

REPUBLIC OF KENYA

COUNTY GOVERNMENT OF LAIKIPIA



CITIZEN BUDGET

BAJETI YA MWANANCHI

MWAKA WA FEDHA

2026-2027

DEVELOPMENT AT LOCAL LEVEL TO STIMULATE ECONOMIC GROWTH

Foreword

Building Laikipia Together

The FY 2026/2027 Citizen Budget reflects the aspirations of the people of Laikipia and our shared commitment to inclusive, sustainable and accountable development. It demonstrates how public resources will be invested to improve lives, strengthen communities and create opportunities for current and future generations.

Our priorities are clear: expanding access to quality healthcare, investing in agriculture and reliable water infrastructure, creating opportunities for youth employment and enterprise, strengthening education, and safeguarding our environment for a greener, more resilient Laikipia.

The total proposed budget is **Ksh. 10,382,328,162**. Every shilling is an investment in the future of Laikipia—spent responsibly, managed transparently and focused on delivering measurable results for every resident.

Wachira Gachigi,
County Executive Committee Member,
Finance, Economic Planning & County Development.

Acknowledgement

Every Voice Matters

This Citizen Budget is the result of extensive public participation across all wards in Laikipia, ensuring that the priorities and aspirations of our communities are reflected in the County's development agenda.

It reaffirms our commitment to a transparent, accountable and participatory budgeting process, where every citizen has a voice and every shilling is invested wisely to deliver meaningful, measurable and lasting benefits for all.

Daniel Kingori Ngumi,
Chief Officer,
Finance, Economic Planning & County Development.

Legal Basis

The County's annual budget for the year 2026/2027 has been prepared in line with the Constitution of Kenya (2010), the Public Finance Management (PFM) Act (2012), and the PFM Regulations (2015).

This budget is designed to support the goals set out in the 3rd County Integrated Development Plan (CIDP), the Annual Development Plan (ADP) 2026-2027, and the 2026 County Fiscal Strategy Paper (CFSP). In addition, the Citizen Budget for 2026/2027 has been prepared as required by the PFM Act (2012). The law requires county treasuries to involve the public in making the budget and to publish a Citizen Budget that explains the proposals in a simple way.

Glossary

ADP	Annual Development Plan. This is a document that sets out County Annual development priorities for the forthcoming year. It provides a platform for linking County development priorities in CIDP to the County Annual Budget estimates.
Approved Budget	It's a planning and controlling document for financial operation with both proposed expenditures and revenues for a given period of time, usually one year and which has been approved by the County Assembly in respect to the County Governments.
CBEF	County Budget and Economic Forum-It's a forum set up to coordinate and collect views from the public during the planning budgeting process and function as a think- tank for the County government in terms of financial and economic policy and management. The forum is established as per section 137 of the Public Finance Management Act 2012.
CBROP	County Budget Review and Outlook Paper-provides a review of economic and fiscal developments in the previous year, updated medium-term economic and financial forecasts since approval of the most recent County Fiscal Strategy Paper and indicative sector budget ceilings for the coming year.
CFSP	County Fiscal Strategy Paper -It's a government policy that outlines the county fiscal and budget framework by laying out strategic priorities and fiscal policy – that is what the county plans to do regarding revenue, expenditure and debt management over the medium-term. This is provided in section 117 of the PFM Act 2012.
CIDP	County Integrated Development Plan-It is the core five-year development plan that integrates the long-term spatial, sector and urban plans with inputs from the Governor's manifesto, national government plans and programs, past county development performance and the views and expectations of other development actors and the public at large
FY	The fiscal/financial year is the government's 12-month accounting period; it frequently does not coincide with the calendar year. The fiscal year is named after the calendar year in which it ends.
Grants	These are funds that the national government disburses directly to lower levels of Government, corporations, non-profit organizations, and individuals. Some grants are given for specific purposes, requiring the recipients to meet certain conditions or requirements.
MTEF	Medium Term Expenditure Framework-This is a Policy document that sets out the Government's 3-year spending plan taking cognizance of the social and economic Priorities.
PBB	Programme Based Budget-is an approach to budgeting that focuses on the outcomes and impacts of government programs rather than just allocating resources to departments and activities
PFM	Public Financial Management- This is a set of rules, policies, and processes that govern the use of public funds, from revenue collection to monitoring of public expenditures. The
Sharable resources	Amount of money/ revenue from Equitable share and own source revenue.

ANALYSIS OF THE BUDGET ESTIMATES FY 2026/27

COUNTY RESOURCE BASKET FOR FY 2026/27

The county budget will be financed through;

1. Equitable share
2. Own Source Revenue
3. Loans and Grants from the donors and government agencies

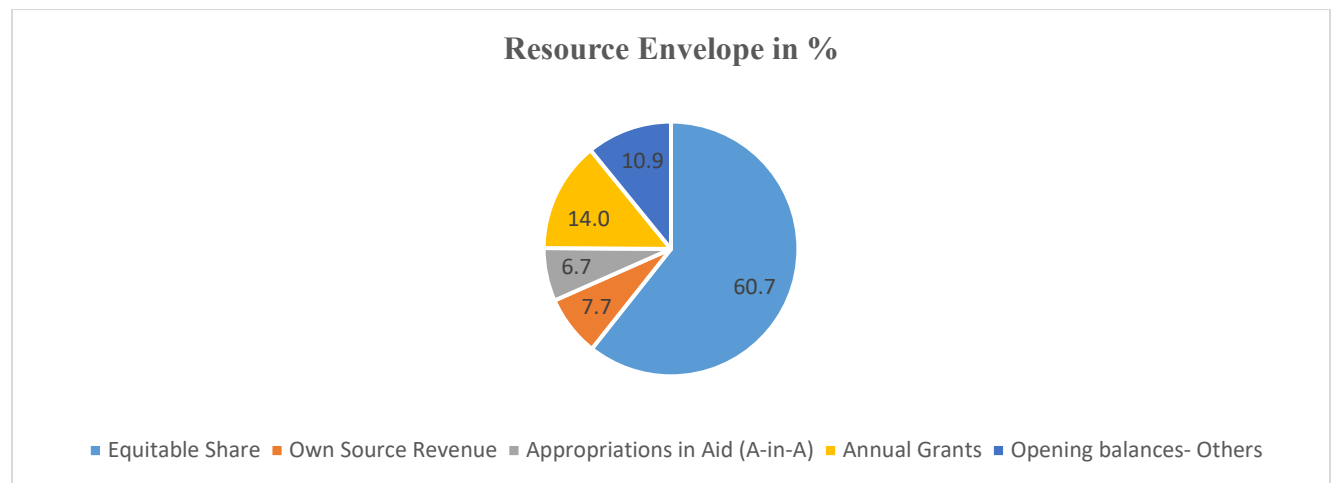
This is summarized in the table below;

Table 1: Revenue targets FY 2026/2027

Classification	Description	Amount
Equitable Share	Equitable Share	6,298,325,916
Own Source Revenue	Local Revenue	769,250,000
	Vocational training centres	30,000,000
Appropriations in Aid (A-in-A)		700,750,000
Annual Grants	Receivable Grants FY 2026/27	1,455,507,798
Opening balances- Others		1,128,494,448
Total		10,382,328,162

Table 2: Annual Grants

Description	Department	Amount
Court Fines	Finance and Economic Planning	1,957,621
KDSP- KDSP II programme	County Administration and Office of the Governor	37,500,000
Headquarter- KDSP II programme	County Administration and Office of the Governor	352,500,000
Transition of UHC salaries to PnP	County Administration and Office of the Governor	137,027,403
Food System Resilience (KFSRP)	Agriculture Livestock and Fisheries	280,390,789
Building resilient and responsive health systems (BREHS)	Health and Sanitation	50,114,928
Community Health Promoters	Health and Sanitation	25,230,000
Housing Levy Fund to the County Rural and Urban Affordable Housing Committees	Infrastructure and Public Works	7,787,057
Laikipia County Kenya Urban Institutions Grant	Infrastructure and Public Works	26,000,000
County Aggregation and Industrial park Programme (CAIPS)	Trade and Enterprise development	250,000,000
Kenya Water shed services improvement project (Kewasip)	Water and environment	150,000,000
Financing Locally-Led Climate Action (Flocca)	Water and environment	137,000,000
Total		1,455,507,798

Chart 1.1: Approved Revenue Budget 25/26**Budget Distribution for the FY 2026-2027**

The total shareable budget for the FY 2026-2027 is Kshs. 7,798,325,916. This consists of Kshs. 5,400,172,082 and Kshs. 2,398,153,834 for recurrent and development expenditure respectively. The recurrent expenditure represents 69.2 percent of the total county budget while development expenditure is 30.8 percent.

Table 3: Projected Shareable Allocations for the FY 2026/27

Description	Recurrent	Development	Total Budget
Amount	5,400,172,082	2,398,153,834	7,798,325,916
Percentage	69.2	30.8	100

Table 4: Projected Departmental Shareable Allocations for 2026-2027 (kshs)

Department	Operations and maintenance	Compensation to employees	Total Recurrent	Development	Total	% allocation
County Administration and Office of the Governor	396,000,000	387,459,519	783,459,519	8,500,000	791,959,519	10.2
Finance and Economic Planning	219,811,204	227,780,991	447,592,195	521,903,834	969,496,029	12.4
Health and Sanitation	234,170,000	2,071,605,453	2,305,775,453	883,000,000	3,188,775,453	40.9
Agriculture Livestock and Fisheries	32,250,000	187,634,398	219,884,398	87,600,000	307,484,398	3.9
Infrastructure and Public Works	63,000,000	79,806,815	142,806,815	627,100,000	769,906,815	9.9
Education, Gender, Culture and Social Services	143,000,000	440,723,468	583,723,468	103,850,000	687,573,468	8.7
Trade and Enterprise development	17,810,000	49,418,993	67,228,993	37,200,000	104,428,993	1.3
Water and environment	12,000,000	121,715,013	133,715,013	114,000,000	247,715,013	3.2
Rumuruti Municipality	13,500,000	43,408,092	56,908,092	5,000,000	61,908,092	0.8
Nanyuki Municipality	8,000,000	15,558,504	23,558,504	4,000,000	27,558,504	0.4
Nyahururu Municipality	5,000,000	19,888,754	24,888,754	6,000,000	30,888,754	0.4
Executive Total	1,144,541,204	3,645,000,000	4,789,541,204	2,398,153,834	7,187,695,038	92.2
County Assembly	610,630,878		610,630,878	0	610,630,878	7.8
Grand Total	1,755,172,082	3,645,000,000	5,400,172,082	2,398,153,834	7,798,325,916	100.0

COUNTY EXPENDITURES

In the FY 2026-2027, the projected annual expenditure including Hospitals Appropriations in Aid (A.I.A) and Conditional grants will amount to KShs. 10,382,328,162

Chart 1.2: Approved Budget Estimates 2026-27

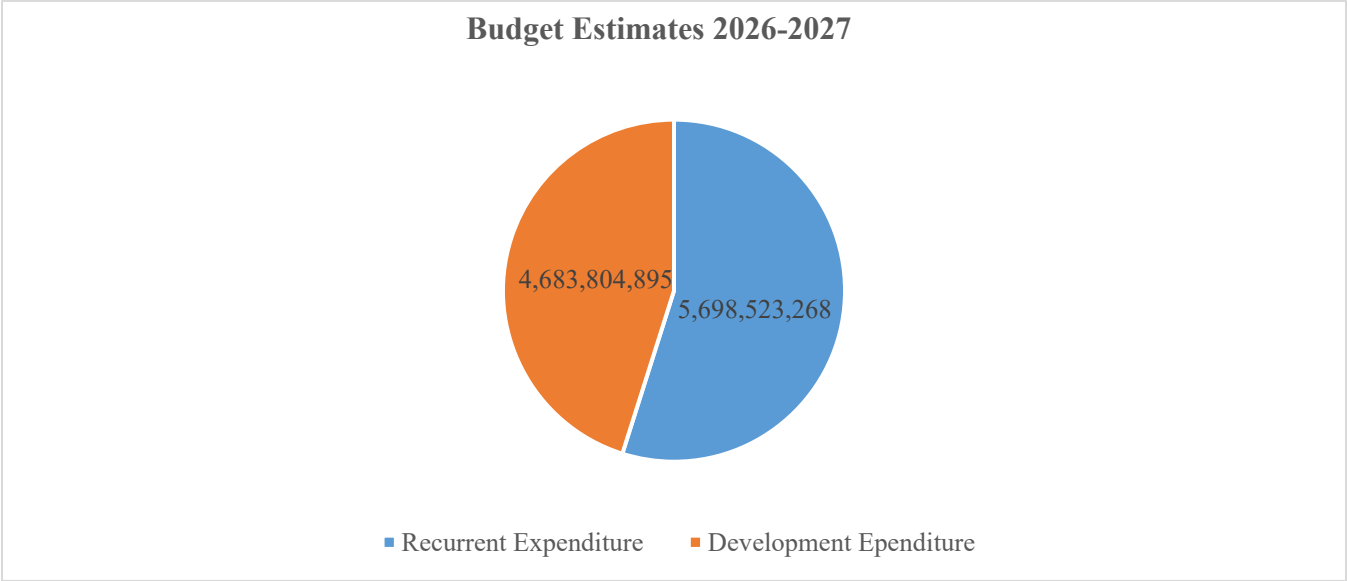


Figure 1: Projected Annual Expenditure per Department in the FY 2026-2027

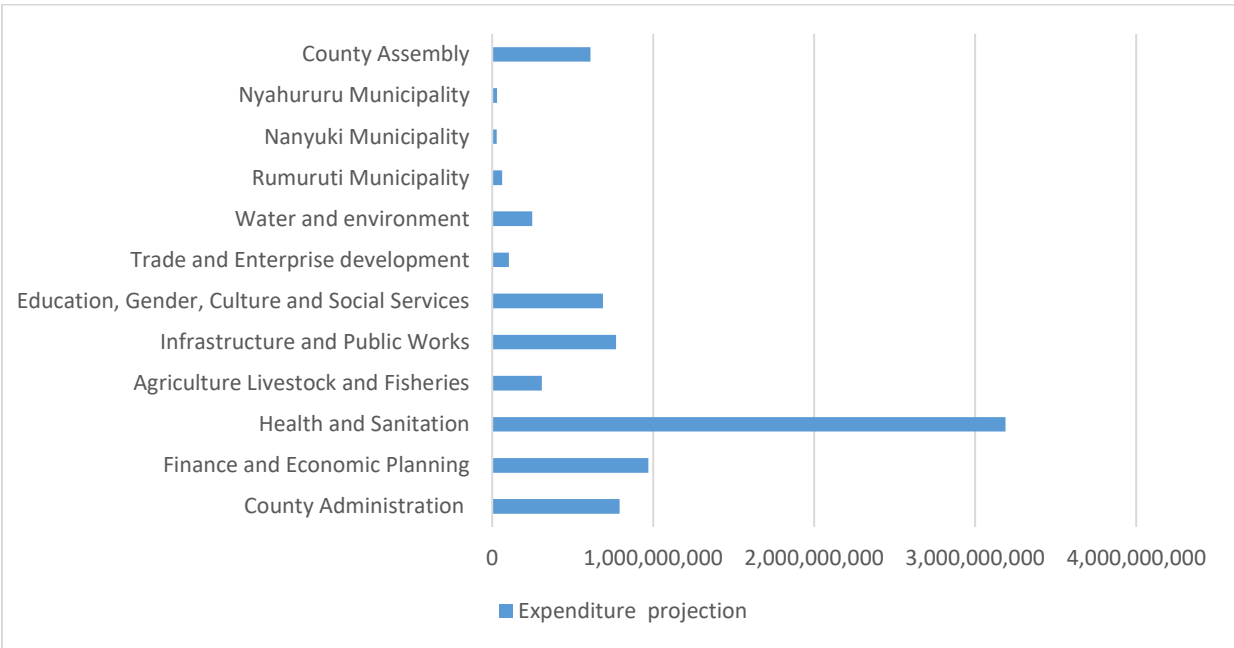


Table 5: Analysis of Local Revenue (Own Source Revenue)

Revenue Stream	FY 2024/25	FY 2025/26	FY 2025/26	FY 2026/27 Estimates	FY 2027/28 Projections	FY 2028/29 Projections
Own Source Revenue	Actual	Target	Actual			
Land Rate	61,488,862	113,918,104	105,242,638	141,566,000	145,000,000	153,000,000
Single/Business Permits	86,598,873	101,004,476	94,941,555	127,264,930	130,000,000	136,000,000
Cess	110,252,596	92,451,872	71,715,069	105,772,540	110,000,000	115,000,000
Property Rent	26,374,108	26,828,465	29,091,608	29,243,027	30,000,000	31,000,000
Parking Fees	75,646,010	77,993,036	51,461,065	85,012,409	85,500,000	86,000,000
Market Fees	13,977,614	16,465,116	23,824,642	21,486,976	22,600,000	23,000,000
Advertising	18,965,405	30,100,340	18,975,588	32,809,371	33,000,000	33,500,000
Hospital Fees	695,623,383	626,000,000	856,657,084	700,000,000	730,000,000	740,000,000
Public Health Service Fees	11,598,116	95,956,741	15,651,500	76,000,000	77,000,000	78,000,000
Physical Planning and Development	25,029,624	40,019,656	15,198,439	40,000,000	40,800,000	41,000,000
Hire of County Assets	405,518	1,030,578	450	1,000,000	1,500,000	2,000,000
Conservancy Administration	18,553,987	18,864,044	13,850,913	18,800,000	19,000,000	18,800,000
Administration Control Fees and Charges	52,857,642	67,445,516	38,040,101	67,500,000	68,500,000	69,000,000
Proceeds from Sale of Assets	6,093,492	5,000,000	0	5,000,000	6,000,000	7,000,000
Park Fees	17,729,958	16,921,786	15,872,776	18,444,747	20,000,000	20,000,000
Other Fines, Penalties, and Forfeiture Fees	413,484	0	146,000	100,000	100,000	200,000
Education Fees	17,895,890	21,000,000	18,285,300	30,000,000	31,000,000	31,500,000
Total	1,239,504,563	1,351,000,000	1,368,954,728	1,500,000,000	1,550,000,000	1,585,000,000

SECTOR BUDGET ALLOCATIONS EXCLUSIVE OF GRANTS FY 2026-2027

Gender, Culture and Sports Ksh. 21,913,860

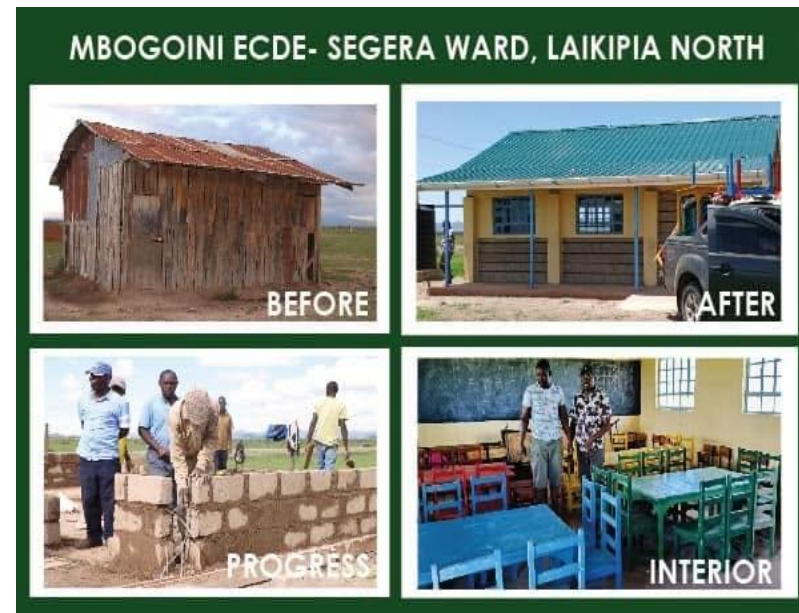


Trade, Tourism, Co-operatives and Enterprise Development Ksh 104,428,993





Infrastructure and Public Works Ksh. 769,906,815



Education and Library Services Ksh. 665,659,608



Health and Sanitation Ksh. 3,188,775,453



County Administration, Public Service and Office of the Governor Ksh. 791,959,519



Agriculture Livestock and Fisheries Ksh. 307,484,398



Water, Environment and Natural Resources Ksh 247,715,013



Finance, Economic Planning and County Development Ksh. 969,496,029



Remote route - **RUMURUTI TOWN**
MAKING OF A GREAT TOWN, CITY

Rumuruti Municipality Ksh. 61,908,092



Nyahururu Municipality Ksh. 30,888,754



Nanyuki Municipality Ksh. 27,558,504



County Assembly Ksh.610,630,878

Countywide Projects/Services

Department	Project Name/Description	Project Location	Cost	Status	Timeframe
County Administration, Public Service and Office of the Governor	Fire Response Services operations Maintenance of fire engine sand Purchase of fire equipment	Countywide	9,500,000	new	2026-2027
Finance, Economic Planning and County Development	Pending bills and other budgetary reserves	Countywide	385,000,000	new	2026-2027
Finance, Economic Planning and County Development	Lease rentals for dumping and garbage trucks and other lease contracts	Countywide	100,000,000	new	2026-2027
Finance, Economic Planning and County Development	Revenue management infrastructure systems	Countywide	10,000,000	new	2026-2027
Health and Sanitation	Purchase of Essential health Technologies, equipment	Countywide	205,000,000	new	2026-2027
Health and Sanitation	Construction of CT scan / MRI Block at Nanyuki Teaching and Referral Hospital(AIA)	Countywide	17,000,000	new	2026-2027
Health and Sanitation	Construction of CT scan / MRI Buildings at Nyahururu County Referral Hospital(AIA)	Countywide	18,000,000	new	2026-2027
Health and Sanitation	Purchase of Neuro-Surgery Equipment for Nanyuki Teaching and Referral Hospital(AIA)	Countywide	25,000,000	new	2026-2027
Health and Sanitation	Blood Transfusion Centre (Services and New Centre at Nyahururu CRH)	Countywide	5,000,000	new	2026-2027
Health and Sanitation	Purchase of Essential Health Technologies, equipment and supplies.	Countywide	10,000,000	new	2026-2027
Health and Sanitation	Purchase of Essential health Technologies, equipment and Infrastructure improvements(AIA)(nyahururu county referral)	Countywide	210,000,000	new	2026-2027
Health and Sanitation	Purchase of Essential health Technologies, equipment and Infrastructure improvements (AIA)(nanyuki county referral)	Countywide	300,000,000	new	2026-2027
Health and Sanitation	Purchase of Essential health Technologies, equipment and Infrastructure improvements (AIA)(Sub County Hospitals (Rumuruti, Ndindika, Lamuria Doldol, Kimanjo)	Countywide	35,000,000	new	2026-2027
Agriculture, Livestock and Fisheries	Procurement of new Motor bikes for Extension officers	Countywide	1,000,000	new	2026-2027
Agriculture, Livestock and Fisheries	Procurement of new Laptops and their accessories for the County & Sub-county officers	Countywide	1,000,000	new	2026-2027
Agriculture, Livestock and Fisheries	Procurement of drought escaping crop seeds	Countywide	2,200,000	new	2026-2027
Agriculture, Livestock and Fisheries	Procurement of Assorted High value fruit seedlings	Countywide	2,800,000	new	2026-2027
Agriculture, Livestock and Fisheries	Procurement of Assorted High value fruit seedlings	Countywide	2,000,000	new	2026-2027
Agriculture, Livestock and Fisheries	Soil sampling and testing kits, training of extension officers	Countywide	500,000	new	2026-2027
Agriculture, Livestock and Fisheries	Promotion / support of Dairy Goats (Breeds improvement) for deserving women groups	Countywide	1,800,000	new	2026-2027
Agriculture, Livestock and Fisheries	Procurement / support of Bee-keeping Equipment – including small value addition machines.	Countywide	1,000,000	new	2026-2027
Agriculture, Livestock and Fisheries	Promotion / support of Pasture / Fodder seeds (Juncao, Australian red, Boma Rhodes and Lucerne)	Countywide	1,300,000	new	2026-2027
Agriculture, Livestock and Fisheries	Procurement / support of Range Pasture seeds for reseeding denuded rangelands	Countywide	800,000	new	2026-2027
Agriculture, Livestock and Fisheries	Promotion / support of Metallic manual hay balers for pasture conservation	Countywide	500,000	new	2026-2027
Agriculture, Livestock and Fisheries	Procurement / support of Motorized grass cutter	Countywide	600,000	new	2026-2027

Agriculture, Livestock and Fisheries	Connection of targeted Milk cooler facilities to essential utilities like Electricity, water and other critical accessories.	Countywide	2,200,000	new	2026-2027
Agriculture, Livestock and Fisheries	Procurement / support of Milk value addition equipment (Milk Batch Pasteurizer and Cheese Vat) for the Cooperatives.	Countywide	1,800,000	new	2026-2027
Agriculture, Livestock and Fisheries	Procurement of FMD vaccines	Countywide	3,000,000	new	2026-2027
Agriculture, Livestock and Fisheries	Procurement of cold chain and vaccination support equipment.	Countywide	1,200,000	new	2026-2027
Agriculture, Livestock and Fisheries	Procurement of rabies vaccines, vaccination support equipment's	Countywide	1,200,000	new	2026-2027
Agriculture, Livestock and Fisheries	Procurement of sampling equipment,	Countywide	600,000	new	2026-2027
Agriculture, Livestock and Fisheries	Procurement, distribution and installation of fish pond liners	Countywide	2,000,000	new	2026-2027
Agriculture, Livestock and Fisheries	Procurement, distribution and stocking of fish Fingerlings	Countywide	1,800,000	new	2026-2027
Infrastructure and Public Works	Operationalization of the leased equipment (Operations, Logistics, Gravel & Minor Maintenance)	Countywide	36,000,000	new	2026-2027
Infrastructure and Public Works	Equipment maintenance (major mechanical maintenance)	Countywide	33,500,000	new	2026-2027
Infrastructure and Public Works	Street Light Initiative including Electricity bill settlement and repairs and maintenance	Countywide	40,000,000	new	2026-2027
Education and Library services	Renovation of VTCs all over the county	Countywide	2,700,000	new	2026-2027
Education and Library services	Bursary awards to needy students	Countywide	75,000,000	new	2026-2027
Trade, Tourism, Co-operatives and Enterprise Development	Loaning Cooperatives	Countywide	8,000,000	new	2026-2027
Trade, Tourism, Co-operatives and Enterprise Development	Rehabilitation of markets across the county	Countywide	2,300,000	new	2026-2027
Gender and Social services	Construction works at CEDEC facilities	Countywide	2,000,000	new	2026-2027
Gender and Social services	Sporting activities and kicosca	Countywide	7,000,000	new	2026-2027
Water, Environment and Natural Resources	Purchase of plain casings, screen casings, gravel bentonite, hammer oil, insulating tapes, for boreholes drilling	Countywide	22,500,000	new	2026-2027
Water, Environment and Natural Resources	Purchase of fast-moving parts for rig and TPU	Countywide	2,500,000	new	2026-2027
Water, Environment and Natural Resources	Rehabilitation of non-operational boreholes	Countywide	17,000,000	new	2026-2027
Water, Environment and Natural Resources	PPEs, Compaction, Collection and Disposal of solid waste	Countywide	2,500,000	new	2026-2027
Water, Environment and Natural Resources	Solid waste management fuel for refuse trucks	Countywide	2,000,000	new	2026-2027

Projects per Ward

Githiga Ward

Department	Project Name/Description	Project Location	Cost	Status	Timeframe
Agriculture	Desiltation of Kisima Earth Pan	Githiga	1,200,000	new	2026-2027
Infrastructure	Grading, Gravelling, Murraming, Drainage works and Routine Maintenance across the ward in; 1. Kwa Nyoro- Kariaini Rd 2. Murugi- Mihehu Rd 3. Boma-Munyaga Rd 4. St Lucia- Njorua Rd 5. Gaitho- kwa wanjii road 6.Kiguoya- Mr Kirui road Drainage across all roads in the ward.	Githiga	32,000,000	new	2026-2027
Infrastructure	Road Maintenance and upgrade using leased equipment, through procurement of gravel and technical operations support cost to roads	Githiga	2,000,000	new	2026-2027

	listed under Roads Network and maintenance for Githiga Ward (above) Road maintenance through Leased equipment- Equipment fuel for roads listed under Roads Network and maintenance for Githiga Ward (above)				
Education	Construction of Njorua ECDE classroom	Githiga	2,000,000	new	2026-2027
Trade	Grading Kinamba town roads	Githiga	1,000,000	new	2026-2027
Water	Matwiku water project	Githiga	4,000,000	new	2026-2027
Health	Equipping of Ndindika Mortuary	Githiga	8,000,000	new	2026-2027
Total			50,200,000		

Olmoran Ward

Department	Project Name/Description	Project Location	Cost	Status	Timeframe
Infrastructure	Grading, Gravelling, Murraming, Stone pitching, opening of Roads, compacting, surveying, Drainage works and Routine Maintenance in Sipili, Wangwachi and Olmoran Rds 1. Ndemu ndune to OLMORAN tarmac through mama kui Gaithugu 2.Mbogoini at the late Musa mukurinu to marura 3.The Gatemi's Wakinuthia and Karis makutano ngomongo roads. 4. Niko kimei road 5.kabati Kwa mama Dave Wangwachi dam 6.Ririchua wairia deaf Sipili 7.Ririchua 8.Olmoran town centre roads 9.Kasarani roads opening, grading murraming and compacting, drainages and surving. 10. Miharati area roads 11.Momonyoka to kang'ethe and peris through karanja bosko 12. olmoran dam to boundary mbombo roads 13.Olmoran Tarmac to busienei or Lemoi roads 14.Olmoran centre to the OLMORAN dam road. 15. Thare kaharati to catholic line road. 16. Full gospel Sipili to Sipili karaba tarmac 17. Mwalimu gichengo kiraini forest from ng'ethe (Nganga ruto) 18. Mama Tony Naibrom down road 19.Wanja'ra Zaro wakiraini roads 20.KAG Sipili to marura Mithuri boundary road 21.Kamau wa siasa to marura road 22.Mama kuira, Mama njoki to marura dam and out 23.Roads around dimcom dam 24. Olmoran centre- olmoran dam 25. Mr. Mutahi. Olmoran tarmac-kamau kanu- kamuraya-savior- mama mathew- mukabi- new dawn Rd 26. Ndemu ndune- mama dave- wagwachi dam Rd 27. New dawn (wanjohi) - baba kakiuki(mwalimu)-mama mc-kibogoyo- mwangi ngibo- kahuriko main- gaithuma- nganga bicycle Rd 28. Baba kariho- ngomongo- gatemi- mzee githae makutano Rd B. Culverts a. Benson b. Water kiosk c. Baba Kariho 1,2 d. Alternator e. Kamuraya f. Ins.kariuki 1,2,3,4 g.Kanjicho h. Ndaragwiti i. Njabia j. Mama Maina k. Sam Karis l. VEE m. Kanene n. Mujama o. Captai p. Shining Star q. Buda Boss r. Muraya Mguu s. Njuguna Wambiro t. Kirabi - Busienei u. Fr. Maina - Busienei v. Keser - Wakagechu w. New Road - Olmoran Dam x. Kigen Petrol Station y. Wanderi Mukurinu z. Baba Mboni Wangwachi aa. - Digital junction ab. - Dam ndune inlet ac. - Baba karuiki junction ad. - Kiriko water well*3 ae. - Ngero*3 af. - Baba Sami Karungubii ag. - Karungubii Junction towards Morgue ah. - Karungubii Academy*2 ai. - Mama Kimondo along Nyakiyua Rd aj. Shadrack Rd culvert Ririchua ak. Mortuary Rd al. Nyongi Kauka Junction - Police am. Mama Bii - Kahuruko Rd an. Njuguna - Wambiro ao. Sipili Sec Gate ap. Bondeni Pry - KAG Junction aq. Mr. Kairu MCA - Junction Bondeni	Olmoran	32,000,000	new	2026-2027
Infrastructure	Road Maintenance and upgrade using leased equipment, through procurement of gravel and technical operations support cost to roads listed under Roads Network and maintenance for Olmoran Ward (above) Road maintenance through Leased equipment- Equipment fuel for roads listed under Roads Network and maintenance for Olmoran/ Sipili Ward (above)	Olmoran	2,000,000	new	2026-2027

Education	Construction and Equipping of Kabati ECDE	Olmorani	2,000,000	new	2026-2027
Education	Construction and equipping of Food Processing workshop at Sipili VTC	Olmorani	3,500,000	new	2026-2027
Trade	Construction of boda boda sheds in Sipili and Olmorani Centres	Olmorani	2,200,000	new	2026-2027
Water	Drilling and Equipping of DIMCON Borehole	Olmorani	4,000,000	new	2026-2027
Total			45,700,000		

Marmanet Ward

Department	Project Name/Description	Project Location	Cost	Status	Timeframe
Infrastructure	Grading, Gravelling, Murraining, Drainage works and Routine Maintenance across the ward in; 1. Mwanika chereta Rd 2. Mwaura mwithukia Rd 3.kinyutu muchui Rd 4.kwale kwanjiku Rd 5.mama mahugu culvert 6. Gathecha culvert 7. Limunga sec Rd 8. Kiri Rd 9. Muhoro waiganjo Rd 10. Mairo Saba - AIC Rd	Marmanet	32,000,000	new	2026-2027
	Road maintenance through Leased equipment- Equipment fuel for roads listed under Roads Network and maintenance for Marmanet Ward	Marmanet	2,000,000	new	2026-2027
Education	Construction of Melwa Pry ECD	Marmanet	1,600,000	new	2026-2027
	Construction of Lelematesho Pry ECD	Marmanet	1,600,000	new	2026-2027
Education	Construction and Equipping of Motor vehicle	Marmanet	3,500,000	new	2026-2027
Trade	Bodaboda shed at Eroto Rd	Marmanet	1,000,000	new	2026-2027
	Bodaboda shed at Kambi Simba	Marmanet			
	Bodaboda shed at Gwa Sofia	Marmanet			
Water	Construction of Mukuru Mundai borehole	Marmanet	4,000,000	new	2026-2027
Health	Equipping of Ol Jabet Health Centre	Marmanet	5,000,000	new	2026-2027
Total			50,700,000		

Salama Ward

Department	Project Name/Description	Project Location	Cost	Status	Timeframe
Agriculture	Rehabilitation of Thome River canal	Salama	1,200,000	new	2026-2027
Infrastructure	Grading, Gravelling, Murraining, Drainage works and Routine Maintenance across the ward in; ADC - Suguroi Rd, Sharps road-Nolam farm-Rumuruti/Nanyuki road, Keriko -Kifuko, Mukorino -Budalangi-Murwagiti, Suguroi quarry bridge-Ndoria-County, Keriko Wamamu Kiahiti culvert bridge, Nganoine -Kianjogu, Nganoine -Gatwikiri road, Muruku center - Ndaragwiti village, Pesi - Ndaragwiti, Salama center-Ndemu, Salama center - Chief Kiprono, Salama center - Kwa Mugambi, Wagure road, Checkpoint - Bodeni, Kijito road Thome, Canaan Ecde road, Eloilo Ecde road,Muruai pry road, Matigari pry road, Kisiriri Thome bridge, Nganoine Kimemia road, Raya Kiamariga border road, Muruku Kiajogu, Kiajogu IDP road, Thome IDP road, Thome Suguroi road,	Salama	24,500,000	new	2026-2027
Infrastructure	Road maintenance through Leased equipment- Equipment fuel for roads listed under Roads Network and maintenance for Salama Ward	Salama	2,000,000	new	2026-2027
Education	1.Construction of ECDE classroom at Salama Pry School	Salama	1,500,000	new	2026-2027
Education	Equipping of Hairdressing workshop at Salama VTC	Salama	800,000	new	2026-2027
Education	2. Construction of Kirima Pesi Pry School ECDE	Salama	1,500,000	new	2026-2027
Education	3. Construction of Marurra ECDE	Salama	1,500,000	new	2026-2027
Education	Rebranding of Sipili library	Salama	500,000	new	2026-2027
Trade	Installation of street lights in Salama and Nganoine Trading Centres	Salama	1,000,000	new	2026-2027
Health	General renovations of Pesi Dispensary to create CO and Lab services	Salama	5,000,000	new	2026-2027
Health	Completion of Nguu Dispensary Block in Salama Ward	Salama	4,000,000	new	2026-2027
Health	Fencing of the new Kiamariga Dispensary	Salama	1,500,000	new	2026-2027
Health	General renovation of pesi dispensary	Salama	5,000,000	new	2026-2027

Water	Equipping and Solarization of Nganoine Pry Borehole	Salama	4,000,000	new	2026-2027
Total			54,000,000		

Igwamiti Ward

Department	Project Name/Description	Project Location	Cost	Status	Timeframe
Infrastructure	Grading, Gravelling, Murraming, Drainage works and Routine Maintenance across the ward 1. Completion of Kamukunji - Barakira Rd 2. Marugu- Kiahiti Rd 3. Haa Maai - Kunderilla centre Rd 4. Sarit center road Site phase 2 5. Lane 12 Cosite drainage works 6. Cosite Lane 5, 6, 7 roads 7. Transchem - Bypass Rd	Igwamiti	30,000,000	new	2026-2027
Infrastructure	Road Maintenance and upgrade using leased equipment, through procurement of gravel and technical operations support cost to roads listed under Roads Network and maintenance for Igwamiti Ward (above)	Igwamiti	5,200,000	new	2026-2027
Education	Construction of Mariakani ECDE	igwamiti	2,000,000	new	2026-2027
Education	Construction and Equipping of Plumbing workshop at Nyahururu VTC	igwamiti	3,500,000	new	2026-2027
Trade	1. Construction of Ola boda boda shed	igwamiti	1,000,000	new	2026-2027
Trade	2. Construction of By - pass boda boda shed	igwamiti		new	2026-2027
Water	1. Drilling of Rugongo Farm Borehole	igwamiti	4,000,000	new	2026-2027
Water	2. Piping of Kang'a C borehole	igwamiti		new	2026-2027
Health	Renovation of Mahianyu Dispensary	igwamiti	2,000,000	new	2026-2027
Total			47,700,000		

Rumuruti Ward

Department	Project Name/Description	Project Location	Cost	Status	Timeframe
Infrastructure	Grading, Gravelling, Murraming, Drainage works and Routine Maintenance across the ward in; Ndurumo Area (i) Guchayo – Shadrack road, (ii) Kirima catholic – kiraini road 2. Lorien Area (i) Kandie- kapkures-credible road, (ii) Simotwo – Koitabai – keben bridge road 3. Mutamaiyo Area (i) Chemchemi –kwa koigi road, (ii) Kiruthu road	Rumuruti	32,000,000	new	2026-2027
Infrastructure	Road Maintenance and upgrade using leased equipment, through procurement of gravel and technical operations support cost to roads listed under Roads Network and maintenance for Rumuruti Ward (above) Road maintenance through Leased equipment- Equipment fuel for roads listed under Roads Network and maintenance for Rumuruti Ward (above) Maji mengi (i) Maji mengi tobong- catholic road, (ii) Tumaini road 2. Aiyam (i) Aiyam sec road (ii) KAG – Arap Seur Road 3. Ndurumo (i) Kirding'ai roads, (ii) Ndurumo center roads 4. Westlands roads - African Location 5. Lorien (i) Tuiyobei –Salama road, (ii) Keben bridge –mzee kibara road, (iii) Kiwanja road, (iv) Aic simotwo-ababa road	Rumuruti	2,000,000	new	2026-2027
Education	Construction of Kebe ECDE	Rumuruti	1,600,000	new	2026-2027
Education	Construction of Ndurumo ECDE	Rumuruti	1,600,000	new	2026-2027
Education	Construction and Equipping of Plumbing workshop at Rumuruti VTC	Rumuruti	3,500,000	new	2026-2027
Trade	1. Construction of bodaboda shades in: (i) Rumuruti CBD law courts stage, (ii) Slaughter house stage, (iii) Ng'ombe moja stage, 2. Construction of sanitation block in Rumuruti fresh food market	Rumuruti	1,000,000	new	2026-2027
Water	Equipping of Kebe Borehole	Rumuruti	4,000,000	new	2026-2027
Total			45,700,000		

Ngobit Ward

Department	Project Name/Description	Project Location	Cost	Status	Timeframe
Agriculture	Pipping of Ahadi Water Project	Ngobit	1,200,000	new	2026-2027
Infrastructure	Grading, Gravelling, Murraming, Drainage works and Routine Maintenance across the ward in; 1. kaburo - full gospel road, 2. lokale - wa mathenge - juwa road, 3. mahiga meeru - mama kibo road, 4. ndonye - waicatha road, 5. kanyororo bypass, 6. mutaro - wanjohi road, 7. vespa - mama chui road, 8. kijabe road, 9. munyaka catholic - ex erock road, 10. wamura - kibo road, 11. kihiu mwiri road, 12. wiyumiririe polytechnic road, 13. imenti tanks - imenti center road, 13. ma faith - juniper road	Ngobit	32,000,000	new	2026-2027
Infrastructure	2. Culveting of (i) Karonji, (ii) Kamiri, (iii) Nyambogichi Dam Culvert Road Maintenance and upgrade using leased equipment, through procurement of gravel and technical operations support cost to roads listed under Roads Network and maintenance for Ngobit Ward (above) Road maintenance through Leased equipment- Equipment fuel for roads listed under Roads Network and maintenance for Ngobit Ward in the following Roads	Ngobit	2,000,000	new	2026-2027
Education	Construction of Mutara ECDE	Ngobit	2,000,000	new	2026-2027
Education	Construction and Equipping of Motor vehicle Workshop at Wiyumiririe VTC	Ngobit	3,500,000	new	2026-2027
Trade	Installation of Flood Lights in the following centres/Area; 1. Imenti Centre, 2. Baraka Centre, 3. Withare Centre, 4. Makutano Centre	Ngobit	1,000,000	new	2026-2027
Water	Rehabilitation and work services on Sirima Borehole	Ngobit	4,000,000	new	2026-2027
Health	Renovation of Mwituria Dispensary	Ngobit	3,000,000	new	2026-2027
Total			48,700,000		

Tigithi Ward

Department	Project Name/Description	Project Location	Cost	Status	Timeframe
Infrastructure	Grading, Gravelling, Murraming, Drainage works and Routine Maintenance across the ward in;	Tigithi	29,000,000	New	2026/2027
	1. Kamangura Village				
	2. Tigithi Area				
	3. Kiahuro Village				
	4. Weruini Village				
	5. Matanya Village				
	6. Riacho Village				
	7. Mwiyo Village				
	8. Ngaringiru Village				
	9. Kabanga Village				
	10. Male Area				
	Road maintenance through Leased equipment- Equipment fuel for roads listed under Roads Network and maintenance for Tigithi Ward (above)	Tigithi	2,000,000	New	2026/2027
Health	Completion of maternity unit at Solia 4 dispensary	Tigithi	3,000,000	New	2026/2027
	Fencing of New Male dispensary	Tigithi	1,500,000	New	2026/2027
Education	Construction of 2 classes at Castle City ECDE and Toilet	Castle City	4,000,000	New	2026/2027
	Construction and equipping of Food Processing workshop at Tigithi VTC	Tigithi	3,500,000	New	2026/2027
Trade	Purchase of Tuktuk and Motorbike for Matanya Milk Cooling plant	Matanya	2,000,000	New	2026/2027
Water	Equipping of Weruini Pry Borehole	Weruini	4,000,000	New	2026/2027
Health	Completion of maternity unit at Solio village 4 dispensary	Solio	3,000,000	New	2026/2027
Gender and Social services	Fencing of Matanya stadium and renovation of toilets	Matanya	3,200,000	New	2026/2027
Total			55,200,000		

Thingithu Ward

Department	Project Name/Description	Project Location	Cost	Status	Timeframe
Infrastructure	Grading, Gravelling, Murraming, Drainage works and Routine Maintenance across the ward in;	Thingithu	34,000,000	New	2026/2027
	1. Kimondo Rds				
	2. Wachira maina road				
	3. Nganga Rds				
	4. Kui one Rds				
	5. BR center Rds				
	6. Wanyiri				
	7. Kui two road				
	8. Ole m road				
	9. Kuyoni road				
	10. Muthambure road				
	11. Binaiza Rds				
	12. Judy K. Rds				
	13. Gichuhi Kingori Rds				
	14. Installation of culverts across the ward				
	Road maintenance through Leased equipment- Equipment fuel for roads listed under Roads Network and maintenance for Thingithu Ward for Kamindo Rd	Thingithu	4,000,000	New	2026/2027
Health	Equipping maternity and lab at Baraka health center	Thingithu	3,500,000	New	2026/2027
	Fencing of new Njoguini dispensary	Thingithu	1,500,000	New	2026/2027
Trade	Installation of floods lights at;				
	1. Mutumba Market		1,800,000	New	2026/2027
	2. Water Stands at Mutumba Market		400,000	New	2026/2027
Education	Construction and Equipping of PCEA Mirera ECDE	Mirera	2,000,000	New	2026/2027
	Construction and equipping of Food Processing workshop at Nanyuki VTC	Nanyuki	3,000,000	New	2026/2027
Total			50,200,000		

Nanyuki Ward

Department	Project Name/Description	Project Location	Cost	Status	Timeframe
Agriculture	Supply of fitting pipes to Jikaze Water Project	Jikaze	1,200,000	New	2026/2027
Infrastructure	Opening of, Grading, Gravelling, Murraming, Drainage works and Routine Maintenance across the ward in;		33,000,000	New	2026/2027
	1. Roads around school areas				
	2. Mukuri	Mukuri			
	3. Grogon	Grogon			
	4. Likii	Likii			
	5. Kabiru	Kabiru			
	6. Makutano	Makutano			
	Road maintenance through Leased equipment- Equipment fuel for roads listed under Roads Network and maintenance for Nanyuki Ward the the following Rds	Nanyuki	3,000,000	New	2026/2027
Education	Culverting across the ward	Nanyuki	1,000,000	New	2026/2027
	Construction of ECDE classroom at Likii	Likii	1,500,000	New	2026/2027
	Equipping of Likii ECDE	Likii	500,000	New	2026/2027
	Equipping of ST. Moses ECDE	ST Moses			
	Equipping of Nturukuma ECDE	Nturukuma			
	Rebranding of Nanyuki library	Nanyuki	500,000	New	2026/2027
Gender	Construction works at CEDEC	Nanyuki	2,000,000	New	2026/2027
Trade	Solar Lighting in,		1,000,000	New	2026/2027
	(i) Likii A	Likii			

	(ii) Likii B	Likii			
	(iii) Makutano	Makutano			
	(iv) Ntulukuma	Ntulukuma			
Water	Water pipes for Mukuri Water Project 1	Mukuri	1,000,000	New	2026/2027
Total			44,700,000		

Umande Ward

Department	Project Name/Description	Project Location	Cost	Status	Timeframe
Infrastructure	Grading, Gravelling, Murraming, Bridges, Drainage works, Opening of new roads, Purchase of gravels and Routine Maintenance across the ward in; TOTAL 27,000,000	Umande	28,000,000	New	2026/2027
	1. Construction of Githichi Bridge				
	2. Ayubu - Wamuhu Rd				
	3. Kongoni - Gathu - 110 Rd				
	4. Wamuturi - Gichuru Mujeshi - Gakeo Catholic				
	5. Mama Peter - Matu				
	6. Gatamu - Ngangi - Mama Wang'ondu - Ciciona				
	7. Main Rd Kaumbuko - Ngodi - Ciciona				
	8. Umande Centre - KEA				
	9. Ndemu pry - Kama Jokes - Milimani- Seiyo				
	10. Ruai Mama Mithamo - Mbutu - Muguti - Gacheru - Ndemu				
	11. Hassan - Mama Wambui				
	12. Kalachi - Sheik rd				
	13. Chief Wangombe - Gathura				
	14. Karige - Muramati - Wa Soni - ACK				
	15. Gitugi - ECDE Rd				
	16. 2012 - Kimotho - Church Rd				
	17. Kongoni -World Vision - Bethel - Burei				
	18. Mwireri - Ken Murira				
	19. Wa Dan - Gaitho - Mukuri				
	20. Kanyita - Thu- Ya Ngoma - Rd 2000				
	21. Tho Ya Ngoma - Mukuri				
	22. Mathangiro - Karachi - Mwangi CDF - Karachi				
	23. Karachi - Githuchi				
	24. Kwa Mwaura - Murungai				
	25. Kanda mawe - Githuchi				
	26. Daiga Pry - Pastor Muroki				
	27. Eve. Mbogo - Njenga				
	28. Nguthoko - Gachagua Broker				
	29. Jubilee - Mbogo Forest				
	30. Mutarakwa - PCEA - Muramati				
	31. Tetu pry - Muthumbi - Muthii				
	32. ACK - Rithoo				
	33. Tetu - Murungi - Magenda				
	34. Ngaragari - Intake				
	35. Muturi - Mbogo - Komu - Kago				
	Road maintenance through Leased equipment- Equipment fuel for roads listed under Roads Network and maintenance for Umande Ward (above)	Umande	5,000,000	New	2026/2027
	Road maintenance through Procurement of murram for Umande Ward (above)	Umande	1,000,000	New	2026/2027
Education	Construction Matuiku ECDE classroom	Matuiku	1,500,000	New	2026/2027
	1. Equipping of Matuiku ECDE	Matuiku	500,000	New	2026/2027
	2. Equipping of Mugumo ECDE	Mugumo			
	3. Equipping of Kalalu ECDE	Kalalu			
Trade	Construction of Ablution block in Kalalu market and Githuchi market	Kalalu and Githuchi	2,200,000	New	2026/2027

Water	Equipping of Githuchi borehole and Extension to market	Githuchi	4,000,000	New	2026/2027
Total			42,200,000		

Segera Ward

Department	Project Name/Description	Project Location	Cost	Status	Timeframe
Infrastructure	Grading, Gravelling, Murraming, Drainage works and Routine Maintenance across the ward in;	Segera	26,000,000	New	2026/2027
	1. Kisargei - Segera gate				
	2. Tangi Nyeusi - Kisargei				
	3. Ngare Road (Naibor)				
	4. Muterethia Rd				
	5. Baleta - Shillor Church				
	6. Zimbabwe Catholic Rd - the River				
	7. Extension of Lokiji Rd				
	7. Extension of Marura Rd				
	9. Jua Kali Rd				
	10. Muramati Rd				
	7. Extension of Kuku Rd				
	7. Extension of Oxx Energy Rd - Tuu Tuu				
	13. Tarmac Rd - Naibor Pry Rd				
	14. Boniface Rd				
	15. Ngarengiro Rd				
	16. Segera Gate Rd				
	17. Taji Rd				
	18. Maramoja Rd				
	Road maintenance through Leased equipment- Equipment fuel for roads listed under Roads Network and maintenance for Mukogodo West Ward	Segera	2,000,000	New	2026/2027
Health	Fencing of the new Endana Dispensary	Segera	1,500,000	New	2026/2027
Education	Construction of ECDE classroom at Ngarengiro A	Ngarengiro	2,000,000	New	2026/2027
	Construction of ECDE classroom at Ngarengiro B	Ngarengiro	2,000,000	New	2026/2027
	Construction of ECDE classroom at Kimure	Kimure	2,000,000	New	2026/2027
	Construction of ECDE classroom at Ranch in Naibor	Naibor	2,000,000	New	2026/2027
Trade	Installation of stalls/ Kioks at Zimbabwe centre	Zimbabwe	1,100,000	New	2026/2027
	Installation of stalls/ Kioks at Endana centre	Endana	1,100,000	New	2026/2027
Water	Fencing and piping of Tangi - Nyeusi borehole	Tangi Nyeusi	2,000,000	New	2026/2027
	Fencing and renovation of Zimbabwe borehole	Zimbabwe	2,000,000	New	2026/2027
Total			43,700,000		

Mukogondo East Ward

Department	Project Name/Description	Project Location	Cost	Status	Timeframe
Agriculture	Solarization and piping of Sanga Sub- service dam to Nasenyu water Piont	Sanga/Nasenyu	1,200,000	New	2026/2027
Infrastructure	Opening of, Grading, Gravelling, Murraming, Drainage works and Routine Maintenance across the ward in;	Mukogodo East	28,000,000	New	2026/2027
	1. Ethi - Mukengeria and Society				
	2. Loruko - Odaranja				
	3. Mia Moja - Catholic				
	4. Lokusero - Naduguro				
	5. Lokusero - Nadunguro				
	6. Ethi - Mukengeria and Ngila Dam				
	7. Loruko - Ondaranja				
	8. Mwenje - Olenaisho Gate				
	9. Gitugi - Chief				
	10. Sanga Rd				

	10. Ngarendare Centre				
	11. Culvert and murraming at Oleseketete Gate - Katunga				
	Road Maintenance and upgrade using leased equipment, through procurement of gravel and technical operations support cost to roads listed under Roads				
	Road maintenance through Leased equipment- Equipment fuel, and maintenance for roads listed under Roads Network and maintenance for Mukogodo East Ward	Mukogodo East	2,000,000	New	2026/2027
Health	Construction of Doldol Hospital Outpatient Block (Phase Two)	Mukogodo East	10,000,000	New	2026/2027
	Fencing of the new Sanga Dispensary	Mukogodo East	1,500,000	New	2026/2027
Education	Constructionand Equipping of Emungushi ECDE Classroom	Emungushi	2,000,000	New	2026/2027
	Constructionand Equipping of Lekusero B ECDE Classroom	Lekusero	2,000,000	New	2026/2027
Trade	Construction of Curio shop at Ntalabanyi Cultural Manyatta	Ntalabanyi	2,200,000	New	2026/2027
	Renovation and small works at Ngare Resort (Build 2 doors, bathroom small kitchen, dinning tent and procurement of plastic chairs and tables)	Ngare	3,000,000	New	2026/2027
Water	Drilling of borehole in Ethi	Ethi	4,000,000	New	2026/2027
Total			55,900,000		

Mukogondo West Ward

Department	Project Name/Description	Project Location	Cost	Status	Timeframe
Agriculture	Phase 3 of Rock Catchment at Musul	Musul	1,900,000	New	2026/2027
Infrastructure	Grading, Gravelling, Murraming, Drainage works and Routine Maintenance across the ward in;			New	2026/2027
	1. Drifting of Ilmotiok Rd to Kipaika Vilage	Ilmotiok/Kapiaka	5,000,000	New	2026/2027
	2. Drifting of Nangolo Rd to Ngiloriti	Nangolo/Ngiloriti	5,000,000	New	2026/2027
	3. Grading and opening of Njurum to Doldol Rd	Njurum/Doldol	3,500,000	New	2026/2027
	Road maintenance through Leased equipment- Equipment fuel for roads listed under Roads Network and maintenance for Mukogodo West Ward	Mukogodo West	1,200,000	New	2026/2027
Education	Construction of 2 door latrines in ECDE classroom at				
	1. Lochaki ECD	Lochaki	500,000	New	2026/2027
	2. Loreto ECD	Loreto	500,000	New	2026/2027
	3. Ndigir Elchuma ECD	Ndigir Elchuma	500,000	New	2026/2027
	4. Njurum ECD	Njurum	600,000	New	2026/2027
	Construction of ECD class in Ewaso 1.2m	Ewaso	1,200,000	New	2026/2027
	Construction of ECD class in Ilmotiok Pry	Ilmotiok	1,200,000	New	2026/2027
	Equipping of SALTICK TVET	Saltlick	5,000,000	New	2026/2027
Trade, Tourism	Solar lighting (Mlika mwizi) in the following centres				
	1. Ewaso Centre	Ewaso Centre	250,000	New	2026/2027
	2. Nosirai	Nosirai	250,000	New	2026/2027
	3. Ilmotiok	Ilmotiok	250,000	New	2026/2027
	4. Naiperere	Naiperere	250,000	New	2026/2027
	Renovation of Ngabolo Women Cultural site (Manyatta)	Ngabolo	1,000,000	New	2026/2027
	Construction of Women Social Hall - Nosirai Rhino Centre	Nosirai	1,600,000	New	2026/2027
Water	Piping of water from Ilmotiok main tank to Ilmotion centre	Ilmotiok/Ilmotion	3,500,000	New	2026/2027
	Repairs of Tura main source to GSU Tank	Tura	3,000,000	New	2026/2027
	Piping of Water from Ilmonishoi centre to Kipaika village	Ilmonishoi/Kipak ia	2,500,000	New	2026/2027
	Generalboreholes repairs acroos the ward	Mukogodo West	2,000,000	New	2026/2027
	Piping of Water fromKimanjo borehole to Loreto village	Loreto	2,500,000	New	2026/2027
	Construction of Water Kiosk at Kimanjo center	Kimanjo	1,000,000	New	2026/2027
Total			44,200,000		

FY 2027/28 Budget Calender

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

Budget Stages and Stakeholder/Citizens Involvement

Budget Stage	Roles of Stakeholders	Citizen Involvement
Budget Preparation	- County government departments prepare budget proposals aligned with CIDP and ADP. - County Budget and Economic Forum coordinates stakeholder input.	- Citizens participate in public forums and consultations to submit proposals and priorities. - Civil society and community groups provide inputs aligned with development plans
Budget Review and Approval	- County Treasury reviews and consolidates budget proposals. - County Assembly scrutinizes and approves the budget	- Citizens engage through public hearings organized by the County Assembly. - Feedback and concerns are collected from residents and interest groups.
Budget Implementation	- County departments execute approved budgets. - Project officers manage project delivery and stakeholder communication	- Citizens monitor project progress through community meetings and report on service delivery. - Participation in oversight forums and feedback mechanisms
Budget Monitoring and Evaluation	- County Treasury and oversight committees track budget performance. - Auditor-General audits and reports on financial management	- Citizens participate in performance forums and provide feedback on impact. - Civil society monitors transparency and accountability.

