns	5,700,000	5,200,000	5,720,000	6,292,000
	rents and rates for VA and Ward Administrators' offices paid	Number of offices whose rents and rates for VA and Ward Administrators' offices paid	7,707,900	8,607,900	9,468,690	10,415,559
	Kitui County Alcoholic Drinks Control Act, 2014 operational	% of Kitui County Alcoholic Drinks Control Act, 2014 operational	6,650,000	5,600,000	6,160,000	6,776,000
	Completed 8 police stations	Number of Completed Police stations	33,166,983	40,250,000	44,275,000	48,702,500

PROGRAMME	Key Outputs (FY 2026/2027)	Key Performance Indicators	Baseline 2025/26	Budget (KES) 2026/2027	Target 2027/28	Target 2028/29
	Constructed 2 ward administrators' offices	Number of ward administration offices constructed	15,000,000	15,000,000	16,500,000	18,150,000

TABLE F: Summary of Expenditure by Programmes and Sub Programmes 2025/26 – 2028/29

Programme	Revised Estimates 2025/26	Estimates 2026/27	Projected Estimates	
			2027/28	2028/29
070101 SP.1.1 General Administration Planning and Support Services	1,966,313,706	2,030,496,529	2,233,546,182	2,456,900,800
0701003710 P1: General Administration Planning and Support Services	**1,966,313,706**	**2,030,496,529**	**2,233,546,182**	**2,456,900,800**
0703023710 SP 3.2 General Admininistration - Enforcement Unit	13,679,000	14,770,000	16,247,000	17,871,700
0703003710 P3: Enforcement Unit	**13,679,000**	**14,770,000**	**16,247,000**	**17,871,700**
0704023710 SP 4.1 Human Resource Management Unit	5,380,000	17,220,000	18,942,000	20,836,200
0704003710 SP 4.0 Human Resource Management Unit	**5,380,000**	**17,220,000**	**18,942,000**	**20,836,200**
0705023710 SP 5.1 Special Programmes	25,000	-	-	-
0705003710 SP 5.0 Special Programmes	**25,000**	**-**	**-**	**-**
0706023710 SP 4.1 Records Management	11,720,000	12,880,000	14,168,000	15,584,800
0706003710 SP 4.0 Records Management	**11,720,000**	**12,880,000**	**14,168,000**	**15,584,800**
0707023710 SP 7.1 Policy Development and Coordination	8,300,000	13,600,000	14,960,000	16,456,000
0707003710 SP 7.0 Policy Development and Coordination	**8,300,000**	**13,600,000**	**14,960,000**	**16,456,000**
0703013710 SP 3.1 General Administration - County Secretary,Enforcement and Transport	23,021,500	43,471,000	47,818,100	52,599,910

Programme	Revised Estimates 2025/26	Estimates 2026/27	Projected Estimates	
			2027/28	2028/29
0709013710 SP 9.1 Cabinet Affairs	14,857,070	29,500,000	32,450,000	35,695,000
0703003710 P3 Legal and Head of Public Service Administration (Office of the County Secretary)	**37,878,570**	**72,971,000**	**80,268,100**	**88,294,910**
Public Communication	14,009,050	10,265,000	11,291,500	12,420,650
Public Communication and Protocol	**14,009,050**	**10,265,000**	**11,291,500**	**12,420,650**
Public Relations and Customer Care	7,354,950	8,849,100	9,734,010	10,707,411
Public Relations and Customer Care	**7,354,950**	**8,849,100**	**9,734,010**	**10,707,411**
SEKEB and Intergovernmental Relations	**47,657,500**	48,693,360	53,562,696	58,918,966
SEKEB and Intergovernmental Relations	**47,657,500**	**48,693,360**	**53,562,696**	**58,918,966**
0707013710 SP: 4.1: County Integrated Monitoring and Evaluation (Tracking of county programmes)	13,174,683	9,091,500	10,000,650	11,000,715
0707003710 P4: Monitoring and Evaluation	**13,174,683**	**9,091,500**	**10,000,650**	**11,000,715**
Protocol Unit	**6,207,054**	10,652,000	11,717,200	12,888,920
Protocol Unit	**6,207,054**	**10,652,000**	**11,717,200**	**12,888,920**
Office of the County Attorney	38,742,424	48,762,360	53,638,596	59,002,456
Office of the County Attorney	**38,742,424**	**48,762,360**	**53,638,596**	**59,002,456**
Office of the Chief of Staff	8,288,200	12,620,540	13,882,594	15,270,853
Office of the Chief of Staff	**8,288,200**	**12,620,540**	**13,882,594**	**15,270,853**
0707003710 P4: Decentralized Units Service Delivery Cordination	133,280,462	114,966,966	126,463,662	139,110,028
0707003710: County Government Administration and Field Services	**133,280,462**	**114,966,966**	**126,463,662**	**139,110,028**
SP7.1: 071201: Management of devolution affairs	29,796,995	30,029,700	33,032,671	36,335,938
0706003710 P7: Devolution Services	**29,796,995**	**30,029,700**	**33,032,671**	**36,335,938**
Total Expenditure of Vote	**2,341,807,593**	**2,455,868,055**	**2,701,454,860**	**2,971,600,346**

TABLE G: Summary of Expenditure by Vote and Economic Classification

Expenditure Classification	Revised Estimates 2025/26	Estimates 2026/27	Projected Estimates	
			2027/28	2028/29
Recurrent	**1,349,706,417**	**1,467,896,101**	**1,614,685,712**	**1,776,154,283**
Compensation to Employees	562,143,167	592,228,242	651,451,066	716,596,173
Use of goods and services	739,647,050	785,434,758	863,978,234	950,376,058
Other Recurrent	47,916,200	90,233,101	99,256,411	109,182,052
Capital Expenditure	**992,101,176**	**987,971,954**	**1,086,769,149**	**1,195,446,064**
Acquisition of Non-financial Assets	992,101,176	987,971,954	1,086,769,149	1,195,446,064
Other Development	-	-	-	-
Total Expenditure by Vote	**2,341,807,593**	**2,455,868,055**	**2,701,454,860**	**2,971,600,346**

PART H: Summary of Expenditure by Programme and Economic Classification....................................

070100 P1 General Administration Planning and Support Services..

070101 SP.1.1 General Administration Planning and Support Services**..**

Expenditure Classification	Revised Estimates 2025/26	Estimates 2026/27	Projected Estimates	
			2027/28	2028/29
Recurrent Expenditure	**1,021,671,030**	**1,078,303,999**	**1,186,134,399**	**1,304,747,839**
Compensation to Employees	562,143,167	562,723,167	618,995,484	680,895,032
Use of goods and services	435,177,863	472,600,832	519,860,915	571,847,007
Other Recurrent	24,350,000	42,980,000	47,278,000	52,005,800
Capital Expenditure	**944,642,676**	**952,192,530**	**1,047,411,783**	**1,152,152,961**
Acquisition of Non-financial Assets	944,642,676	952,192,530	1,047,411,783	1,152,152,961

Expenditure Classification	Revised Estimates 2025/26	Estimates 2026/27	Projected Estimates	
			2027/28	2028/29
Other development			-	-
Total Expenditure by Programme	**1,966,313,706**	**2,030,496,529**	**2,233,546,182**	**2,456,900,800**

0703003710 P3: Enforcement Unit				
0703023710 SP 3.2 General Admininistration - Enforcement Unit				
Expenditure Classification	**Revised Estimates 2025/26**	**Estimates 2026/27**	**Projected Estimates**	
			2027/28	**2028/29**
Recurrent Expenditure	**13,679,000**	**14,770,000**	**16,247,000**	**17,871,700**
Compensation to Employees			-	-
Use of goods and services	13,679,000	13,670,000	15,037,000	16,540,700
Other Recurrent	-	1,100,000	1,210,000	1,331,000
Capital Expenditure	**-**	**-**	**-**	**-**
Acquisition of Non-financial Assets	-	-	-	-
Other development	-	-	-	-
Total Expenditure by Programme	**13,679,000**	**14,770,000**	**16,247,000**	**17,871,700**

0704023710 SP 4.0 Human Resource Management Unit				
0704023710 SP 4.1 Human Resource Management Unit				
Expenditure Classification	**Revised Estimates 2025/26**	**Estimates 2026/27**	**Projected Estimates**	
			2027/28	**2028/29**
Recurrent Expenditure	**5,380,000**	**17,220,000**	**18,942,000**	**20,836,200**
Compensation to Employees			-	-
Use of goods and services	**5,270,000**	14,920,000	16,412,000	18,053,200
Other Recurrent	**110,000**	2,300,000	2,530,000	2,783,000

0704023710 SP 4.0 Human Resource Management Unit				
0704023710 SP 4.1 Human Resource Management Unit				
Expenditure Classification	**Revised Estimates 2025/26**	**Estimates 2026/27**	**Projected Estimates**	
			2027/28	**2028/29**
Capital Expenditure	**-**	**-**	**-**	**-**
Acquisition of Non-financial Assets			-	-
Other development	-	-	-	-
Total Expenditure by Programme	**5,380,000**	**17,220,000**	**18,942,000**	**20,836,200**

0706023710 SP 4.1 Records Management				
Expenditure Classification	**Revised Estimates 2025/26**	**Estimates 2026/27**	**Projected Estimates**	
			2027/28	**2028/29**
Recurrent Expenditure	**11,720,000**	**12,880,000**	**14,168,000**	**15,584,800**
Compensation to Employees			-	-
Use of goods and services	10,920,000	11,920,000	13,112,000	14,423,200
Other Recurrent	800,000	960,000	1,056,000	1,161,600
Capital Expenditure	**-**	**-**	**-**	**-**
Acquisition of Non-financial Assets	-	-	-	-
Other development	-	-	-	-
Total Expenditure by Programme	**11,720,000**	**12,880,000**	**14,168,000**	**15,584,800**

0707023710 SP 7.1 Policy Development and Coordination				
Expenditure Classification	**Revised Estimates 2025/26**	**Estimates 2026/27**	**Projected Estimates**	
			2027/28	**2028/29**
Recurrent Expenditure	**8,300,000**	**13,600,000**	**14,960,000**	**16,456,000**
Compensation to Employees			-	-

0707023710 SP 7.1 Policy Development and Coordination				
Expenditure Classification	**Revised Estimates 2025/26**	**Estimates 2026/27**	**Projected Estimates**	
			2027/28	**2028/29**
Use of goods and services	**6,600,000**	11,100,000	12,210,000	13,431,000
Other Recurrent	**1,700,000**	2,500,000	2,750,000	3,025,000
Capital Expenditure	**-**	**-**	**-**	**-**
Acquisition of Non-financial Assets	**-**	-	-	-
Other development	**-**	-	-	-
Total Expenditure by Programme	**8,300,000**	**13,600,000**	**14,960,000**	**16,456,000**

0708003710 P8: Head of Public Service Administration (Office of the County Secretary)				
0704013710 SP 8.1 General Administration - County Secretary				
Expenditure Classification	**Revised Estimates 2025/26**	**Estimates 2026/27**	**Projected Estimates**	
			2027/28	**2028/29**
Recurrent Expenditure	**23,021,500**	**43,471,000**	**47,818,100**	**52,599,910**
Compensation to Employees			-	-
Use of goods and services	**21,521,500**	21,971,000	24,168,100	26,584,910
Other Recurrent	**1,500,000**	21,500,000	23,650,000	26,015,000
Capital Expenditure	**-**	**-**	**-**	**-**
Acquisition of Non-financial Assets			-	-
Other development	**-**	-	-	-
Total Expenditure by Programme	**23,021,500**	**43,471,000**	**47,818,100**	**52,599,910**

0709003710 P9: Cabinet Affairs				
0709013710 SP 9.1 Cabinet Affairs				
Expenditure Classification	**Revised Estimates 2025/26**	**Estimates 2026/27**	**Projected Estimates**	
			2027/28	**2028/29**
Recurrent Expenditure	**14,857,070**	**29,500,000**	**32,450,000**	**35,695,000**
Compensation to Employees			-	-
Use of goods and services	14,157,070	21,134,899	23,248,389	25,573,228
Other Recurrent	700,000	8,365,101	9,201,611	10,121,772
Capital Expenditure	**-**	**-**	**-**	**-**
Acquisition of Non-financial Assets	-	-	-	-
Other development	-	-	-	-
Total Expenditure by Programme	**14,857,070**	**29,500,000**	**32,450,000**	**35,695,000**

Governor's Service Unit and Public Communication				
Public Communication and Protocol				
Expenditure Classification	**Revised Estimates 2025/26**	**Estimates 2026/27**	**Projected Estimates**	
			2027/28	**2028/29**
Recurrent Expenditure	**14,009,050**	**10,265,000**	**11,291,500**	**12,420,650**
Compensation to Employees			-	-
Use of goods and services	11,864,050	9,436,000	10,379,600	11,417,560
Other Recurrent	2,145,000	829,000	911,900	1,003,090
Capital Expenditure	**-**	**-**	**-**	**-**
Acquisition of Non-financial Assets	-	-	-	-
Other development	-	-	-	-
Total Expenditure by Programme	**14,009,050**	**10,265,000**	**11,291,500**	**12,420,650**

Public Relations and Customer Care				
Public Relations and Customer Care				
Expenditure Classification	**Revised Estimates 2025/26**	**Estimates 2026/27**	**Projected Estimates**	
			2027/28	**2028/29**
Recurrent Expenditure	**7,354,950**	**8,849,100**	**9,734,010**	**10,707,411**
Compensation to Employees			-	-
Use of goods and services	6,496,950	7,341,100	8,075,210	8,882,731
Other Recurrent	858,000	1,508,000	1,658,800	1,824,680
Capital Expenditure	**-**	**-**	**-**	**-**
Acquisition of Non-financial Assets			-	-
Other development	-	-	-	-
Total Expenditure by Programme	**7,354,950**	**8,849,100**	**9,734,010**	**10,707,411**

SEKEB and Intergovernmental Relations				
SEKEB and Intergovernmental Relations				
Expenditure Classification	**Revised Estimates 2025/26**	**Estimates 2026/27**	**Projected Estimates**	
			2027/28	**2028/29**
Recurrent Expenditure	**47,657,500**	**48,693,360**	**53,562,696**	**58,918,966**
Compensation to Employees			-	-
Use of goods and services	**46,397,500**	47,698,360	52,468,196	57,715,016
Other Recurrent	**1,260,000**	995,000	1,094,500	1,203,950
Capital Expenditure	**-**	**-**	**-**	**-**
Acquisition of Non-financial Assets	**-**	-	-	-
Other development	**-**	-	-	-
Total Expenditure by Programme	**47,657,500**	**48,693,360**	**53,562,696**	**58,918,966**

0707003710 P4: Monitoring and Evaluation				
0707013710 SP: 4.1: County Integrated Monitoring and Evaluation (Tracking of county programmes)				
Expenditure Classification	**Revised Estimates 2025/26**	**Estimates 2026/27**	**Projected Estimates**	
			2027/28	**2028/29**
Recurrent Expenditure	**13,174,683**	**9,091,500**	**10,000,650**	**11,000,715**
Compensation to Employees			-	-
Use of goods and services	**12,104,683**	8,200,500	9,020,550	9,922,605
Other Recurrent	**1,070,000**	891,000	980,100	1,078,110
Capital Expenditure	**-**	**-**	**-**	**-**
Acquisition of Non-financial Assets	**-**	-	-	-
Other development	**-**	-	-	-
Total Expenditure by Programme	**13,174,683**	**9,091,500**	**10,000,650**	**11,000,715**

0707003710 P4: Protocol Unit				
0707013710 SP: 4.1: Protocol Unit				
Expenditure Classification	**Revised Estimates 2025/26**	**Estimates 2026/27**	**Projected Estimates**	
			2027/28	**2028/29**
Recurrent Expenditure	**6,207,054**	**10,652,000**	**11,717,200**	**12,888,920**
Compensation to Employees			-	-
Use of goods and services	**5,342,054**	9,507,000	10,457,700	11,503,470
Other Recurrent	**865,000**	1,145,000	1,259,500	1,385,450
Capital Expenditure	**-**	**-**	**-**	**-**
Acquisition of Non-financial Assets	**-**	-	-	-
Other development	**-**	-	-	-
Total Expenditure by Programme	**6,207,054**	**10,652,000**	**11,717,200**	**12,888,920**

0707003710 P4: County Attorney				
0707013710 SP: 4.1: County Attorney				
Expenditure Classification	**Revised Estimates 2025/26**	**Estimates 2026/27**	**Projected Estimates**	
			2027/28	**2028/29**
Recurrent Expenditure	**38,742,424**	**48,762,360**	**53,638,596**	**59,002,456**
Compensation to Employees			-	-
Use of goods and services	**37,962,424**	48,217,360	53,039,096	58,343,006
Other Recurrent	**780,000**	545,000	599,500	659,450
Capital Expenditure	**-**	**-**	**-**	**-**
Acquisition of Non-financial Assets	**-**	-	-	-
Other development	**-**	-	-	-
Total Expenditure by Programme	**38,742,424**	**48,762,360**	**53,638,596**	**59,002,456**

0707003710 P4: Office of the Chief of Staff				
0707013710 SP: 4.1: Office of the Chief of Staff				
Expenditure Classification	**Revised Estimates 2025/26**	**Estimates 2026/27**	**Projected Estimates**	
			2027/28	**2028/29**
Recurrent Expenditure	**8,288,200**	**12,620,540**	**13,882,594**	**15,270,853**
Compensation to Employees			-	-
Use of goods and services	**7,579,000**	11,485,540	12,634,094	13,897,503
Other Recurrent	**709,200**	1,135,000	1,248,500	1,373,350
Capital Expenditure	**-**	**-**	**-**	**-**
Acquisition of Non-financial Assets	**-**	-	-	-
Other development	**-**	-	-	-
Total Expenditure by Programme	**8,288,200**	**12,620,540**	**13,882,594**	**15,270,853**

0707003710 P4: Decentralized Units Service Delivery Coordination				
0705003710 P2: Decentralized Units Service Delivery Coordination				
Expenditure Classification	**Revised Estimates 2025/26**	**Estimates 2026/27**	**Projected Estimates**	
			2027/28	**2028/29**
Recurrent Expenditure	**85,821,962**	**79,187,542**	**87,106,296**	**95,816,926**
Compensation to Employees	**-**	29,505,075	32,455,583	35,701,141
Use of goods and services	**81,361,962**	46,202,467	50,822,714	55,904,985
Other Recurrent	**4,460,000**	3,480,000	3,828,000	4,210,800
Capital Expenditure	**47,458,500**	**35,779,424**	**39,357,366**	**43,293,102**
Acquisition of Non-financial Assets	**47,458,500**	35,779,424	39,357,366	43,293,102
Other development	**-**	-	-	-
Total Expenditure by Programme	**133,280,462**	**114,966,966**	**126,463,662**	**139,110,028**

0706003710 P3: Devolution Services				
0706013710 SP 3.1: Management of Devolution Affairs				
Expenditure Classification	**Revised Estimates 2025/26**	**Estimates 2026/27**	**Projected Estimates**	
			2027/28	**2028/29**
Recurrent Expenditure	**29,796,995**	**30,029,700**	**33,032,671**	**36,335,938**
Compensation to Employees	**-**	-	-	-
Use of goods and services	**23,187,995**	30,029,700	33,032,671	36,335,938
Other Recurrent	**6,609,000**		-	-
Capital Expenditure	**-**	**-**	**-**	**-**
Acquisition of Non-financial Assets	**-**	-	-	-
Other development	**-**	-	-	-
Total Expenditure by Programme	**29,796,995**	**30,029,700**	**33,032,671**	**36,335,938**

ART I: Staffing - Funded Position

	2025/26	2026/27	2027/28
Policy Makers (S-V)	3	3	3
Managerial Position (P-R)	16	16	16
Technical Position (K-N)	25	25	25
Support Position (A-J)	138	138	138
Total	182	182	182

3728: OFFICE OF THE DEPUTY GOVERNOR

Part A: Vision Statement

To make Kitui County an integral part of the national tourism circuit, promote quality service delivery and disaster risk management services.

Part B: Mission Statement

To develop and market tourism products, coordinate performance management, disaster risk reduction and emergency services through formulation and implementation of programs for sustainable livelihoods.

Part C: Programme Objectives

Programme	Objective
0701003710 P1: General Administration Planning and Support Services	Enhance public service delivery through institutionalization of Performance Management
Disaster and Emergency Services	Mitigate risks and harmful effects of disasters and response to emergencies
0305003710 P2: Tourism Development and Promotion	Create new tourism products and enhance the standards of existing ones
	Promote protection of tourism infrastructure
	Improve conservation of devolved Protected areas
	Improve visitation of Kitui as a tourist destination
	Improve service quality standards

Part D. Performance Overview and Background for Programmes

In FY 2025/26 some of projects done include: Construction of emergence response centre office, Installation Chain link and Gate at emergence response centre. Constructed a Snake Cages at Mutomo reptile Park, drilling and equipping a borehole at Kaningo at Mwingi North reserve and renovation of Kalalani Rangers Base in Kitui National Reserve.

PART E: Summary of the Programme Key Outputs and Performance Indicators for FY 2025/2026- 2028/2029

PROGRAMME	Key Outputs (FY 2026/2027)	Key Performance Indicators	Baseline 2025/26	Budget (KES) 2026/2027	Target 2027/28	Target 2028/29
Public Service and General Administration	Staff salaries and wages paid	Amount of Salaries paid to staff	73,796,522	79,668,380	87,635,218	96,398,740
	Goods and services offered to citizen	Amount paid to general expenses	79,910,065	74,538,207	81,992,028	90,191,230
DEPARTMENT OF PERFORMANCE CONTRACTING, DISASTER & EMERGENCY SERVICES	Established and Coordinated effective emergency management system	% of Effective and Emergency management system	4,500,000	4,500,000	4,950,000	5,445,000
	Established coordinated and effective emergency management system	% of Established coordinated and effective emergency management system	8,000,000	3,969,719	4,366,691	4,803,360
	Established resilient ICT system for emergency coordination	% of resilient ICT system for emergency coordination	4,000,000	5,633,089	6,196,398	6,816,038
	Established Disaster response	Number of Disaster responded to	5000000	5,600,000	6,160,000	6,776,000
DEPARTMENT OF TOURISM, HOSPITALITY AND GAME RESERVES	Completed Mutomo Reptile Park	% of completion of Mutomo Reptile Park	3,500,000	2,000,000	2,200,000	2,420,000
	Operational Mutomo Reptile Park	% of operational Mutomo reptile Park	7,000,000	1,500,000	1,650,000	1,815,000
	Reptile Stocked with reptile feeds	% of Reptile feeds		2,500,000	2,750,000	3,025,000
	Landscaped Snake House	% of Landscaped Snake House		1,500,000	1,650,000	1,815,000
	Developed Kalundu Eco-Park	% of Developed Kalundu Eco-Park		3,000,000	3,300,000	3,630,000
	Land Acquired at Ikoo Valley	Acres of land acquired	2,000,000	1,300,000	1,430,000	1,573,000

PROGRAMME	Key Outputs (FY 2026/2027)	Key Performance Indicators	Baseline 2025/26	Budget (KES) 2026/2027	Target 2027/28	Target 2028/29
	Fenced Tourism Land at Nzambani	% of completion Fenced Tourism Land at Nzambani	2,000,000	2,000,000	2,200,000	2,420,000
	Developed Akamba Cultural Centre	% of operational Akamba Cultural Centre		1,000,000	1,100,000	1,210,000
	Established Yanzuu Retreat and Ulonzo Hills	% of completion of Yanzuu Retreat and Ulonzo Hills		1,000,000	1,100,000	1,210,000
	Established Mutomo and Mutitu Hills Birds viewing sites IBAs	% of completion of established Mutomo and Mutitu Hills Birds viewing sites IBAs	1,400,000	700,000	770,000	847,000
	Renovated George Adamson & Ikime camps	% of completion of Renovated George Adamson & Ikime camps		800,000	880,000	968,000
	Completed Access road grading & water pan desilting (Kanyonyoo)	Kilometers of access road graded. Number of water pan desilted		2,000,000	2,200,000	2,420,000
	Draft County Conservancies Bill	% of completion of Draft County Conservancies Bill		1,500,000	1,650,000	1,815,000
	Three hospitality symposiums (Mwingi, Kitui, Mutomo) Held	Number of Symposiums held at Mwingi, Kitui, Mutomo)		1,200,000	1,320,000	1,452,000
	Branded tourism attraction sites	Number of Branded tourism attraction sites		1,800,000	1,980,000	2,178,000

TABLE F: Summary of Expenditure by Programmes and Sub Programmes 2025/26– 2028/29

Programme	Revised Estimates 2025/26	Estimates 2026/27	Projected Estimates	
			2027/28	2028/29
070101 SP.1.1 General Administration Planning and Support Services	33,407,771	32,407,771	35,648,548	39,213,403
0701003710 P1: General Administration Planning and Support Services	**33,407,771**	**32,407,771**	**35,648,548**	**39,213,403**
100303 SP. 2.3 Wildlife Conservation and Security	38,405,343	30,480,343	33,528,377	36,881,215
030601 S.P 2.1: Tourism Promotion and Marketing	38,501,304	40,003,304	44,003,635	48,403,998
030603 S.P 2.2: Tourism Infrastructure Development	17,512,304	23,077,304	25,385,034	27,923,538
030600 P 2: Tourism Development and Promotion	**94,418,951**	**93,560,951**	**102,917,046**	**113,208,751**
SP1. 0717013710 Performance Contracting.	42,628,309	40,511,167	44,562,283	49,018,512
SP2. 0717023710. Disaster and Emergency Services	**25,254,364**	31,229,506	34,352,457	37,787,703
070300371 P3: Performance Contracting, Disaster and Emergency Services	**67,882,673**	**71,740,673**	**78,914,740**	**86,806,214**
Total Expenditure of Vote	**195,709,395**	**197,709,395**	**217,480,335**	**239,228,368**

PART G: Summary of Expenditure by Vote and Economic Classification

Expenditure Classification	Revised Estimates 2025/26	Estimates 2026/27	Projected Estimates	
			2027/28	2028/29
Recurrent Expenditure	**172,481,587**	**154,206,587**	**169,627,246**	**186,589,970**
Compensation to Employees	79,668,380	79,668,380	87,635,218	96,398,740
Use of goods and services	88,978,682	71,827,903	79,010,693	86,911,762
Other Recurrent	3,834,525	2,710,304	2,981,335	3,279,468
Capital Expenditure	**23,227,808**	**43,502,808**	**47,853,089**	**52,638,398**
Acquisition of Non-financial Assets	23,227,808	43,502,808	47,853,089	52,638,398
Other Development	-	-	-	-

Expenditure Classification	Revised Estimates 2025/26	Estimates 2026/27	Projected Estimates	
			2027/28	2028/29
Total Expenditure by Vote	**195,709,395**	**197,709,395**	**217,480,335**	**239,228,368**

PART H: Summary of Expenditure by Programme and Economic Classification ....

0701003710 P1: General Administration Planning and Support Services ....

Expenditure Classification	Revised Estimates 2025/26	Estimates 2026/27	Projected Estimates	
			2027/28	2028/29
Recurrent Expenditure	**33,407,771**	**32,407,771**	**35,648,548**	**39,213,403**
Compensation to Employees	11,407,771	11,407,771	12,548,548	13,803,403
Use of goods and services	20,360,000	19,510,000	21,461,000	23,607,100
Other Recurrent	1,640,000	1,490,000	1,639,000	1,802,900
Capital Expenditure	**-**	**-**	**-**	**-**
Acquisition of Non-financial Assets			-	-
Other development			-	-
Total Expenditure by Programme	**33,407,771**	**32,407,771**	**35,648,548**	**39,213,403**

100303 SP. 2.2 Wildlife Conservation and Security

Expenditure Classification	Revised Estimates 2025/26	Estimates 2026/27	Projected Estimates	
			2027/28	2028/29
Recurrent Expenditure	**34,905,343**	**24,480,343**	**26,928,377**	**29,621,215**
Compensation to Employees	17,724,304	17,724,304	19,496,734	21,446,408
Use of goods and services	16,744,539	6,556,039	7,211,643	7,932,807
Other Recurrent	436,500	200,000	220,000	242,000

100303 SP. 2.2 Wildlife Conservation and Security

Expenditure Classification	Revised Estimates 2025/26	Estimates 2026/27	Projected Estimates	
			2027/28	2028/29
Capital Expenditure	**3,500,000**	**6,000,000**	**6,600,000**	**7,260,000**
Acquisition of Non-financial Assets	3,500,000	6,000,000	6,600,000	7,260,000
Other development			-	-
Total Expenditure by Programme	**38,405,343**	**30,480,343**	**33,528,377**	**36,881,215**

030600 P 3: Tourism Development and Promotion

030601 S.P 3.1: Tourism Promotion and Marketing

Expenditure Classification	Revised Estimates 2025/26	Estimates 2026/27	Projected Estimates	
			2027/28	2028/29
Recurrent Expenditure	**37,601,304**	**37,103,304**	**40,813,635**	**44,894,998**
Compensation to Employees	31,556,304	31,556,304	34,711,935	38,183,128
Use of goods and services	5,320,000	5,372,000	5,909,200	6,500,120
Other Recurrent	725,000	175,000	192,500	211,750
Capital Expenditure	**900,000**	**2,900,000**	**3,190,000**	**3,509,000**
Acquisition of Non-financial Assets	900,000	2,900,000	3,190,000	3,509,000
Other development			-	-
Total Expenditure by Programme	**38,501,304**	**40,003,304**	**44,003,635**	**48,403,998**

SP 3.2 0305033710 Tourism Infrastructure Development

030603 S.P 3.3: Tourism Infrastructure Development

Expenditure Classification	**Revised Estimates 2025/26**	**Estimates 2026/27**	**Projected Estimates**	
			2027/28	**2028/29**
Recurrent Expenditure	**8,987,304**	**8,177,304**	**8,995,034**	**9,894,538**
Compensation to Employees	3,892,304	3,892,304	4,281,534	4,709,688
Use of goods and services	4,695,000	4,135,000	4,548,500	5,003,350
Other Recurrent	400,000	150,000	165,000	181,500
Capital Expenditure	**8,525,000**	**14,900,000**	**16,390,000**	**18,029,000**
Acquisition of Non-financial Assets	8,525,000	14,900,000	16,390,000	18,029,000
Other development	-	-	-	-
Total Expenditure by Programme	**17,512,304**	**23,077,304**	**25,385,034**	**27,923,538**

0717003710 Performance Contracting, Disaster and Emergency Services				
SP1. 0717013710 Performance Contracting.				
Expenditure Classification	**Revised Estimates 2025/26**	**Estimates 2026/27**	**Projected Estimates**	
			2027/28	**2028/29**
Recurrent Expenditure	**42,628,309**	**40,511,167**	**44,562,283**	**49,018,512**
Compensation to Employees	9,088,141	9,088,141	9,996,955	10,996,650
Use of goods and services	33,135,372	30,955,951	34,051,546	37,456,700
Other Recurrent	404,797	467,076	513,783	565,161
Capital Expenditure	**-**	**-**	**-**	**-**
Acquisition of Non-financial Assets			-	-
Other development	-	-	-	-
Total Expenditure by Programme	**42,628,309**	**40,511,167**	**44,562,283**	**49,018,512**

SP2. 0717023710. Disaster and Emergency Services				
Expenditure Classification	**Revised Estimates 2025/26**	**Estimates 2026/27**	**Projected Estimates**	
			2027/28	**2028/29**
Recurrent Expenditure	**14,951,556**	**11,526,698**	**12,679,368**	**13,947,305**
Compensation to Employees	5,999,556	5,999,556	6,599,512	7,259,463
Use of goods and services	8,723,771	5,298,913	5,828,804	6,411,685
Other Recurrent	228,229	228,229	251,052	276,157
Capital Expenditure	**10,302,808**	**19,702,808**	**21,673,089**	**23,840,398**
Acquisition of Non-financial Assets	10,302,808	19,702,808	21,673,089	23,840,398
Other development	-	-	-	-
Total Expenditure by Programme	**25,254,364**	**31,229,506**	**34,352,457**	**37,787,703**

PART I: Staffing - Funded Position

	2024/25	2025/26	2026/27
Policy Makers (S-V)	2	2	2
Managerial Position (P-R)	25	25	25
Technical Position (K-N)	40	40	40
Support Position (A-J)	383	383	383
Total	450	450	450

3729: MINISTRY OF WATER AND IRRIGATION

PART A: VISION

A county with sustainable, safe, clean, adequate and affordable water for domestic uses and irrigated agriculture

Part B: Mission

To facilitate and enable development of effective and efficient water and irrigation solutions as medium for economic and social transformation in Kitui County.

Part C: Programme Objectives

Programme	Objective
0101003710 P1: General Administration Planning and Support Services	To plan and facilitate efficient and effective service delivery
0104003710 P5: Irrigation and Drainage Infrastructure	To increase access to secure and reliable supply of water for domestic use, irrigated agriculture, sanitation and for achieving food security
0111003710 P8: Water Resources Management	To ensure sustainable water supply and irrigation schemes across the County

Part D. Performance Overview and Background for Programmes

The County Government undertook drilling and equipping 20 new Boreholes, Constructed 9 Sump-well and water pipe extension of fifteen kilometres. 55 Boreholes were repaired and Maintained. 120 Sand Dams were constructed and Subsidies for KITWASCO and KIMWASCO paid. 6 Cluster Irrigation were supported.

PART E: Summary of the Programme Key Outputs and Performance Indicators for FY 2025/2026- 2028/2029

PROGRAMME	Key Outputs (FY 2026/2027)	Key Performance Indicators	Baseline 2025/26	Budget (KES) 2026/2027	Target 2027/28	Target 2028/29
General Administration & Support Services	Staff salaries and wages paid	Amount of Salaries paid to staff	94,035,125	110,407,882	121,448,670	133,593,537
	Goods and services offered to citizen	Amount paid to general expenses	60275948	61,275,948	67,403,543	74,143,897
WATER	Drilled and/or Equipped Boreholes.	No of Bore hole drilled and equipped	29,500,000	60,000,000	66,000,000	72,600,000
	Constructed and distilled water pans and Earth Dam	No. of distilled and constructed earth dams	24,000,000	53,000,000	58,300,000	64,130,000
	Pending bills paid	% of Pending bills paid	15,000,000	15,000,000	16,500,000	18,150,000
	Constructed Water Extension Pipelines	No of Kilometers of Constructed water extension pipelines	12,727,045	15,000,000	16,500,000	18,150,000
	Constructed sump well water supplies (sand/sub-surface dams with uptake wells, infiltration galleries, distribution lines)	No of Constructed Sump well water supplies	240,000,000	174,000,000	191,400,000	210,540,000
	Borehole hybridization – conversion from genset to solar-powered engines	Number of Borehole hybridization	24,000,000	29,000,000	31,900,000	35,090,000
	Water Supplies maintenance, repairs & rehabilitations	Number of water supplies repaired and maintained	24,907,301	24,714,346	27,185,781	29,904,359
	Subsidies to Water Service Providers (WSPs), Kiambere -Mwingi Water & Sanitation Company (KIMWASCO) & Kitui Water & Sanitation Company (KITWASCO).	Amount paid to Subsidies Water	50,000,000	50,000,000	55,000,000	60,500,000

PROGRAMME	Key Outputs (FY 2026/2027)	Key Performance Indicators	Baseline 2025/26	Budget (KES) 2026/2027	Target 2027/28	Target 2028/29
IRRIGATION	Sand dams – 2 per ward	No of Sand dam per ward	130,000,000	92,000,000	101,200,000	111,320,000
	Pending bills paid	% of Amount paid to pending bills	5,000,000	5,000,000	5,500,000	6,050,000
	Irrigation clusters Established	Acres of cluster irrigation	50,151,840	20,151,840	22,167,024	24,383,726
	Sand dams and irrigation projects Repaired and Maintained	No of repaired and maintained Sand dams and irrigation projects	3,000,000	3,000,000	3,300,000	3,630,000
	Capacity building and Training of farmers in irrigation clusters (Skills Development)	No of farmers trained	2,000,000	2,000,000	2,200,000	2,420,000

Part F: Summary of Expenditure by Programmes, 2025/256– 2028/29

Programme	Revised Estimates 2025/26	Estimates 2026/27	Projected Estimates	
			2027/28	2028/29
0101013710 SP 1.1 Administration Services	120,421,241	118,491,915	130,341,106	143,375,217
0101003710 P1: General Administration Planning and Support Services	**120,421,241**	**118,491,915**	**130,341,106**	**143,375,217**
0101013710 SP 1.1 Administration Services (Water Department)	14,904,366	14,529,641	15,982,605	17,580,865
0111013710 SP. 8.1 Water Storage and Flood Control	309,754,352	796,139,866	875,753,852	963,329,238
0111023710 SP. 8.2 Water Supply Sustainability	103,997,669	131,497,497	144,647,247	159,111,971
0111003710 P.8 Water Resources Management	**428,656,387**	**942,167,004**	**1,036,383,704**	**1,140,022,074**

Programme	Revised Estimates 2025/26	Estimates 2026/27	Projected Estimates	
			2027/28	2028/29
0104013710 SP 5.1 Small Scale Cluster Irrigation Development	126,472,388	138,651,840	152,517,023	167,768,726
0104003710 P5: Irrigation Development and Management(Agricultural mechanization and Irrigation Services)	**126,472,388**	**138,651,840**	**152,517,023**	**167,768,726**
Total Expenditure	**675,550,016**	**1,199,310,758**	**1,319,241,834**	**1,451,166,017**

Part G. Summary of Expenditure by Vote and Economic Classification

Expenditure Classification	Revised Estimates 2025/26	Estimates 2026/27	Projected Estimates	
			2027/28	2028/29
Recurrent Expenditure	**166,263,830**	**181,683,830**	**199,852,213**	**219,837,434**
Compensation to Employees	110,407,882	110,407,882	121,448,670	133,593,537
Use of goods and services	48,282,840	60,082,840	66,091,124	72,700,236
Other Recurrent	7,573,108	11,193,108	12,312,419	13,543,661
Capital Expenditure	**509,286,186**	**1,017,626,928**	**1,119,389,621**	**1,231,328,583**
Acquisition of Non-Financial Assets	509,286,186	1,017,626,928	1,119,389,621	1,231,328,583
Other Development	-	-	-	-
Total Expenditure of Vote 0 &1	**675,550,016**	**1,199,310,758**	**1,319,241,834**	**1,451,166,017**

Part H. Summary of Expenditure by Programme and Economic Classification...

301 General Administration and Planning..

0101003710 P1: General Administration Planning and Support Services..

0101013710 SP 1.1 Administration Services ....

Expenditure Classification	Revised Estimates 2025/26	Estimates 2026/27	Projected Estimates	
			2027/28	2028/29
Recurrent Expenditure	**120,421,241**	**118,491,915**	**130,341,106**	**143,375,217**
Compensation to Employees	110,407,882	110,407,882	121,448,670	133,593,537
Use of goods and services	9,613,359	7,684,033	8,452,436	9,297,680
Other Recurrent	400,000	400,000	440,000	484,000
Capital Expenditure	**-**	**-**	**-**	**-**
Acquisition of Non-Financial Assets	-	-	-	-
Other Development	-	-	-	-
Total Expenditure	**120,421,241**	**118,491,915**	**130,341,106**	**143,375,217**

0111003710 P8: Water Resources Management

0101013710 SP 1.1 Administration Services (Water Department)

Expenditure Classification	Revised Estimates 2025/26	Estimates 2026/27	Projected Estimates	
			2027/28	2028/29
Recurrent Expenditure	**14,904,366**	**14,529,641**	**15,982,605**	**17,580,865**
Compensation to Employees			-	-
Use of goods and services	12,749,734	13,455,009	14,800,510	16,280,561
Other Recurrent	2,154,632	1,074,632	1,182,095	1,300,305
Capital Expenditure	**-**	**-**	**-**	**-**
Acquisition of Non-Financial Assets			-	-
Other Development	-	-	-	-
Total Expenditure	**14,904,366**	**14,529,641**	**15,982,605**	**17,580,865**

0111003710 P.4 Water Resources Management

Expenditure Classification	Revised Estimates 2025/26	Estimates 2026/27	Projected Estimates	
			2027/28	2028/29
Recurrent Expenditure	**12,527,479**	**23,572,079**	**25,929,287**	**28,522,216**
Compensation to Employees			-	-
Use of goods and services	9,857,869	16,402,469	18,042,716	19,846,987
Other Recurrent	2,669,610	7,169,610	7,886,571	8,675,228
Capital Expenditure	**297,226,873**	**772,567,787**	**849,824,566**	**934,807,022**
Acquisition of Non-Financial Assets	297,226,873	772,567,787	849,824,566	934,807,022
Other Development	-	-	-	-
Total Expenditure	**309,754,352**	**796,139,866**	**875,753,852**	**963,329,238**

0111023710 SP. 8.2 Water Supply Infrastructure

Expenditure Classification	Revised Estimates 2025/26	Estimates 2026/27	Projected Estimates	
			2027/28	2028/29
Recurrent Expenditure	**6,090,196**	**8,590,196**	**9,449,216**	**10,394,137**
Compensation to Employees			-	-
Use of goods and services	4,691,330	6,991,330	7,690,463	8,459,509
Other Recurrent	1,398,866	1,598,866	1,758,753	1,934,628
Capital Expenditure	**97,907,473**	**122,907,301**	**135,198,031**	**148,717,834**
Acquisition of Non-Financial Assets	97,907,473	122,907,301	135,198,031	148,717,834
Other Development	-	-	-	-
Total Expenditure	**103,997,669**	**131,497,497**	**144,647,247**	**159,111,971**

0104003710 P2: Irrigation Development and Management(Agricultural mechanization and Irrigation Services)

0104013710 SP 2.1 Small Scale Cluster Irrigation Development

Expenditure Classification	Revised Estimates 2025/26	Estimates 2026/27	Projected Estimates	
			2027/28	2028/29
Recurrent Expenditure	**12,320,548**	**16,500,000**	**18,149,999**	**19,964,999**
Compensation to Employees			-	-
Use of goods and services	11,370,548	15,550,000	17,104,999	18,815,499
Other Recurrent	950,000	950,000	1,045,000	1,149,500
Capital Expenditure	**114,151,840**	**122,151,840**	**134,367,024**	**147,803,726**
Acquisition of Non-Financial Assets	114,151,840	122,151,840	134,367,024	147,803,726
Other Development	-	-	-	-
Total Expenditure	**126,472,388**	**138,651,840**	**152,517,023**	**167,768,726**

PART I: Staffing - Funded Position

	2024/25	2025/26	2026/27
Policy Makers (S-V)	4	4	4
Managerial Position (P-R)	7	7	7
Technical Position (K-N)	190	190	190
Support Position (A-J)	229	229	229
Total	430	430	430

3730: MINISTRY OF EDUCATION, TRAINING & SKILLS DEVELOPMENT

PART A: Vision

Quality and inclusive Early Childhood Development and Education (ECDE), Training and skills development for improved social economic wellbeing of the people.

PART B: Mission

To promote quality education and training access, retention and transition from ECDE, and enhance relevant training and skills development programs for sustainable livelihoods.

PART C: Programme Objectives

Programme	Objective
0501003710 P1: General Administration, Planning and Support Services	To offer supportive services to other programmes, Financing, Technical support
0502003710 P2: Primary Education	To offer a firm educational foundation for early learning.
Prog.4 Youth Training and skills development	To enhance middle level learning by offering both financial and material support to youth polytechnics
Prog.5 Quality assurance and standards	To improve the capacities of both learners/candidates and teachers by exposing them to various aspects of mentorship.

Part D. Performance Overview and Background for Programmes

The County Government of Kitui employed and converted into Permanent and Pensionable (P&P) terms 1,688 ECDE teachers, boosting their morale, improving their livelihoods and spurring, re-energizing rural economies through their expenditure of their enhanced incomes within their localities.

Learning materials were distributed across the ECDE Centres, ECDE Classroom were constructed. Pro Poor worth 86,400,000 given to deserving student and Government Trade Test paid for all students in Polytechnics. Renovation and distribution of training working Tools across the Vocational Training Centres.

PART E: Summary of the Programme Key Outputs and Performance Indicators for FY 2025/2026- 2028/2029

PROGRAMME	Key Outputs (FY 2026/2027)	Key Performance Indicators	Baseline 2025/26	Budget (KES) 2026/2027	Target 2027/28	Target 2028/29
General Administration & Support Services	Staff salaries and wages paid	Amount of Salaries paid to staff	808,494,415	813,444,415	894,788,857	984,267,742
	Goods and services for smooth operations	Amount paid to general expenses	49,067,212	49067212	53,973,933	59,371,327
Pro-Poor Bursary Support Programme	Scholarships and other Educational Benefits-Pro Poor Support programme	Number of beneficiaries of pro-poor	25,000,000	90,000,000	99,000,000	108,900,000
	Education support programme (Pro-poor)- pro-poor infrastructure support programme 25%:	Number of beneficiaries of pro-poor	30,000,000	30,000,000	33,000,000	36,300,000
Early Childhood Education & Infrastructure Development	Purchased educational aids and related equipment (ECDE CBC Curriculum Teaching and learning materials)	No of Purchased Educational Aid and Related equipment		21,000,000	23,100,000	25,410,000
	Constructed ECDE classrooms	No of ECDE Classroom constructed	22,000,000	20,000,000	22,000,000	24,200,000
Polytechnics, Vocational Centers and Home craft Centers	Goods and services for smooth operations	Amount paid to general expenses		20,428,141	22,470,955	24,718,051
	Payment of Grade Test Examination Fees	No of students paid for Grade Test Examination Fees	18,000,000	18,000,000	19,800,000	21,780,000
	Matching fund for 2Jiajiri partnership Programme	% of Amount set for 2Jiajiri partnership Programme		20,000,000	22,000,000	24,200,000
Vocational Training & Skills Development	Refurbishment and construction of VTCs (Workshops & Dormitories)	No of refurbished and constructed VTCs workshop and dormitories	49,601,207	40,601,207	44,661,328	49,127,460
	Construction of Mother Home Craft Centre	% of completion of Mother Home Craft Centre	5,000,000	5,500,000	6,050,000	6,655,000

PROGRAMME	Key Outputs (FY 2026/2027)	Key Performance Indicators	Baseline 2025/26	Budget (KES) 2026/2027	Target 2027/28	Target 2028/29
	Furnished and equipped mother home craft centre	No of equipped mother home craft Centre	5,000,000	4,500,000	4,950,000	5,445,000

Part F: Summary of Expenditure by Programmes, 2024/25 – 2027/28 ....

Programme	Revised Estimates 2025/26	Estimates 2026/27	Projected Estimates	
			2027/28	2028/29
SP1.1 General Administration planning and support services	839,202,425	875,751,075	963,326,183	1,059,658,801
P1. General Administration, Planning and Support Services	**839,202,425**	**875,751,075**	**963,326,183**	**1,059,658,801**
S P 2.1 Early Child Development and Education	88,594,488	184,359,202	202,795,123	223,074,635
P2. Primary education	**88,594,488**	**184,359,202**	**202,795,123**	**223,074,635**
S P 3.1 Revitalization of Youth Polytechnics	87,718,260	106,201,774	116,821,951	128,504,147
P4 Youth training and development	**87,718,260**	**106,201,774**	**116,821,951**	**128,504,147**
S P 5.1 Examination and Certification	22,623,996	21,923,996	24,116,395	26,528,035
P5 Quality assurance and standards	**22,623,996**	**21,923,996**	**24,116,395**	**26,528,035**
TOTAL	**1,038,139,169**	**1,188,236,047**	**1,307,059,652**	**1,437,765,617**

Part G. Summary of Expenditure by Vote and Economic Classification

Expenditure Classification	Revised Estimates 2025/26	Estimates 2026/27	Projected Estimates	
			2027/28	2028/29
Recurrent	**919,175,054**	**1,009,038,419**	**1,109,942,261**	**1,220,936,487**
Compensation to Employees	813,444,415	858,043,066	943,847,372	1,038,232,109
Use of goods and services	97,075,274	86,195,274	94,814,802	104,296,282
Other Recurrent	8,655,365	64,800,079	71,280,087	78,408,096
Capital Expenditure	**118,964,115**	**179,197,629**	**197,117,392**	**216,829,131**
Acquisition of Non-financial Assets	118,964,115	179,197,629	197,117,392	216,829,131
Other Development	-	-	-	-
Total Expenditure by Vote	**1,038,139,169**	**1,188,236,047**	**1,307,059,652**	**1,437,765,617**

P1. General Administration, Planning and Support Services ....

SP 1.1 070101 SP1.1 General Administration planning and support services..

Expenditure Classification	Revised Estimates 2025/26	Estimates 2026/27	Projected Estimates	
			2027/28	2028/29
Recurrent Expenditure	**839,202,425**	**875,751,075**	**963,326,183**	**1,059,658,801**
Compensation to Employees	808,494,415	858,043,066	943,847,372	1,038,232,109
Use of goods and services	29,973,071	16,973,071	18,670,378	20,537,416
Other Recurrent	734,939	734,939	808,433	889,276
Capital Expenditure	-	-	-	-
Acquisition of Non-financial Assets	-	-	-	-
Other development	-	-	-	-
Total Expenditure by Programme	**839,202,425**	**875,751,075**	**963,326,183**	**1,059,658,801**

P. 2. 050100 Primary Education

S P 050104 Early Child Development and Education

Expenditure Classification	Revised Estimates 2025/26	Estimates 2026/27	Projected Estimates	
			2027/28	2028/29
Recurrent Expenditure	**30,594,488**	**89,859,202**	**98,845,123**	**108,729,635**
Compensation to Employees			-	-
Use of goods and services	27,340,001	28,340,001	31,174,002	34,291,402
Other Recurrent	3,254,487	61,519,201	67,671,121	74,438,233
Capital Expenditure	**58,000,000**	**94,500,000**	**103,950,000**	**114,345,000**
Acquisition of Non-financial Assets	58,000,000	94,500,000	103,950,000	114,345,000
Other development			-	-
Total Expenditure by Programme	**88,594,488**	**184,359,202**	**202,795,123**	**223,074,635**

P. 4 050700 Youth Training and Development

S P 4.1 050701 Revitalization of Youth Polytechnics

Expenditure Classification	Revised Estimates 2025/26	Estimates 2026/27	Projected Estimates	
			2027/28	2028/29
Recurrent Expenditure	**26,754,145**	**21,504,145**	**23,654,560**	**26,020,016**
Compensation to Employees	4,950,000		-	-
Use of goods and services	19,038,206	20,158,206	22,174,027	24,391,430
Other Recurrent	2,765,939	1,345,939	1,480,533	1,628,586
Capital Expenditure	**60,964,115**	**84,697,629**	**93,167,392**	**102,484,131**
Acquisition of Non-financial Assets	60,964,115	84,697,629	93,167,392	102,484,131
Other development	-	-	-	-
Total Expenditure by Programme	**87,718,260**	**106,201,774**	**116,821,951**	**128,504,147**

P. 4 050300 Quality Assurance and Standards

S P 3.1 050302 Examination and Certification

Expenditure Classification	**Revised Estimates 2025/26**	**Estimates 2026/27**	**Projected Estimates**	
			2027/28	**2028/29**
Recurrent Expenditure	**22,623,996**	**21,923,996**	**24,116,395**	**26,528,035**
Compensation to Employees			-	-
Use of goods and services	20,723,996	20,723,996	22,796,395	25,076,035
Other Recurrent	1,900,000	1,200,000	1,320,000	1,452,000
Capital Expenditure	**-**	**-**	**-**	**-**
Acquisition of Non-financial Assets	-		-	-
Other development			-	-
Total Expenditure by Programme	**22,623,996**	**21,923,996**	**24,116,395**	**26,528,035**

PART I: Staffing - Funded Position

	2024/25	2025/26	2026/27
Policy Makers (S-V)	3	3	3
Managerial Position (P-R)	16	16	16
Technical Position (K-N)	33	33	33
Support Position (A-J)	125	125	125
ECDE teachers	2150	2150	2150
Total	2327	2327	2327

3731: MINISTRY OF ROADS, PUBLIC WORKS & TRANSPORT

PART A: Vision

To be a national leader in provision of devolved services related to roads, public works and transport.

PART B: Mission

To establish effective and efficiently functional structures, systems and synergies towards sustainable infrastructural development on roads and public works; and management of transport.

PART C: Programme Objectives

Programme	Objective
0101003710 P1: General Administration Planning and Support Services	Improve efficiency in management and service delivery in the Ministry
0109003710 P4: Government Buildings	Development and maintenance of public buildings and other works
0110003710 P5: Road Transport	Improved accessibility and expansion of road network

Part D. Performance Overview and Background for Programmes

In FY 2025/26, the County Government of Kitui constructed various roads including opening various roads across the wards, Routine Maintenance Tseikuru –Nzanzeni –Usueni Road and Constructed several Drifts at: Nzanzeni -Kanguu Road, Makuti-Kathungi Kyangwithya, Inyuu Nzilani –Kyaango and Kwa Katalinga Drift. Light grading across various roads in the 40 wards. A grader was acquired and Bodaboda were trained and supported to get driving Licences. Boda Sheds were constructed at: Miambani Town, Kyoome/thaana, Ikutha Town, Mwingi town, Chuluni Town, Kitui Municipality Town, Endau Malalani, Mulanga Ward, Zombe town, Kanyangi Town and Nuu Town.

PART E: Summary of the Programme Key Outputs and Performance Indicators for FY 2025/2026- 2028/2029

PROGRAMME	Key Outputs (FY 2026/2027)	Key Performance Indicators	Baseline 2025/26	Budget (KES) 2026/2027	Target 2027/28	Target 2028/29
General Administration and Support Services	Staff salaries and wages paid	Amount of Salaries paid to staff	158,445,078	177,932,181	195725399.10	215297939.01
	Goods and services for smooth operations	Amount paid to general expenses	50,952,011	33,049,217	36354138.70	39989552.57
Roads Department	Major Roads - Construction and maintenance of roads, box culverts, slabs and drifts	KM of road Maintained	445,098,850	146,000,000	160600000.00	176660000.00
	Construction of Roads - (Road widening and Dozing works.)	Number of KM of road widening and Dozing works	70,283,565	17,000,000	18700000.00	20570000.00
	Access Roads (Fuel maintenance of plant and machinery)	No of Plant and Machinery maintained	14,130,000	17,000,000	18700000.00	20570000.00
Public Works	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	Meters of Perimeter wall Fencing, No of Security Lights Installed.		5,500,000	6050000.00	6655000.00
	Walling and storm water drainage of the Northern Part of Ithookwe Stadium	Meters of Storm water Drainage and walling		37,000,000	40700000.00	44770000.00

PROGRAMME	Key Outputs (FY 2026/2027)	Key Performance Indicators	Baseline 2025/26	Budget (KES) 2026/2027	Target 2027/28	Target 2028/29
	Renovated 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.	% of Renovated Public works headquarters, No of Tank installed.		2,000,000	2200000.00	2420000.00
Mechanical services	In-house graded	KM of In-house graded	20,000,000	22,400,000	24640000.00	27104000.00
	Purchased roads Machinery (One Grader)	No of Purchased road machinery	19,500,000	45,000,000	49500000.00	54450000.00
	Maintained Plant, Machinery and Equipment	No of Maintained Plant, Machinery and equipment	14,130,000	10,000,000	11000000.00	12100000.00
	Maintained Ministry motor vehicles	No of Maintained Ministry vehicles		5,000,000	5500000.00	6050000.00
	Completed and Equipped Motor Vehicle Inspection workshop with Spares, Small Equipment's and Tools.	% of completion of Motor Vehicle Inspection workshop		5,000,000	5500000.00	6050000.00
	Purchased Roads Plant Machinery tyres, wearing parts and accessories.	No of Purchased plant machinery tyres and wearing parts	15,000,000	10,000,000	11000000.00	12100000.00
Transport and Boda	Constructed Modern Boda Shades with Solar Lights.	No of Boda Boda Market Constructed	3,000,000	10,000,000	11000000.00	12100000.00
	Re-habitated and Repaired Boda Boda Shades.	No of Repaired and Re-habilitated Boda Boda Shades.	3,000,000	8,000,000	8800000.00	9680000.00
	Operational Boda boda policy	% of Operational Boda Boda policy	3,000,000	3,000,000	3300000.00	3630000.00

PROGRAMME	Key Outputs (FY 2026/2027)	Key Performance Indicators	Baseline 2025/26	Budget (KES) 2026/2027	Target 2027/28	Target 2028/29
	Trained Bodaboda Riders Issued with Driving Licence	No of Boda boda Raiders trained	15,700,000	14,000,000	15400000.00	16940000.00
	Sensitized Bodaboda Riders on Matters of Road safety and Traffic rules	No of Sensitized Bodaboda Riders on Matters of Road safety and Traffic rules			0.00	0.00
	Trained Boda Boda Riders Issued with Safety Gear (-helmets, reflectors)	No of Trained boda boda Riders issued with Safety Gear (-helmets, reflectors)	5,000,000	5,000,000	5500000.00	6050000.00
	Formed Sacco's for Boda boda riders	Formed Succors for Boda boda riders		3,000,000	3300000.00	3630000.00
	Installed Closed Circuit Television Cameras in the two Municipalities busy roads	No of Installed Closed Circuit Television Cameras		7,000,000	7700000.00	8470000.00
	Installed Transport Traffic flow control signals in the County busy roads	No of installed Transport Traffic flow control signals in the County busy roads		10,000,000	11000000.00	12100000.00
	Purchased utility vehicle 1No. Service van (Double Cab)	No of Purchased utility vehicle Service van			0.00	0.00
	Implemented National Road Safety Action Plan 2024 - 2028 through County Transport and Safety Committee	% of implementation National Road Safety Action Plan 2024 – 2028		8,000,000	8800000.00	9680000.00

Part F: Summary of Expenditure by Programmes, 2024/25 – 2027/28

Programme	Revised Estimates 2025/26	Estimates 2026/27	Projected Estimates	
			2027/28	2028/29
SP 1.1. Administration, Planning & Support Services	184,392,181	184,932,181	203,425,399	223,767,939
010600 P 1 General Administration Planning and Support Services	**184,392,181**	**184,932,181**	**203,425,399**	**223,767,939**
SP 3.1. Stalled and new Government buildings	14,618,000	16,168,000	17,784,800	19,563,280
010300 P 3 Government Buildings	**14,618,000**	**16,168,000**	**17,784,800**	**19,563,280**
SP 5.1 Construction of Roads and Bridges	735,712,452	348,846,299	383,730,929	422,104,022
SP 5.2 Mechanial Services	87,638,000	56,640,000	62,304,000	68,534,400
Department of Boda Boda Sector	56,075,217	30,533,217	33,586,539	36,945,193
020200 P.5 Road Transport	**879,425,669**	**436,019,516**	**479,621,468**	**527,583,614**
Total Expenditure of Vote	**1,078,435,850**	**637,119,697**	**700,831,667**	**770,914,833**

PART G: Summary of Expenditure by Vote and Economic Classification

Expenditure Classification	Revised Estimates 2025/26	Estimates 2026/27	Projected Estimates	
			2027/28	2028/29
Recurrent Expenditure	**246,681,398**	**216,521,398**	**238,173,538**	**261,990,892**
Compensation to Employees	177,392,181	177,932,181	195,725,399	215,297,939
Use of goods and services	40,539,217	34,484,217	37,932,639	41,725,903
Other Recurrent	28,750,000	4,105,000	4,515,500	4,967,050
Capital Expenditure	**831,754,452**	**420,598,299**	**462,658,129**	**508,923,942**
Acquisition of Non-financial Assets	831,754,452	420,598,299	462,658,129	508,923,942
Other Development	-	-	-	-
Total Expenditure by Vote	**1,078,435,850**	**637,119,697**	**700,831,667**	**770,914,833**

PART H: Summary of Expenditure by Programme and Economic Classification....................................

0101013710: P1. General Administration Planning and Support Services..

0101013710SP 1.1. Administration, Planning & Support Services

Expenditure Classification	Revised Estimates 2025/26	Estimates 2026/27	Projected Estimates	
			2027/28	2028/29
Recurrent Expenditure	**184,392,181**	**184,932,181**	**203,425,399**	**223,767,939**
Compensation to Employees	177,392,181	177,932,181	195,725,399	215,297,939
Use of goods and services	6,400,000	6,545,000	7,199,500	7,919,450
Other	600,000	455,000	500,500	550,550
Capital Expenditure	**-**	**-**	**-**	**-**
Acquisition of Non-financial Assets	-	-	-	-
Other development	-	-	-	-
Total Expenditure by Programme	**184,392,181**	**184,932,181**	**203,425,399**	**223,767,939**

0109003710 P4. Government Buildings

0109013710 SP 4.1. Stalled and new Government buildings

Expenditure Classification	Revised Estimates 2025/26	Estimates 2026/27	Projected Estimates	
			2027/28	2028/29
Recurrent Expenditure	**9,318,000**	**7,168,000**	**7,884,800**	**8,673,280**
Compensation to Employees			-	-
Use of goods and services	6,118,000	6,168,000	6,784,800	7,463,280
Other Recurrent	3,200,000	1,000,000	1,100,000	1,210,000
Capital Expenditure	**5,300,000**	**9,000,000**	**9,900,000**	**10,890,000**
Acquisition of Non-financial Assets	5,300,000	9,000,000	9,900,000	10,890,000
Other development			-	-
Total Expenditure by Programme	**14,618,000**	**16,168,000**	**17,784,800**	**19,563,280**

0110003710 P5. Road Transport

0110013710 SP 5.1 Construction of Roads and Bridges

Expenditure Classification	Revised Estimates 2025/26	Estimates 2026/27	Projected Estimates	
			2027/28	2028/29
Recurrent Expenditure	**8,158,000**	**13,108,000**	**14,418,800**	**15,860,680**
Compensation to Employees			-	-
Use of goods and services	6,808,000	12,008,000	13,208,800	14,529,680
Other Recurrent	1,350,000	1,100,000	1,210,000	1,331,000
Capital Expenditure	**727,554,452**	**335,738,299**	**369,312,129**	**406,243,342**
Acquisition of Non-financial Assets	727,554,452	335,738,299	369,312,129	406,243,342
Other development			-	-
Total Expenditure by Programme	**735,712,452**	**348,846,299**	**383,730,929**	**422,104,022**

0110003710 P5. Transport and Boda Boda Sector

0110013710 SP 5.2 Mechanical Services

Expenditure Classification	Revised Estimates 2025/26	Estimates 2026/27	Projected Estimates	
			2027/28	2028/29
Recurrent Expenditure	**18,238,000**	**7,240,000**	**7,964,000**	**8,760,400**
Compensation to Employees			-	-
Use of goods and services	17,238,000	6,290,000	6,919,000	7,610,900
Other Recurrent	1,000,000	950,000	1,045,000	1,149,500
Capital Expenditure	**69,400,000**	**49,400,000**	**54,340,000**	**59,774,000**
Acquisition of Non-financial Assets	69,400,000	49,400,000	54,340,000	59,774,000
Other development	-	-	-	-
Total Expenditure by Programme	**87,638,000**	**56,640,000**	**62,304,000**	**68,534,400**

0110003710 P5. Transport and Boda Boda Sector

Department of Boda Boda Sector				
Expenditure Classification	**Revised Estimates 2025/26**	**Estimates 2026/27**	**Projected Estimates**	
			2027/28	**2028/29**
Recurrent Expenditure	**26,575,217**	**4,073,217**	**4,480,539**	**4,928,593**
Compensation to Employees			-	-
Use of goods and services	3,975,217	3,473,217	3,820,539	4,202,593
Other Recurrent	22,600,000	600,000	660,000	726,000
Capital Expenditure	**29,500,000**	**26,460,000**	**29,106,000**	**32,016,600**
Acquisition of Non-financial Assets	29,500,000	26,460,000	29,106,000	32,016,600
Other development	-	-	-	-
Total Expenditure by Programme	**56,075,217**	**30,533,217**	**33,586,539**	**36,945,193**

PART I: Staffing – Funded Position

S/No		**2024/25**	**2025/2026**	**2026/2027**
1	Policy Makers (S and above)	2	2	2
2	Managerial Position (P- R)	3	3	3
3	Technical Position (K-N)	61	61	61
4	Support Position (A-J)	111	111	111
Total		**177**	**177**	**177**

3716: MINISTRY OF HEALTH AND SANITATION

PART A: Vision

A county with healthy residents that embrace preventive healthcare and have access to affordable and equitable healthcare services

PART B: Mission

To provide accessible, affordable quality health care services to all through strengthening health care systems, scaling up health interventions, partnership, and innovation and empowering communities to foster sustainable social and economic growth.

PART C: Programme Objectives

Programme	Objective
040400 P.1 General Administration, Planning & Support Services	To enhance health services delivery
040500 P.2 Maternal and Child Health	Reduce maternal, infant and child mortality rates in the county
040100 P.3 Preventive & Promotive Health Services	Enhance healthy life through reduction of health-related deaths
040200 P.4 Curative Health Services	To provide quality and timely health care services

Part D. Performance Overview and Background for Programmes

In order to offer affordable and reliable diagnostic services to our people, the County Government of Kitui reinstated the Computed Tomography (CT) Scan services at the Kitui County Referral Hospital. In addition, to improve the supply of oxygen in our facilities, the County Government installed and commissioned an Oxygen Plant including 300 gas cylinders at the Mwingi Level IV Hospital serving 58,493 people within Mwingi and adjoining areas in partnership with USAID. Further, the County Government installed oxygen piping in essential sections at the Kitui County Referral Hospital to serve 67,242 people.

Kitchens at Hospitals have been constructed at: Migwani Sub County Hospital and Kyuso County Hospital. Completed Mutomo OPD Block and constructed Sosoma Level 3 facility. Several Dispensaries were constructed at; Mwakini, Musovo, Kyandui. The below health center were upgraded to level 3B facility; Mbitini Health centre and Kanziko health centre. Purchased 3 incubators for Mwingi level iv, Kitui County referral and Tseikuru. Bought equipment's to operationalize 13 completed maternity units. OPD and Paediatric at Kyuso level four hospital were completed. Completion and Equipping of Mortuaries at KCRH, Mwingi level four hospital and Kyusyani was done. Level 2 and level 3 facilities were equipped.

PART E: Summary of the Programme Key Outputs and Performance Indicators for FY 2025/2026- 2028/2029

PROGRAMME	Key Outputs (FY 2026/2027)	Key Performance Indicators	Baseline 2025/26	Budget (KES) 2026/2027	Target 2027/28	Target 2028/29
Human Resources & Operations	Personnel Emoluments- PE	Number of staff employed	997,233,489	1,135,288,681	1,248,817,549	1,373,699,304
	Casual wages (CHMT)	Number of casual employees	1,800,000	1,800,000	1,980,000	2,178,000
	Locum for nurses, lab techs and RCOs for level 3 facilities	Number of Locum for nurses, lab techs and RCOs for level 3 facilities	5,500,000	5,500,000	6,050,000	6,655,000
MEDICAL SERVICES	Facility Improvement Fund (FIF) – Hospitals (AIA)	Amount for Facility Improvement Financing (FIF)	350,000,000	342,489,657	376,738,623	414,412,485
	County Primary Health Care facilities funding (health centers)	Number of County Primary Health Care facilities supported	10,673,091	5,638,750	6,202,625	6,822,888
	Sub-County Health Management Team support programme	% of improvement of service delivery by health management team	3,000,000	2,000,000	2,200,000	2,420,000
	Other O&M	Amount paid to general expenses	36,382,882	18,382,882	20,221,170	22,243,287
Donor Programme Support	Grants adjustments (HSSP/HSPS – DANIDA/IDA) and settlement of doctors' salary arrears	No. of Doctors paid arrears		44,384,444	48,822,888	53,705,177
	DANIDA counterpart county funding (100%)	% of counterpart county funding (100%)		25,110,000	27,621,000	30,383,100
Specialized Healthcare Services	Continuation of construction of Mother and Child Block at Mwingi Level IV Hospital	% of completion of construction of Mother and Child Block at Mwingi Level IV Hospital		60,000,000	66,000,000	72,600,000
Maternal & Child Health	Continuation of stalled construction of Maternity/Pediatric and Amenity/Surgical Wards at KCRH	% of completion of construction of Maternity/Pediatric and Amenity/Surgical Wards at KCRH and		100,000,000	110,000,000	121,000,000

PROGRAMME	Key Outputs (FY 2026/2027)	Key Performance Indicators	Baseline 2025/26	Budget (KES) 2026/2027	Target 2027/28	Target 2028/29
General Administration & Support Services	Personnel Emoluments (PE)	Number of staff employed	958,124,163	1,046,544,163	1,151,198,579	1,266,318,437
	Locum for nurses, lab techs and RCOs for level 2 facilities	Number of Locum for nurses, lab techs and RCOs for level 3 facilities	8,000,000	8,000,000	8,800,000	9,680,000
Primary Healthcare Financing	County Primary Health Care facilities funding (Dispensaries)	Number of primary health facilities equipped	31,881,909	16,916,251	18,607,876	20,468,664
	Stipend allowances for 2,470 Community Health Promoters (CHPs)	Number of Community Health Promoters	88,920,000	88,920,000	97,812,000	107,593,200
	Sub-County Health Management Team (SCHMT) support programme	% of improvement of service delivery by health management team	3,000,000	2,000,000	2,200,000	2,420,000
	Other Operations and Maintenance Budget (O&M)	Amount paid to general expenses		18,575,976	20,433,574	22,476,931
Public Health Infrastructure	Equipping, landscaping and installation of gates for newly constructed mortuaries at KCRH and Mwingi Level IV Hospital	% of landscaping and installation of gates for newly constructed mortuaries at KCRH and Mwingi Level IV Hospital	5,000,000	15,000,000	16,500,000	18,150,000
Community Health Systems	Community Health Promoters Grant (Other Current Transfers)	% of Community Health Promoters Grant		74,100,000	81,510,000	89,661,000
Public Health Infrastructure	Facility Improvement Fund (FIF) – Hospitals (AIA)-Repair and renovation of Kyuso, Mutomo and Nuu mortuaries	% of Renovation of Kyuso, Mutomo and Nuu mortuaries		4,000,000	4,400,000	4,840,000
General Administra	Personnel Emoluments- PE	Number of staff employed	807,213,144	808,413,144	889,254,458	978,179,904

PROGRAMME	Key Outputs (FY 2026/2027)	Key Performance Indicators	Baseline 2025/26	Budget (KES) 2026/2027	Target 2027/28	Target 2028/29
tion & Support Services	Casual wages (CHMT)	Number of casual employees	1,200,000	1,200,000	1,320,000	1,452,000
	% of improvement of service delivery by health management team	Amount paid to general expenses	2,000,000	1,000,000	1,100,000	1,210,000
DRUGS AND MEDICAL SUPPLIES	Pharmaceuticals and non-pharmaceuticals	Quantity and quality of Pharms and non-pharms	416,000,000	193,660,092	213,026,101	234,328,711
	Hospitals (AIA)-Pharmaceuticals and Non-Pharmaceuticals	Quantity and quality of Pharmaceuticals and Non-Pharmaceuticals		100,000,000	110,000,000	121,000,000
	Maintenance of medical and dental equipment	Number of Medical and Dental equipment	36,000,000	4,000,000	4,400,000	4,840,000
	Other Operations and Maintenance Budget ,smooth day-to-day operations	% of smooth day-to-day operations		14,962,260	16,458,486	18,104,335
Health Infrastructure Support	Upgraded medical stores (shelving, ceiling, tiling, air conditioning) at Katulani, Kauwi and Tseikuru Sub-County Hospitals	% of Upgraded Medical Stores		2,520,097	2,772,107	3,049,317
	Equipped Mutomo Sub-County Hospital Theatre	% of Equipped Mutomo Sub-County Hospital Theatre		1,000,000	1,100,000	1,210,000
	Equipped Kanziko Health Centre for newly constructed structures	% of equipped Kanziko Health Centre for newly constructed structures		1,000,000	1,100,000	1,210,000
	Equipped Mutitu Theatre	% of Equipped Mutitu Theatre		1,000,000	1,100,000	1,210,000
	Equipped Kyuso Sub-County Hospital for newly constructed structures	% of Equipped Kyuso Sub-County Hospital for newly constructed structures		3,000,000	3,300,000	3,630,000

PROGRAMME	Key Outputs (FY 2026/2027)	Key Performance Indicators	Baseline 2025/26	Budget (KES) 2026/2027	Target 2027/28	Target 2028/29
	Purchased medical equipment for rehabilitation departments in Ikutha and Nuu (occupational therapy and physiotherapy)	% of Rehabilitated equipment of Ikutha and Nuu (occupational therapy and physiotherapy)		1,000,000	1,100,000	1,210,000
	Equipped 26 new dispensaries with basic medical equipment	% of Equipped 26 new dispensaries with basic medical equipment		4,000,000	4,400,000	4,840,000
	Equipped Yatta Health Centre for newly constructed structures	% of Equipped Yatta Health Centre for newly constructed structures		1,000,000	1,100,000	1,210,000
	Equipped Kanyangi Sub-County Hospital (Resuscitaires and Ultrasound Machine)	% of Equipped Kanyangi Sub-County Hospital (Resuscitaires and Ultrasound Machine)		4,600,000	5,060,000	5,566,000
	Equipped and furnished new KCRH Blood Satellite	% of Equipped and furnished new KCRH Blood Satellite		6,000,000	6,600,000	7,260,000

Part F: Summary of Expenditure by Programmes, 2024/25 – 2027/28...

Programme	Revised Estimates 2025/26	Estimates 2026/27	Projected Estimates	
			2027/28	2028/29
SP 1.1 (040404) Human Resource Management	1,022,979,692	881,154,805	969,270,285	1,066,197,314
SP. 1.2 (040401) Health Policy, planning and Finance	4,500,000	67,000,000	73,700,000	81,070,000
SP. 1.3 (040402) Standards, Quality Assurance & Standards	241,837,847	333,590,308	366,949,339	403,644,273
SUB PROGRAMME: SP. 4.2 (040201) County Referral Services {Ambulance Referal Services Sub-Programme}	1,870,000	660,000	726,000	798,600

Programme	Revised Estimates 2025/26	Estimates 2026/27	Projected Estimates	
			2027/28	2028/29
040202 SP. 4.5 MENTAL HEALTH (HOSPITAL FIF /COST SHARING FUNDS FOR 11 COUNTY HOSPITALS)	336,271,167	724,815,074	797,296,582	877,026,240
MEDICAL SERVICES	**1,607,458,706**	**2,007,220,187**	**2,207,942,206**	**2,428,736,427**
SUB PROGRAMME: 040501 SP. 2.1 FAMILY PLANNING SERVICES	-	-	-	-
SUB PROGRAMME: SP. 2.2 '0404043710 PRIMARY CARE NETWORKS	-	-	-	-
SUB PROGRAMME: SP. 0404033710 SP. 2.2 IMMUNIZATION AND DISEASE SURVEILLANCE	3,042,443	1,283,943	1,412,337	1,553,571
SUB PROGRAMME:0404033710 SP. 2.2 IMMUNIZATION AND DISEASE SURVEILLANCE	1,201,282,332	1,313,066,883	1,444,373,571	1,588,810,929
SUB PROGRAMME: 3.2 (040301) COMMUNICABLE DISEASE CONTROL {Public health Operations Sub- Programme}	5,685,000	1,000,000	1,100,000	1,210,000
SUB PROGRAMME SP. 3.3 : (040102) NON-COMMUNICABLE DISEASE PREVENTION & CONTROL {Tulinde Afya Yetu Sub- Programme}	2,244,170	1,544,170	1,698,587	1,868,446
SUB PROGRAMME: 2.6:(040401) HEALTH PROMOTION	33,284,483	21,557,770	23,713,548	26,084,902
SP. 4.3 (040402) Specilalised Services { Mobile Health Clinic Services Sub- Programme}	2,659,869	2,159,869	2,375,856	2,613,441
SUB PROGRAMME: SP 4.4 (040203) Free Primary Health (Compensation for User fees) -	4,808,537	3,413,354	3,754,690	4,130,159
PUBLIC HEALTH AND SANITATION	**1,253,006,835**	**1,344,025,990**	**1,478,428,589**	**1,626,271,448**
SUB PROGRAMME: SP. 4.1 (040204) FORENSIC AND DIAGNOSTICS {Health Products and Technologies sub- Programme}	1,246,610,255	1,304,652,725	1,435,117,998	1,578,629,798

Programme	Revised Estimates 2025/26	Estimates 2026/27	Projected Estimates	
			2027/28	2028/29
DRUGS AND MEDICAL SUPPLIES MANAGEMENT	**1,246,610,255**	**1,304,652,725**	**1,435,117,998**	**1,578,629,798**
Total Expenditure of Vote	**4,107,075,795**	**4,655,898,903**	**5,121,488,793**	**5,633,637,672**

PART G: Summary of Expenditure by Vote and Economic Classification

Expenditure Classification	Revised Estimates 2025/26	Estimates 2026/27	Projected Estimates	
			2027/28	2028/29
Recurrent Expenditure	**3,847,494,137**	**4,111,764,062**	**4,522,940,468**	**4,975,234,515**
Compensation to Employees	2,809,325,988	2,801,289,138	3,081,418,052	3,389,559,857
Use of goods and services	916,367,860	622,368,551	684,605,406	753,065,947
Other Recurrent	121,800,289	688,106,372	756,917,010	832,608,711
Capital Expenditure	**259,581,658**	**544,134,841**	**598,548,325**	**658,403,158**
Acquisition of Non-financial Assets	259,581,658	544,134,841	598,548,325	658,403,158
Other Development	-	-	-	-
Total Expenditure by Vote	**4,107,075,795**	**4,655,898,903**	**5,121,488,793**	**5,633,637,672**

PART H: SUMMARY OF EXPENDITURE BY PROGRAMME AND ECONOMIC CLASSIFICATION

PROGRAMME: P.1 (04

0400) GENERAL ADMINISTRATION, PLANNING & SUPPORT SERVICES

SP 1.1 (040404) HUMAN RESOURCE MANAGEMENT {GENERAL ADMINISTRATION AND PUBLIC PARTICIPATION} **....**

Expenditure Classification	**Revised Estimates 2025/26**	**Estimates 2026/27**	**Projected Estimates**	
			2027/28	**2028/29**
Recurrent Expenditure	**1,022,979,692**	**881,154,805**	**969,270,285**	**1,066,197,314**
Compensation to Employees	974,622,603	855,356,153	940,891,768	1,034,980,945
Use of goods and services	45,802,089	24,893,652	27,383,017	30,121,319
Other Recurrent	2,555,000	905,000	995,500	1,095,050
Capital Expenditure	**-**		**-**	**-**
Acquisition of Non-financial Assets			-	-
Other development			-	-
Total Expenditure by Programme	**1,022,979,692**	**881,154,805**	**969,270,285**	**1,066,197,314**

SP. 1.20401033710 SP. 1.3 HEALTH STANDARDS, QUALITY ASSURANCE & STANDARD

Expenditure Classification	**Revised Estimates 2025/26**	**Estimates 2026/27**	**Projected Estimates**	
			2027/28	**2028/29**
Recurrent Expenditure	**4,500,000**	**67,000,000**	**73,700,000**	**81,070,000**
Compensation to Employees	-	-	-	-
Use of goods and services	4,500,000	67,000,000	73,700,000	81,070,000
Other Recurrent			-	-
Capital Expenditure	**-**	**-**	**-**	**-**
Acquisition of Non-financial Assets	-	-	-	-
Other development			-	-
Total Expenditure by Programme	**4,500,000**	**67,000,000**	**73,700,000**	**81,070,000**

SP. 1.3 0401023710 SP. 1.2 HEALTH POLICY, PLANNING & FINANCING

Expenditure Classification	Revised Estimates 2025/26	Estimates 2026/27	Projected Estimates	
			2027/28	2028/29
Recurrent Expenditure	**129,110,508**	**73,590,308**	**80,949,339**	**89,044,273**
Compensation to Employees	69,366,078	69,366,078	76,302,686	83,932,954
Use of goods and services	59,744,430	4,224,230	4,646,653	5,111,318
Other Recurrent			-	-
Capital Expenditure	**112,727,338**	**260,000,000**	**286,000,000**	**314,600,000**
Acquisition of Non-financial Assets	112,727,338	260,000,000	286,000,000	314,600,000
Other development	-	-	-	-
Total Expenditure by Programme	**241,837,847**	**333,590,308**	**366,949,339**	**403,644,273**

SUB PROGRAMME: SP. 4.2 (040201) County Referral Services {Ambulance Referal Services Sub- Programme}

Expenditure Classification	Revised Estimates 2025/26	Estimates 2026/27	Projected Estimates	
			2027/28	2028/29
Recurrent Expenditure	**1,870,000**	**660,000**	**726,000**	**798,600**
Compensation to Employees	-	-	-	-
Use of goods and services	1,870,000	660,000	726,000	798,600
Other Recurrent			-	-
Capital Expenditure	**-**	**-**	**-**	**-**
Acquisition of Non-financial Assets			-	-
Other development			-	-
Total Expenditure by Programme	**1,870,000**	**660,000**	**726,000**	**798,600**

4.5 HOSPITAL FIF /COST SHARING REFUNDS FOR THE 11 COUNTY HOSPITALS - Assign code

Expenditure Classification	Revised Estimates 2025/26	Estimates 2026/27	Projected Estimates	
			2027/28	2028/29
Recurrent Expenditure	**325,911,135**	**673,285,121**	**740,613,634**	**814,674,997**
Compensation to Employees			-	-
Use of goods and services	300,000,000		-	-
Other Recurrent	25,911,135	673,285,121	740,613,634	814,674,997
Capital Expenditure	**10,360,032**	**51,529,953**	**56,682,948**	**62,351,243**
Acquisition of Non-financial Assets	10,360,032	51,529,953	56,682,948	62,351,243
Other development	-	-	-	-
Total Expenditure by Programme	**336,271,167**	**724,815,074**	**797,296,582**	**877,026,240**

PROGRAMME: P.3 (040100) PREVENTIVE & PROMOTIVE HEALTH SERVICES

SUB PROGRAMME: SP 3.1 Health Promotion Sub Programme

Expenditure Classification	Revised Estimates 2025/26	Estimates 2026/27	Projected Estimates	
			2027/28	2028/29
Recurrent Expenditure	**1,124,629,528**	**1,204,966,883**	**1,325,463,571**	**1,458,009,929**
Compensation to Employees	958,124,163	1,068,153,763	1,174,969,139	1,292,466,053
Use of goods and services	98,653,120	136,013,120	149,614,432	164,575,875
Other Recurrent	67,852,245	800,000	880,000	968,000
Capital Expenditure	**76,652,804**	**108,100,000**	**118,910,000**	**130,801,000**
Acquisition of Non-financial Assets	76,652,804	108,100,000	118,910,000	130,801,000
Other development	-	-	-	-
Total Expenditure by Programme	**1,201,282,332**	**1,313,066,883**	**1,444,373,571**	**1,588,810,929**

SUB PROGRAMME: '0404043710 PRIMARY CARE NETWORKS

Expenditure Classification	Revised Estimates 2025/26	Estimates 2026/27	Projected Estimates	
			2027/28	2028/29
Recurrent Expenditure	**1,500,000**	**1,000,000**	**1,100,000**	**1,210,000**
Compensation to Employees			-	-
Use of goods and services	1,500,000	1,000,000	1,100,000	1,210,000
Other Recurrent			-	-
Capital Expenditure	**4,185,000**	**-**	**-**	**-**
Acquisition of Non-financial Assets	4,185,000	-	-	-
Other development	-	-	-	-
Total Expenditure by Programme	**5,685,000**	**1,000,000**	**1,100,000**	**1,210,000**

SUB PROGRAMME: 0404033710 SP. 2.2 IMMUNIZATION AND DISEASE SURVEILLANCE

Expenditure Classification	Revised Estimates 2025/26	Estimates 2026/27	Projected Estimates	
			2027/28	2028/29
Recurrent Expenditure	**2,244,170**	**1,544,170**	**1,698,587**	**1,868,446**
Compensation to Employees	-	-	-	-
Use of goods and services	2,244,170	1,544,170	1,698,587	1,868,446
Other Recurrent	-	-	-	-
Capital Expenditure	**-**	**-**	**-**	**-**
Acquisition of Non-financial Assets			-	-
Other development			-	-
Total Expenditure by Programme	**2,244,170**	**1,544,170**	**1,698,587**	**1,868,446**

SP. 4.3 0403033710 SUB PROGRAMME: 2.6:(040401) HEALTH PROMOTION

Expenditure Classification	Revised Estimates 2025/26	Estimates 2026/27	Projected Estimates	
			2027/28	2028/29
Recurrent Expenditure	**2,659,869**	**2,159,869**	**2,375,856**	**2,613,441**
Compensation to Employees	-	-	-	-
Use of goods and services	2,659,869	2,159,869	2,375,856	2,613,441
Other Recurrent	-	-	-	-
Capital Expenditure	**-**	**-**	**-**	**-**
Acquisition of Non-financial Assets			-	-
Other development	-	-	-	-
Total Expenditure by Programme	**2,659,869**	**2,159,869**	**2,375,856**	**2,613,441**

2.5 SUB PROGRAMME: 2.4 (040301) COMMUNICABLE DISEASE CONTROL

Expenditure Classification	Revised Estimates 2025/26	Estimates 2026/27	Projected Estimates	
			2027/28	2028/29
Recurrent Expenditure	**3,042,443**	**1,283,943**	**1,412,337**	**1,553,571**
Compensation to Employees	-	-	-	-
Use of goods and services	3,042,443	1,283,943	1,412,337	1,553,571
Other Recurrent	-	-	-	-
Capital Expenditure	**-**	**-**	**-**	**-**
Acquisition of Non-financial Assets			-	-
Other development	-	-	-	-
Total Expenditure by Programme	**3,042,443**	**1,283,943**	**1,412,337**	**1,553,571**

2.5 2.6SUB PROGRAMME: 2.5 (040302) NON-COMMUNICABLE DISEASE PREVENTION & CONTROL {Nutrition sub programme}

Expenditure Classification	Revised Estimates 2025/26	Estimates 2026/27	Projected Estimates	
			2027/28	2028/29
Recurrent Expenditure	**1,181,200**	**1,001,200**	**1,101,320**	**1,211,452**
Compensation to Employees	-	-	-	-
Use of goods and services	1,181,200	1,001,200	1,101,320	1,211,452
Other Recurrent	-	-	-	-
Capital Expenditure	**-**	**-**	**-**	**-**
Acquisition of Non-financial Assets			-	-
Other development	-	-	-	-
Total Expenditure by Programme	**1,181,200**	**1,001,200**	**1,101,320**	**1,211,452**

2.5 2.6:SUB PROGRAMME: 2.6:(040401) HEALTH PROMOTION

Expenditure Classification	Revised Estimates 2025/26	Estimates 2026/27	Projected Estimates	
			2027/28	2028/29
Recurrent Expenditure	**33,284,483**	**21,557,770**	**23,713,548**	**26,084,902**
Compensation to Employees	-	-	-	-
Use of goods and services	9,902,574	9,641,519	10,605,671	11,666,239
Other Recurrent	23,381,909	11,916,251	13,107,876	14,418,664
Capital Expenditure	**-**	**-**	**-**	**-**
Acquisition of Non-financial Assets			-	-
Other development	-	-	-	-
Total Expenditure by Programme	**33,284,483**	**21,557,770**	**23,713,548**	**26,084,902**

2.5 2.6:SP. 3.3 (040402) Specialized Services

Expenditure Classification	Revised Estimates 2025/26	Estimates 2026/27	Projected Estimates	
			2027/28	2028/29
Recurrent Expenditure	**3,627,337**	**2,412,154**	**2,653,370**	**2,918,707**
Compensation to Employees	-	-	-	-
Use of goods and services	3,627,337	2,412,154	2,653,370	2,918,707
Other Recurrent	-	-	-	-
Capital Expenditure	**-**	**-**	**-**	**-**
Acquisition of Non-financial Assets			-	-
Other development	-	-	-	-
Total Expenditure by Programme	**3,627,337**	**2,412,154**	**2,653,370**	**2,918,707**

PROGRAMME: P.4 (040200) CURATIVE HEALTH SERVICES

SUB PROGRAMME: 0402003710 P.3 CURATIVE HEALTH SERVICES

Expenditure Classification	Revised Estimates 2025/26	Estimates 2026/27	Projected Estimates	
			2027/28	2028/29
Recurrent Expenditure	**1,190,953,771**	**1,180,147,837**	**1,298,162,621**	**1,427,978,883**
Compensation to Employees	807,213,144	808,413,144	889,254,458	978,179,904
Use of goods and services	381,640,627	370,534,693	407,588,163	448,346,979
Other Recurrent	2,100,000	1,200,000	1,320,000	1,452,000
Capital Expenditure	**55,656,484**	**124,504,888**	**136,955,377**	**150,650,914**
Acquisition of Non-financial Assets	55,656,484	124,504,888	136,955,377	150,650,914
Other development	-	-	-	-
Total Expenditure by Programme	**1,246,610,255**	**1,304,652,725**	**1,435,117,998**	**1,578,629,798**

PART I: Funded Positions

CADRE	2024/25	2025/26	2026/27
Policy Makers (S-V)	2	2	2
Managerial Positions (P-R)	21	20	20
Technical Positions (K-N)	426	551	551
Support Staff (A-J)	632	1167	1167
Total	1,081	1740	1740

3732: MINISTRY OF TRADE, INDUSTRY, MSMEs, INNOVATIONS & COOPERATIVES

PART A: Vision

To be a facilitator in catalysing competitive growth of Trade, Cooperatives and Investment.

PART B: Mission

To provide an enabling business environment through appropriate incentives and innovation to promote trade, industry and viable cooperatives for job and wealth creation.

PART D: Programme Objectives

Programme	Objective
0301003710 P1: General Administration Planning and Support Services	Enhance coordination and provide support to technical departments
030700 P3: Trade Development and Promotion	Promote private sector development through facilitating the growth and development of Micro and small and small enterprises (MSEs)
030400 P.4 Cooperative Development and Management	To enhance the growth and development of micro and small industries through cooperatives and organized groups

Part D. Performance Overview and Background for Programmes

The ministry undertook various activities including installation of street lights across the forty wards and construction of market sheds. Pit latrines were constructed in upcoming market centres and registration of cooperatives. Establishment of Kitui County Aggregation and Industrial Park(K-CAIP) is ongoing.

PART E: Summary of the Programme Key Outputs and Performance Indicators for FY 2025/2026- 2028/2029

PROGRAMME	Key Outputs (FY 2026/2027)	Key Performance Indicators	Baseline 2025/26	Budget (KES) 2026/2027	Target 2027/28	Target 2028/29
ADMINISTRATION SERVICES (RECURRENT)	Personnel Emoluments- PE	Number of staff employed	86,850,458	86,850,458	95,535,504	105,089,054
Institutional Governance & Administration	Goods and services for smooth operations	Amount paid to general expenses	111,744,436	37,849,825	41,634,808	45,798,288
TRADE & MSMEs DEVELOPMENT (DEVELOPMENT)	Fenced Mutha Livestock Yard	Meters of Fenced Market		2,000,000	2,200,000	2,420,000
	Fenced Ngomeni Livestock Yard	Meters of Fenced Market		2,000,000	2,200,000	2,420,000
	Established livestock yard at Kamuwongo Market (ESP-supported site)	% of Established livestock yard at Kamuwongo Market		2,000,000	2,200,000	2,420,000
	Established livestock yard at Kakongo Market (ESP-supported site)	% of Established livestock yard at Kakongo Market		2,000,000	2,200,000	2,420,000
	Installed solar security lights in trade centers/ markets	No of trading centers /Markets installed with security lights	30,800,000	20,000,000	22,000,000	24,200,000
	Maintained solar security lights in trade centers/ markets	No of trading centers /Markets Security lights maintained		22,000,000	24,200,000	26,620,000
	Repaired and Constructed market toilets and upgraded market facilities	No of Market Toilet constructed, No of Market Toilet repaired	42,000,000	43,000,000	47,300,000	52,030,000
	Developed Trade and Markets Policy	% of Developed Trade and Markets Policy	2,000,000	3,000,000	3,300,000	3,630,000
	Established dumping sites and provision of waste bins in markets	% of Established Dumpsite, No of Waste bins provided		-	#VALUE!	#VALUE!
	Acquired modern tools and capacity building on bookkeeping, customer care and business norms	No of MSME trained on bookkeeping and Customer care		30,000,000	33,000,000	36,300,000

PROGRAMME	Key Outputs (FY 2026/2027)	Key Performance Indicators	Baseline 2025/26	Budget (KES) 2026/2027	Target 2027/28	Target 2028/29
COOPERATIVES DEVELOPMENT	Cooperative education and promotion of new cooperative societies	No of cooperatives trained and promoted	3,000,000	4,000,000	4,400,000	4,840,000
	Trained cooperatives on value addition and processing	% of cooperatives trained on value addition	3,000,000	5,000,000	5,500,000	6,050,000
	Cooperative governance audit programme (training, governance reviews and audits)	% of cooperatives trained on governance and Audit	4,500,000	6,500,000	7,150,000	7,865,000
	Supervised cooperative society elections	No of Supervised Cooperative Elections	4,000,000	3,000,000	3,300,000	3,630,000
	Facilitated Cooperative Societies' General Meetings and Management Committee meetings	% of Facilitated Cooperative Societies' General Meetings and Management Committee meetings	3000000	3,500,000	3,850,000	4,235,000
	Conducted cooperative societies governance training workshops	No of cooperative societies governance training workshops held	4,500,000	3,000,000	3,300,000	3,630,000
	Inspected cooperative societies for compliance and revival	% of Inspected cooperative societies for compliance and revival		3,500,000	3,850,000	4,235,000
	Conducted cooperative audits	No of Conducted cooperative audits		4,500,000	4,950,000	5,445,000
COUNTY BRANDING & MARKETING	Branded Kitui County Headquarters entry areas (Roundabout – Entering Kitui from Nairobi)	% of Branded Kitui County Headquarters entry areas		6,200,000	6,820,000	7,502,000
	Re-branded of county entry and exit points	% of Re-branded of county entry and exit points	3,000,000	1,500,000	1,650,000	1,815,000
	Branded flagship county projects	No of Branded flagship county projects		5,250,000	5,775,000	6,352,500

PROGRAMME	Key Outputs (FY 2026/2027)	Key Performance Indicators	Baseline 2025/26	Budget (KES) 2026/2027	Target 2027/28	Target 2028/29
	Branded and Marketed county conferences	% of Branded and Marketed county conferences	51,000,000	4,200,000	4,620,000	5,082,000
	Conducted county branding and marketing surveys	% of Conducted county branding and marketing surveys		3,496,714	3,846,385	4,231,024
INDUSTRY & INVESTMENT DEVELOPMENT	Land banked, titled , and zoned in all designated EIZs	% of Land banked, titled , and zoned in all designated EIZs	35,000,000	12,000,000	13,200,000	14,520,000
	Developed legal and regulatory framework to support EIZs	% of Developed legal and regulatory framework to support EIZs	2,000,000	3,900,000	4,290,000	4,719,000
	Created EIZ-centric awareness and investor sensitization across all wards	% of Created EIZ-centric awareness and investor sensitization across all wards		6,000,000	6,600,000	7,260,000
	GIS mapped, monitored and evaluated systems and EIZ investment database	% of GIS mapped, monitored and evaluated systems and EIZ investment database		2,000,000	2,200,000	2,420,000
	Participated in investment conferences, investor forums, and engagement meetings	% of participation in investment conferences and investor forums		6,000,000	6,600,000	7,260,000
	Supported county, national, and international marketing campaigns	% of Supported county, national, and international marketing.		2,700,000	2,970,000	3,267,000
	Attracted and mobilized local investors	No of Attracted and mobilized local investors		3,500,000	3,850,000	4,235,000
	Attracted, mobilized, and capacity build local (Kitui) investors	No of Attracted, mobilized, and capacity build local (Kitui) investors		4,700,000	5,170,000	5,687,000
	Established and operationalized a Special Purpose Vehicle (SPV)	No of Special Purpose vehicle		3,000,000	3,300,000	3,630,000

PROGRAMME	Key Outputs (FY 2026/2027)	Key Performance Indicators	Baseline 2025/26	Budget (KES) 2026/2027	Target 2027/28	Target 2028/29
	One-Stop Investor Facilitation Centre established	% of completion One-Stop Investor Facilitation Centre		2,300,000	2,530,000	2,783,000
	Constructed internal roads in Kitui County Industrial Park	No of constructed internal roads in Kitui County Industrial Park		5,000,000	5,500,000	6,050,000
	Boreholes drilled and extended Masinga piped water	No of bore holes drilled, % of extended Masinga piped water		9,254,210	10,179,631	11,197,594
	Electricity connected and integrated power solutions	% of Electricity connected and integrated		8,000,000	8,800,000	9,680,000
	Solid and liquid waste management systems	% of Solid and liquid waste management systems		3,500,000	3,850,000	4,235,000
	Feasibility studies Done	% of Feasibility studies Done		3,000,000	3,300,000	3,630,000
	ICT backbone infrastructure	% of ICT backbone infrastructure established		2,500,000	2,750,000	3,025,000
	Installed security lights within CAIP	No of Installed security lights within CAIP		3,900,000	4,290,000	4,719,000
	Established a Functional agro-industrial hub	% of Functional agro-industrial hub established		5,700,000	6,270,000	6,897,000
	Constructed and equipped aggregation centers	No of constructed and equipped aggregation centers		1,000,000	1,100,000	1,210,000
	Equipped CAIPs with processing equipment, cold storage, and warehousing facilities	% of Equipped CAIPs with processing equipment, cold storage		5,000,000	5,500,000	6,050,000
	Established CAIP governance and management framework	% of Established CAIP governance and management framework		9,500,000	10,450,000	11,495,000

PROGRAMME	Key Outputs (FY 2026/2027)	Key Performance Indicators	Baseline 2025/26	Budget (KES) 2026/2027	Target 2027/28	Target 2028/29
	Supported branding, marketing, and promotion of CAIP as an anchor industrial hub	% of Supported, branded and promoted CAIP.		3,500,000	3,850,000	4,235,000
	Supported training and capacity building of MSMEs and cooperatives (processing, packaging, marketing, financial management)	% of supported training and capacity building of MSMEs		3,000,000	3,300,000	3,630,000
	Business incubation and mentorship programmes	No of Business incubation and mentorship programmes		3,000,000	3,300,000	3,630,000
	Standards and certification support programmes for startup local manufacturers (KEBS, KIRDI)	% of Standard and Certification programme for startup and Local manufacturers		2,300,000	2,530,000	2,783,000

Part F: Summary of Expenditure by Programmes, 2024/25 – 2027/28

Programme	Revised Estimates 2025/26	Estimates 2026/27	Projected Estimates	
			2027/28	2028/29
030101 S.P 1 General administration and support	118,053,163	104,821,718	115,303,890	126,834,279
030100 P.1 General administration and support-H/Qs	**118,053,163**	**104,821,718**	**115,303,890**	**126,834,279**
030701 S.P 2.1Domestic Trade Development	117,368,581	130,485,286	143,533,815	157,887,196

Programme	Revised Estimates 2025/26	Estimates 2026/27	Projected Estimates	
			2027/28	2028/29
030702 S.P 2.2 Fair Trade Practice and Consumer Protection	365,456,527	372,603,886	409,864,274	450,850,701
030700 P 2:Trade development and Promotion	**482,825,108**	**503,089,172**	**553,398,089**	**608,737,898**
030401 SP. 3.1 governance and accountability	30,994,796	32,671,383	35,938,521	39,532,373
030403 SP. 3.2 Marketing, Value Addition and Research	23,447,577	20,076,361	22,083,997	24,292,397
030400 P3 Cooperative development and Management	**54,442,373**	**52,747,744**	**58,022,518**	**63,824,770**
Total Expenditure of all programmes	**655,320,644**	**660,658,634**	**726,724,497**	**799,396,947**

PART G: Summary of Expenditure by Vote and Economic Classification

Expenditure Classification	Revised Estimates 2025/26	Estimates 2026/27	Projected Estimates	
			2027/28	2028/29
Recurrent Expenditure	**212,994,894**	**244,861,407**	**269,347,548**	**296,282,302**
Compensation to Employees	86,850,458	86,850,458	95,535,504	105,089,054
Use of goods and services	115,476,954	148,898,682	163,788,550	180,167,405
Other Recurrent	10,667,482	9,112,267	10,023,494	11,025,843
Capital Expenditure	**442,325,750**	**415,797,227**	**457,376,949**	**503,114,644**
Acquisition of Non-financial Assets	442,325,750	415,797,227	457,376,949	503,114,644
Other Development	-	-	-	-
Total Expenditure by Vote	**655,320,644**	**660,658,634**	**726,724,497**	**799,396,947**

030100 P.1 General Administration and Support services ....

030101 SP1 General Administration and support services ....

Expenditure Classification	Revised Estimates 2025/26	Estimates 2026/27	Projected Estimates	
			2027/28	2028/29
Recurrent Expenditure	**118,053,163**	**104,821,718**	**115,303,890**	**126,834,279**
Compensation to Employees	86,850,458	86,850,458	95,535,504	105,089,054
Use of goods and services	29,137,490	14,481,260	15,929,386	17,522,325
Other Recurrent	2,065,215	3,490,000	3,839,000	4,222,900
Capital Expenditure	**-**	**-**	**-**	**-**
Acquisition of Non-financial Assets			-	-
Other development	-	-	-	-
Total Expenditure by Programme	**118,053,163**	**104,821,718**	**115,303,890**	**126,834,279**

030700 P 2 Trade development and Promotion

030701 S.P 2.1 Domestic Trade Development

Expenditure Classification	Revised Estimates 2025/26	Estimates 2026/27	Projected Estimates	
			2027/28	2028/29
Recurrent Expenditure	**24,568,581**	**11,485,286**	**12,633,815**	**13,897,196**
Compensation to Employees			-	-
Use of goods and services	22,322,314	9,039,019	9,942,921	10,937,213
Other Recurrent	2,246,267	2,446,267	2,690,894	2,959,983
Capital Expenditure	**92,800,000**	**119,000,000**	**130,900,000**	**143,990,000**
Acquisition of Non-financial Assets	92,800,000	119,000,000	130,900,000	143,990,000
Other development			-	-
Total Expenditure by Programme	**117,368,581**	**130,485,286**	**143,533,815**	**157,887,196**

030702 S.P 2.2 Fair Trade Practice and Consumer Protection

Expenditure Classification	Revised Estimates 2025/26	Estimates 2026/27	Projected Estimates	
			2027/28	2028/29
Recurrent Expenditure	**20,930,777**	**75,806,659**	**83,387,325**	**91,726,057**
Compensation to Employees			-	-
Use of goods and services	19,360,777	75,806,659	83,387,325	91,726,057
Other Recurrent	1,570,000		-	-
Capital Expenditure	**344,525,750**	**296,797,227**	**326,476,949**	**359,124,644**
Acquisition of Non-financial Assets	344,525,750	296,797,227	326,476,949	359,124,644
Other development	-	-	-	-
Total Expenditure by Programme	**365,456,527**	**372,603,886**	**409,864,274**	**450,850,701**

030400 P 3 Cooperative Development and Management

030401 SP. 3.1 Governance and Accountability

Expenditure Classification	Revised Estimates 2025/26	Estimates 2026/27	Projected Estimates	
			2027/28	2028/29
Recurrent Expenditure	**30,994,796**	**32,671,383**	**35,938,521**	**39,532,373**
Compensation to Employees			-	-
Use of goods and services	28,448,796	30,375,383	33,412,921	36,754,213
Other Recurrent	2,546,000	2,296,000	2,525,600	2,778,160
Capital Expenditure	**-**	**-**	**-**	**-**
Acquisition of Non-financial Assets			-	-
Other development			-	-
Total Expenditure by Programme	**30,994,796**	**32,671,383**	**35,938,521**	**39,532,373**

Sub-programme: 030403 SP. 3.2 Marketing, Value Addition and Research

Expenditure Classification	Revised Estimates 2025/26	Estimates 2026/27	Projected Estimates	
			2027/28	2028/29
Recurrent Expenditure	**18,447,577**	**20,076,361**	**22,083,997**	**24,292,397**
Compensation to Employees			-	-
Use of goods and services	16,207,577	19,196,361	21,115,997	23,227,597
Other Recurrent	2,240,000	880,000	968,000	1,064,800
Capital Expenditure	**5,000,000**	**-**	**-**	**-**
Acquisition of Non-financial Assets	5,000,000		-	-
Other development			-	-
Total Expenditure by Programme	**23,447,577**	**20,076,361**	**22,083,997**	**24,292,397**

PART I: Staffing – Funded Position

		2024/25	2025/26	2026/27
1	Policy makers (S and above) :	1	1	1
2	Managerial positions (P to R):	3	4	5
3	Technical positions (K-N):	15	20	25
4	Support positions (A-J) :	24	30	35
	Total	43	55	66

3733: MINISTRY OF ENERGY, ENVIRONMENT, FORESTRY, NATURAL & MINERAL RESOURCES

PART A: VISION

To be a leading County in environmental management and protection, utilization of electricity, alternative sources of energy and gainful utilization of minerals in a sustainably managed and healthy environment.

PART B: MISSION

To improve the livelihoods of Kitui people through environmental management, provision of varied and reliable sources of affordable energy and increased levels of mineral investments in a sustainably managed environment.

PART C: Programme Objectives

Programme	Strategic Objective
100100 P1 General Administration, Planning and Support Services	To offer supportive services, facilitation and overall coordination of all departments in the ministry
100200 P2 Environment Management and Protection	To enhance awareness amongst communities on environmental conservation and protection
100300 P3 Power Transmission and Distribution	To enhance access and connectivity to the rural areas
100400 P4 Alternative Energy Technologies	To enhance accessibility to cheaper and clean energy in the county
	To promote adoption of renewable energy technologies
	To facilitate investment in solar power generation within Kwa-Vonza/Kanyonyoo Economic and Investment zone
100500 P5 Mineral Resources Management	To enhance sustainable exploitation of minerals resources in the county
	To build capacity of community liaison committees to effective champion community interest in engagement with incoming investors

Part D. Performance Overview and Background for Programmes

The County Government of Kitui in partnership with the National Government Ministry of Mining has gazetted artisanal mining committee, which shall be responsible in advising the Cabinet Secretary in issuing artisanal mining permits in Kitui. A report on mineral resources in the country has identified about 970 mineral occurrences that will be subjected to a fact-finding process.

The ministry continued with tree growing and forest conservation measures as well as climate change adaptation measures. Partnered with REREC and 10,000 households and institution were connected with electricity, installed 118 solar lights across the wards and 75 were repaired and established community liaison committee.

PART E: Summary of the Programme Key Outputs and Performance Indicators for FY 2025/2026- 2028/2029

PROGRAMME	Key Outputs (FY 2026/2027)	Key Performance Indicators	Baseline 2025/26	Budget (KES) 2026/2027	Target 2027/28	Target 2028/29
General Administration & Support Services	Personnel Emoluments (PE)	Number of staff employed	54,437,555	54,797,555	60,277,311	66,305,042
	Goods and services for smooth operations	Amount paid to general expenses	55,914,131	67,475,970	74,223,567	81,645,924
ENVIRONMENT, CLIMATE CHANGE & FORESTRY DEPARTMENT	Operationalized Kitui County Climate Change Fund (KCCCF) through allocation of 3% of County Development Budget	% of Operationalized Kitui County Climate Change Fund (KCCCF)	68,636,701	75,570,509	83,127,560	91,440,316
	World Bank Credit – Financed Locally Led Climate Action Programme (FLLoCA), County Climate Resilience Investment Grant (CCRIG III)	% of World Bank Credit – Financed Locally Led Climate Action Programme (FLLoCA)	205,807,064	201,873,256	222,060,582	244,266,640
	Purchased tree seedlings	No of Purchased tree seedlings	8,500,000	8,500,000	9,350,000	10,285,000
ENERGY, NATURAL & MINERAL RESOURCES DEPARTMENT	Rural electrification of institution and households in partnership with REREC	Number of Rural electrification of institution and households partnered with REREC	70,000,000	50,000,000	55,000,000	60,500,000
	Installed solar security lights in emerging markets	No of Installed solar security lights in emerging markets	46,000,000	20,000,000	22,000,000	24,200,000
	Maintained solar security lights in emerging markets	No of Maintained solar security lights in emerging markets	20,000,000	5,000,000	5,500,000	6,050,000

PROGRAMME	Key Outputs (FY 2026/2027)	Key Performance Indicators	Baseline 2025/26	Budget (KES) 2026/2027	Target 2027/28	Target 2028/29
	Installed solar-powered water pumping systems	No of Installed solar-powered water pumping systems	5,000,000	7,000,000	7,700,000	8,470,000
	Trained communities on installation and use of clean cook stoves	% of Trained communities on installation and use of clean cook stoves	3,000,000	3,000,000	3,300,000	3,630,000
	Trained and capacity build artisanal miners on gemstone and mineral value addition	% of Trained and capacity build artisanal miners on gemstone and mineral value addition	856,250	3,134,411	3,447,852	3,792,637
	Established community liaison committees	No of Established community liaison committees		3,690,000	4,059,000	4,464,900
	Established mineral testing and gemmology laboratory- Purchase of mineral testing equipment	No of Established mineral testing and gemology laboratory	6,000,000	5,500,000	6,050,000	6,655,000
	Allocated 20% share of mineral royalties	% of shares allocated to mineral Royalties	114,279	336,118	369,730	406,703

Part F: Summary of Expenditure by Programmes, 2024/25 – 2027/28 ....

Programme	Revised Estimates 2025/26	Estimates 2026/27	Projected Estimates	
			2027/28	2028/29
100101 SP 1 Environmental Policy Management	36,927,010	39,059,143	42,965,057	47,261,563

Programme	Revised Estimates 2025/26	Estimates 2026/27	Projected Estimates	
			2027/28	2028/29
100100 P1 General Administration, Planning and Support Services	**36,927,010**	**39,059,143**	**42,965,057**	**47,261,563**
100202 SP. 2.2 Environmental Research and Development	3,636,886	2,145,371	2,359,908	2,595,899
100400 P1 Waste Management	4,097,178	1,492,178	1,641,396	1,805,535
Climate change Adaptation and Mitigation	468,632,099	556,584,392	612,242,831	673,467,114
100300 P1 Natural Resources Conservation and Management	10,248,179	10,418,179	11,459,997	12,605,997
100401SP. 4.1 Environmental Management and Awareness	1,690,325	1,382,185	1,520,404	1,672,444
100402 Forest Conservation and Management	-	-	-	-
100201 SP. 1.1 Catchment Rehabilitation and Conservation	-	-	-	-
100200 P2 Environment Management and Protection	**488,304,667**	**572,022,305**	**629,224,535**	**692,146,988**
021302 SP 5 Rural Electrification	62,306,274	65,909,218	72,500,140	79,750,154
021300 P5 Power Transmission and Distribution	**62,306,274**	**65,909,218**	**72,500,140**	**79,750,154**
021401 SP 6 Alternative Energy Technologies	79,431,462	44,849,212	49,334,133	54,267,547
021400 P6 Alternative Energy Technologies	**79,431,462**	**44,849,212**	**49,334,133**	**54,267,547**
021203 Community sensitization and awareness creation in minerals rich areas	9,596,861	10,897,861	11,987,647	13,186,412
100701 Training and Capacity building	5,654,695	6,648,856	7,313,742	8,045,116
100701 SP 8 Mining Policy Development and Coordination	18,488,450	12,000,000	13,200,000	14,520,000
100901 SP. 9 Mineral Resources Development	12,728,987	14,292,089	15,721,298	17,293,428
100900 P8 Mineral Resources Management	**46,468,993**	**43,838,806**	**48,222,687**	**53,044,955**
Total Expenditure of Vote	**713,438,406**	**765,678,684**	**842,246,552**	**926,471,207**

PART G: Summary of Expenditure by Vote and Economic Classification

Expenditure Classification	Revised Estimates 2025/26	Estimates 2026/27	Projected Estimates	
			2027/28	2028/29
Recurrent Expenditure	**132,217,936**	**132,097,936**	**145,307,730**	**159,838,503**
Compensation to Employees	54,437,555	55,157,555	60,673,311	66,740,642
Use of goods and services	71,589,021	70,163,783	77,180,161	84,898,177
Other Recurrent	6,191,360	6,776,598	7,454,258	8,199,684
Capital Expenditure	**581,220,470**	**633,580,748**	**696,938,822**	**766,632,704**
Acquisition of Non-financial Assets	581,220,470	633,580,748	696,938,822	766,632,704
Other Development	-	-	-	-
Total Expenditure by Vote	**713,438,406**	**765,678,684**	**842,246,552**	**926,471,207**

Expenditure Classification	Revised Estimates 2025/26	Estimates 2026/27	Projected Estimates	
			2027/28	2028/29
Recurrent Expenditure	**36,927,010**	**39,059,143**	**42,965,057**	**47,261,563**
Compensation to Employees	26,242,738	26,362,738	28,999,012	31,898,913
Use of goods and services	9,312,912	11,273,220	12,400,542	13,640,596
Other Recurrent	1,371,360	1,423,185	1,565,504	1,722,054

Expenditure Classification	Revised Estimates 2025/26	Estimates 2026/27	Projected Estimates	
			2027/28	2028/29
Capital Expenditure	**-**	**-**	**-**	**-**
Acquisition of Non-financial Assets			-	-
Other development	-	-	-	-
Total Expenditure by Programme	**36,927,010**	**39,059,143**	**42,965,057**	**47,261,563**

Programme 2: 100200 Environmental Research and development				
100202 SP. 2.2 Environmental Research and Development				
Expenditure Classification	**Revised Estimates 2025/26**	**Estimates 2026/27**	**Projected Estimates**	
			2027/28	**2028/29**
Recurrent Expenditure	**3,636,886**	**2,145,371**	**2,359,908**	**2,595,899**
Compensation to Employees			-	-
Use of goods and services	3,636,886	2,145,371	2,359,908	2,595,899
Other Recurrent			-	-
Capital Expenditure	**-**	**-**	**-**	**-**
Acquisition of Non-financial Assets			-	-
Other development	-	-	-	-
Total Expenditure by Programme	**3,636,886**	**2,145,371**	**2,359,908**	**2,595,899**

100400 P1 Waste Management				
100401 SP. 1.1 Sustainable Waste Management				
Expenditure Classification	**Revised Estimates 2025/26**	**Estimates 2026/27**	**Projected Estimates**	
			2027/28	**2028/29**
Recurrent Expenditure	**1,217,178**	**1,492,178**	**1,641,396**	**1,805,535**
Compensation to Employees			-	-

100400 P1 Waste Management				
100401 SP. 1.1 Sustainable Waste Management				
Expenditure Classification	**Revised Estimates 2025/26**	**Estimates 2026/27**	**Projected Estimates**	
			2027/28	**2028/29**
Use of goods and services	1,217,178	1,492,178	1,641,396	1,805,535
Other Recurrent			-	-
Capital Expenditure	**2,880,000**	**-**	**-**	**-**
Acquisition of Non-financial Assets	2,880,000		-	-
Other development	-	-	-	-
Total Expenditure by Programme	**4,097,178**	**1,492,178**	**1,641,396**	**1,805,535**

Climate Change Adaptation and Mitigation				
Climate change Adaptation and Mitigation				
Expenditure Classification	**Revised Estimates 2025/26**	**Estimates 2026/27**	**Projected Estimates**	
			2027/28	**2028/29**
Recurrent Expenditure	**17,905,908**	**19,675,880**	**21,643,468**	**23,807,815**
Compensation to Employees	15,111,690	15,591,690	17,150,859	18,865,945
Use of goods and services	2,794,218	4,084,190	4,492,609	4,941,870
Other Recurrent			-	-
Capital Expenditure	**450,726,191**	**536,908,512**	**590,599,363**	**649,659,299**
Acquisition of Non-financial Assets	450,726,191	536,908,512	590,599,363	649,659,299
Other development			-	-
Total Expenditure by Programme	**468,632,099**	**556,584,392**	**612,242,831**	**673,467,114**

100300 P1 Natural Resources Conservation and Management				
100301 SP. 1.1 Forest Conservation and Tree Growing				
Expenditure Classification	**Revised Estimates 2025/26**	**Estimates 2026/27**	**Projected Estimates**	
			2027/28	**2028/29**
Recurrent Expenditure	**1,748,179**	**1,918,179**	**2,109,997**	**2,320,997**
Compensation to Employees			-	-
Use of goods and services	1,748,179	1,918,179	2,109,997	2,320,997
Other Recurrent	-	-	-	-
Capital Expenditure	**8,500,000**	**8,500,000**	**9,350,000**	**10,285,000**
Acquisition of Non-financial Assets	8,500,000	8,500,000	9,350,000	10,285,000
Other development	-	-	-	-
Total Expenditure by Programme	**10,248,179**	**10,418,179**	**11,459,997**	**12,605,997**

100200 P1 Environmental Management and Protection				
100201 SP. 1.1 Catchment Rehabilitation and Conservation				
Expenditure Classification	**Revised Estimates 2025/26**	**Estimates 2026/27**	**Projected Estimates**	
			2027/28	**2028/29**
Recurrent Expenditure	**1,690,325**	**1,382,185**	**1,520,404**	**1,672,444**
Compensation to Employees			-	-
Use of goods and services	1,690,325	1,114,772	1,226,249	1,348,874
Other Recurrent		267,413	294,154	323,570
Capital Expenditure	**-**	**-**	**-**	**-**
Acquisition of Non-financial Assets	-	-	-	-
Other development	-	-	-	-
Total Expenditure by Programme	**1,690,325**	**1,382,185**	**1,520,404**	**1,672,444**

021300 P 5: Power Transmission and Distribution

021302 SP 5.1 Rural Electrification

Expenditure Classification	Revised Estimates 2025/26	Estimates 2026/27	Projected Estimates	
			2027/28	2028/29
Recurrent Expenditure	**12,306,274**	**15,909,218**	**17,500,140**	**19,250,154**
Compensation to Employees	8,686,351	8,706,351	9,576,986	10,534,685
Use of goods and services	3,619,923	7,202,867	7,923,154	8,715,469
Other Recurrent			-	-
Capital Expenditure	**50,000,000**	**50,000,000**	**55,000,000**	**60,500,000**
Acquisition of Non-financial Assets	50,000,000	50,000,000	55,000,000	60,500,000
Other development	-	-	-	-
Total Expenditure by Programme	**62,306,274**	**65,909,218**	**72,500,140**	**79,750,154**

021400 P 6: Alternative Energy Technologies

021401 SP 6.1 Alternative Energy Technologies

Expenditure Classification	Revised Estimates 2025/26	Estimates 2026/27	Projected Estimates	
			2027/28	2028/29
Recurrent Expenditure	**10,431,462**	**12,849,212**	**14,134,133**	**15,547,547**
Compensation to Employees			-	-
Use of goods and services	8,451,462	8,869,212	9,756,133	10,731,747
Other Recurrent	1,980,000	3,980,000	4,378,000	4,815,800
Capital Expenditure	**69,000,000**	**32,000,000**	**35,200,000**	**38,720,000**
Acquisition of Non-financial Assets	69,000,000	32,000,000	35,200,000	38,720,000
Other development	-	-	-	-
Total Expenditure by Programme	**79,431,462**	**44,849,212**	**49,334,133**	**54,267,547**

Sub programme: 021203 Community sensitization and awareness creation in minerals rich areas				
Expenditure Classification	**Revised Estimates 2025/26**	**Estimates 2026/27**	**Projected Estimates**	
			2027/28	**2028/29**
Recurrent Expenditure	**9,596,861**	**10,897,861**	**11,987,647**	**13,186,412**
Compensation to Employees	4,396,776	4,496,776	4,946,454	5,441,099
Use of goods and services	4,030,085	6,401,085	7,041,194	7,745,313
Other Recurrent	1,170,000		-	-
Capital Expenditure	**-**	**-**	**-**	**-**
Acquisition of Non-financial Assets			-	-
Other development	-	-	-	-
Total Expenditure by Programme	**9,596,861**	**10,897,861**	**11,987,647**	**13,186,412**

Sub programme: 100701 Training and Capacity building

Expenditure Classification	**Revised Estimates 2025/26**	**Estimates 2026/27**	**Projected Estimates**	
			2027/28	**2028/29**
Recurrent Expenditure	**5,654,695**	**6,648,856**	**7,313,742**	**8,045,116**
Compensation to Employees			-	-
Use of goods and services	5,654,695	6,648,856	7,313,742	8,045,116
Other Recurrent	-	-	-	-
Capital Expenditure	**-**	**-**	**-**	**-**
Acquisition of Non-financial Assets			-	-
Other development			-	-
Total Expenditure by Programme	**5,654,695**	**6,648,856**	**7,313,742**	**8,045,116**

100900 P.8. Mineral Resources Management

100701 SP 8.1 Mining Policy Development and Coordination

Expenditure Classification	Revised Estimates 2025/26	Estimates 2026/27	Projected Estimates	
			2027/28	2028/29
Recurrent Expenditure	**18,488,450**	**12,000,000**	**13,200,000**	**14,520,000**
Compensation to Employees			-	-
Use of goods and services	16,818,450	10,894,000	11,983,400	13,181,740
Other Recurrent	1,670,000	1,106,000	1,216,600	1,338,260
Capital Expenditure	**-**	**-**	**-**	**-**
Acquisition of Non-financial Assets	-	-	-	-
Other development			-	-
Total Expenditure by Programme	**18,488,450**	**12,000,000**	**13,200,000**	**14,520,000**

100900 P.8. Mineral Resources Management

100901 SP.8.2 Mineral Resources Development

Expenditure Classification	Revised Estimates 2025/26	Estimates 2026/27	Projected Estimates	
			2027/28	2028/29
Recurrent Expenditure	**12,614,708**	**8,119,853**	**8,931,838**	**9,825,022**
Compensation to Employees			-	-
Use of goods and services	12,614,708	8,119,853	8,931,838	9,825,022
Other Recurrent	-	-	-	-
Capital Expenditure	**114,279**	**6,172,236**	**6,789,460**	**7,468,406**
Acquisition of Non-financial Assets	114,279	6,172,236	6,789,460	7,468,406
Other development	-	-	-	-
Total Expenditure by Programme	**12,728,987**	**14,292,089**	**15,721,298**	**17,293,428**

PART I: Staffing – Funded Position

S/no	Category	2024/25	2025/26	2026/27
1.	Policy makers (S-V)	2	2	2
2.	Managerial positions (P-R)	5	6	6
3.	Technical positions(K-N)	11	11	11
4.	Support positions(A-J)	77	77	77
	Total	95	95	96

3734: MINISTRY OF CULTURE, GENDER, YOUTH, ICT, SPORTS AND SOCIAL SERVICES

PART A: Vision

A self-esteemed, innovative, socially and economically empowered society

PART B: Mission

To develop sustainable socio-cultural products, gender mainstreaming, youth empowerment, promotion of E-government services, sustainable sports programs and provision of social services using innovative information communication technologies through sound policy formulation and implementation.

PART C: Programme Objectives

Programme	Objective
030800 P 1: General Administration, Planning and Support Services	To establish functional staff units to support and facilitate tourism and conserve natural resources in the county.
0902003710 P2: Gender	To achieve gender equity and equality, foster socio-economic development, and support children services and vulnerable groups
0903003710 P3: Sports	Provide enabling environment for talent development and youth empowerment
0904003710 P4: Culture	To promote culture, heritage and enhance development of cultural infrastructure and arts in Kitui County
021000 P5 ICT Infrastructure Development	To ensure Real Automation, Commonness of Technology in County Government Operations and Achieve seamless, Ubiquitous and efficient County public Service Delivery
0504003710 P6: Youth Training and Development	To empower the Youth
0905003710 P7: Social Development and Children Services	Objective: To achieve gender equity and equality, foster socio-economic development, and support children services and vulnerable groups

Part D. Performance Overview and Background for Programmes

The ministry hosted; a cultural Festival day and International Women day, did sensitization on Gender based Violence and Economic empowerment for women. Developed Youth policy which was passed by county assembly and formed committee. Engaged youth in talent development and supplied sport materials to various clubs. Levelling and fencing of several playgrounds complete. Development of Ultra-modern stadium done in Kivou and Kyoani. AGPO trainings to Women, youth and Groups. Supplied people living with disability with Assistive Devices and donated food stuff to children charitable organizations.

PART E: Summary of the Programme Key Outputs and Performance Indicators for FY 2025/2026- 2028/2029

PROGRAMME	Key Outputs (FY 2026/2027)	Key Performance Indicators	Baseline 2025/26	Budget (KES) 2026/2027	Target 2027/28	Target 2028/29
General Administration & Support Services	Personnel Emoluments (PE)	Number of staff employed	76,942,160	90,018,005	99,019,806	108,921,786
	Goods and services for smooth operations	Amount paid to general expenses	22,590,788	7,424,817	8,167,299	8,984,029
CULTURE, HERITAGE AND CREATIVE INDUSTRIES	Participated in Cultural festivals, exhibitions and performances; participation in KICOSCA and KMCF	Number of participation in festivals, exhibition and KICOSCA	2,000,000	1,697,450	1,867,195	2,053,915
	Partnered with MDAs and cultural stakeholders	No of Partnership with MDAs and cultural stakeholders	588,088	588,625	647,488	712,236
	Supported Kamba dress, visual and audio talent showcases	No of Supported Kamba dress, visual and audio talent showcases		1,877,600	2,065,360	2,271,896
	Participated in trade fairs, workshops and national festivals	No of participation in trade fairs, workshops and national festivals		965,360	1,061,896	1,168,086
	Refurbished Resource Centers, Social Halls, Public Parks and Community Libraries	% of Refurbished Resource Centers, Social Halls, Public Parks	2,197,238	2,197,238	2,416,962	2,658,658
	Constructed sump well and solarisation at SEHC	% of completion of Constructed sump well and solarisation at SEHC		3,200,000	3,520,000	3,872,000
	Furnished Mutonguni Social Hall	% of Furnished Mutonguni Social Hall	5,255,002	2,580,962	2,839,058	3,122,964
	Chain-link fenced and refurbishment of Mwingi Community Library gate	% of completion of Chain-link fenced and refurbishment of Mwingi Community Library gate		2,329,684	2,562,652	2,818,918

PROGRAMME	Key Outputs (FY 2026/2027)	Key Performance Indicators	Baseline 2025/26	Budget (KES) 2026/2027	Target 2027/28	Target 2028/29
GENDER, SOCIAL INCLUSION AND EMPOWERMENT	Constructed GBV Rescue Centre and Skills Development Hall (including furnishing)	% of completion of Constructed GBV Rescue Centre	5,112,016	5,112,016	5,623,218	6,185,539
	Identified, trainings and grants for women groups	No of identified trainings and grants for women groups		830,841	913,925	1,005,318
	Commemoration of international gender and social inclusion days	No of Commemoration of international gender and social inclusion days	1,471,420	1,471,420	1,618,562	1,780,418
	Trained paralegals and community justice champions	No of Trained paralegals and community justice champions		800,110	880,121	968,133
	Establishment of Gender Mainstreaming Committees	Number of Gender Mainstreaming committee established	1,386,400	706,200	776,820	854,502
	Development, validation and adoption of SGBV Policy	% of Adoption SGBV Policy	562,420	1,580,200	1,738,220	1,912,042
	Collaborated Multi-stakeholder gender coordination workshops	No of collaborated Multi-stakeholder gender coordination workshops		754,900	830,390	913,429
	Transport and basic support for GBV survivors	% of Support on Transport and basic support for GBV survivors		562,420	618,662	680,528
General Administration & Support Services	Goods and services for smooth operations	Amount paid to general expenses	2,214,830	2,214,830	2,436,313	2,679,944
	Held County Youth Engagement Forums and publicity campaigns	No of County Youth Engagement Forums and publicity campaigns held	18,702,408	18,702,408	20,572,649	22,629,914
YOUTH EMPOWERMENT AND DEVELOPMENT	Youth sensitized on SRHR, mental health, HIV/AIDS and legal awareness	% of Youth sensitized on SRHR, mental health, HIV/AIDS and legal awareness	1,313,600	1,313,600	1,444,960	1,589,456

PROGRAMME	Key Outputs (FY 2026/2027)	Key Performance Indicators	Baseline 2025/26	Budget (KES) 2026/2027	Target 2027/28	Target 2028/29
	Held Youth entrepreneurship challenge and expos	No of Youth entrepreneurship challenge and expos held	3,074,223	1,074,223	1,181,645	1,299,810
	Youth Employment Placement and Training Program in partnership with National Employment Authority	Number of Youth trained	2,301,808	2,301,808	2,531,989	2,785,188
	International Youth Day celebrated	No of Youth days celebrated		1,525,000	1,677,500	1,845,250
	Kenya School of Government trainings attended	No of Youth attended Kenya school of Government trainings		127,244	139,968	153,965
	Youth Skills Mapping and Baseline Survey held	No of survey held on Youth Skills Mapping and Baseline Survey		486,800	535,480	589,028
ICT DEVELOPMENT AND DIGITAL INNOVATION	Maintained ICT Data Centre	% of maintained ICT Data Centre	6,500,000	6,500,000	7,150,000	7,865,000
	Established and operational Kitui County ICT Innovation Hub	% of completion Established and operational Kitui County ICT Innovation Hub	2,134,007	6,900,384	7,590,422	8,349,465
	Hosted, maintained cybersecurity of county digital platforms	% of Hosted, maintained cybersecurity of county digital platforms		2,216,000	2,437,600	2,681,360
SPORTS DEVELOPMENT AND TALENT MANAGEMENT	County football tournaments culminating in Governor's Cup held	Number of Tournaments held	5,440,000	36,814,737	40,496,211	44,545,832
	Developed ward playgrounds	No of developed ward playgrounds	13,770,782	27,770,782	30,547,860	33,602,646
	Developed Kivou and Kyoani Stadiums	% of Completion of Developed Kivou and Kyoani Stadiums		11,605,298	12,765,828	14,042,411
	Participated in KYISA, KICOSCA and county tournaments	No of participation in KYISA, KICOSCA and county tournaments	5,440,000	4,440,000	4,884,000	5,372,400

PROGRAMME	Key Outputs (FY 2026/2027)	Key Performance Indicators	Baseline 2025/26	Budget (KES) 2026/2027	Target 2027/28	Target 2028/29
	Procured sports equipment	No of procured Sports Equipment	6,729,000	3,729,000	4,101,900	4,512,090
	Supported athletics camps and federation events	No of Supported athletics camps and federation events		3,461,506	3,807,657	4,188,422
SOCIAL SERVICES AND COMMUNITY DEVELOPMENT	Supported Community Children Charitable Institutions	Number of Community Children Charitable Institutions (CCCIs) supported	2,521,331	1,521,331	1,673,464	1,840,811
	Commemorated international social days	No of Commemorated international social days		2,618,562	2,880,418	3,168,460
	Provision of assistive devices to PWDs	No of assistive devices to PWDs		8,212,600	9,033,860	9,937,246
	AGPO sensitization and training held	No of trainings held on AGPO sensitization		2,211,030	2,432,133	2,675,346

Part F: Summary of Expenditure by Programmes, 2025/26– 2028/29 ....

Programme	Revised Estimates 2025/26	Estimates 2026/27	Projected Estimates	
			2027/28	2028/29
030801 S.P 1.1: General administration planning and support services	95,442,822	97,442,822	107,187,104	117,905,815
030800 P1 General Administration	**95,442,822**	**97,442,822**	**107,187,104**	**117,905,815**
090101 SP. 3.1 Sports Training and competitions	47,757,306	47,455,443	52,200,987	57,421,086
090102 SP. 3.2 Development and Management of Sports Facilities	33,022,919	45,612,680	50,173,948	55,191,343
090100 P.3 Sports	**80,780,225**	**93,068,123**	**102,374,935**	**112,612,429**
SP 3.1: ICT Infrastructure Connectivity	17,044,605	17,906,207	19,696,827	21,666,510

Programme	Revised Estimates 2025/26	Estimates 2026/27	Projected Estimates	
			2027/28	2028/29
021000 P3 ICT Infrastructure Development	**17,044,605**	**17,906,207**	**19,696,827**	**21,666,510**
090201 SP. 4.1 Conservation of Heritage	19,978,659	15,892,119	17,481,331	19,229,464
090200 P.4 Culture	**19,978,659**	**15,892,119**	**17,481,331**	**19,229,464**
071106 P.5 Gender & Socio-economic empowerment	18,227,414	11,818,107	12,999,918	14,299,909
071100 P5: Gender	**18,227,414**	**11,818,107**	**12,999,918**	**14,299,909**
090802 S.P 6.1: Community Mobilization and development	10,994,630	31,647,400	34,812,140	38,293,354
090803 S.P 6.2: Child Community Support Services	1,933,131	1,621,331	1,783,464	1,961,811
090800 P 6: Social Development and Children Services	**12,927,761**	**33,268,731**	**36,595,604**	**40,255,165**
S.P.4.2 Youth Development Services	9,043,505	6,048,882	6,653,770	7,319,147
P4 Youth Development Services	**9,043,505**	**6,048,882**	**6,653,770**	**7,319,147**
Total Expenditure of Vote	**253,444,991**	**275,444,991**	**302,989,490**	**333,288,439**

PART G: Summary of Expenditure by Vote and Economic Classification

Expenditure Classification	Revised Estimates 2025/26	Estimates 2026/27	Projected Estimates	
			2027/28	2028/29
Recurrent Expenditure	**192,511,086**	**202,248,627**	**222,473,489**	**244,720,838**
Compensation to Employees	90,018,005	90,018,005	99,019,806	108,921,786
Use of goods and services	89,435,767	109,304,670	120,235,137	132,258,650
Other Recurrent	13,057,315	2,925,952	3,218,547	3,540,402
Capital Expenditure	**60,933,905**	**73,196,364**	**80,516,000**	**88,567,600**
Acquisition of Non-financial Assets	60,933,905	73,196,364	80,516,000	88,567,600
Other Development	-	-	-	-
Total Expenditure by Vote	**253,444,991**	**275,444,991**	**302,989,490**	**333,288,439**

PART H: Summary of Expenditure by Programme and Economic Classification ....

P1. 030800 P 1: General Administration, Planning and Support Services...

030801 S.P 1.1: General administration planning and support services...

Expenditure Classification	Revised Estimates 2025/26	Estimates 2026/27	Projected Estimates	
			2027/28	2028/29
Recurrent Expenditure	**95,442,822**	**97,442,822**	**107,187,104**	**117,905,815**
Compensation to Employees	90,018,005	90,018,005	99,019,806	108,921,786
Use of goods and services	5,279,817	7,424,817	8,167,299	8,984,029
Other Recurrent	145,000		-	-
Capital Expenditure	**-**	**-**	**-**	**-**
Acquisition of Non-financial Assets	-	-	-	-
Other development	-	-	-	-
Total Expenditure by Programme	**95,442,822**	**97,442,822**	**107,187,104**	**117,905,815**

071103 S.P.4.2 Youth Development Services

Expenditure Classification	Revised Estimates 2025/26	Estimates 2026/27	Projected Estimates	
			2027/28	2028/29
Recurrent Expenditure	**9,043,505**	**6,048,882**	**6,653,770**	**7,319,147**
Compensation to Employees			-	-
Use of goods and services	8,334,905	5,674,832	6,242,315	6,866,547
Other Recurrent	708,600	374,050	411,455	452,601
Capital Expenditure	**-**	**-**	**-**	**-**
Acquisition of Non-financial Assets	-	-	-	-
Other development			-	-
Total Expenditure by Programme	**9,043,505**	**6,048,882**	**6,653,770**	**7,319,147**

021000 P3 ICT Infrastructure Development

021001 SP 3.1: ICT Infrastructure Connectivity

Expenditure Classification	Revised Estimates 2025/26	Estimates 2026/27	Projected Estimates	
			2027/28	2028/29
Recurrent Expenditure	**8,088,673**	**4,505,823**	**4,956,405**	**5,452,045**
Compensation to Employees			-	-
Use of goods and services	3,352,004	4,305,227	4,735,749	5,209,324
Other Recurrent	4,736,669	200,596	220,656	242,721
Capital Expenditure	**8,955,932**	**13,400,384**	**14,740,422**	**16,214,465**
Acquisition of Non-financial Assets	8,955,932	13,400,384	14,740,422	16,214,465
Other development	-	-	-	-
Total Expenditure by Programme	**17,044,605**	**17,906,207**	**19,696,827**	**21,666,510**

090100 P.3 Sports

090101 SP. 3.1 Sports Training and competitions

Expenditure Classification	Revised Estimates 2025/26	Estimates 2026/27	Projected Estimates	
			2027/28	2028/29
Recurrent Expenditure	**47,757,306**	**47,455,443**	**52,200,987**	**57,421,086**
Compensation to Employees			-	-
Use of goods and services	47,757,306	47,455,443	52,200,987	57,421,086
Other Recurrent			-	-
Capital Expenditure	**-**	**-**	**-**	**-**
Acquisition of Non-financial Assets			-	-
Other development	-	-	-	-
Total Expenditure by Programme	**47,757,306**	**47,455,443**	**52,200,987**	**57,421,086**

090102 SP. 3.2 Development and Management of Sports Facilities

Expenditure Classification	Revised Estimates 2025/26	Estimates 2026/27	Projected Estimates	
			2027/28	2028/29
Recurrent Expenditure	**937,400**	**1,236,600**	**1,360,260**	**1,496,286**
Compensation to Employees			-	-
Use of goods and services	937,400	1,236,600	1,360,260	1,496,286
Other Recurrent			-	-
Capital Expenditure	**32,085,519**	**44,376,080**	**48,813,688**	**53,695,057**
Acquisition of Non-financial Assets	32,085,519	44,376,080	48,813,688	53,695,057
Other development	-	-	-	-
Total Expenditure by Programme	**33,022,919**	**45,612,680**	**50,173,948**	**55,191,343**

071106 S.P.2.2 Gender

Expenditure Classification	Revised Estimates 2025/26	Estimates 2026/27	Projected Estimates	
			2027/28	2028/29
Recurrent Expenditure	**8,116,884**	**6,706,091**	**7,376,700**	**8,114,370**
Compensation to Employees			-	-
Use of goods and services	6,387,874	6,060,191	6,666,210	7,332,831
Other Recurrent	1,729,010	645,900	710,490	781,539
Capital Expenditure	**10,110,530**	**5,112,016**	**5,623,218**	**6,185,539**
Acquisition of Non-financial Assets	10,110,530	5,112,016	5,623,218	6,185,539
Other development			-	-
Total Expenditure by Programme	**18,227,414**	**11,818,107**	**12,999,918**	**14,299,909**

090200 P.4 Culture

090201 SP. 4.1 Conservation of Heritage

Expenditure Classification	Revised Estimates 2025/26	Estimates 2026/27	Projected Estimates	
			2027/28	2028/29
Recurrent Expenditure	**10,196,736**	**5,584,235**	**6,142,659**	**6,756,924**
Compensation to Employees			-	-
Use of goods and services	4,458,700	5,245,610	5,770,171	6,347,188
Other Recurrent	5,738,036	338,625	372,488	409,736
Capital Expenditure	**9,781,924**	**10,307,884**	**11,338,672**	**12,472,540**
Acquisition of Non-financial Assets	9,781,924	10,307,884	11,338,672	12,472,540
Other development			-	-
Total Expenditure by Programme	**19,978,659**	**15,892,119**	**17,481,331**	**19,229,464**

090800 P 5: Social Development and Children Services

090802 S.P 5.1: Community Mobilization and development

Expenditure Classification	Revised Estimates 2025/26	Estimates 2026/27	Projected Estimates	
			2027/28	2028/29
Recurrent Expenditure	**10,994,630**	**31,647,400**	**34,812,140**	**38,293,354**
Compensation to Employees			-	-
Use of goods and services	10,994,630	31,490,150	34,639,165	38,103,082
Other Recurrent	-	157,250	172,975	190,273
Capital Expenditure	**-**	**-**	**-**	**-**
Acquisition of Non-financial Assets			-	-
Other development	-	-	-	-
Total Expenditure by Programme	**10,994,630**	**31,647,400**	**34,812,140**	**38,293,354**

090803 S.P 5.2: Child Community Support Services

Expenditure Classification	Revised Estimates 2025/26	Estimates 2026/27	Projected Estimates	
			2027/28	2028/29
Recurrent Expenditure	**1,933,131**	**1,621,331**	**1,783,464**	**1,961,811**
Compensation to Employees			-	-
Use of goods and services	1,933,131	411,800	452,980	498,278
Other Recurrent		1,209,531	1,330,484	1,463,533
Capital Expenditure	**-**	**-**	**-**	**-**
Acquisition of Non-financial Assets			-	-
Other development			-	-
Total Expenditure by Programme	**1,933,131**	**1,621,331**	**1,783,464**	**1,961,811**

PART I: Staffing – Funded Position

STAFFING CATEGORY	2024/25	2025/26	2026/27
Policy makers (S-V)	2	4	4
Managerial positions (P-R)	3	3	3
Technical Positions (K-N)	4	6	6
Support staff positions (A-J)	29	35	35
TOTAL	38	48	48

3735: FINANCE, ECONOMIC PLANNING & REVENUE MANAGEMENT

PART A: Vision

To be a county ministry that has institutionalized sound economic planning and prudent financial management and control in Kenya

PART B: Mission

To promote and institutionalize a culture of sound economic planning and prudent financial management through planning, resource mobilization and control measures to achieve effective and efficient resource utilization.

PART C: Programme Objectives

The following table summarizes department's programmes and objectives being implemented in 2023/2024 Financial Year.

Programme	Objective
0701003710 P1: General Administration Planning and Support Services	To control and facilitate the effective delivery of services.
0710003710 P2 : Economic Policy and County Planning	To strengthen policy formulation , planning, budgeting and implementation of the CIDP (2023-2027)
0711003710 P3: Monitoring and research services	Effective and efficient planning and implementation of County projects, programmes, policies and initiatives
0712003710 P4: Public Financial Management	To ensure transparency, accountability and sound financial management in the county government

Part D. Performance Overview and Background for Programmes

The County Government of Kitui developed myCountyApp, a platform that enables the counties to digitise all their services in one place providing a single, citizen access channel.

County planning documents; Annual development plan, County budget review and outlook paper, county fiscal strategy plan, Budget implementation report and budget prepared. Internal audit done across the departments.

PART E: Summary of the Programme Key Outputs and Performance Indicators for FY 2025/2026- 2028/2029

PROGRAMME	Key Outputs (FY 2026/2027)	Key Performance Indicators	Baseline 2025/26	Budget (KES) 2026/2027	Target 2027/28	Target 2028/29
General Administration & Support Services	Personnel Emoluments (P.E)	Number of staff employed	232,130,523	246,115,956	270,727,552	297,800,307
	Goods and services for smooth operations	Amount paid to general expenses	24,669,352	29,669,352	32,636,287	35,899,916
FINANCE & REVENUE MANAGEMENT	Revenue Mobilization Strategies	Amount of revenue mobilized	57,204,134	59,204,134	65,124,547	71,637,002
	Digital Infrastructure & IT Management-Maintenance of Computers, Software & Networks	% of management and maintenance of computer, software and network	15,000,000	15,000,000	16,500,000	18,150,000
	Car Loan Facility for County Executive Staff	Amount for Car Mortgage	5,000,000	5,000,000	5,500,000	6,050,000
	County Emergency Fund	Amount for emergency	20,000,000	25,000,000	27,500,000	30,250,000
ECONOMIC PLANNING & BUDGETING	Budget Formulation, Coordination and Management (O&M)	No of County Budget formulated	24,003,721	18,628,721	20,491,593	22,540,752
	Prepared County Statistical Abstract	No of County statistical Abstract prepared	12,670,568	2,670,568	2,937,625	3,231,387
	Public Participation (CFSP, Budget Estimates, Annual Budget)	No of Public participation on (CFSP, Budget Estimates, Annual Budget)	10,460,000	10,460,000	11,506,000	12,656,600
	County Budget and Economic Forum (CBEF) Facilitation	Number of economic forums held on budget formulation	4,500,000	4,500,000	4,950,000	5,445,000
	Prepared County Projects Monitoring and Evaluation Reports	No of County Projects Monitoring and Evaluation Reports	4,473,424	4,473,424	4,920,766	5,412,843
	Kenya Devolution Support Programme (KDSP) – Level 1 Grant	% of strengthened county systems and service delivery	37,500,000	37,500,000	41,250,000	45,375,000

PROGRAMME	Key Outputs (FY 2026/2027)	Key Performance Indicators	Baseline 2025/26	Budget (KES) 2026/2027	Target 2027/28	Target 2028/29
Devolution & Public Financial Management	KDSP – Level 2 Grant	% of Increase of county institutional capacity	352,500,000	352,500,000	387,750,000	426,525,000
	KDSP – Level 2 Grant Matching Fund	No of Projects Implemented	5,625,000	36,000,000	39,600,000	43,560,000

Part F: Summary of Expenditure by Programmes, 2024/25– 2027/28 ....

Programme	Revised Estimates 2025/26	Estimates 2026/27	Projected Estimates	
			2027/28	2028/29
SP1.1 Human Resources and Support Services	269,308,539	320,308,539	352,339,393	387,573,333
P1. General Administration, Planning and Support Services	**269,308,539**	**320,308,539**	**352,339,393**	**387,573,333**
SP2.1 Economic Planning Coordination services	510,904,465	907,272,928	998,000,221	1,097,800,243
P2. Economic Policy and National Planning	**510,904,465**	**907,272,928**	**998,000,221**	**1,097,800,243**
SP3.1 County Integrated Monitoring and Evaluation	6,255,424	4,473,424	4,920,766	5,412,843
P3. Monitoring and Evaluation Services	**6,255,424**	**4,473,424**	**4,920,766**	**5,412,843**
SP4.1 Resource Mobilization	101,264,176	58,132,714	63,945,985	70,340,584
SP4.2 Budget Formulation Coordination and Management	25,708,962	26,453,529	29,098,882	32,008,770
SP4.3 Audit Services	13,958,400	7,958,400	8,754,240	9,629,664
SP4.4 Financial Services	13,985,355	13,985,355	15,383,890	16,922,280
SP4.5 Supply Chain Management Services	6,808,928	6,808,928	7,489,821	8,238,803
P4. Public Financial Management	**161,725,821**	**113,338,926**	**124,672,819**	**137,140,101**
Total Expenditure of Vote	**948,194,248**	**1,345,393,817**	**1,479,933,199**	**1,627,926,519**

PART G: Summary of Expenditure by Vote and Economic Classification

Expenditure Classification	Revised Estimates 2025/26	Estimates 2026/27	Projected Estimates	
			2027/28	2028/29
Recurrent Expenditure	**456,433,111**	**422,926,649**	**465,219,314**	**511,741,246**
Compensation to Employees	246,115,956	246,115,956	270,727,552	297,800,307
Use of goods and services	191,344,928	145,709,034	160,279,938	176,307,932
Other Recurrent	18,972,227	31,101,659	34,211,825	37,633,007
Capital Expenditure	**491,761,137**	**922,467,168**	**1,014,713,885**	**1,116,185,273**
Acquisition of Non-financial Assets	491,761,137	922,467,168	1,014,713,885	1,116,185,273
Other Development	-	-	-	-
Total Expenditure by Vote	**948,194,248**	**1,345,393,817**	**1,479,933,199**	**1,627,926,519**

PART H: Summary of Expenditure by Programme and Economic Classification ....

070900 P1: General Administration Planning and Support Services..

070901 S.P.1.1 Human Resources and Support Services ....

Expenditure Classification	Revised Estimates 2025/26	Estimates 2026/27	Projected Estimates	
			2027/28	2028/29
Recurrent Expenditure	**264,308,539**	**295,308,539**	**324,839,393**	**357,323,333**
Compensation to Employees	246,115,956	246,115,956	270,727,552	297,800,307
Use of goods and services	16,827,589	22,827,589	25,110,347	27,621,382
Other Recurrent	1,364,995	26,364,995	29,001,494	31,901,644

Expenditure Classification	Revised Estimates 2025/26	Estimates 2026/27	Projected Estimates	
			2027/28	2028/29
Capital Expenditure	**5,000,000**	**25,000,000**	**27,500,000**	**30,250,000**
Acquisition of Non-financial Assets	5,000,000	25,000,000	27,500,000	30,250,000
Other development			-	-
Total Expenditure by Programme	**269,308,539**	**320,308,539**	**352,339,393**	**387,573,333**

070600 P2: Economic Policy and National Planning

070601 S.P2.1 Economic Planning Coordination services

Expenditure Classification	Revised Estimates 2025/26	Estimates 2026/27	Projected Estimates	
			2027/28	2028/29
Recurrent Expenditure	**24,143,328**	**9,805,760**	**10,786,336**	**11,864,970**
Compensation to Employees			-	-
Use of goods and services	10,385,760	8,518,760	9,370,636	10,307,700
Other Recurrent	13,757,568	1,287,000	1,415,700	1,557,270
Capital Expenditure	**486,761,137**	**897,467,168**	**987,213,885**	**1,085,935,273**
Acquisition of Non-financial Assets	486,761,137	897,467,168	987,213,885	1,085,935,273
Other development			-	-
Total Expenditure by Programme	**510,904,465**	**907,272,928**	**998,000,221**	**1,097,800,243**

071802 SP 4.2 Budget Formulation Coordination and Management

Expenditure Classification	Revised Estimates 2025/26	Estimates 2026/27	Projected Estimates	
			2027/28	2028/29
Recurrent Expenditure	**25,708,962**	**26,453,529**	**29,098,882**	**32,008,770**
Compensation to Employees	-	-	-	-

071802 SP 4.2 Budget Formulation Coordination and Management

Expenditure Classification	**Revised Estimates 2025/26**	**Estimates 2026/27**	**Projected Estimates**	
			2027/28	**2028/29**
Use of goods and services	25,258,962	26,003,529	28,603,882	31,464,270
Other Recurrent	450,000	450,000	495,000	544,500
Capital Expenditure	**-**	**-**	**-**	**-**
Acquisition of Non-financial Assets	-	-	-	-
Other development	-	-	-	-
Total Expenditure by Programme	**25,708,962**	**26,453,529**	**29,098,882**	**32,008,770**

070800 P3: Monitoring and Evaluation Services

070801 S.P.3.1 County Integrated Monitoring and Evaluation

Expenditure Classification	**Revised Estimates 2025/26**	**Estimates 2026/27**	**Projected Estimates**	
			2027/28	**2028/29**
Recurrent Expenditure	**6,255,424**	**4,473,424**	**4,920,766**	**5,412,843**
Compensation to Employees			-	-
Use of goods and services	5,770,224	4,388,224	4,827,046	5,309,751
Other Recurrent	485,200	85,200	93,720	103,092
Capital Expenditure	-	-	-	-
Acquisition of Non-financial Assets			-	-
Other development	-	-	-	-
Total Expenditure by Programme	**6,255,424**	**4,473,424**	**4,920,766**	**5,412,843**

071800 P 4: Public Financial Management

071801 SP 4.1 Resource Mobilization

Expenditure Classification	Revised Estimates 2025/26	Estimates 2026/27	Projected Estimates	
			2027/28	2028/29
Recurrent Expenditure	**101,264,176**	**58,132,714**	**63,945,985**	**70,340,584**
Compensation to Employees			-	-
Use of goods and services	100,120,176	56,988,714	62,687,585	68,956,344
Other Recurrent	1,144,000	1,144,000	1,258,400	1,384,240
Capital Expenditure	**-**	**-**	**-**	**-**
Acquisition of Non-financial Assets			-	-
Other development			-	-
Total Expenditure by Programme	**101,264,176**	**58,132,714**	**63,945,985**	**70,340,584**

071803 SP 2.3 Audit Services

Expenditure Classification	Revised Estimates 2025/26	Estimates 2026/27	Projected Estimates	
			2027/28	2028/29
Recurrent Expenditure	**13,958,400**	**7,958,400**	**8,754,240**	**9,629,664**
Compensation to Employees			-	-
Use of goods and services	13,749,600	7,749,600	8,524,560	9,377,016
Other Recurrent	208,800	208,800	229,680	252,648
Capital Expenditure	**-**	**-**	**-**	**-**
Acquisition of Non-financial Assets	-	-	-	-
Other development	-	-	-	-
Total Expenditure by Programme	**13,958,400**	**7,958,400**	**8,754,240**	**9,629,664**

071804 SP 2.5 Financial Services

Expenditure Classification	Revised Estimates 2025/26	Estimates 2026/27	Projected Estimates	
			2027/28	2028/29
Recurrent Expenditure	**13,985,355**	**13,985,355**	**15,383,890**	**16,922,280**
Compensation to Employees	-	-	-	-
Use of goods and services	12,951,365	12,951,365	14,246,501	15,671,152
Other Recurrent	1,033,990	1,033,990	1,137,389	1,251,128
Capital Expenditure	**-**	**-**	**-**	**-**
Acquisition of Non-financial Assets	-	-	-	-
Other development	-	-	-	-
Total Expenditure by Programme	**13,985,355**	**13,985,355**	**15,383,890**	**16,922,280**

0704003710 P4: Department of Supply Chain Management Services				
Expenditure Classification	**Revised Estimates 2025/26**	**Estimates 2026/27**	**Projected Estimates**	
			2027/28	**2028/29**
Recurrent Expenditure	**6,808,928**	**6,808,928**	**7,489,821**	**8,238,803**
Compensation to Employees			-	-
Use of goods and services	6,281,254	6,281,254	6,909,379	7,600,317
Other Recurrent	527,674	527,674	580,442	638,486
Capital Expenditure	**-**	**-**	**-**	**-**
Acquisition of Non-financial Assets	-	-	-	-
Other development	-	-	-	-
Total Expenditure by Programme	**6,808,928**	**6,808,928**	**7,489,821**	**8,238,803**

PART I: Staffing – Funded Position

S/NO	CATEGORY	2024/25	2025/26	2026/27
1	Policy makers (S- V)	3	2	2
2	Managerial positions (P-R)	13	15	15
3	Technical positions ((K-N)	54	65	65
4	Support positions (A-J)	152	140	140
	Total	222	222	222

VOTE 3736: MINISTRY OF AGRICULTURE & LIVESTOCK

PART A: Vision

A food and nutrition secure county.

PART B: Mission

To provide effective technical agricultural services and information to farmers, fisher folks and other stakeholders in the county through participatory appropriate extension and other suitable methods in order to enhance food and nutrition security.

PART C: Programme Objectives

Programme	Objective
0101003710 P1: General Administration Planning and Support Services	To plan and facilitate efficient and effective service delivery
0102003710 P5: Crop Development and Management	To increase crop production and productivity
0103003710 P6: Agribusiness and Information Management	To enhance productivity and Profitability
0101020000 P7: Agricultural Extension Services and Training	To enhance farmers' and skills
0105003710 P2: Fisheries Development and Management	Promotion of horticulture production
0106003710 P3: Livestock Resources Management and Development	To enhance Livestock health and Production

Part D. Performance Overview and Background for Programmes

Provided subsidized ploughing services to farmers and 1497 acres were ploughed across the County and support extension services offered to famers. Livestock disease were controlled and managed. Veterinary diagnostic laboratory was constructed and equipped.

Farmers were supported with horticultural crop seeds and pesticides. Desilting of water Pans at; Thitha water pan and Syonzola water pan. Constructed Kalisasi water rock catchment.

PART E: Summary of the Programme Key Outputs and Performance Indicators for FY 2025/2026- 2028/2029

PROGRAMME	Key Outputs (FY 2026/2027)	Key Performance Indicators	Baseline 2025/26	Budget (KES) 2026/2027	Target 2027/28	Target 2028/29
General Administration & Support Services	Personnel Emoluments (P.E)	Number of staff employed	265,392,850	328,627,256	361,489,982	397,638,980
	Goods and services for smooth operations	Amount paid to general expenses	107,480,188	87,661,048	96,427,153	106,069,868
Agriculture & Fisheries – Development Expenditure	Horticulture Production Promoted (Watermelon, Spinach, Coriander Seeds & Pesticides)	% of Horticulture Production Promoted (Watermelon, Spinach, Coriander Seeds & Pesticides)		2,000,000	2,200,000	2,420,000
	Mango Pests and Diseases Management Programme- Procure Pest side	Quantity and quality of pest site procured		1,000,000	1,100,000	1,210,000
	Agri-Nutrition Support (Cone Kitchen Garden Kits)	% of Agri-Nutrition Support		1,002,186	1,102,405	1,212,645
	National Agricultural Value Chain Development Programme (NAVCDP)	Number of food value chain developed	146,515,151	231,250,000	254,375,000	279,812,500
	Farmer Link aged to Financial, Business & Insurance Services	% of Farmers linked to Financial, Business & Insurance Services		500,000	550,000	605,000
	Agri-preneurial Skills Promotion Programme	% of Farmers promoted with Agri-perennials Skills		1,000,000	1,100,000	1,210,000
	Tractor Ploughing / Ripping Subsidy Programme	Acres of land Subsidized tractor ploughing/Ripping	5,000,000	5,000,000	5,500,000	6,050,000
	Farm Ponds Development Programme	No of Farm Ponds developed	600,000	2,000,000	2,200,000	2,420,000
	Procured Rippers for AMS	% of Rippers for AMS		3,000,000	3,300,000	3,630,000
	Agricultural Extension & Advisory Services	Number of Livestock Extension and Advisory services programme offered to farmers	6,875,010	20,000,000	22,000,000	24,200,000

PROGRAMME	Key Outputs (FY 2026/2027)	Key Performance Indicators	Baseline 2025/26	Budget (KES) 2026/2027	Target 2027/28	Target 2028/29
	Established Agricultural Information Desks	No of Established Agricultural Information Desks		2,000,000	2,200,000	2,420,000
	Capacity Building for Extension Staff	No of Extension staff Capacity build		2,000,000	2,200,000	2,420,000
	Constructed Sub-County Agriculture Office – Kitui South	% of completion of Constructed Sub-County Agriculture Office – Kitui South	3,500,000	3,000,000	3,300,000	3,630,000
	Kitui Agricultural Show & Trade Fair	No of Kitui Agricultural Show & Trade Fair held	45,000,000	25,000,000	27,500,000	30,250,000
	Solar-Powered Borehole at Kitui ATC	% of completion of Solar-Powered Borehole at Kitui ATC		3,000,000	3,300,000	3,630,000
	Pasture/Fodder Established, Barn Construction & Chaff Cutter	% of completion of Pasture/Fodder Established, Barn Construction & Chaff Cutter		1,143,000	1,257,300	1,383,030
	Acquired High-Yielding Dairy Animals	No of Acquired High-Yielding Dairy Animals		1,300,000	1,430,000	1,573,000
	Procured Fruit Tree & Vegetable Seeds Poly Tubes	No of procured Fruit Tree & Vegetable Seeds Poly Tubes		1,000,000	1,100,000	1,210,000
	Aquaculture Development Programme	% of implementation of Aquaculture Development Programme	600,000	3,000,000	3,300,000	3,630,000
	Dam Stocking Programme	No of Dam stoked with Fish	700,000	2,000,000	2,200,000	2,420,000
	Installed Fish Cages	No of Fish cages installed		3,000,000	3,300,000	3,630,000
Livestock Development & Apiculture	Livestock Extension & Advisory Services Programme	Number of Livestock Extension and Advisory services programme offered to farmers	6,875,010	7,000,000	7,700,000	8,470,000
	Poultry Breed Improvement Programme	No of Poultry Breed Improvement Programme	1,634,135	2,000,000	2,200,000	2,420,000

PROGRAMME	Key Outputs (FY 2026/2027)	Key Performance Indicators	Baseline 2025/26	Budget (KES) 2026/2027	Target 2027/28	Target 2028/29
	Goat Breed Improvement Programme	No of Goat Breed Improvement Programme	2,000,000	3,000,000	3,300,000	3,630,000
	Dairy Cattle Breed Improvement Programme	Number of Dairy cattle breeds improvement	2,200,000	2,000,000	2,200,000	2,420,000
	Established 3,000 Acres of Pasture	No of Acres established for Posture	3,000,000	4,000,000	4,400,000	4,840,000
	Distributed 400 Box Hives & Accessories	No of Box Hives & Accessories distributed	2,500,000	3,000,000	3,300,000	3,630,000
	Procured 2,000 Rabbits	No of Rabbits procured	500,000	1,000,000	1,100,000	1,210,000
	County-wide Livestock Vaccination Programme	No of County-wide Livestock Vaccination	2,800,000	5,000,000	5,500,000	6,050,000
	Equipped Diagnostic Laboratory	% of completion of Equipped Diagnostic Laboratory		2,000,000	2,200,000	2,420,000

Part F: Summary of Expenditure by Programmes, 2025/26– 2028/29..

Programme	Revised Estimates 2025/26	Estimates 2026/27	Projected Estimates	
			2027/28	2028/29
0101013710 SP 1.1 Administration Services	63,662,992	66,372,992	73,010,291	80,311,320
0101003710 P1: General Administration Planning and Support Services	**63,662,992**	**66,372,992**	**73,010,291**	**80,311,320**
0102013710 SP 2.1 Farm Input Support/Seed Bulking-Fruit trees/vegetable nurseries development	254,537,540	366,416,146	403,057,760	443,363,536
0102003710 P2: Land and Crops Development(Crop Development and Management)	**254,537,540**	**366,416,146**	**403,057,760**	**443,363,536**
0103023710 SP 3.1 Farm and Agribusiness Management	46,760,677	27,774,577	30,552,035	33,607,238

Programme	Revised Estimates 2025/26	Estimates 2026/27	Projected Estimates	
			2027/28	2028/29
0103003710 P3: Agribusiness and Information Management (Farm development and Agribusiness development)	**46,760,677**	**27,774,577**	**30,552,035**	**33,607,238**
SP4.2 Agricultural Extension and advisory services	107,147,934	77,873,034	85,660,337	94,226,371
P 4: Agricultural Extension Services and Training	**107,147,934**	**77,873,034**	**85,660,337**	**94,226,371**
0105003710 SP 2: 1 Aquaculture Development	10,813,447	12,722,394	13,994,633	15,394,097
0105003710 P2: Fisheries Development and Management	**10,813,447**	**12,722,394**	**13,994,633**	**15,394,097**
0101013710 SP 1.1 Administration Services	275,780,960	287,128,608	315,841,469	347,425,616
0101003710 P1: General Administration Planning and Support Services	**275,780,960**	**287,128,608**	**315,841,469**	**347,425,616**
0106013710 SP 3.1 Livestock Production and Management	28,493,507	27,104,558	29,815,014	32,796,515
0106023710 SP 3.2 Livestock Diseases Management and Control	13,231,078	16,412,213	18,053,434	19,858,778
0106003710 P 3: Livestock Resources Management and Development	**41,724,585**	**43,516,771**	**47,868,448**	**52,655,293**
Total Expenditure	**800,428,135**	**881,804,522**	**969,984,974**	**1,066,983,471**

Part G. Summary of Expenditure by Vote and Economic Classification

Expenditure Classification	Revised Estimates 2025/26	Estimates 2026/27	Projected Estimates	
			2027/28	2028/29
Recurrent Expenditure	**426,801,456**	**412,601,258**	**453,861,384**	**499,247,522**
Compensation to Employees	322,521,156	334,733,356	368,206,692	405,027,361
Use of goods and services	86,243,871	57,593,807	63,353,188	69,688,506
Other Recurrent	18,036,429	20,274,095	22,301,505	24,531,655
Capital Expenditure	**373,626,679**	**469,203,264**	**516,123,590**	**567,735,949**
Acquisition of Non-Financial Assets	373,626,679	469,203,264	516,123,590	567,735,949

Expenditure Classification	Revised Estimates 2025/26	Estimates 2026/27	Projected Estimates	
			2027/28	2028/29
Other Development	-	-	-	-
Total Expenditure of Vote 0 &1	**800,428,135**	**881,804,522**	**969,984,974**	**1,066,983,471**

Part H. Summary of Expenditure by Programme and Economic Classification..

General Administration and Planning...

0101003710 P1: General Administration Planning and Support Services..

0101013710 SP 1.1 Administration Services

Expenditure Classification	Revised Estimates 2025/26	Estimates 2026/27	Projected Estimates	
			2027/28	2028/29
Recurrent Expenditure	**275,780,960**	**287,128,608**	**315,841,469**	**347,425,616**
Compensation to Employees	267,369,369	279,581,569	307,539,726	338,293,698
Use of goods and services	7,084,574	7,084,574	7,793,031	8,572,335
Other Recurrent	1,327,017	462,465	508,712	559,583
Capital Expenditure	**-**	**-**	**-**	**-**
Acquisition of Non-Financial Assets			-	-
Other Development			-	-
Total Expenditure	**275,780,960**	**287,128,608**	**315,841,469**	**347,425,616**

302 Department of Agriculture

0102003710 P2: Land and Crops Development(Crop Development and Management)

0102013710 SP 2.1 Farm Input Support/Seed Bulking-Fruit trees/vegetable nurseries development

Expenditure Classification	Revised Estimates 2025/26	Estimates 2026/27	Projected Estimates	
			2027/28	2028/29
Recurrent Expenditure	**6,342,896**	**5,845,114**	**6,429,625**	**7,072,588**
Compensation to Employees	-	-	-	-
Use of goods and services	5,340,896	5,340,896	5,874,986	6,462,484
Other Recurrent	1,002,000	504,218	554,640	610,104
Capital Expenditure	**248,194,644**	**360,571,032**	**396,628,135**	**436,290,948**
Acquisition of Non-Financial Assets	248,194,644	360,571,032	396,628,135	436,290,948
Other Development			-	-
Total Expenditure	**254,537,540**	**366,416,146**	**403,057,760**	**443,363,536**

0103003710 P3: Agribusiness and Information Management (Farm development and Agribusiness development)

0103023710 SP 3.1 Farm and Agribusiness Management

Expenditure Classification	Revised Estimates 2025/26	Estimates 2026/27	Projected Estimates	
			2027/28	2028/29
Recurrent Expenditure	**28,820,677**	**4,087,531**	**4,496,284**	**4,945,913**
Compensation to Employees	-	-	-	-
Use of goods and services	28,820,677	4,087,531	4,496,284	4,945,913
Other Recurrent	-	-	-	-
Capital Expenditure	**17,940,000**	**23,687,046**	**26,055,751**	**28,661,326**
Acquisition of Non-Financial Assets	17,940,000	23,687,046	26,055,751	28,661,326
Other Development	-	-	-	-

0103003710 P3: Agribusiness and Information Management (Farm development and Agribusiness development)

0103023710 SP 3.1 Farm and Agribusiness Management

Expenditure Classification	Revised Estimates 2025/26	Estimates 2026/27	Projected Estimates	
			2027/28	2028/29
Total Expenditure	**46,760,677**	**27,774,577**	**30,552,035**	**33,607,238**

0101020000 P.4 Agricultural Information Management (Extension services)

Expenditure Classification	Revised Estimates 2025/26	Estimates 2026/27	Projected Estimates	
			2027/28	2028/29
Recurrent Expenditure	**27,790,034**	**22,430,034**	**24,673,037**	**27,140,341**
Compensation to Employees	-	-	-	-
Use of goods and services	20,626,992	14,266,992	15,693,691	17,263,060
Other Recurrent	7,163,042	8,163,042	8,979,346	9,877,281
Capital Expenditure	**79,357,900**	**55,443,000**	**60,987,300**	**67,086,030**
Acquisition of Non-Financial Assets	79,357,900	55,443,000	60,987,300	67,086,030
Other Development			-	-
Total Expenditure	**107,147,934**	**77,873,034**	**85,660,337**	**94,226,371**

0105003710 P2: Fisheries Development and Management

0105003710 SP 2: 1 Aquaculture Development

Expenditure Classification	Revised Estimates 2025/26	Estimates 2026/27	Projected Estimates	
			2027/28	2028/29
Recurrent Expenditure	**9,513,447**	**8,222,394**	**9,044,633**	**9,949,097**
Compensation to Employees			-	-
Use of goods and services	7,655,447	6,364,394	7,000,833	7,700,917

0105003710 P2: Fisheries Development and Management

0105003710 SP 2: 1 Aquaculture Development

Expenditure Classification	**Revised Estimates 2025/26**	**Estimates 2026/27**	**Projected Estimates**	
			2027/28	**2028/29**
Other Recurrent	1,858,000	1,858,000	2,043,800	2,248,180
Capital Expenditure	**1,300,000**	**4,500,000**	**4,950,000**	**5,445,000**
Acquisition of Non-Financial Assets	1,300,000	4,500,000	4,950,000	5,445,000
Other Development			-	-
Total Expenditure	**10,813,447**	**12,722,394**	**13,994,633**	**15,394,097**

Livestock and apiculture

0101003710 P1: General Administration Planning and Support Services

0106013710 Livestock and Apiculture

Expenditure Classification	**Revised Estimates 2025/26**	**Estimates 2026/27**	**Projected Estimates**	
			2027/28	**2028/29**
Recurrent Expenditure	**63,662,992**	**66,372,992**	**73,010,291**	**80,311,320**
Compensation to Employees	55,151,787	55,151,787	60,666,966	66,733,662
Use of goods and services	7,237,403	8,947,403	9,842,143	10,826,358
Other Recurrent	1,273,802	2,273,802	2,501,182	2,751,300
Capital Expenditure	**-**	**-**	**-**	**-**
Acquisition of Non-Financial Assets			-	-
Other Development			-	-
Total Expenditure	**63,662,992**	**66,372,992**	**73,010,291**	**80,311,320**

0106003710 P 3: Livestock Resources Management and Development

0106013710 SP 3.1 Livestock Production and Management

Expenditure Classification	Revised Estimates 2025/26	Estimates 2026/27	Projected Estimates	
			2027/28	2028/29
Recurrent Expenditure	**7,459,372**	**10,102,372**	**11,112,609**	**12,223,870**
Compensation to Employees			-	-
Use of goods and services	5,433,694	6,876,694	7,564,363	8,320,800
Other Recurrent	2,025,678	3,225,678	3,548,246	3,903,070
Capital Expenditure	**21,034,135**	**17,002,186**	**18,702,405**	**20,572,645**
Acquisition of Non-Financial Assets	21,034,135	17,002,186	18,702,405	20,572,645
Other Development			-	-
Total Expenditure	**28,493,507**	**27,104,558**	**29,815,014**	**32,796,515**

0106023710 SP 3.2 Livestock Diseases Management and Control

Expenditure Classification	Revised Estimates 2025/26	Estimates 2026/27	Projected Estimates	
			2027/28	2028/29
Recurrent Expenditure	**7,431,078**	**8,412,213**	**9,253,434**	**10,178,778**
Compensation to Employees			-	-
Use of goods and services	4,044,188	4,625,323	5,087,855	5,596,641
Other Recurrent	3,386,890	3,786,890	4,165,579	4,582,137
Capital Expenditure	**5,800,000**	**8,000,000**	**8,800,000**	**9,680,000**
Acquisition of Non-Financial Assets	5,800,000	8,000,000	8,800,000	9,680,000
Other Development			-	-
Total Expenditure	**13,231,078**	**16,412,213**	**18,053,434**	**19,858,778**

VOTE 3737: MINISTRY OF LANDS, HOUSING & URBAN DEVELOPMENT

PART A:

Vision

To be a department that ensures well planned and managed land resource for sustainable development.

PART B:

Mission

To provide sustainable land management, planned urban and rural developments and enhance a decent housing.

PART C: Programme Objectives

Programme	Objective
0101003710 P1: General Administration Planning and Support Services	To enhance General Administration, Planning and support services
2110100-P1. Physical Planning	Effective physical plans for optimum land resource utilization.
0108003710 P2: Land Policy and Planning	Land ownership and boundary establishment.
2210300-P3. Land Registry.	Reliable land records.
0107003710 P3: Housing Development and Human Settlement	Improve efficiency in Housing services provision in Kitui County.

Part D. Performance Overview and Background for Programmes

The county Government installed streetlights across upcoming markets and land clinics across the forty wards. Construction of Pit Latrine were done at various canters; Migwani town, Zombe Town, Tulia Market, Mutitu Market, Kwa Vonza Market, Mutha Market, Mulutu Market, Wikililye market, Mbondoni Marker and Kyamboo Market.

PART E: Summary of the Programme Key Outputs and Performance Indicators for FY 2025/2026- 2028/2029

PROGRAMME	Key Outputs (FY 2026/2027)	Key Performance Indicators	Baseline 2025/26	Budget (KES) 2026/2027	Target 2027/28	Target 2028/29
General Administration & Support Services	Personnel Emoluments (PE)	Number of staff employed	60,819,750	66,945,284	73,639,812	81,003,794
	Goods and services for smooth operations	Amount paid to general expenses	50,592,194	50,592,194	55,651,413	61,216,555
Urban Development	Street Addressing System & Installed Road Signage's	No of Installed Road Signage's		1,000,000	1,100,000	1,210,000
	Dustless Urban Programme (Tarmacked, Cabro Paving & Graded)	Km of Road Tarmacked	41,000,000	20,000,000	22,000,000	24,200,000
	Constructed Solid Waste Disposal Sites	No of Constructed Solid Waste Disposal Sites	3,000,000	3,000,000	3,300,000	3,630,000
	Installed & Repaired Street and Security Lighting in urban centers	Number of security lights installed	50,000,000	40,000,000	44,000,000	48,400,000
	Constructed Storm Water Drainage Channels	Km of Storm water drainage channels constructed	6,000,000	6,000,000	6,600,000	7,260,000
	Kenya Urban Support Programme (UIG)	Number of programmes supported by Kenya Urban Support Programme	28,400,000	14,200,000	15,620,000	17,182,000
	Acquired Solid Waste Disposal Vehicles	No of Acquired Solid Waste Disposal Vehicles		6,426,532	7,069,185	7,776,104
	Town Greening and Beautification Programme	Number of square meters under Town greening/ beautification	1,500,000	1,500,000	1,650,000	1,815,000
	Prepared Supplementary Valuation Roll (FY 2026/2027)	Number of Supplementary Valuation Roll	5,000,000	5,000,000	5,500,000	6,050,000

PROGRAMME	Key Outputs (FY 2026/2027)	Key Performance Indicators	Baseline 2025/26	Budget (KES) 2026/2027	Target 2027/28	Target 2028/29
	0.5% Housing Levy Contribution to County Housing Committees	% of Housing Levy Contribution to County Housing Committees		1,987,622	2,186,384	2,405,023
Lands and Housing	Land Banking (Acquired and Registered Documents for Public Land)	No of acquired acres and registered public land		2,000,000	2,200,000	2,420,000
	Prepared County Spatial Plan (CSP)	% of completion Prepared County Spatial Plan (CSP)	25,000,000	25,000,000	27,500,000	30,250,000
	Prepared Local Physical and Land Use Development Plans (LPLUDPs)	% of completion of Prepared Local Physical and Land Use Development Plans (LPLUDPs)	8,000,000	8,000,000	8,800,000	9,680,000
	Supported Land Adjudication and Title Deed Issuance	No of Supported Land Adjudication and Title Deed Issuance	5,500,000	4,247,933	4,672,726	5,139,999
	Formulated and Implemented Land Policies	% of Completion of Formulated and Implemented Land Policies	1,000,000	1,000,000	1,100,000	1,210,000
	Prepared Geo-referencing of Market Layouts	% of completion of Prepared Geo-referencing of Market Layouts	4,500,000	4,500,000	4,950,000	5,445,000
	Held Land Clinics and Public Barraza's	No of Land Clinics and Public Barraza's held	2,500,000	2,500,000	2,750,000	3,025,000
	Land Dispute Resolution Mechanisms & Tribunal Support resolved	No of Resolved Land Dispute Resolution Mechanisms & Tribunal Support	912,127	912,127	1,003,340	1,103,674

Part F: Summary of Expenditure by Programmes, 2024/25 – 2027/28 ....

Programme	Revised Estimates 2025/26	Estimates 2026/27	Projected Estimates	
			2027/28	2028/29
SP 1.1. Administration, Planning & Support Services	79,695,284	84,219,094	92,641,003	101,905,103
P1. General Administration Planning and Support Services	**79,695,284**	**84,219,094**	**92,641,003**	**101,905,103**
SP 3.1. Housing Development	2,990,000	3,273,333	3,600,667	3,960,733
010200 P.2 Housing Development and Human Settlement	**2,990,000**	**3,273,333**	**3,600,667**	**3,960,733**
SP 2.1. Land Information Management	37,422,600	27,572,600	30,329,860	33,362,846
SP 2.2. Land Survey	8,117,527	10,953,022	12,048,325	13,253,157
SP 2.3. Land Adjudication	32,972,127	23,528,450	25,881,296	28,469,425
SP 2.4 Urban Development and Human Settlement	443,294,512	131,265,192	144,391,712	158,830,883
010100 P 2 Land Policy and Planning	**521,806,766**	**193,319,265**	**212,651,192**	**233,916,311**
Total Expenditure of Vote	**604,492,050**	**280,811,692**	**308,892,861**	**339,782,147**

PART G: Summary of Expenditure by Vote and Economic Classification

Expenditure Classification	Revised Estimates 2025/26	Estimates 2026/27	Projected Estimates	
			2027/28	2028/29
Recurrent Expenditure	**275,675,289**	**123,455,278**	**135,800,805**	**149,380,886**
Compensation to Employees	66,945,284	66,945,284	73,639,812	81,003,794
Use of goods and services	204,317,878	52,097,867	57,307,653	63,038,419
Other Recurrent	4,412,127	4,412,127	4,853,340	5,338,674
Capital Expenditure	**328,816,761**	**157,356,414**	**173,092,056**	**190,401,261**

Expenditure Classification	Revised Estimates 2025/26	Estimates 2026/27	Projected Estimates	
			2027/28	2028/29
Acquisition of Non-financial Assets	328,816,761	157,356,414	173,092,056	190,401,261
Other Development	-	-	-	-
Total Expenditure by Vote	**604,492,050**	**280,811,692**	**308,892,861**	**339,782,147**

PART H: Summary of Expenditure by Programme and Economic Classification ....

0101013710: P1. General Administration Planning and Support Services..

0101013710SP 1.1. Administration, Planning & Support Services ....

Expenditure Classification	Revised Estimates 2025/26	Estimates 2026/27	Projected Estimates	
			2027/28	2028/29
Recurrent Expenditure	**79,695,284**	**84,219,094**	**92,641,003**	**101,905,103**
Compensation to Employees	66,945,284	66,945,284	73,639,812	81,003,794
Use of goods and services	12,750,000	17,273,810	19,001,190	20,901,310
Other			-	-
Capital Expenditure	**-**	**-**	**-**	**-**
Acquisition of Non-financial Assets			-	-
Other development			-	-
Total Expenditure by Programme	**79,695,284**	**84,219,094**	**92,641,003**	**101,905,103**

010700371 P3. Housing Development and Human Settlement

0107013710 SP 3.1. Housing Development

Expenditure Classification	Revised Estimates 2025/26	Estimates 2026/27	Projected Estimates	
			2027/28	2028/29
Recurrent Expenditure	**2,990,000**	**3,273,333**	**3,600,667**	**3,960,733**
Compensation to Employees			-	-
Use of goods and services	2,990,000	3,273,333	3,600,667	3,960,733
Other Recurrent			-	-
Capital Expenditure	**-**	**-**	**-**	**-**
Acquisition of Non-financial Assets			-	-
Other development			-	-
Total Expenditure by Programme	**2,990,000**	**3,273,333**	**3,600,667**	**3,960,733**

P2. Land Policy and Planning

SP 2.1. Land Information Management

Expenditure Classification	Revised Estimates 2025/26	Estimates 2026/27	Projected Estimates	
			2027/28	2028/29
Recurrent Expenditure	**9,922,600**	**8,072,600**	**8,879,860**	**9,767,846**
Compensation to Employees			-	-
Use of goods and services	9,922,600	8,072,600	8,879,860	9,767,846
Other Recurrent	-	-	-	-
Capital Expenditure	**27,500,000**	**19,500,000**	**21,450,000**	**23,595,000**
Acquisition of Non-financial Assets	27,500,000	19,500,000	21,450,000	23,595,000
Other development			-	-
Total Expenditure by Programme	**37,422,600**	**27,572,600**	**30,329,860**	**33,362,846**

SP 2.2. Land Survey

Expenditure Classification	Revised Estimates 2025/26	Estimates 2026/27	Projected Estimates	
			2027/28	2028/29
Recurrent Expenditure	**5,205,400**	**6,053,273**	**6,658,601**	**7,324,461**
Compensation to Employees	-	-	-	-
Use of goods and services	5,205,400	6,053,273	6,658,601	7,324,461
Other Recurrent	-	-	-	-
Capital Expenditure	**2,912,127**	**4,899,749**	**5,389,724**	**5,928,696**
Acquisition of Non-financial Assets	2,912,127	4,899,749	5,389,724	5,928,696
Other development			-	-
Total Expenditure by Programme	**8,117,527**	**10,953,022**	**12,048,325**	**13,253,157**

SP 2.3. Land Adjudication

Expenditure Classification	Revised Estimates 2025/26	Estimates 2026/27	Projected Estimates	
			2027/28	2028/29
Recurrent Expenditure	**10,972,127**	**13,698,317**	**15,068,149**	**16,574,964**
Compensation to Employees	-	-	-	-
Use of goods and services	6,560,000	9,286,190	10,214,810	11,236,290
Other Recurrent	4,412,127	4,412,127	4,853,340	5,338,674
Capital Expenditure	**22,000,000**	**9,830,133**	**10,813,146**	**11,894,461**
Acquisition of Non-financial Assets	22,000,000	9,830,133	10,813,146	11,894,461
Other development			-	-
Total Expenditure by Programme	**32,972,127**	**23,528,450**	**25,881,296**	**28,469,425**

0107003710: Urban Development and Human Settlement				
Expenditure Classification	**Revised Estimates 2025/26**	**Estimates 2026/27**	**Projected Estimates**	
			2027/28	**2028/29**
Recurrent Expenditure	**166,889,878**	**8,138,660**	**8,952,526**	**9,847,779**
Compensation to Employees	-	-	-	-
Use of goods and services	166,889,878	8,138,660	8,952,526	9,847,779
Other Recurrent			-	-
Capital Expenditure	**276,404,634**	**123,126,532**	**135,439,186**	**148,983,104**
Acquisition of Non-financial Assets	276,404,634	123,126,532	135,439,186	148,983,104
Other development			-	-
Total Expenditure by Programme	**443,294,512**	**131,265,192**	**144,391,712**	**158,830,883**

3722: COUNTY PUBLIC SERVICE BOARD

PART A: Vision

A value driven, efficient and effective County Public service

PART B: Mission

To appoint qualified and competent county human resource and promote high standards of professional ethics and accountability for excellent public service delivery

PART C: Programme Objectives

Programme	Objective
0701003710 P1: General Administration, Planning and Support Services	To formulate, implement and review appropriate support policies and institutional frameworks for efficient and effective service delivery
0713003710 P2: Human Resource management and Development	To transform Public Service to be professional, efficient and effective
0714003710 P3: Governance and County Values	To promote good governance, values and principles in the Public Service

PART D: Departmental/ Sector Priorities the 2026/2027 FY Programmes

Department/Programme	Proposed Projects	Expected Outcomes
County Public Service Board	Personnel Emoluments (PE)	Enhanced service delivery
	Develop, produce and distribute Values and Principles IEC Materials,	Enhanced compliance with values and principles referred to in articles 10 and 232 of the constitution of Kenya 2010,
	Review and advise on departmental structures,	Optimal staffing levels within the County Government,
	Review and enhance the discipline procedure manual,	Efficient processing of Discipline cases
	Review of Board Strategic Plan,	Clear direction on the operations of CPSB,
	Sensitize Cos and HROs on Training policy,	Efficient delivery of county public services,

Part D. Performance Overview and Background for Programmes

Kitui County Staff have been trained in human resource manual. New Office Block was constructed and is now occupied and operational.

PART E: Summary of the Programme Key Outputs and Performance Indicators for FY 2024/2025- 2027/2028

PROGRAMME	Key Outputs (FY 2026/2027)	Key Performance Indicators	Baseline 2025/26	Budget (KES) 2026/2027	Target 2027/28	Target 2028/29
General Administration & Support Services	Personnel Emoluments (PE)	Number of staff employed	35,769,422	43,598,222	47,958,044	52,753,849
	Goods and services for smooth operations	Amount paid to general expenses	31,201,506	39,701,506	43,671,657	48,038,822
Institutional Infrastructure & Operational Efficiency	Supplied & installed 40ft container office, generator room, pit latrine, retaining wall, perimeter wall and back gate	% of completion of Supplied & installed 40ft container office, generator room, pit latrine, retaining wall, perimeter wall and back gate	8,500,000	13,750,000	15,125,000	16,637,500

Part F: Summary of Expenditure by Programmes, 2024/25 – 2027/28 ....

Programme	Revised Estimates 2025/26	Estimates 2026/27	Projected Estimates	
			2027/28	2028/29
072501 SP. 1.1: Administration	61,855,422	73,845,222	81,229,744	89,352,719
072500 P.1 General Administration, Planning and Support Services	**61,855,422**	**73,845,222**	**81,229,744**	**89,352,719**
072602 SP. 2.1: Human Resource Management	10,177,000	10,177,000	11,194,700	12,314,170
072603 SP. 2.2: Human Resource Development	6,407,500	6,407,500	7,048,250	7,753,075
72600 P.2 Human Resource Management and Development	**16,584,500**	**16,584,500**	**18,242,950**	**20,067,245**
Sub programme: 072702 SP. 3.1: Ethics, Governance and County value	7,031,006	6,620,006	7,282,007	8,010,207

Programme	Revised Estimates 2025/26	Estimates 2026/27	Projected Estimates	
			2027/28	2028/29
Programme: 072700 P.3 Governance and County Values	**7,031,006**	**6,620,006**	**7,282,007**	**8,010,207**
Total Expenditure of Vote	**85,470,928**	**97,049,728**	**106,754,701**	**117,430,171**

PART G: Summary of Expenditure by Vote and Economic Classification

Expenditure Classification	Revised Estimates 2025/26	Estimates 2026/27	Projected Estimates	
			2027/28	2028/29
Recurrent Expenditure	**75,470,928**	**83,299,728**	**91,629,701**	**100,792,671**
Compensation to Employees	35,769,422	43,598,222	47,958,044	52,753,849
Use of goods and services	35,621,506	34,621,506	38,083,657	41,892,022
Other Recurrent	4,080,000	5,080,000	5,588,000	6,146,800
Capital Expenditure	**10,000,000**	**13,750,000**	**15,125,000**	**16,637,500**
Acquisition of Non-financial Assets	10,000,000	13,750,000	15,125,000	16,637,500
Other Development	-			
Total Expenditure by Vote	**85,470,928**	**97,049,728**	**106,754,701**	**117,430,171**

072501 SP. 1.1: Administration ....

Expenditure Classification	Revised Estimates 2025/26	Estimates 2026/27	Projected Estimates	
			2027/28	2028/29
Recurrent Expenditure	**51,855,422**	**60,095,222**	**66,104,744**	**72,715,219**
Compensation to Employees	35,769,422	43,598,222	47,958,044	52,753,849
Use of goods and services	14,186,000	14,597,000	16,056,700	17,662,370
Other Recurrent	1,900,000	1,900,000	2,090,000	2,299,000
Capital Expenditure	**10,000,000**	**13,750,000**	**15,125,000**	**16,637,500**
Acquisition of Non-financial Assets	10,000,000	13,750,000	15,125,000	16,637,500
Other development				-
Total Expenditure by Programme	**61,855,422**	**73,845,222**	**81,229,744**	**89,352,719**

072600 P.2 Human Resource Management and Development

072602 SP. 2.1: Human Resource Management

Expenditure Classification	Revised Estimates 2025/26	Estimates 2026/27	Projected Estimates	
			2027/28	2028/29
Recurrent Expenditure	**10,177,000**	**10,177,000**	**11,194,700**	**12,314,170**
Compensation to Employees			-	-
Use of goods and services	8,327,000	8,327,000	9,159,700	10,075,670
Other Recurrent	1,850,000	1,850,000	2,035,000	2,238,500
Capital Expenditure	**-**	**-**	**-**	**-**
Acquisition of Non-financial Assets	-	-	-	-
Other development	-	-	-	-
Total Expenditure by Programme	**10,177,000**	**10,177,000**	**11,194,700**	**12,314,170**

072600 P.2 Human Resource Management and Development

072603 SP. 2.2: Human Resource Development

Expenditure Classification	Revised Estimates 2025/26	Estimates 2026/27	Projected Estimates	
			2027/28	2028/29
Recurrent Expenditure	**6,407,500**	**6,407,500**	**7,048,250**	**7,753,075**
Compensation to Employees			-	-
Use of goods and services	6,177,500	5,177,500	5,695,250	6,264,775
Other Recurrent	230,000	1,230,000	1,353,000	1,488,300
Capital Expenditure	**-**	**-**	**-**	**-**
Acquisition of Non-financial Assets	-	-	-	-
Other development	-	-	-	-
Total Expenditure by Programme	**6,407,500**	**6,407,500**	**7,048,250**	**7,753,075**

072700 P.3 Governance and National Values

072702 SP. 3.1: Ethics, Governance and National Values

Expenditure Classification	Revised Estimates 2025/26	Estimates 2026/27	Projected Estimates	
			2027/28	2028/29
Recurrent Expenditure	**7,031,006**	**6,620,006**	**7,282,007**	**8,010,207**
Compensation to Employees			-	-
Use of goods and services	6,931,006	6,520,006	7,172,007	7,889,207
Other Recurrent	100,000	100,000	110,000	121,000
Capital Expenditure	**-**	**-**	**-**	**-**
Acquisition of Non-financial Assets			-	-
Other development	-	-	-	-
Total Expenditure by Programme	**7,031,006**	**6,620,006**	**7,282,007**	**8,010,207**

PART I: Staffing – Funded Position

S/no.	Category	2024/25	2025/26	2026/27
1.	Policy makers (S-V)	1	1	1
2.	Managerial positions (P-R)	7	7	7
3.	Technical positions(K-N)	14	14	14
4.	Support positions(A-J)	16	16	16
	Total	38	38	38

3723 COUNTY ASSEMBLY SERVICE BOARD

Part A: The vision

Is to be a model County Assembly in Kenya.

Part B: The mission

Is to facilitate and ensure holistic growth of the County through appropriate legislation, effective representation and objective oversight.

PART C: Programme Objectives

Programme	Objective
0101003710 P1: General Administration, Planning and Support Services	To ensure effective and efficient coordination of County Assembly services
0715013710 P2: Legislation, Representation and Oversight	To facilitate members to achieve their core mandate as outlined in the Constitution

Part D. Performance Overview and Background for Programmes

Continuous oversight and legislation is ongoing. Construction of modern office block and Ward Offices is ongoing. Purchased land for speakers resident and construction of speakers resident is ongoing.

PART E: Summary of the Programme Key Outputs and Performance Indicators for FY 2025/2026- 2028/2029

PROGRAMME	Key Outputs (FY 2026/2027)	Key Performance Indicators	Baseline 2025/26	Budget (KES) 2026/2027	Target 2027/28	Target 2028/29
General Administration and Support Services	Personnel Emoluments (PE)	Number of staff employed	477,652,911	488,264,486.04	537,090,935	590,800,028
	Trained and Developed staff	Number of staff trained	10,900,000	10,900,000.00	11,990,000	13,189,000
	Purchased office equipment	No of office equipment purchased	28,026,701	28,026,701.00	30,829,371	33,912,308
	Procured metallic containers for storage of documents and broken items	No of Procured metallic containers for storage of documents and broken items	3,000,000	3,000,000.00	3,300,000	3,630,000
	Upgraded Assembly to a Virtual and digital Assembly	% of Upgraded Assembly to a Virtual and digital Assembly		55,000,000.00	60,500,000	66,550,000
	Procured a Nissan X-trail, Isuzu mux (7seater). One (1) Assembly bus, Three (3) Toyota Land cruisers (13) seaters, Two (2) Assembly vans – 16-seaters, Two (2) double cabin pickups, One (1) Toyota Fortuner vehicles, and Five (5) motorbikes for the Assembly Head Office	Number of Motor vehicles and motor cycles procured	26,000,000	28,000,000.00	30,800,000	33,880,000
	Goods and services for smooth operations	Amount paid to general expenses	193,755,388	288,027,663.03	316,830,429	348,513,472
	Removed the old and dilapidated roof and fixed with a new chamber roof	% of completion of Removed the old and dilapidated roof and fixed with a new chamber roof		20,000,000.00	22,000,000	24,200,000
	Trained and Developed staff	Number of staff trained		18,000,000.00	19,800,000	21,780,000

PROGRAMME	Key Outputs (FY 2026/2027)	Key Performance Indicators	Baseline 2025/26	Budget (KES) 2026/2027	Target 2027/28	Target 2028/29
Legislation, Representation and Oversight	Members and staff of county assembly provided with legislative skills for formulation of bills	No of Members and staff of county assembly provided with legislative skills for formulation of bills	46,000,000	46,000,000.00	50,600,000	55,660,000
	Purchased Motorbikes for Ward Offices	No of Purchased Motorbikes for Ward Offices	12,000,000	12,000,000.00	13,200,000	14,520,000
	Bunge Mashinani activities held	No of Bunge Mashinani activities held	14,000,000	28,000,000.00	30,800,000	33,880,000
	Constructed a perimeter walling around the County Assembly Headquarters precincts with electric fencing and a modern gate	Meters of Constructed a perimeter walling around the County Assembly Headquarters		16,500,000.00	18,150,000	19,965,000
	Constructed modern office block	% of completion of Constructed modern office block	50,000,000	50,000,000.00	55,000,000	60,500,000
	Constructed Ward Offices	No of Ward Offices constructed	50,000,000	33,500,000.00	36,850,000	40,535,000

Part F: Summary of Expenditure by Programmes, 2025/2026– 2028/2029

Programme	Revised Estimates 2025/26	Estimates 2026/27	Projected Estimates	
			2027/28	2028/29
072500 P.1 General Administration, Planning and Support Services	**443,953,615**	**761,600,548**	**443,703,907**	**487,741,636**
071501 P.2 Legislation, Representation and Oversight	**803,896,333**	**706,901,048**	**-**	**-**
Total Expenditure of Vote	**1,247,849,948**	**1,468,501,596**	**443,703,907**	**487,741,636**

PART G: Summary of Expenditure by Vote and Economic Classification

Expenditure Classification	Revised Estimates 2025/26	Estimates 2026/27	Projected Estimates	
			2027/28	2028/29
Recurrent Expenditure	**1,044,678,558**	**1,107,244,041**	**440,377,292**	**484,415,021**
Compensation to Employees	474,869,327	527,219,580	185,548,534	204,103,388
Use of goods and services	534,161,451	580,024,461	254,828,758	280,311,634
Other Recurrent	35,647,780	-	-	-
Capital Expenditure	**203,171,390**	**361,257,555**	**3,326,615**	**3,326,615**
Acquisition of Non-financial Assets	203,171,390	361,257,555	3,326,615	3,326,615
Other Development	-	-	-	-
Total Expenditure by Vote	**1,247,849,948**	**1,468,501,596**	**443,703,907**	**487,741,636**

PART H: Summary of Expenditure by Programme and Economic Classification

070101 P.1 General Administration, Planning and Support Services

Expenditure Classification	Revised Estimates 2025/26	Estimates 2026/27	Projected Estimates	
			2027/28	2028/29
Recurrent Expenditure	**364,748,733**	**400,342,993**	**440,377,292**	**484,415,021**
Compensation to Employees	134,203,413	168,680,486	185,548,534	204,103,388
Use of goods and services	197,120,540	231,662,507	254,828,758	280,311,634
Other Recurrent	33,424,780		-	-
Capital Expenditure	**79,204,882**	**361,257,555**	**3,326,615**	**3,326,615**
Acquisition of Non-financial Assets	79,204,882	361,257,555	3,326,615	3,326,615

Expenditure Classification	Revised Estimates 2025/26	Estimates 2026/27	Projected Estimates	
			2027/28	2028/29
Other development			-	-
Total Expenditure by Programme	**443,953,615**	**761,600,548**	**443,703,907**	**487,741,636**

071501 P.2 Legislation, Representation and Oversight

Expenditure Classification	Revised Estimates 2025/26	Estimates 2026/27	Projected Estimates	
			2027/28	2028/29
Recurrent Expenditure	**683,429,825**	**706,901,048**	**777,591,153**	**855,350,268**
Compensation to Employees	340,665,914	358,539,095	394,393,005	433,832,305
Use of goods and services	340,540,911	348,361,953	383,198,148	421,517,963
Other Recurrent	2,223,000			
Capital Expenditure	**120,466,508**	**-**	**-**	**-**
Acquisition of Non-financial Assets	120,466,508		-	-
Other development	-	-	-	-
Total Expenditure by Programme	**803,896,333**	**706,901,048**	**777,591,153**	**855,350,268**

PART I: Staffing – Funded Position

S/no.	Category	2024/2025	2025/26	2026/27
1	Policy makers (S-V)	1	2	2
2	Managerial positions (P-R)	7	7	7
3	Technical positions(K-N)	12	15	15
4	Support positions(A-J)	15	17	17
	Total	**35**	**41**	**41**

3724: KITUI MUNICIPALITY

PART A: Vision

A functionally efficient and sustainable Kitui County Headquarters with a vibrant economy that nudge prosperity through rural-urban complementarity.

PART B: Mission

To facilitate safe, resilient, inclusive and sustainable urbanization through good governance, quality services delivery, and effective infrastructure.

PART C: Programme Objectives

Programme	Objective
020100 P.1 General Administration, Planning and Support Services	To enhance General Administration, Planning and support services
020200 P.2 Physical planning, infrastructure, transport and development control.	To improve infrastructure development, connectivity, accessibility, safety and security in urban areas control, thus sustainable
010300 P 3 Trade, Commerce and Industrialization.	To create, support and facilitate trade, commerce and industrialization in the County Headquarters and its environs.
073000 P.4 Finance and Revenue Assurance	To ensure efficient and effective revenue collection, assurance, accounting and reporting, as well as economic planning.
100200 P.5 Environment, culture, recreation and community development.	To ensure safe and healthy environment

Part D. Performance Overview and Background for Programmes

Installation of integrated solar lights have been done across the municipality main town and bordering wards. Cabro paved walks and stormy water drainage done. Daily cleaning of the Municipality and its environments.

PART E: Summary of the Programme Key Outputs and Performance Indicators for FY 2025/2026- 2028/2029

PROGRAMME	Key Outputs (FY 2026/2027)	Key Performance Indicators	Baseline 2025/26	Budget (KES) 2026/2027	Target 2027/28	Target 2028/29
Institutional Administration & Governance	Personnel Emoluments (PE)	Number of staff employed	35,508,829	55,508,829	61,059,712	67,165,683
	Goods and services for smooth operations	Amount paid to general expenses	41,699,317	30,271,525	33,298,678	36,628,545
Planning, Development Control, Transport and Infrastructure	Integrated Solar Street & Security Lighting Installed, Repaired and Maintained (All 8 Wards)	Number of streetlights installed and repaired	36,500,000	15,000,000	16,500,000	18,150,000
	Constructed Cabro Parking (120 Hardware to C-House)	No of Kilometers constructed with Constructed Cabro Parking	2,300,000	4,000,000	4,400,000	4,840,000
	Constructed Cabro Walkway (Lake Oil to Opposite Univision Sacco)	Number of KM of pedestrian walk ways	5,000,000	3,000,000	3,300,000	3,630,000
	Constructed Cabro Parking (County Assembly to Kunda Kindu)	No of Kilometers constructed with Constructed Cabro Parking	2,300,000	4,000,000	4,400,000	4,840,000
	Culvert and Drainage Works – Site Estate Done	Number of KM Culvert and Drainage Works	3,800,000	3,000,000	3,300,000	3,630,000
	Re-carpeted Kalundu Market Access Road	No of Kilometers of Re-carpeted Kalundu Market Access Road		15,000,000	16,500,000	18,150,000
	Drainage Works done within Kitui CBD	No of Kilometers of Drainage Works done within Kitui CBD	800,000	2,000,000	2,200,000	2,420,000
	Improved Kitui Town Parking Spaces	No of Kilometers of Improved Kitui Town Parking Spaces	2,500,000	1,700,000	1,870,000	2,057,000
	Road Repaired and Maintained – Kitui Town	No of Kilometers of Road Repaired and Maintained		2,800,000	3,080,000	3,388,000
Trade, Commerce and Industrialization	Solarized Slaughterhouse Borehole	% of completion of Solarized Slaughterhouse Borehole	3,500,000	1,600,000	1,760,000	1,936,000

PROGRAMME	Key Outputs (FY 2026/2027)	Key Performance Indicators	Baseline 2025/26	Budget (KES) 2026/2027	Target 2027/28	Target 2028/29
	Municipality Land Subdivision Policy	% of completion of Municipality Land Subdivision Policy		2,000,000	2,200,000	2,420,000
	Stall Allocation Policy for Markets & Bus Parks	% of completion of Stall Allocation Policy		2,000,000	2,200,000	2,420,000
	Reviewed Kitui Municipality Integrated Development Plan (IDeP) 2026–2030	% of completion of Reviewed Kitui Municipality Integrated Development Plan		800,000	880,000	968,000
Environment, Culture, Recreation and Community Development	Purchased One Custom-Made Dump Truck (10m³ Capacity)	No of Purchased Custom-Made Dump Truck		16,500,000	18,150,000	19,965,00 0
	Purchased PPEs for Cleaners	Number of Assorted cleaning tolls and equipment	1,500,000	1,800,000	1,980,000	2,178,000
	Purchased 16,000-Litre Water Bowser	No of Purchased 16,000-Litre Water Bowser		15,000,000	16,500,000	18,150,00 0
	Purchased Assorted Cleaning Tools & Equipment	Number of Assorted working tools	1,700,000	1,900,000	2,090,000	2,299,000
Finance and Revenue Assurance	Constructed Modern Kiosks within Municipality	No of Modern Kiosk constructed	2,800,000	2,000,000	2,200,000	2,420,000
	GIS Business Mapped & Business Register Updated	No of Businesses mapped and updated	1,200,000	1,000,000	1,100,000	1,210,000
	Installed CCTV Cameras at Bus Parks & Syongila Barrier	No of installed CCTV Cameras		1,650,000	1,815,000	1,996,500
	Municipality Services & Payment Information Portal	% of implementation of Municipality Services & Payment Information Portal		3,000,000	3,300,000	3,630,000

PROGRAMME	Key Outputs (FY 2026/2027)	Key Performance Indicators	Baseline 2025/26	Budget (KES) 2026/2027	Target 2027/28	Target 2028/29
KUSP II – Urban Infrastructure	Kenya Urban Support Programme Phase Two – Urban Development Grant (UDG) Conditional Allocations to County Government's (Kitui Municipality)	No of Kilometers of tarmacked , graveled roads		28,464,416	31,310,858	34,441,943

Part F: Summary of Expenditure by Programmes, 2025/26 – 2028/29 ....

Programme	Revised Estimates 2025/26	Estimates 2026/27	Projected Estimates	
			2027/28	2028/29
010601 SP.1.1 Administration, Planning & Support Services	-	67,136,736	73,850,410	81,235,451
010600 P 1 General Administration Planning and Support Services	**-**	**67,136,736**	**73,850,410**	**81,235,451**
020201 SP. 2.1 Construction of Roads and Bridges	-	47,859,000	52,644,900	57,909,390
020200 P.2 Road Transport	**-**	**47,859,000**	**52,644,900**	**57,909,390**
030701 S.P 3.1: Domestic Trade Development	-	30,029,000	33,031,900	36,335,090
030700 P 3: Trade Development and Promotion	**-**	**30,029,000**	**33,031,900**	**36,335,090**
073202 SP 3.2 Finance Management Services	-	15,947,618	17,542,380	19,296,618
073000 P.1 Control and Management of Public finances	**-**	**15,947,618**	**17,542,380**	**19,296,618**

Programme	Revised Estimates 2025/26	Estimates 2026/27	Projected Estimates	
			2027/28	2028/29
090200 P.2 Culture	-	103,274,279	113,601,707	124,961,878
090000 P .5 Social Protection, Culture and Recreation	**-**	**103,274,279**	**113,601,707**	**124,961,878**
KUSP	-	-	-	-
P.6 Kenya Urban Support Programme	**-**	**-**	**-**	**-**
Total Expenditure of Vote	**-**	**264,246,633**	**290,671,296**	**319,738,426**

PART G: Summary of Expenditure by Vote and Economic Classification

Expenditure Classification	Revised Estimates 2025/26	Estimates 2026/27	Projected Estimates	
			2027/28	2028/29
Recurrent Expenditure	**-**	**85,780,354**	**94,358,389**	**103,794,228**
Compensation to Employees	-	55,508,829	61,059,712	67,165,683
Use of goods and services	-	28,971,525	31,868,678	35,055,545
Other Recurrent	-	1,300,000	1,430,000	1,573,000
Capital Expenditure	**-**	**178,466,279**	**196,312,907**	**215,944,198**
Acquisition of Non-financial Assets	-	178,466,279	196,312,907	215,944,198
Other Development	-	-	-	-
Total Expenditure by vote	**-**	**264,246,633**	**290,671,296**	**319,738,426**

PART H: Summary of Expenditure by Programme and Economic Classification.....................................

Programme: 010600 P 1 General Administration Planning and Support Services ....

Sub-programme:010601 SP.1.1 Administration, Planning & Support Services ....

Expenditure Classification	Revised Estimates 2025/26	Estimates 2026/27	Projected Estimates	
			2027/28	2028/29
Recurrent Expenditure	**-**	**66,336,736**	**72,970,410**	**80,267,451**
Compensation to Employees	-	55,508,829	61,059,712	67,165,683
Use of goods and services	-	10,527,907	11,580,698	12,738,767
Other Recurrent	-	300,000	330,000	363,000
Capital Expenditure	**-**	**800,000**	**880,000**	**968,000**
Acquisition of Non-financial Assets	-	800,000	880,000	968,000
Other development			-	-
Total Expenditure by Sub-Programme	**-**	**67,136,736**	**73,850,410**	**81,235,451**

073000 P.1 Control and Management of Public finances				
073202 SP 3.2 Finance Management Services				
Expenditure Classification	**Revised Estimates 2025/26**	**Estimates 2026/27**	**Projected Estimates**	
			2027/28	**2028/29**
Recurrent Expenditure	**-**	**6,247,618**	**6,872,380**	**7,559,618**
Compensation to Employees			-	-
Use of goods and services	-	5,547,618	6,102,380	6,712,618
Other Recurrent		700,000	770,000	847,000
Capital Expenditure	**-**	**9,700,000**	**10,670,000**	**11,737,000**
Acquisition of Non-financial Assets	-	9,700,000	10,670,000	11,737,000
Other development			-	-
Total Expenditure by Sub-Programme	**-**	**15,947,618**	**17,542,380**	**19,296,618**

0202003710 P.2 Planning, Development Control, Transport and Infrastructure				
0202013710 SP. 2.1 Construction of Roads and Bridges Services				
Expenditure Classification	**Revised Estimates 2025/26**	**Estimates 2026/27**	**Projected Estimates**	
			2027/28	**2028/29**
Recurrent Expenditure	**-**	**4,059,000**	**4,464,900**	**4,911,390**
Compensation to Employees			-	-
Use of goods and services	-	3,759,000	4,134,900	4,548,390
Other Recurrent	-	300,000	330,000	363,000
Capital Expenditure	**-**	**43,800,000**	**48,180,000**	**52,998,000**
Acquisition of Non-financial Assets	-	43,800,000	48,180,000	52,998,000
Other development			-	-
Total Expenditure by Sub-Programme	**-**	**47,859,000**	**52,644,900**	**57,909,390**

030700 P 3: Trade Development and Promotion				
030701 S.P 3.1: Domestic Trade Development				
Expenditure Classification	**Revised Estimates 2025/26**	**Estimates 2026/27**	**Projected Estimates**	
			2027/28	**2028/29**
Recurrent Expenditure	**-**	**4,779,000**	**5,256,900**	**5,782,590**
Compensation to Employees			-	-
Use of goods and services	-	4,779,000	5,256,900	5,782,590
Other Recurrent	-	-	-	-
Capital Expenditure	**-**	**25,250,000**	**27,775,000**	**30,552,500**
Acquisition of Non-financial Assets	-	25,250,000	27,775,000	30,552,500
Other development	-	-	-	-

030700 P 3: Trade Development and Promotion				
030701 S.P 3.1: Domestic Trade Development				
Expenditure Classification	**Revised Estimates 2025/26**	**Estimates 2026/27**	**Projected Estimates**	
			2027/28	**2028/29**
Total Expenditure by Sub-Programme	**-**	**30,029,000**	**33,031,900**	**36,335,090**

Environment, Culture, Recreation and Community Development				
090000 P .1Social Protection, Culture and Recreation				
090200 P.2 Culture				
Expenditure Classification	**Revised Estimates 2025/26**	**Estimates 2026/27**	**Projected Estimates**	
			2027/28	**2028/29**
Recurrent Expenditure	**-**	**4,358,000**	**4,793,800**	**5,273,180**
Compensation to Employees	-	-	-	-
Use of goods and services	-	4,358,000	4,793,800	5,273,180
Other Recurrent	-	-	-	-
Capital Expenditure	**-**	**98,916,279**	**108,807,907**	**119,688,698**
Acquisition of Non-financial Assets	-	98,916,279	108,807,907	119,688,698
Other development			-	-
Total Expenditure by Sub-Programme	**-**	**103,274,279**	**113,601,707**	**124,961,878**

PART I: Staffing – Funded Position

S/No	Category	2024/25	2025/26	2026/2027
1	Policy makers (S-V)	0	0	0
2	Managerial positions (P-R)	2	2	2
3	Technical positions(K-N)	3	3	3
3	Support positions(A-J)	45	45	45
	Total	**50**	**50**	**50**

3725: MWINGI MUNICIPALITY

PART A: Vision

A centre of excellence in sustainable urban development, management and service delivery

PART B: Mission

To sustainably develop and manage Mwingi Town through ensuring stakeholder engagement, controlled land development, and delivering quality socio economic, infrastructural and environmental services to the traders in, residents of, and travellers through, the Municipality.

PART C: Mwingi Town Programme Objectives

Programme	Objective/Outcome
0201003710 P1 General Administration Planning and Support Services	To effectively facilitate staff to achieve a high level of compliance and control of development and service delivery in Mwingi Town
0109003710 P2 Government Buildings	To improve the county image, customer satisfaction, healthy residential and commercial environment and to increase revenue collection in Mwingi Town
0207003710 P3 Urban and Metropolitan Development	To enhance the residential experience and commercial performance through improved mobility, safety and security in Mwingi Town
1001000000 P2: Environmental Policy Management	To ensure a safe and healthy living, commercial and recreational environment for the residents, traders and visitors in Mwingi Town
0706003710 P5 Devolution Services	To improve the performance of Town staff, community and committee to effectively deliver services to the Residents of Mwingi through capacity building

Part D. Performance Overview and Background for Programmes

Maintenance of LED street lighting have been done at various streets in the Mwingi municipality. Cabro works and drainage completed in various sections. Constructed 4 door pit latrine at; Thokoa market, and Masuani market. Perimeter wall done at Slaughter house.

PART E: Summary of the Programme Key Outputs and Performance Indicators for FY 2025/2026- 2028/2029

PROGRAMME	Key Outputs (FY 2026/2027)	Key Performance Indicators	Baseline 2025/26	Budget (KES) 2026/2027	Target 2027/28	Target 2028/29
Institutional Administration & Governance	Personnel Emoluments (PE)	Number of staff employed	33,853,847	49,853,847	54,839,232	60,323,155
	Goods and services for smooth operations	Amount paid to general expenses	33,056,869	19,232,890	21,156,179	23,271,797
Urban Safety & Public Lighting	Street Light Repaired, Rehabilitated and Maintained	No of Street Light Repaired, Rehabilitated and Maintained	1,500,000	2,000,000	2,200,000	2,420,000
	Installed "Mulika Mwizi" High-Mast Floodlight at Ivia Giu (Near Stock Yard)	No of Installed "Mulika Mwizi" High-Mast Floodlight	4,000,000	4,000,000	4,400,000	4,840,000
	Conversion of Kyuso Road Street Lights from Grid-Powered to Solar-Powered System	% of completion of Conversion of Street Lights from Grid-Powered to Solar-Powered System		4,000,000	4,400,000	4,840,000
	Installed and Repaired Integrated Solar Lights (Migwani, Waita, Kyome/Kyethani and Kyome/Thaana Wards)	No of Installed and repaired Integrated Solar Lights		4,000,000	4,400,000	4,840,000
Finance and revenue	Cabro Paved Works along Nzeluni Road	No of Kilometers of Cabro Paved Works	6,500,000	3,000,000	3,300,000	3,630,000
	Extended Kanini Kaseo Car Park (Karuini Area)	No of meters of Extended Kanini Kaseo Car Park		2,500,000	2,750,000	3,025,000
	Repaired and Maintained Municipality Offices and Other Non-Residential Buildings	% of completion of Repaired and Maintained Municipality Offices	876,021	1,000,000	1,100,000	1,210,000
Public Health & Sanitation	Constructed Open-Air Market Ablution Block	% of Completion of Constructed Open-Air Market Ablution Block		2,000,000	2,200,000	2,420,000
	Constructed Perimeter Wall at Slaughterhouse – Phase II	No of meters of Constructed Perimeter Wall		2,000,000	2,200,000	2,420,000

PROGRAMME	Key Outputs (FY 2026/2027)	Key Performance Indicators	Baseline 2025/26	Budget (KES) 2026/2027	Target 2027/28	Target 2028/29
Urban Drainage & Flood Control	Constructed Open Storm Water Drains (Paradise Grill – Baptist Church Road)	No of Meters of Constructed Open Storm Water Drains	3,000,000	1,500,000	1,650,000	1,815,000
	Constructed Open Storm Water Drains (Kwa Mbuvi – Kwa Mukeni Drift)	No of Meters of Constructed Open Storm Water Drains	2,000,000	2,000,000	2,200,000	2,420,000
	Constructed Slab between Mt. Sinai and Kathonzweni Secondary School Gate	No of meters of Constructed Slab		3,000,000	3,300,000	3,630,000
	Graded (5km), Graveled and Marram (5km) of Town Roads	No of Kilometers of graded, graveled and marram road	2,500,000	2,500,000	2,750,000	3,025,000
KUSP II – Urban Infrastructure	Kenya Urban Support Programme Phase Two – Urban Development Grant (UDG) Conditional Allocations to County Government's (Mwingi Municipality)	No projects done by Kenya Urban Support Programme Phase Tw		21,765,280	23,941,808	26,335,989

Part F: Summary of Expenditure by Programmes, 2025/26– 2028/29

Programme	Revised Estimates 2025/26	Estimates 2026/27	Projected Estimates	
			2027/28	2028/29
SP.1.1 Administration, Planning & Support Services	-	66,493,747	73,143,122	80,457,434
SP.4.1 Environmental Policy Management	-	4,734,090	5,207,499	5,728,249

Programme	Revised Estimates 2025/26	Estimates 2026/27	Projected Estimates	
			2027/28	2028/29
010600 P1 General Administration Planning and Support Services	**-**	**71,227,837**	**78,350,621**	**86,185,683**
SP.2.1 Stalled and new Government buildings	-	8,081,000	8,889,100	9,778,010
010300 P2 Government Buildings	**-**	**8,081,000**	**8,889,100**	**9,778,010**
SP.3.1 Urban Mobility and Transport	-	12,038,555	13,242,411	14,566,652
SP.3.2 Safety and Emergency	-	4,180,000	748,000	822,800
SP.3.3 Urban Markets Development	-	2,180,000	2,398,000	2,637,800
010500 P3 Urban and Metropolitan Development	**-**	**18,398,555**	**16,388,411**	**18,027,252**
SP.5.1 Capacity Building	-	66,065,798	72,672,378	79,939,616
071200 P4: Devolution Services	**-**	**66,065,798**	**72,672,378**	**79,939,616**
Total Expenditure of Vote	**-**	**163,773,190**	**176,300,509**	**193,930,560**

PART G: Summary of Expenditure by Vote and Economic Classification

Expenditure Classification	Revised Estimates 2025/26	Estimates 2026/27	Projected Estimates	
			2027/28	2028/29
Recurrent Expenditure	**-**	**73,086,737**	**80,395,411**	**88,434,952**
Compensation to Employees	-	49,853,847	54,839,232	60,323,155
Use of goods and services	-	23,232,890	25,556,179	28,111,797
Other Recurrent	-	-	-	-
Capital Expenditure	**-**	**90,686,453**	**95,905,098**	**105,495,608**
Acquisition of Non-financial Assets	-	90,686,453	95,905,098	105,495,608
Other development	-	-	-	-

Expenditure Classification	Revised Estimates 2025/26	Estimates 2026/27	Projected Estimates	
			2027/28	2028/29
Total Expenditure by Vote	**-**	**163,773,190**	**176,300,509**	**193,930,560**

PART H: Summary of Expenditure by Programme and Economic Classification FY 2025/2026 – 2028/29

P1 General Administration Planning and Support Services...

SP.1.1 Administration, Planning & Support Services...

Expenditure Classification	Revised Estimates 2025/26	Estimates 2026/27	Projected Estimates	
			2027/28	2028/29
Recurrent Expenditure	**-**	**63,493,747**	**69,843,122**	**76,827,434**
Compensation to Employees	-	49,853,847	54,839,232	60,323,155
Use of goods and services	-	13,639,900	15,003,890	16,504,279
Other Recurrent	-	-	-	-
Capital Expenditure	**-**	**3,000,000**	**3,300,000**	**3,630,000**
Acquisition of Non-financial Assets	-	3,000,000	3,300,000	3,630,000
Other development			-	-
Total Expenditure by Sub-programme	**-**	**66,493,747**	**73,143,122**	**80,457,434**

P2 Government Buildings

SP.2.1 Stalled and new Government buildings.

Expenditure Classification	Revised Estimates 2025/26	Estimates 2026/27	Projected Estimates	
			2027/28	2028/29
Recurrent Expenditure	**-**	**3,081,000**	**3,389,100**	**3,728,010**

P2 Government Buildings

SP.2.1 Stalled and new Government buildings.

Expenditure Classification	**Revised Estimates 2025/26**	**Estimates 2026/27**	**Projected Estimates**	
			2027/28	**2028/29**
Compensation to Employees	-	-	-	-
Use of goods and services	-	3,081,000	3,389,100	3,728,010
Other Recurrent	-	-	-	-
Capital Expenditure	**-**	**5,000,000**	**5,500,000**	**6,050,000**
Acquisition of Non-financial Assets	-	5,000,000	5,500,000	6,050,000
Other development	-	-	-	-
Total Expenditure by Sub-programme	**-**	**8,081,000**	**8,889,100**	**9,778,010**

P3 Urban and Metropolitan Development

SP.3.1 Urban Mobility and Transport

Expenditure Classification	**Revised Estimates 2025/26**	**Estimates 2026/27**	**Projected Estimates**	
			2027/28	**2028/29**
Recurrent Expenditure	**-**	**3,038,555**	**3,342,411**	**3,676,652**
Compensation to Employees	-	-	-	-
Use of goods and services	-	3,038,555	3,342,411	3,676,652
Other Recurrent			-	-
Capital Expenditure	**-**	**9,000,000**	**9,900,000**	**10,890,000**
Acquisition of Non-financial Assets	-	9,000,000	9,900,000	10,890,000
Other development	-	-	-	-
Total Expenditure by Sub-programme	**-**	**12,038,555**	**13,242,411**	**14,566,652**

SP.3.2 Safety and Emergency

Expenditure Classification	Revised Estimates 2025/26	Estimates 2026/27	Projected Estimates	
			2027/28	2028/29
Recurrent Expenditure	**-**	**680,000**	**748,000**	**822,800**
Compensation to Employees			-	-
Use of goods and services	-	680,000	748,000	822,800
Other Recurrent	-	-	-	-
Capital Expenditure	**-**	**3,500,000**	**-**	**-**
Acquisition of Non-financial Assets	-	3,500,000		
Other development	-	-	-	-
Total Expenditure by Sub-programme	**-**	**4,180,000**	**748,000**	**822,800**

SP.3.3 Urban Markets Development

Expenditure Classification	Revised Estimates 2025/26	Estimates 2026/27	Projected Estimates	
			2027/28	2028/29
Recurrent Expenditure	**-**	**180,000**	**198,000**	**217,800**
Compensation to Employees			-	-
Use of goods and services	-	180,000	198,000	217,800
Other Recurrent	-	-	-	-
Capital Expenditure	**-**	**2,000,000**	**2,200,000**	**2,420,000**
Acquisition of Non-financial Assets	-	2,000,000	2,200,000	2,420,000
Other development	-	-	-	-
Total Expenditure by Sub-programme	**-**	**2,180,000**	**2,398,000**	**2,637,800**

1001000000 Environmental Policy Management

Expenditure Classification	Revised Estimates 2025/26	Estimates 2026/27	Projected Estimates	
			2027/28	2028/29
Recurrent Expenditure	**-**	**1,734,090**	**1,907,499**	**2,098,249**
Compensation to Employees			-	-
Use of goods and services	-	1,734,090	1,907,499	2,098,249
Other Recurrent	-	-	-	-
Capital Expenditure	**-**	**3,000,000**	**3,300,000**	**3,630,000**
Acquisition of Non-financial Assets	-	3,000,000	3,300,000	3,630,000
Other development	-	-	-	-
Total Expenditure by Sub-programme	**-**	**4,734,090**	**5,207,499**	**5,728,249**

P4: Devolution Services

SP.4.1 Capacity Building

Expenditure Classification	Revised Estimates 2025/26	Estimates 2026/27	Projected Estimates	
			2027/28	2028/29
Recurrent Expenditure	**-**	**879,345**	**967,280**	**1,064,007**
Compensation to Employees			-	-
Use of goods and services	-	879,345	967,280	1,064,007
Other Recurrent	-	-	-	-
Capital Expenditure	**-**	**65,186,453**	**71,705,098**	**78,875,608**
Acquisition of Non-financial Assets	-	65,186,453	71,705,098	78,875,608
Other development			-	-
Total Expenditure by Sub-programme	**-**	**66,065,798**	**72,672,378**	**79,939,616**

PART I: Mwingi Town Funded Positions, FY 2025/2026 – 2027/2028

		2024/25	2025/26	2026/27
1	Policy makers (S and above):	0	0	0
2	Managerial positions (P to R):	1	3	3
3	Technical Positions (K-N):	5	3	3
4	Support Positions (A-J):	41	56	56
	Total	47	62	62