COUNTY GOVERNMENT OF LAIKIPIA
THE COUNTY TREASURY

County Headquarters
Government Road, Opposite DCC's Office
P.O. Box 131-20321
Rumuruti, Kenya

Tel:
Email: info@laikipia.go.ke
Website: www.laikipia.go.ke

REF: BUDGET CIRCULAR NO.2 /2026/2027 **31st July, 2026**

TO: The Clerk – County Assembly of Laikipia
All Chief Officers
CEO - CPSB
CEO – Revenue Board
CEO – LCDA
CEO – LHS Nanyuki
CEO – LHS Nyahururu
Municipal Manager – Rumuruti
Municipal Manager – Nanyuki
Municipal Manager – Nyahururu

RE: GUIDELINES FOR PREPARATION OF THE 2027/28–2029/30 MEDIUM-TERM BUDGET

I. PURPOSE

1. This Budget Circular is issued pursuant to Article 220(2)(b) of the Constitution of Kenya, 2010 and Sections 128(1)(4) of the Public Finance Management (PFM) Act, 2012, which mandates the County Executive Committee Member responsible for Finance to manage the county budget process and issue annual budget guidelines. The County Budget Manual, 2024 further recommends that the Budget Circular be issued by 31st July of each financial year to facilitate timely implementation of the budget cycle. It sets out clear, action-oriented instructions on roles, timelines, procedures and technical requirements for preparing and submitting the Medium-Term Expenditure Framework (MTEF) for FY2027/28–2029/30. The guidelines apply to all Departments and SAGAs that receive or manage public resources.

2. Accordingly, this Circular provides policy guidelines, timelines and procedures that all County departments and entities shall adhere to during the preparation of the annual budget and the Medium-Term Expenditure Framework (MTEF) estimates

3. Specifically, this Circular provides:

- background to the Medium-Term Budget for 2027/28 – 2029/30;
- the policy framework and macroeconomic assumptions underpinning the budget;
- detailed technical guidelines for budget preparation and costing;
- guidance on county budgeting processes; and
- instructions on the preparation and submission of budget proposals.

II. BACKGROUND

4. The Medium-Term Budget for 2027/28–2029/30 is being prepared against a backdrop of heightened global growth risks following the outbreak of conflict in the Middle East. This development has increased commodity price volatility, sustained upward pressure on inflation expectations, and tightened global financial conditions. These external shocks constrain fiscal space and underscore the need for prudent macroeconomic management.

5. Global growth is projected to moderate, assuming the conflict remains limited in scope and duration. Baseline projections indicate global growth slowing to around 3.1 percent in 2026 and 3.2 percent in 2027, down from roughly 3.4 percent in 2025. Support from disinflationary trends and productivity gains from technology investment are likely to be partially offset by trade tensions and limited fiscal headroom in many economies.

6. Baseline global growth scenarios assume the conflict remains geographically contained, producing modest global slowing with uneven country-level effects. Advanced economies are expected to moderate while several Sub-Saharan African economies register modest growth supported by structural reforms. The domestic economy has demonstrated resilience thanks to macroeconomic stabilisation measures and targeted interventions.

7. Advanced economies are expected to expand modestly with growth of about 1.8 percent in 2026 and 1.7 percent in 2027. The net effect of the conflict is heterogeneous across regions — some economies face adverse energy price impacts while others may benefit from favorable terms-of-trade movements and compensatory policy measures.

8. For Sub-Saharan Africa, growth is projected to average around 4.3 percent in 2026 and increase marginally in 2027. The performance will vary by country depending on exposure to energy and commodity price shocks, as well as the extent of prior macroeconomic reforms.

9. Kenya's economy has shown resilience over recent years, outperforming global and regional averages. The outlook remains positive with GDP growth projected at 5.3 percent in 2026. This performance reflects favourable weather, improved agricultural productivity, climate-smart investments, and continued implementation of the Bottom-Up Economic Transformation Agenda (BETA).

III. POLICY FRAMEWORK AND ASSUMPTIONS SUPPORTING THE MEDIUM-TERM BUDGET

- ***Policy Framework***

10. The Medium-Term Budget will focus on opportunities that will continue to support the National Government's BETA which is aligned with the Fourth Medium Term Plan (MTP IV) of Vision 2030. BETA aims to raise productivity and incomes at the base of the economy by allocating public resources along value chains that generate jobs, higher incomes, and broader participation in economic activity.

11. Budget priorities should favor interventions with strong potential for job creation, inclusive income growth and expanded economic participation. Core enablers—energy, transport, logistics, digital infrastructure and climate resilient investments—will be emphasised to leverage private investment and amplify the multiplier effect of public spending

12. Given the evolving external environment, the County Government will pursue a prudent fiscal strategy that safeguards macroeconomic stability and protects priority development spending. Fiscal consolidation will emphasize sustainable domestic revenue mobilization through targeted tax policy and administrative reforms, rationalization of non-essential expenditure, strengthened expenditure control and improvements in spending efficiency.

- ***Macro-Economic Assumptions***

13. The Medium-Term Fiscal Framework that will underpin allocations for FY2027/28–2029/30 adopts the following macro-fiscal parameters unless otherwise revised by the National Treasury:

(i) Real GDP growth of at least 5.3 percent over the medium term
(ii) Inflation maintained within ±2.5 percent of the 5 percent target
(iii) Gradual downward adjustment in interest rates with broadly stable exchange rates
(iv) Domestic revenue mobilisation rising to 17.5 percent of GDP by FY2029/30

IV. SPECIFIC GUIDELINES

14. The following instructions govern preparation of the FY2027/28–2029/30 Medium-Term Budget proposals:

- ***TIMELINES OF THE BUDGET PROCESS***

15. In accordance with the Constitution, the Public Finance Management Act, 2012 (CAP 412A) and attendant Regulations, key policy documents must be prepared and submitted for County Executive committee and County Assembly for consideration. Given the timing of the 2027 General Elections, the budget calendar has been aligned to ensure orderly completion of the MTEF and statutory approvals. The Budget Calendar (Annex 1) provides detailed dates for each stage of the process.

16. Accounting Officers through the County Treasury must ensure timely submission the following documents according to the Budget Calendar deadlines and specified formats:

- Annual Development Plan
- County Budget Review and Outlook Paper (BROP);
- Sector Working Group (SWG) Reports;
- The County fiscal strategy Paper
- Debt Management Strategy Paper;
- The programme based and the itemized budgets
- Annual Appropriation Bill; and
- Finance Bill.
- Pre -election report.

Accounting Officers should note the timelines in Annex 1 and take necessary measures to ensure timely submission of all required documents.

- ***INSTITUTIONAL FRAMEWORK***

17. For Medium-Term Budgeting, Government functions are mapped to sectors in line with the UN Classification of the Functions of Government (COFOG). The sectors are:

(i) Agriculture, Rural and Urban Development (ARUD);
(ii) Energy, Infrastructure and ICT; (EI & ICT)
(iii) General Economic and Commercial Affairs;
(iv) Health;
(v) Education;
(vi) Governance, Justice, Law & Order (GJLO);
(vii) Public Administration & International Relations;
(viii) Social Protection, Culture and Recreation; and
(ix) Environmental Protection, Water and Natural Resources

Further County Departments form key Institutions in the budget Process

- ***BUDGET STRUCTURE***

- ***Programme-Based Budgeting (PBB)***

18. The budget will continue to be presented by Vote and Programme while Proposals to create new programmes or materially revise programme structures require prior written approval from the County treasury for approval and mapping by the National Treasury. Programme outcomes and outputs must be explicit, measurable and time bound.

19. SWGs must ensure programme design adheres to the following principles:

(i) Outcomes and Outputs should be Specific, Measurable, Achievable, Realistic, and Time bound;
(ii) Performance indicators and targets must be outcome- or output-oriented and linked to programme objectives;
(iii) Performance indicators are results oriented, Clear, Relevant, Economic, Adequate, and Monitorable (CREAM);
(iv) Indicators and targets are those for which the Departments and Semi- autonomous entities can be held accountable

20. The Programme Based Budget template is provided under **Annex 2**.

- ***Rolling Three-Year Medium-Term Estimates***

21. Consistent with the MTEF approach, annual allocations will be determined each year, but budget submissions must include rolling projections for the ensuing two years. Accounting Officers should apply prudent assumptions and ensure that projected figures align with the expenditure ceilings provided for those years in accordance with the Public Finance Management Regulations, 2015.

22. Expenditure projections for the outyears must be realistic and consistent with policy commitments and fiscal targets in accordance with the Public Finance Management Regulations, 2015.

- ***PROGRAMME PRIORITIZATION AND COSTING***

- ***Prioritization***

23. The FY2027/28 budget prioritises interventions that accelerate implementation of MTP IV, BETA and County priorities. BETA Focuses on five strategic areas with high impact on economic transformation and household welfare:

- Agricultural Transformation;
- Micro, Small and Medium Enterprise (MSME) Economy;
- Housing and Settlement;
- Healthcare; and
- Digital Superhighway and Creative Economy.

24. SWGs must carry out sector reviews of proposed departmental budgets for FY 2027/28 and the medium term, prioritizing allocations that advance MTP IV/BETA objectives while acknowledging and fast-tracking funding of critical County objectives. SWGs should apply the following criteria in allocating limited resources:

(i) Alignment with BETA and MTP IV priorities;
(ii) Advancement of key County objectives;
(iii) completion of ongoing and stalled projects;
(iv) Potential for job creation, poverty reduction and alignment with core agency mandates;
(v) Climate change mitigation and adaptation considerations;
(vi) Cost-effectiveness, efficiency and long-term sustainability; and
(vii) Constitutional and Executive committee directives

25. SWGs must document sector specific prioritisation criteria and apply transparent, evidence-based methods when allocating resources within the available envelope.

- ***Zero Based Budgeting (ZBB) within PBB***

26. The Government has adopted Zero-Based Budgeting (ZBB) principles to ensure allocations are driven by current policy priorities and programme efficiency rather than historical baselines. All programmes included in the FY2027/28 budget must be fully justified, demonstrating efficiency,

effectiveness, and economy. SWGs are required to re-evaluate programmes, eliminate wasteful expenditure and prioritise high-impact initiatives supporting livelihoods and economic recovery.

- ***Costing and Baseline Estimation***

27. To support ZBB, costing should be prioritized to generate the estimates. The budget baseline must capture recurrent and development needs for ongoing policies, new approved initiatives and verified pending bills.

28. Departments and semi-autonomous entities shall apply the following primary costing techniques when estimating costs:

- Quantity × Price (primary method for items with definable units and prices);
- Trend analysis based on historical expenditure for recurring items where quantity data is not applicable;
- Lump-sum allocations for minor, low value items where appropriate; and
- Ad hoc estimation for once-off interventions.

29. Detailed costing methodologies and baseline estimation procedures are in the ***revised County Governments Budget Manual 2024***

- ***RECURRENT BUDGET ESTIMATES***

- ***Compensation to Employees***

30. The County Government commits to working towards maintaining compensation of employees at sustainable levels consistent with fiscal responsibility principles. To ensure compliance, Accounting Officers must implement the following measures:

(i) Obtain written confirmation of fund availability from the County Treasury prior to any proposed salary adjustments.

(ii) Conduct regular payroll audits to identify and eliminate ghost names, duplicate payments and other anomalies.

(iii) Maintain personnel records in the Integrated Personnel Payroll Data system (IPPD) and ensure personnel allocation aligns with approved budgeted positions.

(iv) Justify all requests for new or vacant positions by reference to organizational needs, service improvements, or new services and incorporate full financial implications into the budget submissions.

31. Personnel cost estimates must be computed using quantities (staff numbers) and prices (pay points, allowances and statutory contributions). Estimates must reflect in-post staff, approved recruitments and anticipated annual salary adjustments guided by SRC.

32. Supporting documents required during resource allocation for compensation include:

- Certified payroll data by the Accounting Officer indicating permanent and contractual staff as at 1 July 2026.
- Provision for normal wage drift to cater for progression across salary scales, as advised by SWGs.
- Details of personnel expected to retire during FY 2027/28 and the associated expected savings.
- Information on contracts nearing expiry and estimated gratuities payable in FY2026/27.
- Details of approved funded replacements and the timing for filling these positions.
- Annual financial implications of the above changes.

33. A template for recording the information is provided in Annex 2 (**Table I**) .

- ***Use of Goods and Services***

34. SWGs must thoroughly review departments recurrent requirements to control growth in goods and services expenditure. All allocations should be justified with supporting documents such as contracts, service agreements and demand notes. Fixed costs items, including rent and utilities, must be adequately budgeted to avoid shortfalls during implementation.

- ***Utilities and Rent***

- Departments must estimate all utilities costs (electricity, water, gas) and outstanding arrears using the **Quantity × Price** method or **Trend Analysis** supported by actual bills and lease agreements. Any alternative costing approach should be clearly justified.

- ***Operations and Maintenance and Transfers not Classified as SAGAs***

35. Accounting Officers must calculate operations and maintenance (O&M) requirements using quantity × price and prioritize these needs. Transfers that are not classified as Semi-Autonomous Government Agencies (SAGAs) should be identified and justified.

- ***Transfers to Semi-Autonomous Government Agencies (SAGAs)***

36. Transfers to SAGAs must be critically evaluated. Additional SAGA funding requests will be considered only after rigorous scrutiny of financial controls, revenue generation potential and audited accounts. SAGAs should present the latest audited financial statements and demonstrate measures to reduce dependence on government transfers.

- ***Appropriations in Aid (AIA)***

- Entities Collecting and using AIA must submit actual AIA collections for FY2022/23 through 2025/26, and projections for 2027/28 and the medium-term.

- ***DEVELOPMENT BUDGET ESTIMATES***

- ***Project Preparation, Appraisal and Approval for New Projects***

37. All projects included in the budget must comply with the Public Investment Management Regulations, 2022. SWGs must verify prerequisites such as land acquisition, resettlement, detailed designs, approvals and

conditions attached by development partners. Project resource plans must include County counterpart financing and operational costs.

- ***Ongoing and Stalled Projects***

- Priority will be given to completing ongoing projects before starting new initiatives. The FY 2027/28 budget will emphasize completing ongoing and stalled projects to maximize citizen benefits and ensure value for money.

- ***Projects with GoK Counterpart Requirement***

38. SWGs must ensure that County counterpart funding for externally financed projects is fully budgeted and supported by financing agreements. Performance-for-Results (P-for-R) initiatives and programmes with Disbursement-Linked-Indicators (DLIs) must be clearly identified with documented financing arrangements.

- ***County Government Additional Allocations***

39. Additional allocations to County Governments must be reflected in the relevant programme and sub-programme structures and supported by generated agreements.

- ***Gender-Responsive, Child-Sensitive, and Disability-Inclusive Budgeting***

40. The county government reaffirms its commitment to gender equality, the protection of children's rights and the full inclusion of persons with disabilities, in line with Articles 53 and 54 of the Constitution and international instruments such as the UN Convention on the Rights of Persons with Disabilities and the UN Convention on the Rights of the Child. Integrating gender perspectives, child-sensitive budgeting and disability-inclusive budgeting into fiscal planning is essential to address inequalities and allocate resources equitably.

41. MDAs must identify and tag interventions that address children's needs and rights, persons with disabilities, and gender-responsive measures for FY2027/28 and the medium-term budget, and improve tracking and reporting of these interventions.

- ***Public Participation and Stakeholder Involvement***

42. In line with Article 201 of the Constitution and the PFMA 2012 , Accounting Officers must ensure meaningful public participation in the budget process. Stakeholders' engagement should include development partners, the private sector, civil society organizations and affected communities. It is vital for transparency, accountability, and good governance. Inputs from public consultations must be considered in budget decisions.

V. PREPARATION AND SUBMISSION OF BUDGET PROPOSALS

43. Sector Chairpersons must ensure SWG activities are completed according to the Budget Calendar. Sector Budget Proposals prepared by SWGs must be submitted to the County Treasury no later than **20th October 2026** using the SWG format to be provided by the County Treasury specified.

Submissions must be complete, signed by the Accounting Officer and include all annexes, templates and supporting documentation.

VI. COMPLIANCE, MONITORING AND REPORTING

44. Accounting Officers are responsible for ensuring compliance with these guidelines and for maintaining complete records of the budget preparation process. The County Treasury will carry out technical reviews, monitor adherence to budget ceilings, and conduct quality assurance checks on programme design, costing and supporting documentation.

45. Persistent noncompliance may lead to adjustments during consolidation or disallowance of unsubstantiated budget items. Accounting Officers must ensure internal controls are robust and that budget estimates are realistic and defensible.

VII. CONCLUSION

46. Accounting Officers are instructed to: circulate this Circular to all officers involved in budget preparation including Heads of directorates and SAGAs; commence internal processes to meet prescribed timelines; ensure all submissions are received by the County Treasury as and when required.

47. The County Treasury remains available to provide clarifications, technical assistance and targeted trainings to Departments to support compliance with these guidelines.

Kind Regards.

COUNTY GOVERNMENT OF LAIKIPIA
COUNTY TREASURY
31 JUL 2026
SIGN:......................
COUNTY EXECUTIVE COMMITTEE MEMBER

Samuel W. Gachigi
CECM- Finance and Economic Planning
COUNTY GOVERNMENT OF LAIKIPIA

Copy to: **H.E The Governor**

H.E The Deputy Governor

All County Executive Committee Members for Finance

Annex 1: FY 2027/28 Budget Calender

S/No	Activity	Due Date
1	Issue County Treasury Budget Circular	31st July, 2026
2	Draft 2026 County Budget Review Outlook Paper (CBROP)	14th August 2026
3	Submit County Annual Development Plan (ADP) to the County Assembly	1st September, 2026
4	Submission of CBROP to the County Executive Committee	15th September 2026
5	Submit the County Budget Review Outlook Paper (CBROP) to the County Assembly	30th September 2026
6	Submit Sector working groups reports to County Treasury	30th October 2026
7	Draft County Fiscal Strategy Paper (CFSP) and County Debt Management Strategy (CDMS)	6th November 2026
8	Submission of CFSP and DMSP to the National treasury and Commission on Revenue allocation	
9	Public participation on CFSP and DMSP	17th November 2026
10	Submit the County Fiscal Strategy Paper (CFSP) and County Debt Management Strategy Paper (CDMSP) to the County Executive Committee	24th November 2026
11	Submit the County Debt Management Strategy Paper and County Fiscal Strategy Paper to the County Assembly	27th November 2026
12	Submission of draft departmental budget estimates to County treasury	18th December 2026
13	Submission of Pre- Election Report to County Treasury	15th January 2027
14	Consolidation of program-based estimates	15th January 2027
15	Public participation on the County program-based budget	4th February 2027
16	Submit the County Annual Budget Estimates to the County Executive committee	12th February 2027
17	Submit the County Annual Budget Estimates and draft bill to the County Assembly	19th February 2027
18	Submit County Annual Cash Flow Projections to CRA and copied to IBEC and National Treasury	30th March 2027
19	Submission of Finance Bill 2028	30th March 2027

ANNEX 2: Format of programme based budget

VOTE TITLE: *XXXX*

A: Vision: *XXXX*

B: Mission: *XXXX.*

C: Performance Overview and Background for Programmes Funding

The sector was allocated KShs. …….. for recurrent expenditure and KShs .... for development expenditure in the F/y 2025/2026.

Major achievements

a) In the financial year 2025/2026 the department achieved the following;
 - □

b) In the financial year 2026/2027 the department was allocated kshs... For recurrent and kshs ………………. for development and has been able to achieve the following for the ……**… ....months;
 - □

Challenges in budget implementation and their possible mitigation

1) …………
2) …………
3) …………

Major Services/Outputs to be provided in MTEF period 2026/27-29/30

The sector aims at achieve the following;

-

D.Programmes and their Strategic Objectives

Programme	**Sub Programmes**	**Objective**
Name of the programme	*Name the sub programmes under the named programme*	*List the objective(s)of the programme*

E. Summary of the Programme Outputs and Performance Indicators for FY 2025/26–2028/29

Programme	***Delivery Unit***	***Key Outputs (KO)***	***Key Performance Indicators (KPIs)***	***Baseline 2025/26***	***Approved 2026/27***	***Target 2027/28***	***Target 2028/29***	***Target 2029/30***
Programme 1: name of the programme ***Outcome: list the possible outcome of the programme***								
SP 1.1 name the sub-programmes within the programme	*Name the delivery unit or directorate*	*List key outputs*	*List performance indications as percentage, proportions, numbers etc*					

F.Summary of Expenditure by Programmes, 2025/26– 2028/29 (KShs.)

Programme	*Actual 2025/26 KShs'000'*	*Approved 2026/27 KShs'000'*	*Projected Estimates*		
			2027/28 KShs. '000'	*2028/29 KShs. '000'*	*2029/30 KShs. '000'*
Programme 1: name the programme					
SP 1.1 name the sub programme	*xx*				
SP 1.2 name the sub programme	*xx*				
Total Expenditure of Programme 1	*xx*				

G. Summary of Expenditure by Vote and Economic Classification (KShs. '000')

Expenditure Classification	*Actual 2025/26 KShs'000'*	*Approved 2026/27 KShs'000'*	*Projected Estimates*		
			2027/28 KShs. '000'	*2028/29 KShs. '000'*	*2029/30 KShs. '000'*
Current Expenditure					
Compensation to Employees					
Use of goods and services					
Current transfer to Govt. agencies					
Other recurrent					
Capital Expenditure					
Acquisition of Non-Financial Assets					
Capital Transfers to Govt. Agencies					
Other capital					
Total Expenditure of the vote					

H. Summary of Expenditure by Programme, Sub-Programme and Economic Classification (KShs. '000')

Expenditure Classification	*Actual 2025/26 KShs'000'*	*Approved 2026/27 KShs'000'*	*Projected Estimates*		
			2027/28 KShs. '000'	*2027/28 KShs. '000'*	*2027/28 KShs. '000'*
Programme 1: name the programme					
Sub-Programme 1: name the sub programmes with the programme					
Current Expenditure	*Xx*				
Capital Expenditure	*Xx*				
Total Expenditure	*xx*				

I.Summary of Human Resource Requirements

Delivery Unit	***STAFF DETAILS***		***STAFF ESTABLISHMENT IN FY 2025/26***		***EXPENDITURE ESTIMATES***			
	POSITION TITLE	***JG***	***AUTHORIZED***	***IN POSITION***	***ACTUAL***	***Estimates***	***Projected Estimates***	
					2025/26	***2026/27***	***2027/28***	***2028/29***
XXX	*list positions within the delivery unit*							
TOTAL		*XX*	*X*	*X*	*XXXX*	*XXXX*	*XXX*	*XXXX*

Pbb budget annexes

Name of the Department………

Programme	**Sub-Programme**	**Project name**	**Specific project location**	**Ward**	**Recurrent (kshs)**	**Development (kshs)**	**Total(kshs)**	**Project Timeline**
Water Development	*Rural Water supply and sanitation services*	*Drilling and equipping of Thingithu borehole*	*Thingithu boys secondary school*	*Thingithu*		*xxxx*	*xxxx*	

ANNEX 3: Revenue estimates

FORM 1a: Statement of Comprehensive Income in Kenya Shillings						
		Actual 2025/2026	**Budgeted 2026/2027**	**Forecast 2027/2028**	**Forecast 2028/2029**	**Forecast 2029/2030**
	Kshs	**'000'**	**'000'**	**'000'**	**'000'**	
	Recurrent Revenue:					
1	Internally generated revenue					
2	Government Grants-Recurrent					
3	Grants, Dev't Partner-Recurrent					
4	Other Incomes-Recurrent (specify)					
5	**Total Recurrent Revenue**					
	Development Revenue:					
6	Internally generated revenue					
7	Government Grants-Development					
8	Grants, Development Partner-Development					
9	Other Incomes-Development (specify)					
10	**Total Development Revenue**					
11	**Total Revenue (NB:5+9)**					

FORM 1b: Own source Revenue					
Financial Year	**2025/2026**	**2026/2027**	**2027/2028**	**2028/2029**	**2029/2030**
Revenue Class	**Actual**	**Budget**	**Projection**	**Projection**	**Projection**
1520101 Land Rates Current Year					
1520102 Land Rate Penalties					
1520103 Land Rates Other Years					
1520104 Other Property Charges					
1520201 Business Permits, Current Year (2)					
1520202 Business Permits Late Payment Penalties, Current Year					
1520203 Business Permits, Other Years (Including Penalties)					
1520304 Wheat & Maize Cess					
1520311 Fruits & Vegetables / Produce Cess					
1520314 Log Cess					
1520315 Charcoal Cess					
1520321 Livestock Cess					
Certificate of Meat Transport (C.O.T)					
1520322 Goat Cess					
1520501 Ground/Plot Rent - Current Year					

1520502 Ground Rent - Other Years					
1520503 Stand Premium					
1520504 Temporary Occupation License (TOL)					
1530101 Debts Clearances Certificate Fee					
1530102 Application Fee					
1530103 Plot Transfer Fee					
1530104 Plot Subdivision Fee					
1530105 Business Subletting / Transfer Fee					
1530106 Isolation Fee (Surcharge on Business Permit)					
1530107 Document Search Fee					
1-2901 encroachment					
1530203 Impounding Charges					
1530202 Court Fines					
Liquor licenses					
1530221 Telephone Calls Reimbursement/Salary recovery(income)					
1530301 Sand, Gravel, and Ballast Extraction Fees					
1530302 Quarry Extraction Fees					
1530321 Garbage Dumping/Conservancy Fee					
1530331 Game and Nature Park Fee					
1550101 Market Entrance / Gate Fee					
1550102 Market Plots Rent					
1550103 Market Shops Rent					
1550104 Market Kiosks Rent					
1550105 Market Stalls Rent					
1550201 Enclosed Bus Park Fee					
1550211 Other Vehicles Enclosed Park/Reserved Fees (Cars, Lorries, etc.)					
1550221 Street Parking/ motorbike Fee					
1550225 Clamping Fee					
1550228 Clamping Tampering Fee					
Boda-boda Fees					
1560101 Housing Estates Monthly Rent					
1560103 Damages Recovery / Eviction Fee					
1560201 Social Hall Hire					
1560211 Stadium Hire					
1570131 Vocational/Training School Fee					
Library Service Fee					
Public health licenses					
1580211 Health Centers Services/Hospital fee					
Medical Examination Certificate					
1580231 Public Toilets Fee					
Annual Renewal Certificates					
1580241 Burial Fees					
1580311 Disinfestation Fee (Insects, Worms, Rodents, etc.)					
1580401 Slaughtering Fee					
1580402 Hides & Skins Fee					
1580403 Manure Sale					
1580411 Slaughter Houses Inspection Fee					
Vaccination: Yellow fever, Typhoid					
livestock Movement Permit					
1590101 Beacon Search Pointing Fee					
1590102 Survey Fee					
Hoarding Fee					
1590111 Buildings Plan Preparation Fee					
1590112 Buildings Plan Approval Fee					
1590113 Buildings Inspection Fee					
1590121 Right-of-Way / Way-Leave Fee (KPLN, Telkom, etc.)					

1590132 Sign Boards & Advertisement/promotion Fee					
Construction of site board					
1590201 Fire-Fighting Services					
1590202 weight &measures					
Disposal of Assets					
UNICEF Health Grant/Donations					
Totals					

ANNEX 4: List of Proposed projects 2027/2028 ;

	Project in order of Priority and Justification	**2027/2028**			**Source of Funds: GoK AIA, Dev.Partners etc**
	Details of the project/s	**Location (Ward/ Sub-Location)**	**Estimated Amount Kshs '000'**	**Comments e.g Multiyear**	**'000'**
1					
2					
3					
4					
5					
6					
	Total Funds				