REPUBLIC OF KENYA **COUNTY GOVERNMENT OF MANDERA**

DEPARTMENT OF FINANCE AND ECONOMIC PLANNING

FINANCIAL YEAR 2026/2027

FIRST PROGRAMME BASED SUPPLEMENTARY BUDGET ESTIMATES

NOVEMBER 2026

COUNTY MISSION AND VISION

VISION

To be a regionally competitive and self- reliant county

MISSION

To strategically position ourselves as a county guided by innovative competitiveness in order to achieve progressive, wealthy, healthy, cohesive and secure county.

1.0 EXECUTIVE SUMMARY

The First Supplementary Budget Estimates for the Financial Year 2026/2027 constitute the first amendment to the County Government's approved budget for the financial year. The estimates have been prepared in accordance with the Constitution of Kenya, 2010, the County Governments Act, 2012, and the Public Finance Management Act, 2012. They are based on the approved Main Budget Estimates for the Financial Year 2026/2027.

The Supplementary Budget seeks to incorporate carry-forward balances for donor-funded programmes, including Financing Locally Led Climate Action (FLLoCA) and the Kenya Water, Sanitation and Hygiene (K-WASH) programme. It also provides for revisions to conditional grants, including KUSP and KDSP II, to reflect updated allocations.

The budget provides for salary adjustments and other priority expenditures, while reorganising recurrent allocations to improve efficiency and align spending with emerging needs. It also seeks to align the approved budget estimates with the County Governments Additional Allocations Act, 2026, and ensure compliance with the Public Finance Management framework to support effective service.

To implement the priorities in this supplementary budget, the county will spend a total of Kshs. **15,770,823,498** comprising Kshs. **10,665,644,314 (**68 percent) for recurrent and Kshs. **5,105,179,184 (**32 percent) for development expenditure. The estimated Development Expenditure, therefore, meets the minimum requirements of PFM Act section 107(2) which requires that at least 30% of the County budget to be dedicated for development.

The total resource envelope comprises **KSh 12,588,136,749** in equitable share revenue from the National Government, **KSh 2,467,280,527** in conditional grants, **KSh 280,000,000** in Own-Source Revenue (OSR), **KSh 250,000,000** from Facility Improvement Financing (FIF), and unspent balance of Kshs. **185,406,222.**

The County Treasury will continue to uphold fiscal discipline and ensure compliance with the provisions of the Public Finance Management Act, 2012, and other applicable legal and regulatory frameworks.

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CECM – Finance and Economic Planning

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THE FY 2026/2027 BUDGET FRAMEWORK

1.1. BUDGET SUMMARY

1.2. FY 2026/2027 Supplementary Resource Basket

	FY 2024/2025	FY 2025/26	FY 2026/2027	Supplemen tary Movement	Final Supplementary
Revenue summary By Sources	**Amount (Kshs)**	**Amount (Kshs)**	**Amount (Kshs)**	**Amount (Kshs)**	**Amount (Kshs)**
Equitable share	11,690,618,560	12,265,064,993	12,588,136,749		12,588,136,749
Own Source Revenue Projections	350,000,000	360,000,000	280,000,000		280,000,000
Facility Improvement Financing (FIF)		322,525,007	250,000,000		250,000,000
Funds b/f from previous year	55,413,432	347,553,249	-	185,406,222	185,406,222
Equitable share (June 2024 Allocations not received)	930,655,331		-		-
Allocation for Mineral royalties	-	1,028	-		-
DANIDA Grant - Primary Health Care	15,746,250	16,473,000	-	2,716,001	2,716,001
DANIDA Grant - Primary Health Care for FY 2023/2024 (Not received)	18,653,250	18,653,250	-		-
DANIDA Grant - Primary Health Care (B/f)	1,190,001	15,746,250	16,473,000		16,473,000
Community Health Promoters Program	18,540,000	18,540,000	18,540,000		18,540,000
Kenya Agricultural Business Development Project	10,918,919	10,918,919	10,918,919		10,918,919
Kenya Urban Support Project (KUSP) - UDG	142,013,441	171,842,327	386,645,049	95,084,866	481,729,915
World Bank Emergency locust response Project (ELRP)	142,500,000		-		-
Food Systems Resilience Project -(FSRP)	173,076,923	246,153,846	318,274,393		318,274,393

FSRP b/f		70,127,131	-	1,378,232	1,378,232
Building Resilient and Responsive Health Systems Project(BREHS)	-		96,779,242		96,779,242
FLOCCA County Climate Institutional Support Grant	11,000,000	11,000,000	-		-
FLOCCA CCIR Grant FY 2023/2024 Allocations B/f (Amount in SPA)	286,447,747	16,507,427	-		-
FLOCCA CCIR Grant FY 2024/25 Allocations (Received)	182,351,172	148,566,850	172,000,000		172,000,000
FLOCCA CCIR Grant FY 2025/26 estimates		79,372,115	-		-
FLOCCA balance from previous FY (in SP Account)	-		-	79,664,803	79,664,803
K-WASH		143,157,560	-	141,979,713	141,979,713
Conditional Grant for Aggregated Industrial Parks Programme	250,000,000	250,000,000	250,000,000		250,000,000
Kenya Devolution Support Programme 2 (KDSP II) Level 2 grant b/f	-		-	258,252,473	258,252,473
Kenya Devolution Support Programme 2 (KDSP II) Level 2 grant		352,500,000	352,500,000		352,500,000
Kenya Devolution Support Programme 2 (KDSP II)	37,500,000	72,909,500	37,500,000		37,500,000
Roads Maintenance Fuel Levy	192,647,255	66,010,855	-		-
RMLF b/f	2,271,953		-	1,752,813	1,752,813
Kenya Urban Support Project (Urban Development Grant)	1,194,559		-	1,194,559	1,194,559
Kenya Urban Support Project (KUSP) - UIG	35,000,000	35,000,000	28,400,000		28,400,000
Kenya Urban Support Project (KUSP) - UIG b/f		32,309,300	-		-

Basic Salary Arrears for County Governments Health Workers	19,809,159	19,809,159	-		-
Transition of Universal Health Coverage (UHC) Workers' Salary to Permanent and Pensionable Terms			189,439,407		189,439,407
0.5% Housing Levy		1,987,622	7,787,057		7,787,057
Kenya Urban and Institutional Grant b/f	-		-		-
TOTAL	**14,567,547,952**	**15,092,729,388**	**15,003,393,816**	**767,429,682**	**15,770,823,498**

1.3. Summary of Resource Allocation to Sectors

S/NO	Departments	Total
1	Agriculture, Livestock and Fisheries	762,514,266
2	Education and Human Capital Development	1,340,936,953
3	Social Development	632,053,811
4	Finance and Economic Planning	529,694,476
5	Health Services	3,605,676,157
6	Trade and Cooperative Development	400,498,630
7	County Assembly	900,000,000
8	Lands and Urban Development	1,242,266,228
9	County Executive Services	468,283,940
10	Office of the County Secretary	818,946,473
11	Office of the County Attorney	57,000,000
12	County Public Service Board	83,108,810
13	Public Service Management, Devolved Units and Community Cohesion	2,116,462,192
14	Roads, Transport and Public Works	476,713,784
15	Water, Energy, Environment and Climate Change	2,336,667,778
	GRAND TOTAL	**15,770,823,498**

1.4 Summary of FY 2026/2027 Supplementary Budget Estimates by vote and category

S/NO	Departments	Recurrent	Development	Total	Percentage
1	Agriculture, Livestock and Fisheries	253,552,058	508,962,208	762,514,266	5%
2	Education and Human Capital Development	1,133,140,774	207,796,179	1,340,936,953	9%
3	Social Development	556,233,932	75,819,879	632,053,811	4%
4	Finance and Economic Planning	507,775,476	21,919,000	529,694,476	3%
5	Health Services	3,347,574,371	258,101,786	3,605,676,157	23%
6	Trade and Cooperative Development	119,898,630	280,600,000	400,498,630	3%
7	County Assembly	900,000,000	-	900,000,000	6%
8	Lands and Urban Development	213,307,184	1,028,959,044	1,242,266,228	8%
9	County Executive Services	468,283,940		468,283,940	3%
10	Office of the County Secretary	198,194,000	620,752,473	818,946,473	5%
11	Office of the County Attorney	57,000,000		57,000,000	0%
12	County Public Service Board	78,108,810	5,000,000	83,108,810	1%
13	Public Service Management, Devolved Units and Community Cohesion	2,116,462,192	-	2,116,462,192	13%
14	Roads, Transport and Public Works	254,865,364	221,848,420	476,713,784	3%
15	Water, Energy, Environment and Climate Change	461,247,583	1,875,420,195	2,336,667,778	15%
	GRAND TOTAL	**10,665,644,314**	**5,105,179,184**	**15,770,823,498**	**100%**

1.5 Budget Summary – By Economic Classification

Expenditure Classification	FY 2025/26 Baseline	FY 2026/27 Approved Estimates	Movements	Final Supplementary Estimates
Current Expenditure	**9,705,647,352**	**10,370,805,536**	**294,838,778**	**10,665,644,314**
Compensation to Employees	4,982,176,112	5,605,347,994	80,619,165	5,685,967,159
Use of goods and services	2,889,960,223	2,921,408,712	260,639,705	3,182,048,417
Current Transfers Govt. Agencies	915,574,959	944,048,830	(46,420,092)	897,628,738
Other Recurrent	917,936,058	900,000,000	-	900,000,000
Capital Expenditure	**5,387,082,036**	**4,632,588,280**	**472,590,904**	**5,105,179,184**
Acquisition of Non-Financial Assets	143,157,560	-	141,979,713	141,979,713
Capital Transfers to Government Agencies	1,795,157,143	1,944,096,210	376,048,321	2,320,144,531
Other Development	3,448,767,333	2,688,492,070	(45,437,130)	2,643,054,940
Total Expenditure of Vote	**15,092,729,388**	**15,003,393,816**	**767,429,682**	**15,770,823,498**

1.6 Budget Summary – Summary by Programme

Department	Programme/ Sub Programme	Baseline	Budget Estimates	Projected Estimates	
		FY 2025/26	FY 2026/27	Movements	Final Estimates
County Executive Services	**Programme 1: Office of the Governor and Deputy Governor**				
	SP1. 1 Management of County Affairs	517,217,719	452,283,940	16,000,000	468,283,940
	Total Expenditure of P.1	517,217,719	452,283,940	16,000,000	468,283,940
	Total Expenditure of Vote	**517,217,719**	**452,283,940**	**16,000,000**	**468,283,940**
Office of the County Secretary	**Programme 1: Policy, Leadership and Executive Coordination**				
	SP1. 1 Leadership and executive coordination	606,118,480	580,034,068	238,912,405	818,946,473
	Total Expenditure of P.1	606,118,480	580,034,068	238,912,405	818,946,473
	Total Expenditure of Vote	**606,118,480**	**580,034,068**	**238,912,405**	**818,946,473**
Office of the County Attorney	**Programme 1: Legal and Public Sector Advisory Services**				
	SP1. 1 Legal and advisory services	79,000,000	49,000,000	8,000,000	57,000,000
	Total Expenditure of P.1	79,000,000	49,000,000	8,000,000	57,000,000
	Total Expenditure of Vote	**79,000,000**	**49,000,000**	**8,000,000**	**57,000,000**
County Public Service Board	**Programme 1: Values and Principles of Public Service**				
	SP1. 1 Ethics, Governance and Public Service Values	67,442,521	72,608,810	10,500,000	83,108,810
	Total Expenditure of P.1	67,442,521	72,608,810	10,500,000	83,108,810
	Total Expenditure of Vote	**67,442,521**	**72,608,810**	**10,500,000**	**83,108,810**
Finance and	**Programme 1: Administration, Planning and Support Services**				
	SP 1. 1: Administration, Planning and Support Services.	305,584,812	372,775,476	8,500,000	381,275,476

Economic Planning	**Total Expenditure of Programme 1**	**305,584,812**	**372,775,476**	**8,500,000**	**381,275,476**
	Programme 2: Public Financial Management				
	SP 2.1: Accounting services	6,299,408	18,419,000	6,000,000	24,419,000
	SP 2.2: Financial Services and Reporting	2,500,000	2,500,000	-	2,500,000
	SP 2.3: Internal Audit Services	2,300,000	2,300,000	-	2,300,000
	SP 2.4: Supply Chain Management Services	9,500,000	6,500,000	-	6,500,000
	SP 2.5: County Asset Management Services	2,500,000	2,500,000	-	2,500,000
	Total Expenditure of Programme 2	**23,099,408**	**32,219,000**	**6,000,000**	**38,219,000**
	Programme 3: Economic and Financial Policy Formulation and Management				
	SP 3.1: County Economic Planning and Statistics	44,500,000	38,500,000	3,500,000	42,000,000
	Total Expenditure of Programme 3	**44,500,000**	**38,500,000**	**3,500,000**	**42,000,000**
	Programme 4: Revenue Mobilization Services				
	SP 4.1: Revenue Collection & Enhancement	70,748,000	45,000,000	3,000,000	48,000,000
	Total Expenditure of Programme 4	**70,748,000**	**45,000,000**	**3,000,000**	**48,000,000**
	Programme 5: ICT and E-Government Services				
	SP 5.1: ICT and E-Government Services	25,100,000	8,700,000	11,500,000	20,200,000
	Total Expenditure of Programme 5	**25,100,000**	**8,700,000**	**11,500,000**	**20,200,000**
	TOTAL EXPENDITURE OF VOTE	**469,032,220**	**497,194,476**	**32,500,000**	**529,694,476**
Education and Human Capital	**Programme 1:General Administration, Planning and Support Services**				
	SP 1.1 Administrative Services	555,202,254	597,390,774	-	597,390,774

Development	**Total Expenditure of Programme 1**	**555,202,254**	**597,390,774**	**-**	**597,390,774**
	Programme 2: Early Childhood Education				
	SP 2.1 Early Childhood Education	277,399,007	244,496,285	(12,500,000)	231,996,285
	Total Expenditure of Programme 2	**277,399,007**	**244,496,285**	**(12,500,000)**	**231,996,285**
	Programme 3: Vocational & Technical Training Services				
	SP 3.1 Vocational & Technical Training Services	132,470,579	58,549,894	(3,000,000)	55,549,894
	Total Expenditure of Programme 3	**132,470,579**	**58,549,894**	**(3,000,000)**	**55,549,894**
	Programme 4: Education Support Services				
	SP 4.1 Education Support Services	454,500,000	453,500,000	2,500,000	456,000,000
	Total Expenditure of Programme 4	**454,500,000**	**453,500,000**	**2,500,000**	**456,000,000**
	TOTAL EXPENDITURE OF VOTE	**1,419,571,840**	**1,353,936,953**	**(13,000,000)**	**1,340,936,953**
Trade and Cooperative Development	**Programme 1: General Administration, Planning and Support Services**				
	SP1. 1 General administration & planning	44,658,611	54,198,630	-	54,198,630
	Total Expenditure of P.1	44,658,611	54,198,630	-	54,198,630
	Programme 2: Cooperative Development and Management				
	SP 2.1 Cooperative Development and Promotion	16,700,000	74,200,000	(18,000,000)	56,200,000
	Total Expenditure of P.2	16,700,000	74,200,000	(18,000,000)	56,200,000
	Programme 3: Trade Development and Promotion				
	SP 3.2 Trade Development and Promotion	303,464,332	287,600,000	2,500,000	290,100,000
	Total Expenditure of P.3	303,464,332	287,600,000	2,500,000	290,100,000

	Total Expenditure of Vote	**364,822,943**	**415,998,630**	**(15,500,000)**	**400,498,630**
Water, Energy, Environment and Climate Change	**Programme 1:General Administration, Planning and Support Services**				
	SP 1.1 Administrative Services	182,609,601	185,947,583	-	185,947,583
	Total Expenditure of Programme 1	**182,609,601**	**185,947,583**	**-**	**185,947,583**
	Programme 2: Water and Sewerage Management Services				
	SP 2.1 Water and Sewerage Management Services	1,804,726,603	1,521,728,629	153,872,494	1,675,601,123
	Total Expenditure of Programme 2	**1,804,726,603**	**1,521,728,629**	**153,872,494**	**1,675,601,123**
	Programme 3: Energy and Natural Resources Management				
	SP 3.1 Energy and Natural Resources Management	56,940,000	33,451,396	(9,000,000)	24,451,396
	Total Expenditure of Programme 3	**56,940,000**	**33,451,396**	**(9,000,000)**	**24,451,396**
	Programme 4: Environment and Climate Change Management				
	SP 4.1 Environment and Climate Change Management	435,246,392	336,002,873	114,664,803	450,667,676
	Total Expenditure of Programme 4	**435,246,392**	**336,002,873**	**114,664,803**	**450,667,676**
	TOTAL EXPENDITURE OF VOTE	**2,479,522,596**	**2,077,130,481**	**259,537,297**	**2,336,667,778**
Health Services	**Programme 1:General Administration, Planning and Support Services**				
	SP 1.1 Administrative Services	1,758,041,072	2,149,334,128	-	2,149,334,128
	Total Expenditure of Programme 1	**1,758,041,072**	**2,149,334,128**	**-**	**2,149,334,128**
	Programme 2: Preventive, Promotive and Reproductive Health Services				
	SP 2.1 Preventive, Promotive and Reproductive Health Services	424,588,420	336,024,242	(14,283,999)	321,740,243
	Total Expenditure of Programme 2	**424,588,420**	**336,024,242**	**(14,283,999)**	**321,740,243**
	Programme 3: Curative, Rehabilitative and Referral Services				

	SP 3.1 Curative, Rehabilitative and Referral Services	1,193,667,180	1,126,601,786	8,000,000	1,134,601,786
	Total Expenditure of Programme 3	**1,193,667,180**	**1,126,601,786**	**8,000,000**	**1,134,601,786**
	TOTAL EXPENDITURE OF VOTE	**3,376,296,672**	**3,611,960,156**	**(6,283,999)**	**3,605,676,157**
Social Development	**Programme 1: General administration & planning**				
	SP1. 1 General administration & planning	51,656,157	60,537,313	-	60,537,313
	Total Expenditure of P.1	**51,656,157**	**60,537,313**	**-**	**60,537,313**
	Programme 2: Women Empowerment and Affirmative Action				
	SP 2.1 Women Empowerment and Affirmative Action	14,700,000	4,200,000	2,000,000	6,200,000
	Total Expenditure of P.2	**14,700,000**	**4,200,000**	**2,000,000**	**6,200,000**
	Programme 3: Youth and Sports Development				
	SP 3.1 Youth Empowerment and Sports Development	95,461,970	41,000,000	1,500,000	42,500,000
	Total Expenditure of P.3	**95,461,970**	**41,000,000**	**1,500,000**	**42,500,000**
	Programme 4: Culture, Tourism and Library Development Services				
	SP 4.1 Culture and Gender Development Promotion	9,850,000	9,350,000	2,000,000	11,350,000
	Total Expenditure of P.4	**9,850,000**	**9,350,000**	**2,000,000**	**11,350,000**
	Programme 5: Social Development and Drought Mitigation Programmes				
	SP 5.1 Disaster Preparedness and Management	388,778,962	558,102,591	(46,636,093)	511,466,498
	Total Expenditure of P.5	**388,778,962**	**558,102,591**	**(46,636,093)**	**511,466,498**
	Total Expenditure of Vote	**560,447,089**	**673,189,904**	**(41,136,093)**	**632,053,811**

	Programme 1: General Administration, Planning and Support Services				
	SP 1.1 Administrative Services	149,108,656	139,790,538	-	139,790,538
	Total Expenditure of P.1	**149,108,656**	**139,790,538**	**-**	**139,790,538**
	Programme 2: Livestock Production and Management				
	SP 2.1 Livestock Resources Management and Development	209,223,885	140,000,000	25,890,664	165,890,664
	Total Expenditure of P.2	**209,223,885**	**140,000,000**	**25,890,664**	**165,890,664**
	Programme 3: Food Security and Sustainable Agriculture				
Agriculture, Livestock and Fisheries Development	SP 3.1 Crop Management and Development	93,872,740	94,300,000	(12,000,000)	82,300,000
	SP 3.2 Kenya Climate Agricultural Sector Program (KCSAP)	-	-	-	-
	SP 3.3 Agricultural Sector Development Support Program (ASDSP)	10,918,919	20,918,919	-	20,918,919
	SP 3.4 Emergency Locust Response Program (ELRP)	-	-	-	-
	SP 3.5 Food Security Resilience Project (FSRP)	321,280,977	323,274,393	1,378,232	324,652,625
	SP 3.6 Conditional Grant for Provision of Fertilizer Subsidy Programme	-	-	-	-
	Total Expenditure of P.3	**426,072,636**	**438,493,312**	**(10,621,768)**	**427,871,544**
	Programme 4: Irrigation Development and Management				
	SP 4.1 Irrigation Development and Management	63,414,563	25,961,520	3,000,000	28,961,520
	Total Expenditure of P.4	**63,414,563**	**25,961,520**	**3,000,000**	**28,961,520**
	Total Expenditure for Vote	**847,819,740**	**744,245,370**	**18,268,896**	**762,514,266**
Roads, Transport	**Programme 1:General Administration and Support Services**				
	SP 1.1 Administrative Services	143,002,150	147,765,249	-	147,765,249

and Public Works	**Total Expenditure of Programme 1**	**143,002,150**	**147,765,249**	**-**	**147,765,249**
	Programme 2: Roads and Transport Infrastructure Development				
	SP 2.1 Road and Air Transport Infrastructure Development	460,969,455	271,000,000	25,352,928	296,352,928
	Total Expenditure of Programme 2	**460,969,455**	**271,000,000**	**25,352,928**	**296,352,928**
	Programme 3: Public Works and Management				
	SP 3.1 Public Works and Management	72,190,391	27,595,607	5,000,000	32,595,607
	Total Expenditure of Programme 3	**72,190,391**	**27,595,607**	**5,000,000**	**32,595,607**
	TOTAL EXPENDITURE OF VOTE	**676,161,996**	**446,360,856**	**30,352,928**	**476,713,784**
Lands, Housing and Physical Planning	**Programme 1:General Administration, Planning and Support Services**				
	SP 1.1 Administrative Services	61,739,337	70,390,127	-	70,390,127
	Total Expenditure of Programme 1	**61,739,337**	**70,390,127**	**-**	**70,390,127**
	Programme 2: Land Use Planning and Survey				
	SP 2.1 Land Use Planning and Survey	31,351,520	21,784,570	3,000,000	24,784,570
	Total Expenditure of Programme 2	**31,351,520**	**21,784,570**	**3,000,000**	**24,784,570**
	Programme 3: Physical Planning Housing and Urban Development				
	SP 3.1 Physical Planning Housing and Urban Development	638,851,627	918,145,049	106,066,482	1,024,211,531
	Total Expenditure of Programme 3	**638,851,627**	**918,145,049**	**106,066,482**	**1,024,211,531**
	Programme 4: Solid Waste Management				
	SP 4.1 Solid Waste Management	60,800,000	120,880,000	2,000,000	122,880,000
	Total Expenditure of Programme 4	**60,800,000**	**120,880,000**	**2,000,000**	**122,880,000**
	TOTAL EXPENDITURE OF VOTE	**792,742,484.00**	**1,131,199,746.00**	**111,066,482.00**	**1,242,266,228.00**

Public Service Management	**Programme 1: General Administration, Planning and Support Services**				
	SP 1.1 Administration and support services	1,333,506,914	1,430,325,426	80,619,165	1,510,944,591
	Total Expenditure of Programme 1	**1,333,506,914**	**1,430,325,426**	**80,619,165**	**1,510,944,591**
	Programme 2: Human Resources Management and Development				
	SP 2.1 Human Resources Management	543,966,120	546,625,000	22,192,601	568,817,601
	Total Expenditure of Programme 2	**543,966,120**	**546,625,000**	**22,192,601**	**568,817,601**
	Programme 3: Devolved Governance, Civic Education and Conflict Management				
	SP 3.1 Devolved Governance and Enforcement Services	-	-	-	-
	SP 3.2 Civic Education and Public Participation	-	-	-	-
	SP 3.3 De-Radicalization and Countering Violent Extremism	-	-	-	-
	SP 3.4 Community Cohesion and Conflict Management	23,963,996	21,300,000	15,400,000	36,700,000
	Total Expenditure of Programme 3	**23,963,996**	**21,300,000**	**15,400,000**	**36,700,000**
	Total Expenditure of Vote	**1,901,437,030**	**1,998,250,426**	**118,211,766**	**2,116,462,192**
County Assembly	**Programme 1: Legislation and Representation**				
	SP1. 1 Legislation and Representation	935,096,058	900,000,000	-	900,000,000
	Total Expenditure of P.1	935,096,058	900,000,000	-	900,000,000
	Total Expenditure of Vote	**935,096,058**	**900,000,000**	**-**	**900,000,000**
	TOTAL BUDGET	**15,092,729,388**	**15,003,393,816**	**767,429,682**	**15,770,823,498**

VOTE 3412: COUNTY EXECUTIVE SERVICES

Part A: Vision
A leading institution in public policy formulation, implementation, coordination, supervision and prudent resource management.

Part B: Mission
To provide overall leadership and policy direction in resource mobilization management and accountability for quality service delivery.

Part C: Performance Overview and Background for Programme(s) Funding
The County executive services is charged with the mandate of providing County leadership in implementation of County Policy and development by ensuring the County Government works in harmony through improved policy direction, coordination and information sharing between County Government, Departments and Agencies.

In the FY 2025/26, the department enhanced service delivery by strengthening the Service Delivery through the delivery Unit (DU) and the County Monitoring and Efficiency Unit systems to ensure departments effectively track service delivery and deliver on their mandates and within time. In the FY 2026/27, the department has been allocated a budget estimate of Kshs. **452,283,940 f**or operations and maintenance. The department approve key policies such as the Annual Development Plan 2028/29, the County Review and Outlook Paper 2027, the 2028 County Fiscal Strategy Paper, supplementary budgets among other policies.

Part D: Programme Objectives

Programme	Objective
P1. General Administration & Planning	To ensure effective and efficient running of the county affairs as provided for by the constitution

Part E. Summary of the Programme Outputs and Performance Indicators for FY 2026/27-2028/29

Programme	Delivery Unit	Key Outputs (KO)	Baseline	Key Performance Indicators (KPIs)	Target 2026/27	Target 2027/28	Target 2028/29
Name of Programme: Office of the Governor and Deputy Governor							
Outcome: Strengthen county planning, coordination and management of county services							
SP 1.1 Management of County Affairs	Office of the Governor and Deputy Governor	Cabinet meetings held		No. of cabinet meetings	10	10	10

		departments with performance contracts signed and cascaded		% of departments with performance contracts signed and cascaded	100%	100%	100%
		CBEF Meetings held		No. of CBEF Meetings	5	5	5
		Cabinet Memos generated		No. cabinet memos generated	15	15	15
		Bills processed/ Assented		No. of bills processed	8	8	8
		Reports generated		No. of reports generated	2	2	2
		County Executive Committee decisions implemented		% of County Executive Committee decisions implemented	100%	100%	100%
		MoUs signed and implemented		Number of MoUs signed and implemented	6	6	6
		Joint forums between the county assembly and county executive held		No of joint forums between the county assembly and county executive held	2	2	2
		Established Governors Protocol unit		No. of Established Governors Protocol unit	1	-	-
		County bulletins developed and released		Number of county bulletins developed and released	3	3	3
		officers capacity built		Number of officers capacity built	20	20	20
		Reforms done through task force		No. of reforms done through task force	3	2	-
		Executive circulars issued		No. of executive circulars issued	5	5	5

Part F: Summary of Expenditure by Programmes, 2026/2027

Programme/ Sub Programme	Revised Estimates FY 2025/26	Estimates 2026/27	Projected Estimates	
			Movements	Final Estimates
Programme 1: Office of the Governor and Deputy Governor				
SP1. 1 Management of County Affairs	517,217,719	452,283,940	16,000,000	468,283,940
Total Expenditure of P.1	517,217,719	452,283,940	16,000,000	468,283,940
Total Expenditure of Vote	**517,217,719**	**452,283,940**	**16,000,000**	**468,283,940**

Part G: Summary of Expenditure by Vote and Economic Classification (Kshs)

Expenditure Classification	Revised Estimates FY 2025/26	Estimates 2026/27	Projected Estimates	
			Movements	Final Estimates
Current Expenditure	**517,217,719**	**452,283,940**	**16,000,000**	**468,283,940**
Compensation to Employees	387,917,719	368,883,940	-	368,883,940
Use of goods and services	129,300,000	83,400,000	16,000,000	99,400,000
Other Recurrent	-	-	-	-
Capital Expenditure	-	-	-	-
Other Development	-	-	-	-
Total Expenditure of Vote	**517,217,719**	**452,283,940**	**16,000,000**	**468,283,940**

Part H: Summary of Expenditure by Programme, Sub-Programme and Economic Classification (Kshs.)

Expenditure Classification	Revised Estimates FY 2025/26	Estimates 2026/27	Projected Estimates	
			Movements	Final Estimates
Programme 1: General Administration, Planning and Support Services				
Current Expenditure	**517,217,719**	**452,283,940**	**16,000,000**	**468,283,940**
Compensation to Employees	387,917,719	368,883,940	-	368,883,940
Use of goods and services	129,300,000	83,400,000	16,000,000	99,400,000
Other Recurrent	-	-	-	-
Capital Expenditure	-	-	-	-

Other Development	-	-	-	-
Total Expenditure	517,217,719	**452,283,940**	**16,000,000**	**468,283,940**
Sub-Programme 1.1: General Administration & Planning				
Current Expenditure	**517,217,719**	**452,283,940**	**16,000,000**	**468,283,940**
Compensation to Employees	387,917,719	368,883,940	-	368,883,940
Use of goods and services	129,300,000	83,400,000	16,000,000	99,400,000
Other Recurrent				
Capital Expenditure	-	-	-	-
Other Development				
Total Expenditure	517,217,719	**452,283,940**	**16,000,000**	**468,283,940**
Total for the Vote	**517,217,719**	**452,283,940**	**16,000,000**	**468,283,940**

VOTE 3424: OFFICE OF THE COUNTY SECRETARY AND HEAD OF PUBLIC SERVICE

Part A: Vision
A leading sector in legislation, public policy formulation, coordination, supervision and prudent human resource management.

Part B: Mission

To provide overall leadership and policy direction in management and accountability for quality public service delivery.

Part C: Performance Overview and Background for Programme(s) Funding
In the FY 2025/2026, the department strengthened performance management systems, strengthen county Service Delivery and enhance the county staff welfare. This will be enhanced in FY 2026/27 together with supporting coordinated multi-sectoral approach in development.

The department of Devolved Units, Inspectorate and Enforcement Services and the Department of Partnerships, Donor Relations and Resource Mobilization are domiciled under the Office of the County Secretary. As such the department is in charge of KDSP II programme implementation.

Part D: Programme Objectives

Name	Objective
P1 Leadership and Executive Coordination	To improve leadership and coordination of various departments and county entities to enhance service delivery.

Part E. Summary of the Programme Outputs and Performance Indicators for FY 2026/27- 2028/29

Programme	Delivery Unit	Key Outputs (KO)	Baseline	Key Performance Indicators (KPIs)	Target 2026/27	Target 2027/28	Target 2028/29
Name of Programme: Policy, Leadership and executive coordination							
Outcome: Improved leadership in management of county affairs							
SP1.1 Policy, Leadership and executive coordination	Office of the County Secretary	Cabinet meetings held		No. of cabinet meetings	10	10	10
		Cabinet Memos generated		No. cabinet memos generated	15	15	15
		Reports Prepared		No. of reports generated	2	2	2
		Executive circulars issued		No. of executive circulars issued	5	5	5
Devolved Governance and	Devolved units	National and county event coordinated	No. of National and county event coordinated	No. of National and county event coordinated	3	3	3

Enforcement Services		Workshops and sensitization forums conducted	No. of Workshops and sensitization forums conducted	No. of Workshops and sensitization forums conducted	2	2	3
		Ward administration offices constructed	No. of Ward administration offices constructed	No. of Ward administration offices constructed	2	2	1
		Uniforms procured	No. of Uniforms procured	No. of Uniforms procured	200	200	200

Part F: Summary of Expenditure by Programmes, 2026/2027

Programme/ Sub Programme	Revised Estimates FY 2025/26	Estimates 2026/27	Projected Estimates	
			Movements	Final Estimates
Programme 1: Policy, Leadership and Executive Coordination				
SP1. 1 Leadership and executive coordination	606,118,480	580,034,068	238,912,405	818,946,473
Total Expenditure of P.1	606,118,480	580,034,068	238,912,405	818,946,473
Total Expenditure of Vote	**606,118,480**	**580,034,068**	**238,912,405**	**818,946,473**

Part G: Summary of Expenditure by Vote and Economic Classification (KShs.)

Expenditure Classification	Revised Estimates FY 2025/26	Estimates 2026/27	Projected Estimates	
			Movements	Final Estimates
Current Expenditure	**178,390,315**	**197,534,068**	**659,932**	**198,194,000**
Compensation to Employees	-	-	-	-
Use of goods and services	90,480,815	145,034,068	659,932	145,694,000
Current Transfers Govt. Agencies (KDSP II)	87,909,500	52,500,000	-	52,500,000
Capital Expenditure	**427,728,165**	**382,500,000**	**238,252,473**	**620,752,473**
Capital transfers KDSP II	352,500,000	352,500,000	258,252,473	610,752,473
Other Development	75,228,165	30,000,000	(20,000,000)	10,000,000
Total Expenditure of Vote	**606,118,480**	**580,034,068**	**238,912,405**	**818,946,473**

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

Expenditure Classification	Revised Estimates FY 2025/26	Estimates 2026/27	Projected Estimates	
			Movements	Final Estimates
Programme 1: Policy, Leadership and Executive Coordination				
Current Expenditure	**178,390,315**	**197,534,068**	**659,932**	**198,194,000**
Compensation to Employees	-	-	-	-
Use of goods and services	90,480,815	145,034,068	659,932	145,694,000
Current Transfers Govt. Agencies (KDSP II)	87,909,500	52,500,000	-	52,500,000
Capital Expenditure	**427,728,165**	**382,500,000**	**238,252,473**	**620,752,473**
Capital Transfers KDSP II	352,500,000	352,500,000	258,252,473	610,752,473
Other Development	75,228,165	30,000,000	(20,000,000)	10,000,000
Total Expenditure	606,118,480	580,034,068	238,912,405	818,946,473
Sub-Programme 1.1: Policy, Leadership and Executive Coordination				
Current Expenditure	**178,390,315**	**197,534,068**	**659,932**	**198,194,000**
Compensation to Employees				
Use of goods and services	90,480,815	145,034,068	659,932	145,694,000
Current Transfers Govt. Agencies (KDSP II)	87,909,500	52,500,000	-	52,500,000
Capital Expenditure	**427,728,165**	**382,500,000**	**238,252,473**	**620,752,473**
Capital Transfers KDSP II	352,500,000	352,500,000	258,252,473	610,752,473
Other Development	75,228,165	30,000,000	(20,000,000)	10,000,000
Total Expenditure	606,118,480	580,034,068	238,912,405	818,946,473
Total for the Vote	**606,118,480**	**580,034,068**	**238,912,405**	**818,946,473**

VOTE 3425: OFFICE OF THE COUNTY ATTORNEY

Part A: Vision

A leading department in provision of legal advisory services and promotion of a just, democratic and corruption-free county.

Part B: Mission

To facilitate the realization of good governance and respect for the rule of law through the provision of legal advisory services and upholding of ethics and integrity

Part C: Performance Overview and Background for Programme(s) Funding

In the FY 2026/27, the Department will enhance the County legal systems and ensure completion of legal and regulatory frameworks for devolved functions. The Department will also organize trainings for other county departments on necessary legal requirements for the purpose of enhancing cohesion, compliance and tranquility in the County.

Part D: Programme Objectives

Programme Name	Objective
P1; Legal and Public Sector Advisory Services	To provide timely advisory services to both county entities and the public

Part E. Summary of the Programme Outputs and Performance Indicators for FY 2026/27- 2028/29

Programme	Delivery Unit	Key Outputs (KO)	Baseline	Key Performance Indicators (KPIs)	Target 2026/27	Target 2027/28	Target 2028/29
Name of Programme: Legal and public sector advisory services							
Outcome: Timely advisory services to both county entities and the public							
SP1.1 Legal and public sector advisory services	Office of the County Attorney	reduced cases of litigations	5	No. of litigations concluded	4	5	5
		Legal policies developed	15	No. of legal policies developed	2	2	3
		County attorney office established	0	Operational of county attorney office	-	-	-
		County bills processed	3	No. of Bills formulated	4	2	2

Part F: Summary of Expenditure by Programmes, 2026/2027

Programme/ Sub Programme	Revised Estimates FY 2025/26	Estimates 2026/27	Projected Estimates	
			Movements	Final Estimates
Programme 1: Legal and Public Sector Advisory Services				
SP1. 1 Legal and advisory services	79,000,000	49,000,000	8,000,000	57,000,000
Total Expenditure of P.1	79,000,000	49,000,000	8,000,000	57,000,000
Total Expenditure of Vote	**79,000,000**	**49,000,000**	**8,000,000**	**57,000,000**

Part G: Summary of Expenditure by Vote and Economic Classification (KShs.)

Expenditure Classification	Revised Estimates FY 2025/26	Estimates 2026/27	Projected Estimates	
			Movements	Final Estimates
Current Expenditure	**79,000,000**	**49,000,000**	**8,000,000**	**57,000,000**
Compensation to Employees	-	-	-	-
Use of goods and services	79,000,000	49,000,000	8,000,000	57,000,000
Other Recurrent	-	-	-	-
Capital Expenditure	-	-	-	-
Other Development	-	-	-	-
Total Expenditure of Vote	**79,000,000**	**49,000,000**	**8,000,000**	**57,000,000**

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

Expenditure Classification	Revised Estimates FY 2025/26	Estimates 2026/27	Projected Estimates	
			Movements	Final Estimates
Programme 1: Legal and Public Sector Advisory Services				
Current Expenditure	**79,000,000**	**49,000,000**	**8,000,000**	**57,000,000**
Compensation to Employees	-	-	-	-
Use of goods and services	79,000,000	49,000,000	8,000,000	57,000,000
Other Recurrent	-	-	-	-
Capital Expenditure	-	-	-	-
Other Development	-	-	-	-

Total Expenditure	79,000,000	49,000,000	8,000,000	57,000,000
Sub-Programme 1.1: Legal and advisory services				
Current Expenditure	**79,000,000**	**49,000,000**	**8,000,000**	**57,000,000**
Compensation to Employees				
Use of goods and services	79,000,000	49,000,000	8,000,000	57,000,000
Other Recurrent				
Capital Expenditure	-	-	-	-
Other Development				
Total Expenditure	79,000,000	49,000,000	8,000,000	57,000,000
Total for the Vote	**79,000,000**	**49,000,000**	**8,000,000**	**57,000,000**

VOTE 3422: COUNTY PUBLIC SERVICE BOARD

Part A. Vision

Build the most efficient public service in Kenya and beyond.

Part B. Mission

To attract, retain and inspire a result-oriented county public service.

Part C. Performance Overview and Background for Programme(s) Funding

The County Public Service Board will strengthen the County Human Resources and performance Management System and develop an updated scheme of service for all cadres, which will guide career progression and development as well as succession management. In addition, the board will review its strategic plan and operationalize its newly constructed office block.

Part D. Programme Objectives/ Overall Outcome

Programme Name	Objective
P1: Values and Principles of Public Service	Inspired and result oriented county public service

Part E. Summary of the Programme Outputs and Performance Indicators for FY 2026/27- 2028/29

Programme	Delivery Unit	Key Outputs (KO)	Baseline	Key Performance Indicators (KPIs)	Target 2026/27	Target 2027/28	Target 2028/29
Name of Programme: Values and principles of public service							
Outcome: Ethical and value based county public service							
SP1.1 Ethics, Governance and public service valus	County Public Service Board	HR records digitized		No. of records digitized	1	1	-
		Public service documents published and reviewed		No. of documents published and reviewed	1	1	1
		Policies and guidelines formulated		No. of policies and guidelines formulated	1	1	-
		Schemes of services organized		No. of schemes of services organized	2	2	2
		Board members inducted		No. of board members inducted	2	5	0
		Civic education and public participation conducted		No. of civic education and public participation conducted	1	1	1

Part F: Summary of Expenditure by Programmes, 2026/2027

Programme/ Sub Programme	Revised Estimates FY 2025/26	Estimates 2026/27	Projected Estimates	
			Movements	Final Estimates
Programme 1: Values and Principles of Public Service				
SP1. 1 Ethics, Governance and Public Service Values	67,442,521	72,608,810	10,500,000	83,108,810
Total Expenditure of P.1	67,442,521	72,608,810	10,500,000	83,108,810
Total Expenditure of Vote	**67,442,521**	**72,608,810**	**10,500,000**	**83,108,810**

Part G: Summary of Expenditure by Vote and Economic Classification (KShs.)

Expenditure Classification	Revised Estimates FY 2025/26	Estimates 2026/27	Projected Estimates	
			Movements	Final Estimates
Current Expenditure	**62,442,521**	**67,608,810**	**10,500,000**	**78,108,810**
Compensation to Employees	37,342,521	46,208,810	-	46,208,810
Use of goods and services	25,100,000	21,400,000	10,500,000	31,900,000
Other Recurrent	-	-	-	-
Capital Expenditure	5,000,000	5,000,000	-	5,000,000
Other Development	5,000,000	5,000,000	-	5,000,000
Total Expenditure of Vote	**67,442,521**	**72,608,810**	**10,500,000**	**83,108,810**

Part H. Summary of Expenditure by Programme, Sub-Programme and Economic Classification (Kshs.)

Expenditure Classification	Revised Estimates FY 2025/26	Estimates 2026/27	Projected Estimates	
			Movements	Final Estimates
Programme 1: General Administration, Planning and Support Services				
Current Expenditure	**62,442,521**	**67,608,810**	**10,500,000**	**78,108,810**
Compensation to Employees	37,342,521	46,208,810	-	46,208,810
Use of goods and services	25,100,000	21,400,000	10,500,000	31,900,000
Other Recurrent	-	-	-	-
Capital Expenditure	**5,000,000**	**5,000,000**	**-**	**5,000,000**
Other Development	5,000,000	5,000,000	-	5,000,000
Total Expenditure	**67,442,521**	**72,608,810**	**10,500,000**	**83,108,810**

Sub-Programme 1.1: General Administration & Planning				
Current Expenditure	**62,442,521**	**67,608,810**	**10,500,000**	**78,108,810**
Compensation to Employees	37,342,521	46,208,810	-	46,208,810
Use of goods and services	25,100,000	21,400,000	10,500,000	31,900,000
Other Recurrent				
Capital Expenditure	**5,000,000**	**5,000,000**	**-**	**5,000,000**
Other Development	5,000,000	5,000,000	-	5,000,000
Total Expenditure	**67,442,521**	**72,608,810**	**10,500,000**	**83,108,810**
Total for the Vote	**67,442,521**	**72,608,810**	**10,500,000**	**83,108,810**

VOTE 3413: FINANCE AND ECONOMIC PLANNING

Part A. Vision
Promoting prudent financial management in the County.

Part B. Mission
To build and preserve excellence in economic planning and financial management through optimal
resource mobilization, allocation and utilization to ensure inclusive and sustainable development.

Part C. Performance overview and background for programme funding
The sector comprises of the following sub-sectors:

- Financial and accounting services
- Revenue services
- Economic Planning and Statistics
- ICT, E-government and public communication

The sector draws its mandate from Section 104 of the Public Finance Management Act (PFMA) 2012, as well as regulations and policy guidelines issued by the National Treasury from time to time. The sector has a key role of improving coordination of development planning through the preparation of County planning documents, policy formulation and budgeting.
The sector is also the custodian of County Government assets, implementation of IFMIS, coordinate accounting services and internal audit, collection of county revenues and enhancing e-government and ICT support in the county.

Sector Performance
The sector automated revenue collection systems, improved planning and reporting through timely submission of planning documents and financial reports, strengthened internal controls, expanded ICT access and published the First County Statistical Bulletin.
The main challenges facing the sector are: Delays in exchequer releases from the National Treasury, pending bills, low revenue collection and Inadequate monitoring and evaluation of projects.
In the FY 2026/2027, the sector plans to address the challenges by undertaking the following programmes: mobilize revenue collection through recruitment of revenue clerks, automation of revenue collection and mapping of revenue streams.
The sector will also prioritize programmes on prudent financial management, preparation of timely financial reporting, settlement of pending bills, installation of IFMIS infrastructure, strengthening internal controls and updating the assets register.
On Economic planning and statistics, the sector will prioritize County Annual Development Plan (CADP), CFSP, County Statistical Abstract and the preparation of the next CIDP.
The sector also plans to install wireless networks and construction of digital hubs in sub-counties.

Part D. Programme Objectives

Programme Name	Objective
P1. Administration, Planning and Support Services	Enhancing efficient service delivery to County Treasury divisions, County Departments and the public.
P2. Public Financial Management	To ensure prudent utilization of public funds

P3. Economic and Financial Policy Formulation and Management	To reduce gaps in policy formulation and plans
P4. Revenue Mobilization Services	To enhance revenue collection
P5. ICT and E-Government Services	To enhance provision of ICT infrastructure and E-government services
P6. Emergency Fund Services	Sustainable disaster management

Part E: Summary of the Programme Outputs and Performance Indicators for FY 2026/27- 2028/29

Programme	Delivery Unit	Key Outputs (KO)	Baseline	Key Performance Indicators (KPIs)	Target 2025/26	Target 2026/27	Target 2027/28
Name of Programme: General Administration, planning and support services							
Outcome: Enhanced efficiency and effectiveness of service delivery							
SP1.1 General Administration, planning and support services	Administration and Planning Services	staff trained		No. of staff trained	100	100	100
		Policies formulated		No. of policies formulated	3	2	1
		Training Needs Assessment report generated		No. of assessment conducted	1	1	1
Name of Programme: Public Financial Management							
Outcome: prudent utilization of public funds							
SP 2.1: Finance and Accounting services	Accounting Services	IFMIS infrastructure installed		No. of IFMIS infrastructure installed	1	1	1
		Officers trained and capacity built		No. of officers trained and capacity built	120	130	50
		Public Expenditure review		Annual Public Expenditure review reports	1	1	1
		Debt Management report		No. of reports submitted	1	1	1
	Financial Reporting	Timely Final reporting		No of Final accounts	1	1	1
		Efficient and effective Accounting Services		No of quarterly reports	4	4	4
		Efficient and effective Accounting Services		Annual Consolidated Financial Statements prepared	1	1	1
SP 2.2: Budget formulation,	Budget	Budget Circular		Budget Circular	1	1	1

Coordination & Management				issued by 30th August			
		CBROP prepared		No. of CBROP prepared	1	1	1
		Sector Working groups convened		Sector working group reports& budget proposals by December 31st	1	1	1
		County Fiscal strategy paper developed		No. of fiscal strategy paper developed	1	1	1
		Budgets estimates developed		No. of Budgets estimates developed	1	1	1
		officers trained on PBB, IFMIS Hyperion, etc.		No. of officers trained	6	3	3
		Public participation conducted		No. of public participatio n conducted	4	4	4
		Quarterly budget implementation report prepared		No. of Quarterly budget implementat ion report prepared	4	4	4
SP 2.3: Internal Audit Services	Internal Audit	Strengthened Internal controls		No. of audit reports per annum	2	4	4
		Risk based audits		No. of departments in which RBU have been conducted	10	10	13
		Systems audit		No. of systems audit conducted	1	3	15
		Verification of Assets and liabilities		No of departments whose assets and liabilities have been verified	14	14	14
		Special audit reports conducted		No. of Special audit reports conducted	on need basis	on need basis	on need basis

SP 2.4: Supply Chain Management Services	Supply Chain Management	officers trained on Eprocurement		No. of officers trained	65	65	65
		Ensure compliance with public procurement policies and systems		% level of compliance	100%	100%	100 %
		Annual Procurement plan developed		No. of Annual Procuremen t plan developed	1	1	1
		Quarterly statutory reports prepared		No. of Quarterly statutory reports prepared	4	4	4
SP 2.5: County Asset Management Services	Asset and Logistics Department	Complete Asset Register		No. of Report	1	1	1
		Asset Disposals done		No. of Annual Disposals	1	1	1
		Asset Valuation		No. of reports	1	1	1
		Asset Audit conducted		No. of verification	4	4	4
		Asset tagging done		No. of taggings per annum	1	1	1
		Fixed asset management system established		No. of Fixed asset managemen t system	1	1	1
Name of Programme: Economic and Financial Policy Formulation and Management							
Outcome: Improved policy formulation and plans							
SP 3.1: County Economic Planning and Statistics	Economic Planning and Statistics	Annual development plan developed		No of annual developmen t plan developed	1	1	1
		Mid-term report developed		No of mid - term report developed	1	1	1
		Planning office refurbished		No of office refurbished	1	1	1
		Sector working group, Departmental reports		No. of APR in prepared	1	1	1
		M&E Policy developed		No. of M&E Policies developed	1	1	1
		Data collection from all		No. of statistical	1	1	1

		departments and field		profile reports			
		Public participation conducted		No. of public participation conducted	2	2	2
Name of Programme: Revenue Mobilization Services							
Outcome: enhance own source revenue collection							
SP 4.1: Revenue Collection & Enhancement	Revenue Services	Finance bill prepared		No. of bills prepared	1	1	1
		Public participation conducted		No. of public participation conducted	2	2	2
		Revenue officers recruited		No of Revenue officers recruited	50	25	20
		Revenue barriers erected and renovated		No. of barriers erected and renovated	5	8	5
		Barrier spikes supplied		No. of barrier spikes supplied	20	20	25
		P.O.S Machine supplied		No. of P.O.S machines supplied	40	50	50
		Quarterly ROR reports submitted		No. of reports submitted	4	4	4
		ROR final accounts		No. of final accounts	1	1	1
		Revenue and business census report		No. of business reports completed	2	2	2
Name of Programme: ICT and E-Government Services							
Outcome: enhanced provision of ICT infrastructure and E-government services in the county							
SP 5.1: ICT and E-Government Services	ICT and E-Government	ICT policy developed		No. of ICT policies developed	1	1	1
		LAN cabling implemented		No. of MCG offices connected in sub counties	3	2	1
		Wireless networks installed		No. of wireless networks installed	3	2	1

		Mandera portal upgraded and maintained		100% online availability of Mandera portal	100%	100%	100 %
		ICT devices procured		No. of ICT devices procured	20	40	10
		Software systems procured and installed on machines		No. of software systems procured and installed on machines	2	2	2
		ICT staff trained		No. of ICT staff trained	5	5	5
		CCTVs acquired		No of CCTVs acquired	3	3	3
		VPNs acquired		No. of VPNs acquired	1	-	-
		antivirus systems acquired		No. of antivirus systems acquired	1	1	1

Part F: Summary of Expenditure by Programmes, 2026/2027

Programme	Revised Estimates FY 2025/26	Estimates 2026/27	Projected Estimates	
			Movements	Final Estimates
Programme 1: Administration, Planning and Support Services				
SP 1. 1: Administration, Planning and Support Services.	305,584,812	372,775,476	8,500,000	381,275,476
Total Expenditure of Programme 1	**305,584,812**	**372,775,476**	**8,500,000**	**381,275,476**
Programme 2: Public Financial Management				
SP 2.1: Accounting services	6,299,408	18,419,000	6,000,000	24,419,000
SP 2.2: Financial Services and Reporting	2,500,000	2,500,000	-	2,500,000
SP 2.3: Internal Audit Services	2,300,000	2,300,000	-	2,300,000
SP 2.4: Supply Chain Management Services	9,500,000	6,500,000	-	6,500,000
SP 2.5: County Asset Management Services	2,500,000	2,500,000	-	2,500,000
Total Expenditure of Programme 2	**23,099,408**	**32,219,000**	**6,000,000**	**38,219,000**
Programme 3: Economic and Financial Policy Formulation and Management				
SP 3.1: County Economic Planning and Statistics	44,500,000	38,500,000	3,500,000	42,000,000
Total Expenditure of Programme 3	**44,500,000**	**38,500,000**	**3,500,000**	**42,000,000**
Programme 4: Revenue Mobilization Services				

SP 4.1: Revenue Collection & Enhancement	70,748,000	45,000,000	3,000,000	48,000,000
Total Expenditure of Programme 4	**70,748,000**	**45,000,000**	**3,000,000**	**48,000,000**
Programme 5: ICT and E-Government Services				
SP 5.1: ICT and E-Government Services	25,100,000	8,700,000	11,500,000	20,200,000
Total Expenditure of Programme 5	**25,100,000**	**8,700,000**	**11,500,000**	**20,200,000**
TOTAL EXPENDITURE OF VOTE	**469,032,220**	**497,194,476**	**32,500,000**	**529,694,476**

Part G: Summary of Expenditure by Vote and Economic Classification (Kshs)

Expenditure Classification	**Revised Estimates FY 2025/26**	**Estimates 2026/27**	**Projected Estimates**	
			Movements	**Final Estimates**
Current Expenditure	**465,232,812**	**481,275,476**	**26,500,000**	**507,775,476**
Compensation to Employees	277,391,120	354,575,476	-	354,575,476
Use of goods and services	187,841,692	126,700,000	26,500,000	153,200,000
Current Transfers Govt. Agencies	-	-	-	-
Capital Expenditure	**3,799,408**	**15,919,000**	**6,000,000**	**21,919,000**
Acquisition of Non-Financial Assets				
Capital Transfers to Government Agencies	-	-	-	-
Other Development	3,799,408	15,919,000	6,000,000	21,919,000
TOTAL EXPENDITURE OF VOTE	**469,032,220**	**497,194,476**	**32,500,000**	**529,694,476**

Part H. Summary of Expenditure by Programme, Sub-Programme and Economic Classification (Kshs. Millions) 2026/2027

Expenditure Classification	**Revised Estimates FY 2025/26**	**Estimates 2026/27**	**Projected Estimates**	
			Movements	**Final Estimates**
Programme 1: Administration, Planning and Support Services				
Current Expenditure	**305,584,812**	**372,775,476**	**8,500,000**	**381,275,476**
Compensation to Employees	277,391,120	354,575,476	-	354,575,476
Use of goods and services	28,193,692	18,200,000	8,500,000	26,700,000
Current Transfers Govt. Agencies	-	-	-	-
Other Recurrent	-	-	-	-
Capital Expenditure	-	-	-	-
Acquisition of Non-Financial Assets	-	-	-	-
Capital Transfers to Govt. Agencies	-	-	-	-

Other Development	-	-	-	-
Total Expenditure	**305,584,812**	**372,775,476**	**8,500,000**	**381,275,476**
Sub-Programme 1.1: Administration, Planning and Support Services				
Current Expenditure	**305,584,812**	**372,775,476**	**8,500,000**	**381,275,476**
Compensation to Employees	277,391,120	354,575,476	-	354,575,476
Use of goods and services	28,193,692	18,200,000	8,500,000	26,700,000
Current Transfers Govt. Agencies				
Other Recurrent				
Capital Expenditure	-	-	-	-
Acquisition of Non-Financial Assets				
Capital Transfers to Govt. Agencies				
Other Development			-	-
Total Expenditure	**305,584,812**	**372,775,476**	**8,500,000**	**381,275,476**
Programme 2: Public Financial Management				
Current Expenditure	**19,300,000**	**16,300,000**	-	**16,300,000**
Compensation to Employees	-	-	-	-
Use of goods and services	**19,300,000**	16,300,000	-	16,300,000
Current Transfers Govt. Agencies	-	-	-	-
Other Recurrent	-	-	-	-
Capital Expenditure	**3,799,408**	**15,919,000**	**6,000,000**	**21,919,000**
Acquisition of Non-Financial Assets	-	-	-	-
Capital Transfers to Govt. Agencies	-	-	-	-
Other Development	**3,799,408**	15,919,000	6,000,000	21,919,000
Total Expenditure	**23,099,408**	**32,219,000**	**6,000,000**	**38,219,000**
Sub -Programme 2.1 : Accounting services				
Current Expenditure	**2,500,000**	**2,500,000**	-	**2,500,000**
Compensation to Employees				
Use of goods and services	2,500,000	2,500,000	-	2,500,000
Current Transfers Govt. Agencies				
Other Recurrent				

Capital Expenditure	**3,799,408**	**15,919,000**	**6,000,000**	**21,919,000**
Acquisition of Non-Financial Assets				
Capital Transfers to Govt. Agencies				
Other Development	3,799,408	15,919,000	6,000,000	21,919,000
Total Expenditure	**6,299,408**	**18,419,000**	**6,000,000**	**24,419,000**
Sub -Programme 2.2 : Financial Services and Reporting				
Current Expenditure	**2,500,000**	**2,500,000**	**-**	**2,500,000**
Compensation to Employees				
Use of goods and services	2,500,000	2,500,000	-	2,500,000
Current Transfers Govt. Agencies				
Other Recurrent				
Capital Expenditure	-	-	-	-
Acquisition of Non-Financial Assets				
Capital Transfers to Govt. Agencies				
Other Development				
Total Expenditure	**2,500,000**	**2,500,000**	**-**	**2,500,000**
Sub -Programme 2.3 : Internal Audit Services				
Current Expenditure	**2,300,000**	**2,300,000**	**-**	**2,300,000**
Compensation to Employees				
Use of goods and services	2,300,000	2,300,000	-	2,300,000
Current Transfers Govt. Agencies				
Other Recurrent				
Capital Expenditure	-	-	-	-
Acquisition of Non-Financial Assets				
Capital Transfers to Govt. Agencies				
Other Development				
Total Expenditure	**2,300,000**	**2,300,000**	**-**	**2,300,000**
Sub -Programme 2.4 : Supply Chain Management Services				
Current Expenditure	**9,500,000**	**6,500,000**	**-**	**6,500,000**

Compensation to Employees				
Use of goods and services	9,500,000	6,500,000	-	6,500,000
Current Transfers Govt. Agencies				
Other Recurrent				
Capital Expenditure	-	-	-	-
Acquisition of Non-Financial Assets				
Capital Transfers to Govt. Agencies				
Other Development				
Total Expenditure	**9,500,000**	**6,500,000**	**-**	**6,500,000**
Sub -Programme 2.5 : County Asset Management Services				
Current Expenditure	**2,500,000**	**2,500,000**	**-**	**2,500,000**
Compensation to Employees				
Use of goods and services	2,500,000	2,500,000	-	2,500,000
Current Transfers Govt. Agencies				
Other Recurrent				
Capital Expenditure	-	-	-	-
Acquisition of Non-Financial Assets				
Capital Transfers to Govt. Agencies				
Other Development				
Total Expenditure	**2,500,000**	**2,500,000**	**-**	**2,500,000**
Programme 3: Economic and Financial Policy Formulation and Management				
Current Expenditure	**44,500,000**	**38,500,000**	**3,500,000**	**42,000,000**
Compensation to Employees	-	-	-	-
Use of goods and services	**44,500,000**	38,500,000	3,500,000	42,000,000
Current Transfers Govt. Agencies	-	-	-	-
Other Recurrent	-	-	-	-
Capital Expenditure	-	-	-	-
Acquisition of Non-Financial Assets	-	-	-	-
Capital Transfers to Govt. Agencies	-	-	-	-

Other Development	-	-	-	-
Total Expenditure	**44,500,000**	**38,500,000**	**3,500,000**	**42,000,000**
Sub -Programme 3.1: County Economic Planning and Statistics				
Current Expenditure	**44,500,000**	**38,500,000**	**3,500,000**	**42,000,000**
Compensation to Employees				
Use of goods and services	44,500,000	38,500,000	3,500,000	42,000,000
Current Transfers Govt. Agencies				
Other Recurrent				
Capital Expenditure	-	-	-	-
Acquisition of Non-Financial Assets				
Capital Transfers to Govt. Agencies				
Other Development				
Total Expenditure	**44,500,000**	**38,500,000**	**3,500,000**	**42,000,000**
Programme 4: Revenue Mobilization Services				
Current Expenditure	**70,748,000**	**45,000,000**	**3,000,000**	**48,000,000**
Compensation to Employees	-	-	-	-
Use of goods and services	**70,748,000**	45,000,000	3,000,000	48,000,000
Current Transfers Govt. Agencies	-	-	-	-
Other Recurrent	-	-	-	-
Capital Expenditure	-	-	-	-
Acquisition of Non-Financial Assets	-	-	-	-
Capital Transfers to Govt. Agencies	-	-	-	-
Other Development	-	-	-	-
Total Expenditure	**70,748,000**	**45,000,000**	**3,000,000**	**48,000,000**
Sub -Programme 4.1 Revenue Collection & Enhancement				
Current Expenditure	**70,748,000**	**45,000,000**	**3,000,000**	**48,000,000**
Compensation to Employees				
Use of goods and services	70,748,000	45,000,000	3,000,000	48,000,000
Current Transfers Govt. Agencies				
Other Recurrent				

Capital Expenditure	**-**	**-**	**-**	**-**
Acquisition of Non-Financial Assets				
Capital Transfers to Govt. Agencies				
Other Development	-	-	-	-
Total Expenditure	**70,748,000**	**45,000,000**	**3,000,000**	**48,000,000**
Programme 5: ICT and E-Government Services				
Current Expenditure	**25,100,000**	**8,700,000**	**11,500,000**	**20,200,000**
Compensation to Employees	-	-	-	-
Use of goods and services	**25,100,000**	8,700,000	11,500,000	20,200,000
Current Transfers Govt. Agencies	-	-	-	-
Other Recurrent	-	-	-	-
Capital Expenditure	-	-	-	-
Acquisition of Non-Financial Assets	-	-	-	-
Capital Transfers to Govt. Agencies	-	-	-	-
Other Development	-	-	-	-
Total Expenditure	**25,100,000**	**8,700,000**	**11,500,000**	**20,200,000**
Sub -Programme 5.1 ICT and E-Government Services				
Current Expenditure	**25,100,000**	**8,700,000**	**11,500,000**	**20,200,000**
Compensation to Employees				
Use of goods and services	25,100,000	8,700,000	11,500,000	20,200,000
Current Transfers Govt. Agencies				
Other Recurrent				
Capital Expenditure	-	-	-	-
Acquisition of Non-Financial Assets				
Capital Transfers to Govt. Agencies				
Other Development	-	-	-	-
Total Expenditure	**25,100,000**	**8,700,000**	**11,500,000**	**20,200,000**
TOTAL EXPENDITURE OF VOTE	**469,032,220**	**497,194,476**	**32,500,000**	**529,694,476**

VOTE 3416: EDUCATION AND HUMAN CAPITAL DEVELOPMENT

Part A. Vision
To provide a conducive environment for quality early childhood education and vocational training services.

Part B. Mission
To promote and coordinate early childhood education and vocational training for sustainable socio-economic development.

Part C. Performance overview and background for programme funding
The Sector is comprised of the following sub-sectors:

- Early Childhood Development Education
- Vocational and Technical Training
- Human Capital Development and Continuous learning

The sector is mandated to undertake the following:

- Provide high quality education and child care in a safe, respectable and inclusive environment for early childhood education.
- Provide quality assurance and research for ECDE and vocational training
- Develop policies and regulations on ECDE and vocational training
- Undertake special needs education in ECDE
- Training of youth in various technical skills
- Coordination and supervision of vocational training centers
- Support access to education in secondary and tertiary institutions through issuance of bursaries and scholarships
- Support literacy programmes in the county

Sector Performance

- Enrolment in ECDE witnessed a substantial progress increasing from 23,499 learners in 2022 to 32,300 in 2023 and further to 34,417 in January 2026. This is attributed to improved infrastructure with ECDE centers increasing to 383 from 312, construction of 90 new classrooms, recruitment of 438 new teachers, provision of teaching and learning materials and the implementation of feeding programme to support nutrition of learners and enhance retention in ECDE.
- A significant growth in enrolment in vocational centers has been realized with the student population increasing from 465 trainees in 2022 to 782 in 2025. This is attributed to provision of training resources like instructional materials and provision of startup kits to graduates
- The “Elimu kwa Wote” initiative has so far supported 71,899 students with free secondary education in the county. This initiative has increased the secondary school enrolment and reduced the burden of school fees from the parents.
- Provision of bursaries through Mandera County Bursary Fund has supported students pursuing teachers training at Mandera Teachers College and students studying in tertiary institutions in the country and abroad.

Challenges encountered

- Insufficient funds to support the programmes and projects.
- Lack of model ECDE centers in the county with child friendly amenities.

- ❖ Obsolete tools and equipments in Vocational Training Centers.
- ❖ Inadequate ICT infrastructure in Vocational Training Centers.
- ❖ Inadequate funding to vocational and technical training

In the FY 2026/2027, in order to address the challenges, the sector intends to prioritize infrastructural development in ECDE with construction of new classrooms and model centers, provision of school feeding to learners and provision of learning and teaching materials.
The sector will also provide tools, equipment and instructional materials to all vocational training centers, issue start up kits to graduates and improve infrastructure at the centers.
The sector will also continue with the distribution of bursaries under the "Elimu Kwa Wote" initiative to support free secondary education and scholarships at Tertiary institutions.

Part D. Programme Objectives

Programme	Objectives
P1. General Administration and Support Services	To provide effective and efficient linkages between the programs of the sector
P2. Early Childhood Education	To increase access and quality of Early Childhood Education services
P3. Vocational & Technical Training Services	To increase access & quality of Vocational training
P4. Education Support Services	To improve quality of education in the County

Part E: Summary of the Programme Outputs and Performance Indicators for FY 2026/27- 2028/29

Programme	Delivery Unit	Key Outputs (KO)	Baseline	Key Performance Indicators (KPIs)	Target 2026/27	Target 2027/28	Target 2028/29
Name of Programme: General Administration, planning and support services							
Outcome: Enhanced efficiency and effectiveness of service delivery							
SP1.1 General Administration, planning and support services	Administration and Planning Services	ECDE Personnel's Capacity built and trained		No. of ECDE Personnel's Capacity built and trained	70	100	120
		ECDE enrolment drive conducted		No. of ECDE enrolment drive conducted	50	80	80
		ECDE learners provided with meals		% of ECDE learners provided with meals	100%	100%	100 %
		Learning materials supplied		No. of learning materials supplied	120	100	100
Name of Programme: Early Childhood Education							
Outcome: Increased access and quality of Early Childhood Education services							
SP 2.1 Early	Early Childhood Education	ECDE Classrooms constructed		No. of ECDE Classrooms constructed	22	20	20

Childhood Education		ECDE Classrooms renovated		No. of ECDE Classrooms renovated	10	8	10
		Community libraries established		No. of Community libraries established	0	0	0
		ECDE child d friendly twin toilets constructed		No. of ECDE child friendly twin toilets constructed	16	14	10
		Kitchens & stores constructed		No. of Kitchens & stores constructed	11	10	6
Name of Programme: Vocational & Technical Training Services							
Outcome: Increased access & quality of Vocational training							
SP 3.1 Vocational & Technical Training Services	Vocational & Technical Training Services	Instructors trained on the use of ICT in curriculum delivery		No. of instructors trained on the use of ICT in curriculum delivery	6	7	12
		Board of Governors capacity built		No. of Board of Governors capacity built	14	14	14
		Existing ICT infrastructure upgraded		No. of existing ICT infrastructure upgraded	1	1	1
Name of Programme: Education Support Services							
Outcome: improved quality of education in the County							
SP 4.1 Education Support Services	Education Support Services	ECDE learners provided with meals		% of ECDE learners provided with meals	100%	100%	100 %
		Learners provided with ECDE learning materials		% of learners provided with ECDE learning materials	100%	100%	100 %
		Learners provided with bursaries		%. of secondary school learners provided with bursaries	100%	100%	100 %
		Learners provided with Scholarships		No. of learners provided with scholarships	11	11	11

Part F: Summary of Expenditure by Programmes, 2026/2027

Programme	Revised Estimates FY 2025/26	Estimates 2026/27	Projected Estimates	
			Movements	Final Estimates
Programme 1:General Administration, Planning and Support Services				
SP 1.1 Administrative Services	555,202,254	597,390,774	-	597,390,774
Total Expenditure of Programme 1	**555,202,254**	**597,390,774**	**-**	**597,390,774**
Programme 2: Early Childhood Education				
SP 2.1 Early Childhood Education	277,399,007	244,496,285	(12,500,000)	231,996,285
Total Expenditure of Programme 2	**277,399,007**	**244,496,285**	**(12,500,000)**	**231,996,285**
Programme 3: Vocational & Technical Training Services				
SP 3.1 Vocational & Technical Training Services	132,470,579	58,549,894	(3,000,000)	55,549,894
Total Expenditure of Programme 3	**132,470,579**	**58,549,894**	**(3,000,000)**	**55,549,894**
Programme 4: Education Support Services				
SP 4.1 Education Support Services	454,500,000	453,500,000	2,500,000	456,000,000
Total Expenditure of Programme 4	**454,500,000**	**453,500,000**	**2,500,000**	**456,000,000**
TOTAL EXPENDITURE OF VOTE	**1,419,571,840**	**1,353,936,953**	**(13,000,000)**	**1,340,936,953**

Part G: Summary of Expenditure by Vote and Economic Classification (Kshs)

Expenditure Classification	Revised Estimates FY 2025/26	Estimates 2026/27	Projected Estimates	
			Movements	Final Estimates
Current Expenditure	**1,119,452,254**	**1,126,140,774**	**7,000,000**	**1,133,140,774**
Compensation to Employees	555,202,254	597,390,774	-	597,390,774
Use of goods and services	114,250,000	78,750,000	7,000,000	85,750,000
Current Transfers Govt. Agencies	450,000,000	450,000,000	-	450,000,000
Capital Expenditure	**300,119,586**	**227,796,179**	**(20,000,000)**	**207,796,179**
Acquisition of Non-Financial Assets	-	-	-	-
Capital Transfers to Government Agencies	-	-	-	-
Other Development	300,119,586	227,796,179	(20,000,000)	207,796,179
TOTAL EXPENDITURE OF VOTE	**1,419,571,840**	**1,353,936,953**	**(13,000,000)**	**1,340,936,953**

Part H. Summary of Expenditure by Programme, Sub-Programme and Economic Classification (Kshs.) 2026/2027

Expenditure Classification	Revised Estimates FY 2025/26	Estimates 2026/27	Projected Estimates	
			Movements	Final Estimates
Programme 1: General Administration, Planning and Support Services				
Current Expenditure	**555,202,254**	**597,390,774**	**-**	**597,390,774**
Compensation to Employees	555,202,254	597,390,774	-	597,390,774
Use of goods and services	-	-	-	-
Current Transfers Govt. Agencies	-	-	-	-
Other Recurrent	-	-	-	-
Capital Expenditure	**-**	**-**	**-**	**-**
Acquisition of Non-Financial Assets	**-**	**-**	**-**	**-**
Capital Transfers to Govt. Agencies	**-**	**-**	**-**	**-**
Other Development	**-**	**-**	**-**	**-**
Total Expenditure	**555,202,254**	**597,390,774**	**-**	**597,390,774**
Sub-Programme 1.1: Administrative Services				
Current Expenditure	**555,202,254**	**597,390,774**	**-**	**597,390,774**
Compensation to Employees	555,202,254	597,390,774	-	597,390,774
Use of goods and services				
Current Transfers Govt. Agencies				
Other Recurrent				
Capital Expenditure	**-**	**-**	**-**	**-**
Acquisition of Non-Financial Assets				
Capital Transfers to Govt. Agencies				
Other Development				
Total Expenditure	**555,202,254**	**597,390,774**	**-**	**597,390,774**
Programme 2: Early Childhood Education				
Current Expenditure	**89,250,000**	**56,750,000**	**2,500,000**	**59,250,000**
Compensation to Employees	-	-	-	-
Use of goods and services	89,250,000	56,750,000	2,500,000	59,250,000
Current Transfers Govt. Agencies	-	-	-	-

Other Recurrent	-	-	-	-
Capital Expenditure	**188,149,007**	**187,746,285**	**(15,000,000)**	**172,746,285**
Acquisition of Non-Financial Assets	-	-	-	-
Capital Transfers to Govt. Agencies	-	-	-	-
Other Development	**188,149,007**	187,746,285	(15,000,000)	172,746,285
Total Expenditure	**277,399,007**	**244,496,285**	**(12,500,000)**	**231,996,285**
Sub -Programme 2.1: Early Childhood Education				
Current Expenditure	**89,250,000**	**56,750,000**	**2,500,000**	**59,250,000**
Compensation to Employees				
Use of goods and services	89,250,000	56,750,000	2,500,000	59,250,000
Current Transfers Govt. Agencies				
Other Recurrent				
Capital Expenditure	**188,149,007**	**187,746,285**	**(15,000,000)**	**172,746,285**
Acquisition of Non-Financial Assets				
Capital Transfers to Govt. Agencies		-		
Other Development	188,149,007	187,746,285	(15,000,000)	172,746,285
Total Expenditure	**277,399,007**	**244,496,285**	**(12,500,000)**	**231,996,285**
Programme 3: Vocational & Technical Training Services				
Current Expenditure	**20,500,000**	**18,500,000**	**2,000,000**	**20,500,000**
Compensation to Employees	-	-	-	-
Use of goods and services	20,500,000	18,500,000	2,000,000	20,500,000
Current Transfers Govt. Agencies	-	-	-	-
Other Recurrent	-	-	-	-
Capital Expenditure	**111,970,579**	**40,049,894**	**(5,000,000)**	**35,049,894**
Acquisition of Non-Financial Assets	-	-	-	-
Capital Transfers to Govt. Agencies	-	-	-	-
Other Development	111,970,579	40,049,894	(5,000,000)	35,049,894
Total Expenditure	**132,470,579**	**58,549,894**	**(3,000,000)**	**55,549,894**
Sub -Programme 3.1: Vocational & Technical Training Services				
Current Expenditure	**20,500,000**	**18,500,000**	**2,000,000**	**20,500,000**
Compensation to Employees				

Use of goods and services	20,500,000	18,500,000	2,000,000	20,500,000
Current Transfers Govt. Agencies				
Other Recurrent				
Capital Expenditure	**111,970,579**	**40,049,894**	**(5,000,000)**	**35,049,894**
Acquisition of Non-Financial Assets				
Capital Transfers to Govt. Agencies		-	-	-
Other Development	111,970,579	40,049,894	(5,000,000)	35,049,894
Total Expenditure	**132,470,579**	**58,549,894**	**(3,000,000)**	**55,549,894**
Programme 4: Education Support Services				
Current Expenditure	**454,500,000**	**453,500,000**	**2,500,000**	**456,000,000**
Compensation to Employees	-	-	-	-
Use of goods and services	4,500,000	3,500,000	2,500,000	6,000,000
Current Transfers Govt. Agencies	450,000,000	450,000,000	-	450,000,000
Other Recurrent	-	-	-	-
Capital Expenditure	**-**	**-**	**-**	**-**
Acquisition of Non-Financial Assets	**-**	**-**	**-**	**-**
Capital Transfers to Govt. Agencies	**-**	-	**-**	**-**
Other Development	**-**	**-**	**-**	**-**
Total Expenditure	**454,500,000**	**453,500,000**	**2,500,000**	**456,000,000**
Sub -Programme 4.1: Education Support Services				
Current Expenditure	**454,500,000**	**453,500,000**	**2,500,000**	**456,000,000**
Compensation to Employees				
Use of goods and services	4,500,000	3,500,000	2,500,000	6,000,000
Current Transfers Govt. Agencies (County Bursary)	450,000,000	450,000,000	-	450,000,000
Other Recurrent				
Capital Expenditure	**-**	**-**	**-**	**-**
Acquisition of Non-Financial Assets				
Capital Transfers to Govt. Agencies		-		
Other Development				
Total Expenditure	**454,500,000**	**453,500,000**	**2,500,000**	**456,000,000**
TOTAL EXPENDITURE OF VOTE	**1,419,571,840**	**1,353,936,953**	**(13,000,000)**	**1,340,936,953**

VOTE 3423 TRADE AND COOPERATIVE DEVELOPMENT

Part A: Vision

To be a County with competitive economy and investment destination of choice to achieve a sustainable and equitable socio-economic development.

Part B: Mission

To promote, co-ordinate and implement integrated socio-economic policies and programs competitively innovative industrialization and infrastructure development with a vibrant commercially oriented co-operative sector.

Part C: Performance Overview and Background for Programme(s) Funding

The department comprises of Trade, Industrialization, Investment and Co-operatives development.

Sector Performance

Its major priorities include increasing ease of doing business index, improving access to business financing for MSMEs, cooperatives and upcoming entrepreneurs, increasing the rate of compliance with fair trade practices for consumer protection, increasing contribution of industries to the county GDP, contribution of investment to the county GDP as well the number of stable, vibrant and commercially oriented co-operatives.

The department is majorly tasked with construction and operationalization of markets, marketing county products and produces, protection and incubation of MSEs Traders and financing

proprietors through interest free loan. As well, it's tasked with generations of miscellaneous revenues for the county government from its various services.

The department embarked on a number of transformed agendas to effectively enable creation of favourable business environment and increase ease of doing business in Mandera County since its inception.

To enhance marketing of agricultural produce, the department has embarked on value addition for various value chains e.g Simsim, Tomatoes, Camel milk, Goat meat and Sorghum in order to champion the cooperative societies growth and development. Construction of a grain store for border point 1 farmers' cooperative societies. The grain store will help to alleviate post-harvest loss for the farmers. The sub-sector has established FORA committee for Mandera East, Mandera North, Mandera South and Kutulo in order to enhance cooperative performance and coordination among cooperatives societies in the county.

Sector Challenges

Despite the above achievements, the department faced several following challenges that hindered its performance.

- Low budgetary allocation for the core functions of the ministry
- Closure of Somalia-Kenya border
- Inadequate logistics to undertake coordination roles in the Sub Counties
- Absence of databank and real time information on co-operatives for decision making,
- The Ministry also has a huge personnel gap

In the FY 2026/27, the department intends to embrace a paradigm shift in her strategic focus to better facilitate county economic development. This shift will ensure community economic empowerment as envisaged in the CIDP III.

- The core focus shall be on programs that will:
- Increase job opportunities through industrialization
- Strengthen and develop the co-operative movement
- Promote and market innovative income generating activities
- Promote fair trade practices and Standardize County products
- Capacity build entrepreneurs and MSMES

Part D: Programme Objectives/Overall Outcome

Programme	Objective
P1: General Administration Planning and Support Services**.**	To give general support and policy guidance
P2: Trade development, marketing and promotion	To facilitate growth of competitive trade and marketing as well as protect consumers
P3: Co-operative Development and Management	To promote an enabling environment for growth of cooperatives and wealth creation

Part E: Summary of the Programme Outputs and Performance Indicators for FY 2026/27-2028/29

Programme	Delivery Unit	Key Outputs (KO)	Baseline	Key Performance Indicators (KPIs)	Target 2026/27	Target 2027/28	Target 2028/29
Name of Programme: General Administration, planning and support services							
Outcome: Enhanced efficiency and effectiveness of service delivery							
SP1.1 General Administration, planning and support services	Administration and Planning Services	Policy and Acts developed		No.of policy and Acts developed	1	1	1
		Market survey conducted		No of construction cost hand book produced	1	1	1
		Staff capacity built		No.of staff capacity built	20	20	25
		cross border committees established and operationalized		No. of cross-border committee established and operationalized	1	1	1
Name of Programme: Trade development, marketing and promotion							
Outcome: improved trade networks & interconnection with the county							
SP 2.1 Trade development,	Trade and investment	Trade development fund disbursed		Number of disbursements of trade fund	1	1	1

marketing and promotion		open air market sheds constructed		Number of open air market sheds constructed	7	7	12
		Mandera county Development Authority established		No of authorities established	1	1	1
		All service one stop shop established and equipped		No. of all service one stop shop constructed	1	1	1
		County investment promotion campaign conducted		No. of county annual investment forums conducted	2	2	3
		Businesses inspected and licensed		Number of businesses inspected and licensed	800	1,200	1300
		Weight and measure equipment verification and stamping exercise conducted		Number of weight and measure equipment verification and stamping exercise conducted	1	1	1
		Market structures renovated and maintained		No. of Market structures renovated	1	1	2
Name of Programme: Co-operative Development and Management							
Outcome: increased cost-effective government buildings and other public works							
SP 3.1 Co-operative Development and Management	Cooperative Development	Cooperative societies capacity built on good governance, commercialization and value addition		No of baraza parks constructed	3	3	5
		Cooperative societies promoted with startup kit		Number of cooperative societies promoted with startup kit	50	50	55

Part F: Summary of Expenditure by Programmes, 2026/2027

Programme/ Sub Programme	Revised Estimates FY 2025/26	Estimates 2026/27	Projected Estimates	
			Movements	Final Estimates
Programme 1: General Administration, Planning and Support Services				
SP1. 1 General administration & planning	44,658,611	54,198,630	-	54,198,630
Total Expenditure of P.1	44,658,611	**54,198,630**	**-**	**54,198,630**
Programme 2: Cooperative Development and Management				
SP 2.1 Cooperative Development and Promotion	16,700,000	74,200,000	(18,000,000)	56,200,000
Total Expenditure of P.2	16,700,000	**74,200,000**	**(18,000,000)**	**56,200,000**
Programme 3: Trade Development and Promotion				
SP 3.2 Trade Development and Promotion	303,464,332	287,600,000	2,500,000	290,100,000
Total Expenditure of P.3	303,464,332	**287,600,000**	**2,500,000**	**290,100,000**
Total Expenditure of Vote	**364,822,943**	**415,998,630**	**(15,500,000)**	**400,498,630**

Part G: Summary of Expenditure by Vote and Economic Classification (Kshs.)

Expenditure Classification	Revised Estimates FY 2025/26	Estimates 2026/27	Projected Estimates	
			Movements	Final Estimates
Current Expenditure	**66,858,611**	**85,398,630**	**34,500,000**	**119,898,630**
Compensation to Employees	44,658,611	54,198,630	-	54,198,630
Use of goods and services	22,200,000	31,200,000	34,500,000	65,700,000
Other Recurrent	-	-	-	-
Capital Expenditure	297,964,332	**330,600,000**	**(50,000,000)**	**280,600,000**
Other Development	297,964,332	330,600,000	(50,000,000)	280,600,000
Acquisition of Non-Financial Assets	-	-	-	-
Total Expenditure of Vote	**364,822,943**	**415,998,630**	**(15,500,000)**	**400,498,630**

Part H: Summary of Expenditure by Programme, Sub-Programme and Economic Classification (Kshs.)

Expenditure Classification	Revised Estimates FY 2025/26	Estimates 2026/27	Projected Estimates	
			Movements	Final Estimates
Programme 1: General Administration, Planning and Support Services				
Current Expenditure	**44,658,611**	**54,198,630**	**-**	**54,198,630**
Compensation to Employees	44,658,611	54,198,630	-	54,198,630
Use of goods and services	-	-	-	-
Other Recurrent	-	-	-	-
Capital Expenditure	-	-	-	-
Other Development	-	-	-	-
Total Expenditure	44,658,611	**54,198,630**	**-**	**54,198,630**
Sub-Programme 1.1: General Administration & Planning				
Current Expenditure	**44,658,611**	**54,198,630**	**-**	**54,198,630**
Compensation to Employees	44,658,611	54,198,630	-	54,198,630
Use of goods and services				
Other Recurrent				
Capital Expenditure	-	-	-	-
Other Development				
Total Expenditure	**44,658,611**	**54,198,630**	**-**	**54,198,630**
Programme 2: Cooperative Development & Management				
Current Expenditure	**11,700,000**	**24,200,000**	**32,000,000**	**56,200,000**
Compensation to Employees	-	-	-	-
Use of goods and services	11,700,000	24,200,000	32,000,000	56,200,000
Other Recurrent	-	-	-	-
Capital Expenditure	**5,000,000**	**50,000,000**	**(50,000,000)**	**-**
Other Development	5,000,000	50,000,000	(50,000,000)	-
Acquisition of Non-Financial Assets	-	-	-	-
Total Expenditure	16,700,000	**74,200,000**	**(18,000,000)**	**56,200,000**
Sub-Programme 2.1: Cooperative Development and Promotion				

Current Expenditure	**11,700,000**	**24,200,000**	**32,000,000**	**56,200,000**
Compensation to Employees				
Use of goods and services	11,700,000	24,200,000	32,000,000	56,200,000
Other Recurrent				
Capital Expenditure	**5,000,000**	**50,000,000**	**(50,000,000)**	**-**
Other Development	5,000,000	50,000,000	(50,000,000)	-
Acquisition of Non-Financial Assets				
Total Expenditure	**16,700,000**	**74,200,000**	**(18,000,000)**	**56,200,000**
P3; Trade Development and Promotion				
Current Expenditure	**10,500,000**	**7,000,000**	**2,500,000**	**9,500,000**
Compensation to Employees	-	-	-	-
Use of goods and services	10,500,000	7,000,000	2,500,000	9,500,000
Other Recurrent	-	-	-	-
Capital Expenditure	**292,964,332**	**280,600,000**	**-**	**280,600,000**
Other Development	292,964,332	280,600,000	-	280,600,000
Total Expenditure	**303,464,332**	**287,600,000**	**2,500,000**	**290,100,000**
Sub-Programme 3.2: Trade Development and Promotion				
Current Expenditure	**10,500,000**	**7,000,000**	**2,500,000**	**9,500,000**
Compensation to Employees				
Use of goods and services	10,500,000	7,000,000	2,500,000	9,500,000
Other Recurrent				
Capital Expenditure	**292,964,332**	**280,600,000**	**-**	**280,600,000**
Other Development	292,964,332	280,600,000	-	280,600,000
Total Expenditure	**303,464,332**	**287,600,000**	**2,500,000**	**290,100,000**
Total for the Vote	**668,287,275**	**415,998,630**	**(15,500,000)**	**400,498,630**

VOTE 3415: WATER SERVICES, ENERGY, ENVIRONMENT AND CLIMATE CHANGE

Part A. Vision

A County with sustainable access to adequate water and a clean and secure environment for all.

Part B. Mission

To ensure; efficient and economical provision of water and sewerage services, increased environmental conservation, appropriate utilization of natural resources and improved access to afford- able and environment friendly sources of energy to meet the various socio-economic needs of Mandera County.

Part C. Performance overview and background for programme funding

The sector comprises the following:

1. Water services
2. Energy and Natural resources
3. Environment Protection, Biodiversity Conservation, and Climate Change

Sector Mandate

The sector is mandated to improve access to safe and affordable water, increase utilization of unexploited natural resources, implement national and county policies on energy, natural resources, environment and climate change, promote afforestation and protect, conserve and manage the environment.

Sector Performance

The following interventions were undertaken to enhance access to safe, clean, and sustainable water in the current financial year:

(i) Rehabilitation of 30 earth pans, increasing water storage capacity.

(ii) Construction of 41 underground tanks, providing reliable water sources for communities.

(iii) Equipping 13 water supply plants with solar systems, promoting a sustainable and cost-effective water supply.

(iv) Provision of water trucking services to 342 centers and 60 schools to mitigate the effects of the severe drought.

(v) Development of the Takaba Water Master Plan, a long-term solution for sustainable water supply targeting 42,000 beneficiaries.

(vi) Under the Greening Program, an additional 30,420 trees were planted contributing to environmental conservation.

(vii) Implementation of 14 climate-resilient projects to build community resilience to the impacts of climate change

IMPLEMENTATION CHALLENGES

(i) Insufficient recurrent funds hinder governance, service delivery, and project implementation

(ii) Inadequate office space causes overcrowding and hinders staff effectiveness.

(iii) Budget constraints and lack of implementation hindered tree planting, green enterprise fund establishment, policy development, and promotion of sustainable technologies.

(iv) Inadequate policies and regulation to guide environmental restoration. Protection and conservation as well as renewable energy exploitation.

In the FY 2026/2027, the sector will address challenges in water access by prioritizing the following programmes: water resource development, upgrading of rural water supply infrastructure, establishment of water master plan, water management and harvesting structures, urban water supply and sewerage maintenance, groundwater mapping to increase access to water and reduce distance to water point and water trucking sites, last mile connectivity and development of CFU for water supply for both rural and urban.

The energy sub-sector will prioritize development of solar systems and maintenance of solar streetlights.

The sector will also prioritize climate change mainstreaming and climate change resilience investment with the support of FLLoCA (Financing Locally-Led Climate Action) as well as Mandera County greening and ecosystem restoration.

Part D. Programme Objectives/ Overall Outcome

Programme	Objectives
P1. General Administration, Planning and Support Services	To improve service delivery to the residents of Mandera County through increased productivity of human resources.
P2. Water and Sewerage Management Services	To increase the proportion of households with access to sufficient, safe & sustainable Water and sewerage services
P3. Energy and Natural Resources Management	To reduce the number of unregulated quarry sites & increase the proportion of town centers with solar streets lighting
P4. Environment and Climate Change Management	To increase number of policies, programs and projects that have been climate change screened.

Part E: Summary of the Programme Outputs and Performance Indicators for FY 2026/27-2028/29

Programme	Delivery Unit	Key Outputs (KO)	Target (Baseline)2022/23	Key Performance Indicators (KPIs)	Target 2026/27	Target 2027/28	Target 2028/29
Programme 2: Water and Sewerage Infrastructure Development							
Outcome: increased proportion of households with access to sufficient, safe & sustainable Water services							
				No of plastic tanks Installed	50	60	60
				No of collapsible tanks installed	25	32	32
				No of UGTs Repaired	20	20	22
				No of Gen-sets procured	21	18	17

				No of Gen-sets repaired	40	30	30
		Improved water service levels county wide		No of Boreholes drilled	9	8	8
				No of medium size 30,000M3 -150,000M3 Water Pans/Dams Constructed	10	15	15
				No of boreholes solarized	30	30	30
				Rehabilitation and Desilting of Earth pans	20	20	20
				No of hydrogeological survey done	15	8	8
		Water Supply and Sewerage maintained		No Urban Water Supply and Sewerage maintained	1	1	-
		Rural water supply maintained		No of rural water supply maintained	44	44	44
		20,000HHs use HH water treatment inputs distributed		No of HH water treatment chemicals Procure & distributed	7,000	8,000	8,000
SP 3.3 Solar Street Lighting	Energy	Establish large-scale Solar PV/ wind-farm generating systems in off-grid areas established		Number of large scale solar	2	1	1
		New solar streetlights installed.		No. of solar streetlights installed	100	150	200
		Solar streetlights repaired and maintained		No. of solar streetlights repaired and maintained	250	230	220
		Floodlight accessories maintained		No. of floodlights repaired and maintained	15	15	5
SP 4.1 Climate Change Mitigation	Climate Change	County climate change institutional capacity		No of institutions capacity strengthened on climate change	6	6	6

and Adoption		strengthened		Number of meetings the Climate change committee Ward level	6	6	6
				No of county technical staffs trained on climate change	9	9	9
				Number of Climate change unit staffs trained	2	2	2
		County wide Climate risk and vulnerability assessment undertaken County climate change information service plan reviewed and update		No. of ward and County level climate risk and vulnerability assessments undertaken	6	6	6
				No of ward-based climate change action plan developed	6	6	6
				No. of CIS developed	1	-	-
				No of climate change information dissemination undertaken	1	1	1
		Community lead climate resilient investments supported		No. of community lead climate resilient investment supported / interventions undertaken (Environment, water, agriculture)	5	4	6

Part F: Summary of Expenditure by Programmes, 2026/2027

Programme	Revised Estimates FY 2025/26	Estimates 2026/27	Projected Estimates	
			Movements	Final Estimates
Programme 1:General Administration, Planning and Support Services				
SP 1.1 Administrative Services	182,609,601	185,947,583	-	185,947,583
Total Expenditure of Programme 1	**182,609,601**	**185,947,583**	-	**185,947,583**
Programme 2: Water and Sewerage Management Services				
SP 2.1 Water and Sewerage Management Services	1,804,726,603	1,521,728,629	153,872,494	1,675,601,123

Total Expenditure of Programme 2	**1,804,726,603**	**1,521,728,629**	**153,872,494**	**1,675,601,123**
Programme 3: Energy and Natural Resources Management				
SP 3.1 Energy and Natural Resources Management	56,940,000	33,451,396	(9,000,000)	24,451,396
Total Expenditure of Programme 3	**56,940,000**	**33,451,396**	**(9,000,000)**	**24,451,396**
Programme 4: Environment and Climate Change Management				
SP 4.1 Environment and Climate Change Management	435,246,392	336,002,873	114,664,803	450,667,676
Total Expenditure of Programme 4	**435,246,392**	**336,002,873**	**114,664,803**	**450,667,676**
TOTAL EXPENDITURE OF VOTE	**2,479,522,596**	**2,077,130,481**	**259,537,297**	**2,336,667,778**

Part G: Summary of Expenditure by Vote and Economic Classification (Kshs)

Expenditure Classification	Revised Estimates FY 2025/26	Estimates 2026/27	Projected Estimates	
			Movements	Final Estimates
Current Expenditure	341,409,601	**443,247,583**	**18,000,000**	**461,247,583**
Compensation to Employees	182,609,601	185,947,583	-	185,947,583
Use of goods and services	138,800,000	248,300,000	18,000,000	266,300,000
Current Transfers Govt. Agencies	11,000,000	-	-	-
Capital Expenditure	**2,138,112,995**	**1,633,882,898**	**241,537,297**	**1,875,420,195**
K-WASH	143,157,560	-	141,979,713	141,979,713
Capital Transfers to Government Agencies	649,446,392	747,002,898	114,664,803	861,667,701
Other Development	1,345,509,043	886,880,000	(15,107,219)	871,772,781
TOTAL EXPENDITURE OF VOTE	**2,479,522,596**	**2,077,130,481**	**259,537,297**	**2,336,667,778**

Part H. Summary of Expenditure by Programme, Sub-Programme and Economic Classification (Kshs)

Expenditure Classification	Revised Estimates FY 2025/26	Estimates 2026/27	Projected Estimates	
			Movements	Final Estimates
Programme 1: General Administration, Planning and Support Services				
Current Expenditure	**182,609,601**	**185,947,583**	**-**	**185,947,583**
Compensation to Employees	182,609,601	185,947,583	-	185,947,583
Use of goods and services	-	-	-	-
Current Transfers Govt. Agencies	-	-	-	-
Other Recurrent	-	-	-	-
Capital Expenditure	-	-	-	-
Acquisition of Non-Financial Assets	-	-	-	-
Capital Transfers to Govt. Agencies	-	-	-	-
Other Development	-	-	-	-
Total Expenditure	**182,609,601**	**185,947,583**	**-**	**185,947,583**
Sub-Programme 1.1: Administrative Services				
Current Expenditure	**182,609,601**	**185,947,583**	**-**	**185,947,583**
Compensation to Employees	182,609,601	185,947,583	-	185,947,583
Use of goods and services		-		
Current Transfers Govt. Agencies				
Other Recurrent				
Capital Expenditure	-	-	-	-
Acquisition of Non-Financial Assets				
Capital Transfers to Govt. Agencies				
Other Development		-		
Total Expenditure	**182,609,601**	**185,947,583**	**-**	**185,947,583**
Programme 2: Water and Sewerage Management Services				
Current Expenditure	**122,300,000**	**240,500,000**	**17,000,000**	**257,500,000**
Compensation to Employees	-	-	-	-
Use of goods and services	122,300,000	240,500,000	17,000,000	257,500,000
Current Transfers Govt. Agencies	-	-	-	-

Other Recurrent	-	-	-	-
Capital Expenditure	**1,682,426,603**	**1,281,228,629**	**136,872,494**	**1,418,101,123**
K-WASH	**143,157,560**	**-**	**141,979,713**	**141,979,713**
Grant to Mandwasco, Elwasco and Tawasco	240,000,000	424,800,025	-	424,800,025
Other Development	1,299,269,043	856,428,604	(5,107,219)	851,321,385
Total Expenditure	**1,804,726,603**	**1,521,728,629**	**153,872,494**	**1,675,601,123**
Sub -Programme 2.1: Water and Sewerage Management Services				
Current Expenditure	**122,300,000**	**240,500,000**	**17,000,000**	**257,500,000**
Compensation to Employees				
Use of goods and services	122,300,000	240,500,000	17,000,000	257,500,000
Current Transfers Govt. Agencies				
Other Recurrent				
Capital Expenditure	**1,682,426,603**	**1,281,228,629**	**136,872,494**	**1,418,101,123**
K-WASH	143,157,560	-	141,979,713	141,979,713
Grant to Mandwasco, Elwasco and Tawasco	240,000,000	424,800,025	-	424,800,025
Other Development	1,299,269,043	856,428,604	(5,107,219)	851,321,385
Total Expenditure	**1,804,726,603**	**1,521,728,629**	**153,872,494**	**1,675,601,123**
Programme 3: Energy and Natural Resources Management				
Current Expenditure	**10,700,000**	**3,000,000**	**1,000,000**	**4,000,000**
Compensation to Employees	-	-	-	-
Use of goods and services	10,700,000	3,000,000	1,000,000	4,000,000
Current Transfers Govt. Agencies	-	-	-	-
Other Recurrent	-	-	-	-
Capital Expenditure	**46,240,000**	**30,451,396**	**(10,000,000)**	**20,451,396**
Acquisition of Non-Financial Assets	-	-	-	-
Capital Transfers to Govt. Agencies	-	-	-	-
Other Development	**46,240,000**	**30,451,396**	**(10,000,000)**	**20,451,396**
Total Expenditure	**56,940,000**	**33,451,396**	**(9,000,000)**	**24,451,396**
Sub -Programme 3.1: Energy and Natural Resources Management				
Current Expenditure	**10,700,000**	**3,000,000**	**1,000,000**	**4,000,000**
Compensation to Employees				
Use of goods and services	10,700,000	3,000,000	1,000,000	4,000,000

Current Transfers Govt. Agencies		-		
Other Recurrent				
Capital Expenditure	**46,240,000**	**30,451,396**	**(10,000,000)**	**20,451,396**
Acquisition of Non-Financial Assets				
Capital Transfers to Govt. Agencies		-		
Other Development	46,240,000	30,451,396	(10,000,000)	20,451,396
Total Expenditure	**56,940,000**	**33,451,396**	**(9,000,000)**	**24,451,396**
Programme 4: Environment and Climate Change Management				
Current Expenditure	**25,800,000**	**13,800,000**	**-**	**13,800,000**
Compensation to Employees	-	-	-	-
Use of goods and services	5,800,000	4,800,000	-	4,800,000
Current Transfers Govt. Agencies	11,000,000	-	-	-
Other Recurrent	9,000,000	9,000,000	-	9,000,000
Capital Expenditure	**409,446,392**	**322,202,873**	**114,664,803**	**436,867,676**
Acquisition of Non-Financial Assets	-	-	-	-
Capital Transfers to Govt. Agencies	**409,446,392**	322,202,873	**114,664,803**	**436,867,676**
Other Development	-	-	-	-
Total Expenditure	**435,246,392**	**336,002,873**	**114,664,803**	**450,667,676**
Sub -Programme 4.1: Environment and Climate Change Management				
Current Expenditure	**25,800,000**	**13,800,000**	**-**	**13,800,000**
Compensation to Employees				
Use of goods and services	5,800,000	4,800,000	-	4,800,000
Current Transfers Govt. Agencies/CCIS Grant	11,000,000	-	-	-
Other Recurrent /Support for operations	9,000,000	9,000,000	-	9,000,000
Capital Expenditure	**409,446,392**	**322,202,873**	**114,664,803**	**436,867,676**
Acquisition of Non-Financial Assets				
County Climate Change Fund Mechanisms (FLLoCA)	409,446,392	322,202,873	114,664,803	436,867,676
Other Development	-	-	-	-
Total Expenditure	**435,246,392**	**336,002,873**	**114,664,803**	**450,667,676**
TOTAL EXPENDITURE OF VOTE	**2,479,522,596**	**2,077,130,481**	**259,537,297**	**2,336,667,778**

VOTE 3417: HEALTH SERVICES

Part A. Vision

A high-quality healthcare system that is efficient, accessible, equitable and affordable for all in Mandera

Part B. Mission

To promote the provision of integrated and high quality Promotive, preventive, curative and rehabilitative healthcare services in Mandera County

Part C. Performance Overview and Background for Programme(s) Funding

The Sector is comprised of the following sub-sectors:

- ✓ Medical Services
- ✓ Public Health Services

The Department strives to provide quality preventive, promotive and curative health care services in the County. Its mandates are derived from the fourth schedule of the constitution of Kenya which includes overseeing the following:

- ✓ County health facilities and pharmacies;
- ✓ Ambulance services;
- ✓ Promotion of primary health care;
- ✓ Licensing and control of undertakings that sell food to the public.

Sector Performance Summary

Recognizing health as a priority service area, the department has been allocated 24% of the county's total annual budget**.** This is intended to improve access to quality healthcare services and enhance the wellbeing of the population. Key achievements include:

a) **Expanded Healthcare Infrastructure:**
27 health facilities were upgraded, 8 new facilities were operationalized, and Level 4 hospitals were expanded and equipped to provide specialized services, improving access to healthcare across the county.

b) **Improved Maternal and Child Health:**
Skilled deliveries increased by 13%, while immunization coverage improved significantly, including a 42% increase in measles vaccination, contributing to reduced maternal and child mortality.

c) **Establishment of Essential Health Facilities:**
Critical facilities such as oxygen plants, blood banks and a modern dental unit were established, enhancing the quality and range of medical services available to residents.

d) **Training and Capacity Building:**
The county invested in training institutions such as Kenya Medical Training College –

Mandera Campus to support the production of skilled health professionals and address workforce shortages.

Sector Challenges

- Inadequate funds allocated to operationalize and run primary health care facilities
- Security challenges all over the county giving lots of uncertainty to staffs on performance and restricting client referrals
- Lack of Electronic Medical Records
- Inadequate Specialized skills and services
- Limited donor support
- Low KEMSA fill rate for essential medical supplies
- Inadequate capacity development for newly employed health care staff
- Lack of contingency funds to facilitate disease outbreak and response
- Shortage of staff house across all sub county

Recommendations

- Allocation of more funds to operationalize and run primary health care facilities
- Renovation of Health facilities
- Capacity development for newly employed staff
- Avail funds for emergencies and outbreak mitigations
- Community sensitization and mobilization for health services utilization
- Construction of modern health commodity stores
- Increase More funding to Health Commodities
- Installation of efficient and effective EMR system in all the hospitals
- Repair and renovation of existing staff houses and building of more staff quarters

In the FY 2026/2027, the sector will prioritize programmes targeting maternal and child health interventions, improve uptake of antenatal care services, improve uptake of skilled delivery services, improve family planning services and primary healthcare services.

The sector will also prioritize disease response and surveillance, HIV testing services, Malaria control, TB programmes and Nutrition and dietetics of children under 5 years.

Medical services interventions include: Facility improvement for County and sub-county hospitals, improvement of laboratory services, improvement of referral services across the county, health preparedness and response, establishment of Electronic Medical Record System (EMR) and improvement of human resource for health.

Part D. Programme Objectives/ Overall Outcome

Programme	Objective
P1: General Administration Planning and Support Services.	To ensure efficient service delivery, general support and policy guidance
P2: Preventive, Promotive and Reproductive Health Services	To increase access to quality and effective Promotive and preventive health care services in the county
P3: Curative, Rehabilitative	To provide equitable clinical services emergency and referrals

and Referral Services	

Part E: Summary of the Programme Outputs and Performance Indicators for FY 2026/27- 2028/29

Programme	Delivery Unit	Key Outputs (KO)	Baseline	Key Performance Indicators (KPIs)	Target 2026/27	Target 2027/28	Target 2028/29
Name of Programme 1: General Administration, planning and support services							
Outcome: Enhanced efficiency and effectiveness of service delivery							
SP1.1 General Administration, planning and support services	Administration and Planning Services	Health care workers trained		No of Health care workers trained	150	200	250
	Administration and Planning Services	Health facilities visited and assessed		Number of facilities visited for assessment	120	125	130
	Administration and Planning Services	Quarterly data quality reviewed		No. of quarterly data quality reviews	4	4	4
Programme 2: Preventive Health Services							
Outcome: Reduced Maternal, Infant Mortality Rates and disease burden							
SP 2.1 Maternal and Child Health	Public Health	Maternity wing Operationalized		No. of Maternity wing Operationalized	5	7	10
	Public Health	Modern FP services received		% of women of reproductive age receiving family planning services	15	20	25
	Public Health	Women attending 4th ANC attended		Proportion of pregnant women attending 4th ANC visit	60	65	70
	Public Health	Maternal deaths audited		% Of maternal death Audited	100	100	100
	Public Health	Training of critical care staffs on Emergency obstetric care		No of Health care workers trained	120	150	200
	Public Health	Children under one year who are fully immunized		Proportion of children under one year who are fully immunized	90	95	97
	Public Health	Maintenance and repair of EPI fridges and power supply systems in all primary facilities		No. of Public health facilities providing immunization services	105	120	125
	Public Health	Health insurance		No of Health insurance	120	125	130

		Biometric capture systems established		Biometric capture systems established			
	Public Health	Free health care cover for households Provided		No. of Free health care cover for households Provided at level 2 and 3	40000	50000	60000
SP.2.2: Environmental Health Services	Public Health	Premises inspected and have met the minimum public health standards		No. of food premises inspected and have met the minimum public health standards	24000	25000	26000
	Public Health	Food Minilabs established, equipped and operationalized		No. of food minilabs established, equipped and operationalized	1	0	1
	Public Health	Water quality testing laboratories established		No of Water quality testing laboratories established and operationalized in sub-counties	1	2	1
	Public Health	level 1 health care Constructed		No. of functional community health units	130	140	145
	Public Health	Vectors and other vermin of public health importance Managed		% of HHs reached with indoor and outdoor residual sprays.	35	40	45
Disease Surveillance and Response	Public Health	Quarterly support supervision for Disease Surveillance Conducted		Number of support supervision conducted	4	4	4
Neglected Tropical Disease (NTDs)	Public Health	Entomological survey conducted		No. of entomological survey conducted	1	1	1
	Public Health	NTD treatment unit established and operationalized in county and sub-county hospitals		No of treatment unit for NTDs Established and operationalized	4	1	2
	Public Health	Persons reached on sensitization and awareness creation through mass media.		Number of persons reached	3000	4000	5000

HIV testing Services, Care and treatment	Public Health	HIV testing services provided		% of people who are tested and know their HIV status	50	55	58
	Public Health	PMTCT mothers identified		Number of PMTCT mothers identified	60	70	75
	Public Health	AIDS related stigma and discrimination campaigns conducted		% Stigma index in the county	40	35	30
	Public Health	Clients provided with ART and other nutritional commodities		% Of HIV positive clients on ART	80	85	90
Malaria control	Public Health	Quantity of the LLITNs procured and distributed for pregnant women		Number of pregnant women reached with LLITNs	45000	50000	55000
TB programme	Public Health	Missing cases of TB found		Number of level 4 hospitals implementing Active Case Finding (ACF)	7	9	12
	Public Health	Outreaches carried out to TB hotspots		Number of target outreaches carried out to TB hotspots	5	7	8
	Public Health	Malnourished TB patients supported		Percentage of malnourished patients on nutrition support	85	90	95
	Public Health	Review and assessment meetings on TB cases conducted		Number of review meetings carried out to assess program performance	4	4	4
Nutrition and Dietetics	Public Health	Children under five years screened and managed for severe acute malnutrition (SAM)		Proportion of children under five years screened and managed for severe acute malnutrition (SAM)	65	70	90
	Public Health	Ready to use therapeutics food (RUTF supplied		Number of Ready to use therapeutics food (RUTF) supplied	18000	19000	20000
	Public Health	Training of health care workers on		No. of healthcare workers trained	100	120	150

		nutrition and dietetics conducted		on nutrition and dietetics specialized services.			
HMIS/Monitoring & Evaluation for Health	Public Health	Comprehensive need assessment of primary health facilities conducted		Number of facilities visited for assessment	120	125	130
	Public Health	Quarterly data quality reviews conducted		Quarterly data quality reviews	4	4	4
Health Research	Public Health	Health research framework for Mandera County developed		No. of health research framework	1	1	1
	Public Health	Operational research conducted		No. of operational health research conducted	2	2	1
Programme 3: Curative Health Services							
Outcome: Improved access to quality and affordable curative services for a healthy society							
Hospital infrastructure	Medical services	Imaging services (X-Ray) centres constructed and equipped		Number of hospitals providing imaging service (X-Ray)	9	10	12
	Medical services	Dental Centres constructed		No. of hospitals with functional dental units	9	10	12
	Medical services	Oxygen plants established		No. of oxygen plants established and connected to service delivery areas	2	3	4
	Medical services	Mortuary Centres Constructed and equipped		# of mortuaries constructed and equipped	1	1	1
	Medical services	Mental health units established		Number of mental health units established	1	0	1
	Medical services	Hospital beds purchased		No. bed capacity purchased	400	200	300
	Medical services	Ophthalmic units established		Number ophthalmic units established	1	0	1
	Medical services	Occupational, orthopedic and rehabilitative units established		Number of occupational, orthopedic, and rehabilitative units established	1	1	2

	Medical services	Renal Units constructed and operationalized		Number of Renal Units constructed and operationalized	1	0	1
	Medical services	Public health facilities supplied with commodities		Number of public health facilities receiving adequate stocks with no stock outs	120	125	130
	Medical services	Amenity centres Constructed & equipped		No. of Amenity centres Constructed & equipped	1	0	1
Laboratory Services	Medical services	Laboratory services provided		%. of public health facilities offering laboratory services	55	60	65
	Medical services	Medical Lab commodities for all levels of health care Purchased		% of public health facilities with medical lab commodities	120	125	130
Referral services across county	Medical services	Patients referred via road ambulance		Number of patients referred	3200	3500	4000
	Medical services	Fully Functional Ambulances provided		Number of fully functional ambulances	15	17	20
	Medical services	Patients referred via air ambulance		No. of patients referred via air ambulance	30	35	40
	Medical services	Ambulances serviced and maintained		No of ambulance serviced and maintained	15	17	20
Health Disaster preparedness and response	Medical services	Mass casualties responded to and managed on time		No. of mass casualties responded and managed on time	5	6	10
Establish & operationalize Electronic Medical Record system (EMR) at MCRH, and sub county referral Hospitals	Medical services	EMR functional and Operationalized		No of health facilities with EMR that's functional and Operationalized	1	4	7

Part F: Summary of Expenditure by Programmes, 2026/2027

Programme	Revised Estimates FY 2025/26	Estimates 2026/27	Projected Estimates	
			Movements	Final Estimates
Programme 1:General Administration,Planning and Support Services				
SP 1.1 Administrative Services	1,758,041,072	2,149,334,128	-	2,149,334,128
Total Expenditure of Programme 1	**1,758,041,072**	**2,149,334,128**	-	**2,149,334,128**
Programme 2: Preventive, Promotive and Reproductive Health Services				
SP 2.1 Preventive, Promotive and Reproductive Health Services	424,588,420	336,024,242	(14,283,999)	321,740,243
Total Expenditure of Programme 2	**424,588,420**	**336,024,242**	**(14,283,999)**	**321,740,243**
Programme 3: Curative, Rehabilitative and Referral Services				
SP 3.1 Curative, Rehabilitative and Referral Services	1,193,667,180	1,126,601,786	8,000,000	1,134,601,786
Total Expenditure of Programme 3	**1,193,667,180**	**1,126,601,786**	**8,000,000**	**1,134,601,786**
TOTAL EXPENDITURE OF VOTE	**3,376,296,672**	**3,611,960,156**	**(6,283,999)**	**3,605,676,157**

Part G: Summary of Expenditure by Vote and Economic Classification (Kshs)

Expenditure Classification	Revised Estimates FY 2025/26	Estimates 2026/27	Projected Estimates	
			Movements	Final Estimates
Current Expenditure	2,950,479,429	**3,333,858,370**	**13,716,001**	**3,347,574,371**
Compensation to Employees	1,758,041,072	2,149,334,128	-	2,149,334,128
Use of goods and services	1,124,123,857	1,053,830,000	11,000,000	1,064,830,000
Current Transfers Govt. Agencies	68,314,500	33,915,000	2,716,001	36,631,001
Capital Expenditure	425,817,243	**278,101,786**	**(20,000,000)**	**258,101,786**
Acquisition of Non-Financial Assets	-	-	-	-
Capital Transfers to Government Agencies	-	-	-	-
Other Development	425,817,243	278,101,786	(20,000,000)	258,101,786
TOTAL EXPENDITURE OF VOTE	**3,376,296,672**	**3,611,960,156**	**(6,283,999)**	**3,605,676,157**

Part H. Summary of Expenditure by Programme, Sub-Programme and Economic Classification (Kshs.)

Expenditure Classification	Revised Estimates FY 2025/26	Estimates 2026/27	Projected Estimates	
			Movements	Final Estimates
Programme 1: General Administration, Planning and Support Services				
Current Expenditure	**1,758,041,072**	**2,149,334,128**	**-**	**2,149,334,128**
Compensation to Employees	1,758,041,072	2,149,334,128	-	2,149,334,128
Use of goods and services	-	-		
Current Transfers Govt. Agencies	-	-	-	-
Other Recurrent	-	-	-	-
Capital Expenditure	**-**	**-**	**-**	**-**
Acquisition of Non-Financial Assets	-	-	-	-
Capital Transfers to Govt. Agencies	-	-	-	-
Other Development	-	-	-	-
Total Expenditure	**1,758,041,072**	**2,149,334,128**	**-**	**2,149,334,128**
Sub-Programme 1.1: Administrative Services				
Current Expenditure	**1,758,041,072**	**2,149,334,128**	**-**	**2,149,334,128**
Compensation to Employees	1,758,041,072	2,149,334,128	-	2,149,334,128
Use of goods and services				
Current Transfers Govt. Agencies				
Other Recurrent				
Capital Expenditure	**-**		**-**	**-**
Acquisition of Non-Financial Assets				
Capital Transfers to Govt. Agencies				
Other Development				
Total Expenditure	**1,758,041,072**	**2,149,334,128**	**-**	**2,149,334,128**
Programme 2: Preventive, Promotive and Reproductive Health Services				
Current Expenditure	**197,528,471**	**206,024,242**	**5,716,001**	**211,740,243**
Compensation to Employees	-	-	-	-
Use of goods and services	129,213,971	75,330,000	3,000,000	78,330,000
Current Transfers Govt. Agencies	68,314,500	33,915,000	2,716,001	36,631,001

Other Recurrent	-	96,779,242	-	96,779,242
Capital Expenditure	**227,059,949**	**130,000,000**	**(20,000,000)**	**110,000,000**
Acquisition of Non-Financial Assets	-	-	-	-
Capital Transfers to Govt. Agencies	-	-	-	-
Other Development	**227,059,949**	130,000,000	(20,000,000)	110,000,000
Total Expenditure	**424,588,420**	**336,024,242**	**(14,283,999)**	**321,740,243**
Sub -Programme 2.1: Preventive, Promotive and Reproductive Health Services				
Current Expenditure	**197,528,471**	**206,024,242**	**5,716,001**	**211,740,243**
Compensation to Employees				
Use of goods and services	129,213,971	75,330,000	3,000,000	78,330,000
Current Transfers Govt. Agencies /DANIDA	68,314,500	33,915,000	2,716,001	36,631,001
Other Recurrent/BREHS	-	96,779,242	-	96,779,242
Capital Expenditure	**227,059,949**	**130,000,000**	**(20,000,000)**	**110,000,000**
Acquisition of Non-Financial Assets				
Capital Transfers to Govt. Agencies				
Other Development	227,059,949	130,000,000	(20,000,000)	110,000,000
Total Expenditure	**424,588,420**	**336,024,242**	**(14,283,999)**	**321,740,243**
Programme 3: Curative, Rehabilitative and Referral Services				
Current Expenditure	**994,909,886**	**978,500,000**	**8,000,000**	**986,500,000**
Compensation to Employees	-	-	-	-
Use of goods and services	994,909,886	978,500,000	8,000,000	986,500,000
Current Transfers Govt. Agencies	-	-	-	-
Other Recurrent	-	-	-	-
Capital Expenditure	**198,757,294**	**148,101,786**	**-**	**148,101,786**
Acquisition of Non-Financial Assets	-	-	-	-
Capital Transfers to Govt. Agencies	-	-	-	-
Other Development	**198,757,294**	148,101,786	-	148,101,786
Total Expenditure	**1,193,667,180**	**1,126,601,786**	**8,000,000**	**1,134,601,786**
Sub -Programme 3.1: Curative, Rehabilitative and Referral Services				
Current Expenditure	**994,909,886**	**978,500,000**	**8,000,000**	**986,500,000**
Compensation to Employees				

Use of goods and services	994,909,886	978,500,000	8,000,000	986,500,000
Current Transfers Govt. Agencies				
Other Recurrent				
Capital Expenditure	**198,757,294**	**148,101,786**	**-**	**148,101,786**
Acquisition of Non-Financial Assets				
Capital Transfers to Govt. Agencies		-		
Other Development	198,757,294	148,101,786	-	148,101,786
Total Expenditure	**1,193,667,180**	**1,126,601,786**	**8,000,000**	**1,134,601,786**
TOTAL EXPENDITURE OF VOTE	**3,376,296,672**	**3,611,960,156**	**(6,283,999)**	**3,605,676,157**

VOTE 3420: SOCIAL DEVELOPMENT

Part A. Vision
To provide holistic, quality social services to foster growth and development that is sustainable and nationally competitive.

Part B. Mission
To improve quality of social service delivery founded on values such as honesty, co-operation, commitment and trust at the most crucial period of human growth and development.

Part C. Performance overview and background for programme funding
The ministry is composed of the following sub-sectors: -

i. Culture, Tourism & Library services;
ii. Youth Sports and Talent Development;
iii. Women Empowerment and Affirmative Action, and
iv. Social Services, Special programs & Disaster Management

The sector is mandated to undertake the following:

- Investing in social development infrastructure
- Promote disaster risk management programs
- Promote sport development in the county
- Mainstreaming of gender issues in sectorial programs
- Formulation and implementation of department strategies, sector plans and policies.
- Collaborating and coordinating stakeholders engaged in disaster risk management programs
- Creating empowerment programs for youth, women and PWDs
- Creating social awareness on issues concerning children welfare.
- Provision of relief food assistance to emergency/disasters and drought in the county
- Promote cultural preservation and tourism and libraries development
- Support orphanage centers within the county.

Sector Performance
The sector achieved the following:

- Improved social protection through providing food and non-food items to 59,342 households thus ensure the wellbeing of vulnerable populations.
- 45 housing units and toilets were constructed, and 231 persons with disabilities were provide with assistive devices, improving the living their quality of life
- 1000 youth were trained under the Ajira Digital Program, and Mandera Stadium was renovated to foster sports and talent development to create opportunities for youth empowerment and social inclusion.
- Established GBV center at Mandera referral hospital to provide support services for GBV victims, and trained women on land and property rights to equip them with essential knowledge
- Developed disaster risk management policy and bill to enhance disaster preparedness, response and recovery efforts.

The sector experienced challenges in implementation including: insecurity from terror attacks and inter-clan clashes, recurrent drought diverting development budget, widespread poverty in the county, limited number of policies and regulation to mainstream youth, Gender and PWDs issues.

In the FY 2026/2027, the sector will try to address the challenges faced by the sector through prioritizing: housing and toilets units for the vulnerable households, distribution of relief food and cash transfer to alleviate drought emergency, social infrastructure, PWDs empowerment and child care services. Women empowerment through the employment of vulnerable women to undertake Mandera county greening programme, GBV/FGM awareness and sensitization forums and establishment of rescue centers for victims of FGM and GBV. Construction of youth centers, stadiums and talent centers, conduct governor's football tournament to promote sport development. Operationalization of libraries in the to enhance literacy level.

Part D. Programme Objectives

Programme	Objectives
P1. General Administration, Planning and Support Services	To improve service delivery and coordination of sector functions
P2. Women Empowerment and Affirmative Action	Develop, implement and review social development policies and legislation and programmes for empowerment of communities, marginalized groups and provision of welfare services to the vulnerable members of the community
P3. Culture, Tourism and Library Development Services	To create opportunities for Youths that enhance their economic and social welfare.
P4. Youth and Sports Talents Development	To provide an enabling environment for sports development that enables identification, nurturing and promotion of sporting talents in the county.
P5. Disaster Mitigation and Management	To ensure that the most vulnerable population are food secure across the County.

Part E: Summary of the Programme Outputs and Performance Indicators

Programme	Delivery Unit	Key Outputs (KO)	Baseline	Key Performance Indicators (KPIs)	Target 2026/27	Target 2027/28	Target 2028/29
Name of Programme: General Administration, planning and support services							
Outcome: Enhanced efficiency and effectiveness of service delivery							
SP1.1 General Administration, planning and support services	Administration and Planning Services	staff trained		No. of staff trained	70	60	80
		Policies formulated		No. of policies formulated	2	2	1
Name of Programme: Social Services Development							
Outcome: Increased access to provision of welfare services to the vulnerable members of the community							
SP 2.1 Social Services Development	Social Services	housing units constructed		No of housing units constructed	100	140	150

		Toilets constructed		No of toilets constructed	90	130	130
		Orphanages supported with grants		No. of Orphanages supported with grants	1	6	6
		stakeholders trained on SGBV, FGM, etc		No of stakeholders trained on SGBV, FGM, etc	120	100	100
		Social halls renovated and equipped		No of Social halls renovated and equipped	1	1	1
		existing cemeteries fenced and provided with water tanks, toilets and security lights		No of existing cemeteries fenced and provided with water tanks, toilets and security lights	1	1	1
		PWDs provided with assistive devices		No of PWDs provided with assistive devices	200	200	200
		women groups provide with IGA equipment		No of women groups provide with IGA equipment	20	20	20
Name of Programme: Youth and Sports Development							
Outcome: Increased promotion of sporting talents in the county.							
SP 3.1 Youth Empowerment and Sports Development	Youth and Sports	youth and relevant stakeholders sensitized		No of youth and relevant stakeholders sensitized	300	400	500
		youth groups provided with income generating activities		No of youth groups provided with income generating activities	200	250	280
		youth groups trained on income generating activities equipment		No of youth groups trained on income generating activities equipment	20	20	20
		Playgrounds constructed		No. of playgrounds constructed	8	10	12
		Referees and coaches trained		No. of referees and coaches trained	45	60	60

		Registered clubs provided with sports kits		No. of registered clubs provided with sports kits	56	60	70
		Annual County Sporting Tournament conducted		No. of Annual County Sporting Tournament conducted	1	1	1
Name of Programme: Culture, Tourism and Gender Development Services							
Outcome: Increased access to opportunities for Youths that enhance their economic and social welfare							
SP 4.1 Culture and Gender Development Promotion	Culture	Culture Day celebrated		No. of cultural days celebrated	1	1	1
Name of Programme: Drought Mitigation Programmes							
Outcome: Increased food security of the most vulnerable members across the County							
SP 5.1 Drought Mitigation and Management	Special Programmes	Households provided with relief food		No of Households provided with relief food	49,000	49,000	49,000
		Households provided with non-food items		No of Households provided with non-food items	10,000	12,000	13,000
		Awareness conducted on disaster risk management		No of Awareness conducted on disaster risk management	1	2	3

.

Part F: Summary of Expenditure by Programmes, 2026/2027

Programme/ Sub Programme	Revised Estimates FY 2025/26	Estimates 2026/27	Projected Estimates	
			Movements	Final Estimates
Programme 1: General administration & planning				
SP1. 1 General administration & planning	51,656,157	60,537,313	-	60,537,313
Total Expenditure of P.1	**51,656,157**	**60,537,313**	**-**	**60,537,313**
Programme 2: Women Empowerment and Affirmative Action				
SP 2.1 Women Empowerment and Affirmative Action	14,700,000	4,200,000	2,000,000	6,200,000
Total Expenditure of P.2	**14,700,000**	**4,200,000**	**2,000,000**	**6,200,000**
Programme 3: Youth and Sports Development				
SP 3.1 Youth Empowerment and Sports Development	95,461,970	41,000,000	1,500,000	42,500,000
Total Expenditure of P.3	**95,461,970**	**41,000,000**	**1,500,000**	**42,500,000**
Programme 4: Culture,Tourism and Library Development Services				

SP 4.1 Culture and Gender Development Promotion	9,850,000	9,350,000	2,000,000	11,350,000
Total Expenditure of P.4	**9,850,000**	**9,350,000**	**2,000,000**	**11,350,000**
Programme 5: Social Development and Drought Mitigation Programme				
SP 5.1 Disaster Preparedness and Management	388,778,962	558,102,591	(46,636,093)	511,466,498
Total Expenditure of P.5	**388,778,962**	**558,102,591**	**(46,636,093)**	**511,466,498**
Total Expenditure of Vote	**560,447,089**	**673,189,904**	**(41,136,093)**	**632,053,811**

Part G: Summary of Expenditure by Vote and Economic Classification (Kshs)

Expenditure Classification	Revised Estimates FY 2025/26	Estimates 2026/27	Projected Estimates	
			Movements	Final Estimates
Current Expenditure	**419,485,240**	**597,370,025**	**(41,136,093)**	**556,233,932**
Compensation to Employees	51,656,157	60,537,313	-	60,537,313
Use of goods and services	76,478,124	234,978,124	8,000,000	242,978,124
Current Transfers Govt. Agencies/Emergency Fund	291,350,959	301,854,588	(49,136,093)	252,718,495
Capital Expenditure	**140,961,849**	**75,819,879**	**-**	**75,819,879**
Other Development	140,961,849	75,819,879	-	75,819,879
Total Expenditure of Vote	**560,447,089**	**673,189,904**	**(41,136,093)**	**632,053,811**

Part H. Summary of Expenditure by Programme, Sub-Programme and Economic Classification (Kshs.)

Expenditure Classification	Revised Estimates FY 2025/26	Estimates 2026/27	Projected Estimates	
			Movements	Final Estimates
Programme 1: General Administration & Planning				
Current Expenditure	**51,656,157**	**60,537,313**	-	**60,537,313**
Compensation to Employees	51,656,157	60,537,313	-	60,537,313
Use of goods and services	-	-	-	-
Other Recurrent	-	-	-	-
Capital Expenditure	-	-	-	-
Other Development	-	-	-	-
Total Expenditure	51,656,157	**60,537,313**	-	**60,537,313**
Sub-Programme 1.1: General Administration & Planning				

Current Expenditure	**51,656,157**	**60,537,313**	-	**60,537,313**
Compensation to Employees	51,656,157	60,537,313	-	60,537,313
Use of goods and services				
Other Recurrent				
Capital Expenditure	-	-	-	-
Other Development				
Total Expenditure	51,656,157	**60,537,313**	-	**60,537,313**
Programme 2: Women Empowerment and Affirmative Action				
Current Expenditure	**7,700,000**	**4,200,000**	**2,000,000**	**6,200,000**
Compensation to Employees	-	-	-	-
Use of goods and services	7,700,000	4,200,000	2,000,000	6,200,000
Other Recurrent	-	-	-	-
Capital Expenditure	**7,000,000**	-	-	-
Other Development	7,000,000	-	-	-
Total Expenditure	14,700,000	**4,200,000**	**2,000,000**	**6,200,000**
SP 2.1 Women Empowerment and Affirmative Action				
Current Expenditure	**7,700,000**	**4,200,000**	**2,000,000**	**6,200,000**
Compensation to Employees				
Use of goods and services	7,700,000	4,200,000	2,000,000	6,200,000
Other Recurrent				
Capital Expenditure	**7,000,000**	-	-	-
Other Development	7,000,000	-	-	-
Total Expenditure	**14,700,000**	**4,200,000**	**2,000,000**	**6,200,000**
Programme 3: Youth Sports and Talent Development				
Current Expenditure	**14,500,000**	**9,000,000**	**1,500,000**	**10,500,000**
Compensation to Employees	-	-	-	-
Use of goods and services	14,500,000	9,000,000	1,500,000	10,500,000
Other Recurrent	-	-	-	-
Capital Expenditure	**80,961,970**	**32,000,000**	-	**32,000,000**
Other Development	80,961,970	32,000,000	-	32,000,000
Total Expenditure	95,461,970	**41,000,000**	**1,500,000**	**42,500,000**
SP 3.1 Youth Empowerment and Sports Development				
Current Expenditure	**14,500,000**	**9,000,000**	**1,500,000**	**10,500,000**

Compensation to Employees				
Use of goods and services	14,500,000	9,000,000	1,500,000	10,500,000
Other Recurrent				
Capital Expenditure	**80,961,970**	**32,000,000**	**-**	**32,000,000**
Other Development	80,961,970	32,000,000	-	32,000,000
Total Expenditure	**95,461,970**	**41,000,000**	**1,500,000**	**42,500,000**
Programme 4: Culture,Tourism and Library Services Development				
Current Expenditure	**4,850,000**	**4,350,000**	**2,000,000**	**6,350,000**
Compensation to Employees	-	-	-	-
Use of goods and services	4,850,000	4,350,000	2,000,000	6,350,000
Other Recurrent	-	-	-	-
Capital Expenditure	**5,000,000**	**5,000,000**	**-**	**5,000,000**
Other Development	5,000,000	5,000,000	-	5,000,000
Total Expenditure	9,850,000	9,350,000	2,000,000	11,350,000
SP 4.1 Culture and Library Services Promotion				
Current Expenditure	**4,850,000**	**4,350,000**	**2,000,000**	**6,350,000**
Compensation to Employees				
Use of goods and services	4,850,000	4,350,000	2,000,000	6,350,000
Other Recurrent				
Capital Expenditure	**5,000,000**	**5,000,000**	**-**	**5,000,000**
Other Development	5,000,000	5,000,000	-	5,000,000
Total Expenditure	**9,850,000**	**9,350,000**	**2,000,000**	**11,350,000**
Programme 5: Social Development and Drought Mitigation Programme				
Current Expenditure	**340,779,083**	**519,282,712**	**(46,636,093)**	**472,646,619**
Compensation to Employees	-	-	-	-
Use of goods and services	49,428,124	217,428,124	2,500,000	219,928,124
Current Transfers Govt. Agencies/Emergency Fund	291,350,959	301,854,588	(49,136,093)	252,718,495
Capital Expenditure	**47,999,879**	**38,819,879**	**-**	**38,819,879**
Other Development	47,999,879	38,819,879	-	38,819,879
Total Expenditure	388,778,962	**558,102,591**	**(46,636,093)**	**511,466,498**
SP 5.1 Drought Mitigation and Management				
Current Expenditure	**340,779,083**	**519,282,712**	**(46,636,093)**	**472,646,619**
Compensation to Employees				

Use of goods and services	49,428,124	217,428,124	2,500,000	219,928,124
Current Transfers Govt. Agencies/Emergency Fund	291,350,959	301,854,588	(49,136,093)	252,718,495
Capital Expenditure	**47,999,879**	**38,819,879**	-	**38,819,879**
Other Development	47,999,879	38,819,879	-	38,819,879
Total Expenditure	**388,778,962**	**558,102,591**	**(46,636,093)**	**511,466,498**
Total for the Vote	**560,447,089**	**673,189,904**	**(41,136,093)**	**632,053,811**

VOTE 3414: AGRICULTURE, LIVESTOCK AND FISHERIES

PART A: Vision
An innovative, commercial-oriented and modern agriculture and rural development sector.

PART B: Mission
To improve the livelihood of Mandera county residents through promotion of competitive agricultural production, sustainable livestock and fisheries production, affordable and quality veterinary services provision and training and adoption of small holder irrigation that is efficient, effective and sustainable.

Part C. Performance overview and background for programme funding
The Sector is comprised of the following sub-sectors:

- ❖ Crop production, Harvesting and Value Addition
- ❖ Irrigation, Soil Conservation, Agricultural Mechanization Services and Flood Control
- ❖ Livestock Development, Animal Health and Fisheries

The sector is mandated to undertake the following:

- ❖ Management and control of crop pests and diseases in the county.
- ❖ Regulate and control quality of inputs, produce and products from the agriculture sector in the county.
- ❖ Provide agricultural extension services across sub-counties.
- ❖ Support crop research and promote technology delivery in the county.
- ❖ Ensure sustainable and sufficient food production in the county.
- ❖ Carry out feasibility studies for irrigation projects.
- ❖ Coordination of irrigation, water harvesting and storage.
- ❖ Custodian of heavy plants and machinery for farming.
- ❖ Land development and reclamation for farming purpose.
- ❖ Spearhead the development of the livestock industry in the county.
- ❖ Animal pests and disease control.
- ❖ Livestock production and extension services.

Sector Performance

- ❖ A notable increase of 5.8% was observed in the land area under cultivation in 2023. Crop yields demonstrated significant growth, increasing from 23,202 metric tons (MT) in 2022 to 24,060 MT in 2023, an increase of 858 MT. These positive outcomes were attributed to strategic interventions such as:

- ✓ Provided quality agricultural Inputs such as fertilizers, seeds, and farm inputs to farmers to boost crop production and increase crop yields.
- ✓ Mechanization of agricultural practices.
- ✓ Effective implementation of pest and disease control measures.

- ❖ Irrigated land area expanded by 4.3% from the baseline irrigated land area. Substantial infrastructure improvements were undertaken, including the construction of canals and

pipelines, as well as the installation of solar-powered irrigation systems. These interventions enhanced agricultural productivity and resilience to drought conditions.

- Constructed modern slaughterhouses in Elwak and Mandera East to improve meat hygiene standards.
- Completed Takaba livestock market to provide a dedicated space for livestock trade and improve market access for pastoralists.
- Provided livestock feeds, supplements, veterinary drugs, and vaccines to ensure healthy herds, increased productivity, and preventing disease outbreaks.

Challenges encountered

- Recurrent drought led to diversion of development budgets to respond to emergency relief cases.
- Recurring floods along river Daua causing destruction of crops and siltation.
- Inadequate funding leading to under-performance of the sector.
- High prevalence of crop pests and livestock diseases.
- Inadequate logistical support for extension, monitoring and implementation activities.
- Porous international borders leading to frequent outbreak of trans-boundary crop and animal diseases. Influx of counterfeit drugs, pest and diseases caused by pesticides crossing the borders.
- Rangeland degradation due to overstocking and deforestation.
- Widespread poverty: Despite massive interventions in various sectors, Mandera has high levels of poverty with 77 % of residents living in absolute poverty as per KNBS Economic Survey Report 2022. This calls for more deliberate efforts targeted at lifting populations out of poverty.

Recommendations

The department will have to intensify river bank protection on the entire length of about 150km of river Daua with available natural resources, earth dykes and enforce natural vegetation protection so as to reduce the impact of the flooding of the river to farmlands and crops.

Promotion of Irrigated agriculture, pasture and fodder production and promotion of alternative livelihood options to minimize the adverse effects of prolonged droughts.

Engagement of key stakeholders in the sector so as to educate them in adopting better agricultural and livestock practices to position the county as a more food secure zone.
Community involvement during project planning and initiation, implementation, monitoring and evaluation will be key for better service delivery.
In the FY 2026/2027, the sector will prioritize the development of irrigation infrastructure through the Construction of additional 4km of Irrigation canals, provision of 4 water pumps and 8 Irrigation pipes to the targeted farmers and development of soil and water conservation

structures. Plans also include the construction of flood control structures, Capacity building on irrigation and water harvesting technologies, the strengthening of Agricultural mechanization through the maintenance of the existing Tractors and the procurement of additional Tractors and implements.

The sector has the plans to Promote livelihood diversification and value chain addition through the training of farmers, supporting farmer Groups and distribution of Bee hives. Furthermore, it is envisaging to control livestock diseases, promote rangeland management and to improve animal husbandry and nutrition.

PART D: Programme Objectives/ Overall Outcome

Programme	Overall Outcome
P1. General Administration, Planning and Support Services	Efficient and effective support services for delivery of department's programmes
P2. Livestock Production and Management	Managed and Promoted livestock production for socio-economic development and industrialization
P3. Food Security and Sustainable Agriculture	Increased County agricultural productivity
P4. Irrigation Development and Management	Increase agricultural productivity through irrigation and drainage services

Part E: Summary of the Programme Outputs and Performance Indicators

Programme	Delivery Unit	Key Outputs (KO)	Baseline	Key Performance Indicators (KPIs)	Target 2026/27	Target 2027/28	Target 2028/29
Name of Programme: General Administration, planning and support services							
Outcome: Enhanced efficiency and effectiveness of service delivery							
SP1.1 General Administration, planning and support services	Administration and Planning Services	Agricultural Mechanization policy formulated		No of policies formulated	1	1	1
		staff trained		No. of staff trained	80	80	100
		Policies formulated		No. of policies formulated	2	1	1
		Farmers supported		No of farmers supported	1180	2000	2500
		Farmers trained		No. Of farmers trained	200	400	600
Name of Programme: Livestock Production and Management							
Outcome: Increased livestock production for socio-economic development and industrialization							
SP 2.1 Livestock Resources Management and Development	Livestock	hay stores constructed		No. Of hay stores constructed	1	1	1
		water troughs constructed		No of water troughs constructed	2	2	2
		Maintained Demo farm		No. of Maintained Demo farm	1	1	1
	Veterinary	veterinary drugs procured		veterinary drugs procured	Assorted	assorted	Assorted

		quarterly surveillances conducted		No. of quarterly surveillances conducted	4	4	4
		slaughterhouses constructed		No. of slaughterhouses constructed	1	1	1
		slaughter slabs constructed		No. of slaughter slabs constructed	4	3	3
		meat inspector trained		No. of meat inspector trained	3	4	5
Name of Programme: Food Security and Sustainable Agriculture							
Outcome: Increased County agricultural productivity							
SP 3.1 Food Security and Sustainable Agriculture	Food Security and Sustainable Agriculture	Seeds procured and distributed		MT of seeds procured and distributed	90	60	70
		Fertilizers procured and distributed		MT of fertilizers procured and distributed	1145mt	64mt	95mt
		Farmers trained on simsim production		No of farmers trained on simsim production	60	60	60
		Farmers trained on good agricultural practices		No of farmers trained on good agricultural practices	155	160	170
Name of Programme: Irrigation Development and Management							
Outcome: Increased agricultural productivity through irrigation and drainage services							
SP 4.1 Irrigation Development and Management	Irrigation	canals constructed		Length in km of canals constructed	1	2	3
		water pumps provided		No. of water pumps provided	15	16	18
		water pans constructed		No. of water pans constructed	2	1	1
		underground water tanks constructed		No. of underground water tanks constructed	5	3	2

Part F: Summary of Expenditure by Programmes, 2026/2027

Programme/ Sub Programme	Revised Estimates FY 2025/26	Estimates 2026/27	Projected Estimates	
			Movements	Final Estimates
Programme 1: General Administration, Planning and Support Services				
SP 1.1 Administrative Services	149,108,656	139,790,538	-	139,790,538
Total Expenditure of P.1	**149,108,656**	**139,790,538**	**-**	**139,790,538**
Programme 2: Livestock Production and Management				
SP 2.1 Livestock Resources Management and Development	209,223,885	140,000,000	25,890,664	165,890,664
Total Expenditure of P.2	**209,223,885**	**140,000,000**	**25,890,664**	**165,890,664**

Programme 3: Food Security and Sustainable Agriculture				
SP 3.1 Crop Management and Development	93,872,740	94,300,000	(12,000,000)	82,300,000
SP 3.2 Kenya Climate Agricultural Sector Program (KCSAP)	-	-	-	-
SP 3.3 Agricultural Sector Development Support Program (ASDSP)	10,918,919	20,918,919	-	20,918,919
SP 3.4 Emergency Locust Response Program (ELRP)	-	-	-	-
SP 3.5 Food Security Resilience Project (FSRP)	321,280,977	323,274,393	1,378,232	324,652,625
SP 3.6 Conditional Grant for Provision of Fertilizer Subsidy Programme		-		
Total Expenditure of P.3	**426,072,636**	**438,493,312**	**(10,621,768)**	**427,871,544**
Programme 4: Irrigation Development and Management				
SP 4.1 Irrigation Development and Management	63,414,563	25,961,520	3,000,000	28,961,520
Total Expenditure of P.4	**63,414,563**	**25,961,520**	**3,000,000**	**28,961,520**
Total Expenditure for Vote	**847,819,740**	**744,245,370**	**18,268,896**	**762,514,266**

Part G: Summary of Expenditure by Vote and Economic Classification (Kshs)

Expenditure Classification	Revised Estimates FY 2025/26	Estimates 2026/27	Projected Estimates	
			Movements	Final Estimates
Current Expenditure	**288,229,209**	**215,052,058**	**38,500,000**	**253,552,058**
Compensation to Employees	149,108,656	139,790,538	-	139,790,538
Use of goods and services	139,120,553	75,261,520	38,500,000	113,761,520
Other Recurrent	-	-	-	-
Capital Expenditure	**559,590,531**	**529,193,312**	**(20,231,104)**	**508,962,208**
Capital Transfers to Government Agencies	332,199,896	344,193,312	1,378,232	345,571,544
Other Development	227,390,635	185,000,000	(21,609,336)	163,390,664
TOTAL EXPENDITURE OF VOTE	**847,819,740**	**744,245,370**	**18,268,896**	**762,514,266**

Part H. Summary of Expenditure by Programme, Sub-Programme and Economic Classification (Kshs.)

Expenditure Classification	Revised Estimates FY 2025/26	Estimates 2026/27	Projected Estimates	
			Movements	Final Estimates
Programme 1: General Administration, Planning and Support Services				

Current Expenditure	**149,108,656**	**139,790,538**	**-**	**139,790,538**
Compensation to Employees	149,108,656	139,790,538	-	139,790,538
Use of goods and services	-	-	-	-
Other Recurrent	-	-	-	-
Capital Expenditure	**-**	**-**	**-**	**-**
Other Development	-	-	-	-
Total Expenditure	**149,108,656**	**139,790,538**	**-**	**139,790,538**
Sub-Programme 1.1: Administrative and Support Services				
Current Expenditure	**149,108,656**	**139,790,538**	**-**	**139,790,538**
Compensation to Employees	149,108,656	139,790,538	-	139,790,538
Use of goods and services				
Other Recurrent				
Capital Expenditure	**-**	**-**	**-**	**-**
Other Development		-		
Total Expenditure	**149,108,656**	**139,790,538**	**-**	**139,790,538**
Programme 2: Livestock Production Management and Development				
Current Expenditure	**65,000,000**	**36,000,000**	**32,500,000**	**68,500,000**
Compensation to Employees	-	-	-	-
Use of goods and services	65,000,000	36,000,000	32,500,000	68,500,000
Other Recurrent	-	-	-	-
Capital Expenditure	**144,223,885**	**104,000,000**	**(6,609,336)**	**97,390,664**
De-Risking and Value Enhancement (DRIVE)		-		
Other Development	144,223,885	104,000,000	(6,609,336)	97,390,664
Total Expenditure	**209,223,885**	**140,000,000**	**25,890,664**	**165,890,664**
Sub-Programme 2.1 Livestock Resources Management and Development				
Current Expenditure	**65,000,000**	**36,000,000**	**32,500,000**	**68,500,000**
Compensation to Employees				
Use of goods and services	65,000,000	36,000,000	32,500,000	68,500,000
Other Recurrent				
Capital Expenditure	**144,223,885**	**104,000,000**	**(6,609,336)**	**97,390,664**
De-Risking and Value Enhancement (DRIVE)		-		
Other Development	144,223,885	104,000,000	(6,609,336)	97,390,664

Total Expenditure	**209,223,885**	**140,000,000**	**25,890,664**	**165,890,664**
Programme 3: Food Security and Sustainable Agriculture				
Current Expenditure	**44,205,990**	**23,300,000**	**3,000,000**	**26,300,000**
Compensation to Employees	-	-	-	-
Use of goods and services	44,205,990	23,300,000	3,000,000	26,300,000
Other Recurrent	-	-	-	-
Capital Expenditure	**381,866,646**	**415,193,312**	**(13,621,768)**	**401,571,544**
Capital Transfers to Govt. Agencies	**332,199,896**	344,193,312	1,378,232	345,571,544
Other Development	49,666,750	71,000,000	(15,000,000)	56,000,000
Total Expenditure	**426,072,636**	**438,493,312**	**(10,621,768)**	**427,871,544**
Sub-Programme 3.1 Food Security and Crop Management and Development				
Current Expenditure	**44,205,990**	**23,300,000**	**3,000,000**	**26,300,000**
Compensation to Employees				
Use of goods and services	44,205,990	23,300,000	3,000,000	26,300,000
Other Recurrent				
Capital Expenditure	**49,666,750**	**71,000,000**	**(15,000,000)**	**56,000,000**
Capital Transfers to Govt. Agencies				
Other Development	49,666,750	71,000,000	(15,000,000)	56,000,000
Total Expenditure	**93,872,740**	**94,300,000**	**(12,000,000)**	**82,300,000**
Sub-Programme 3.2 Kenya Climate Agricultural Sector Program (KCSAP)				
Current Expenditure	-	-	-	-
Compensation to Employees				
Use of goods and services				
Other Recurrent				
Capital Expenditure	-	-	-	-
Capital Transfers to Govt. Agencies		-	-	-
Other Development				
Total Expenditure	-	-	-	-
Sub-Programme 3.3 Kenya Agricultural Business Development Project				
Current Expenditure	-	-	-	-
Compensation to Employees				
Use of goods and services				
Other Recurrent				
Capital Expenditure	**10,918,919**	**20,918,919**	-	**20,918,919**

Capital Transfers to Govt. Agencies	10,918,919	20,918,919	-	20,918,919
Other Development				
Total Expenditure	**10,918,919**	**20,918,919**	**-**	**20,918,919**
Sub-Programme 3.4 Emergency Locust Response Program (ELRP)				
Current Expenditure	-	-	-	-
Compensation to Employees				
Use of goods and services				
Other Recurrent				
Capital Expenditure	-	-	-	-
Capital Transfers to Govt. Agencies	-	-	-	-
Other Development				
Total Expenditure	-	-	-	-
Sub-Programme 3.5 Food Systems Resilience Project (FSRP)				
Current Expenditure	-	-	-	-
Compensation to Employees				
Use of goods and services				
Other Recurrent				
Capital Expenditure	**321,280,977**	**323,274,393**	**1,378,232**	**324,652,625**
Capital Transfers to Govt. Agencies	321,280,977	323,274,393	1,378,232	324,652,625
Other Development				
Total Expenditure	**321,280,977**	**323,274,393**	**1,378,232**	**324,652,625**
Sub-Programme 3.6 Conditional Grant for Provision of Fertilizer Subsidy Programme				
Current Expenditure	-	-	-	-
Compensation to Employees				
Use of goods and services				
Other Recurrent				
Capital Expenditure	-	-	-	-
Capital Transfers to Govt. Agencies		-	-	-
Other Development				
Total Expenditure	-	-	-	-
Programme 4: Irrigation Development and Management				
Current Expenditure	**29,914,563**	**15,961,520**	**3,000,000**	**18,961,520**
Compensation to Employees	-	-	-	-
Use of goods and services	29,914,563	15,961,520	3,000,000	18,961,520
Other Recurrent	-	-	-	-

Capital Expenditure	**33,500,000**	**10,000,000**	**-**	**10,000,000**
Other Development	33,500,000	10,000,000	-	10,000,000
Total Expenditure	**63,414,563**	**25,961,520**	**3,000,000**	**28,961,520**
Sub-Programme 4.1: Irrigation Development and Management				
Current Expenditure	**29,914,563**	**15,961,520**	**3,000,000**	**18,961,520**
Compensation to Employees				
Use of goods and services	29,914,563	15,961,520	3,000,000	18,961,520
Other Recurrent				
Capital Expenditure	**33,500,000**	**10,000,000**	**-**	**10,000,000**
Other Development	33,500,000	10,000,000	-	10,000,000
Total Expenditure	**63,414,563**	**25,961,520**	**3,000,000**	**28,961,520**
Total Expenditure for the Vote	**847,819,740**	**744,245,370**	**18,268,896**	**762,514,266**

VOTE 3419: ROADS, TRANSPORT AND PUBLIC WORKS

Part A. Vision
To provide quality road and transportation infrastructure to spur socio-economic growth and development in Mandera County and the region and at large.

Part B. Mission
To facilitate the construction, upgrading, rehabilitation, and effective maintenance of all infrastructure facilities in Mandera County and to enhance regional connectivity for sustainable socio-economic growth and development in line with Kenya vision 2030.

Part C. Performance overview and background for programme funding
The Sector is comprised of the following sub-sectors:

- Roads and Transport
- Public works

The sector is mandated to undertake the following:

- To facilitate the construction, upgrading, rehabilitation and maintenance of road infrastructure.
- To enhance connectivity and improve the economy.
- To enhance drainage systems in the county.
- Repair and maintenance of county motor vehicles, motorcycles and equipment.
- Development of policies like transport policy.
- To facilitate the designing, supervision and management of building projects in the county.
- Award and supervise construction work for government buildings.
- Renovation and maintenance of buildings.
- Construction of office blocks for good working environment.

Sector Performance

- Improved road infrastructure with 142 km of all-weather roads constructed.
- Rehabilitation of 348 km of road networks improving access to markets, social services and healthcare services.
- Upgraded and developed airstrips in Mandera, Lafey, Banisa, Rhamu and Elwak to improve air connectivity and facilitate travel.
- Established strategic partnerships with KURA (Kenya Urban Roads Authority), KENHA (Kenya National Highways Authority), and the African Development Bank resulted in the following road construction projects:
- 6 km of tarmac road in Banisa town in partnership with KURA
- Procurement of 4 new ambulances, 14 vehicles and 40 motorcycles to improve mobility and service delivery.

The sector experienced challenges in implementation including: Inadequate policy and legal frameworks on building plan approval, road encroachment, high cost of repairs and maintenance of vehicles and lack of capacity building of staff.
The challenges will be addressed through development of policies and regulations to guide the transport sector and building plans, timely repair and maintenance of motor vehicles and public participation to curb roads encroachment.
The sector will prioritize the following in the FY 2026/2027:

- ❖ Tarmacking of 3.6 kms, gravelling of 140kms and construction of 4 cell culverts
- ❖ Provision of design works and supervision of all county structural projects.
- ❖ Repair and maintenance of motor vehicles.

Part D. Programme Objectives/ Overall Outcome

Programme	Overall Outcome
P1. General Administration, Planning and Support Services	To develop and review policies and regulatory guidelines that guarantee provision of efficient, safe and reliable transport
P2. Road Infrastructure Development	To improve road connectivity within the county
P3. Public Works management	To design, develop, supervise, construct, and maintain cost effective government buildings and other public works.

Part E: Summary of the Programme Outputs and Performance Indicators

Programme	Delivery Unit	Key Outputs (KO)	Baseline	Key Performance Indicators (KPIs)	Target 2026/27	Target 2027/28	Target 2028/29
Name of Programme: General Administration, planning and support services							
Outcome: Enhanced efficiency and effectiveness of service delivery							
SP1.1 General Administration, planning and support services	Administration and Planning Services	software and computers supplied		No of software and computers supplied	1	1	1
		No of construction cost hand book produced		No of construction cost hand book produced	1	1	1
		Staff capacity built		No. of staff capacity built	50	30	50
		Engineers professional membership subscription fees paid		No of engineers for whom subscription fees paid	8	9	10
Name of Programme: Transport Infrastructure Development							
Outcome: improved road networks & interconnection with the county							
SP 2.1 Transport Infrastructure Development	Roads and Transport	Road networks constructed		No. of kms Road networks constructed	100	60	120
		Road networks rehabilitated		No. of kms Road networks rehabilitated	150	90	150
		Road tarmacked		No. of kms tarmacked	10	6	15

		Road graveled		No. of kms graveled	70	40	90
		Four cell box culverts constructed		No. of Four cell box culverts constructed	3	2	4
		New roads opened		No of kms of new roads opened	40	40	40
Name of Programme: Public Works							
Outcome: increased cost effective government buildings and other public works							
SP 3.1 Public Works	Public Works	Baraza parks constructed		No of baraza parks constructed	1	1	2
		Quality control lab constructed and equipped		No of quality control lab constructed and equipped.	1	1	1
		New offices Constructed		No of new offices Constructed	0	1	1
		Government buildings renovated		No of buildings renovated	6	3	3
Name of Programme: County Infrastructure							
Outcome: Efficient, effective and secure transport services in the county							
SP 4.1 County Infrastructure	County Infrastructure	vehicles repaired and maintained		No vehicles repaired and maintained	22	22	22
		service bay constructed		No. of service bay constructed	0	1	1
		Transport services insured.		No of transport services insured.	1	1	1
		No. of vehicles procured		No. of vehicles procured	0	2	1

Part F: Summary of Expenditure by Programmes, 2026/2027

Programme	Revised Estimates FY 2025/26	Estimates 2026/27	Projected Estimates	
			Movements	Final Estimates
Programme 1:General Administration and Support Services				
SP 1.1 Administrative Services	143,002,150	147,765,249	-	147,765,249
Total Expenditure of Programme 1	**143,002,150**	**147,765,249**	**-**	**147,765,249**
Programme 2: Roads and Transport Infrastructure Development				
SP 2.1 Road and Air Transport Infrastructure Development	460,969,455	271,000,000	25,352,928	296,352,928
Total Expenditure of Programme 2	**460,969,455**	**271,000,000**	**25,352,928**	**296,352,928**
Programme 3: Public Works and Management				
SP 3.1 Public Works and Management	72,190,391	27,595,607	5,000,000	32,595,607
Total Expenditure of Programme 3	**72,190,391**	**27,595,607**	**5,000,000**	**32,595,607**
TOTAL EXPENDITURE OF VOTE	**676,161,996**	**446,360,856**	**30,352,928**	**476,713,784**

Part G: Summary of Expenditure by Vote and Economic Classification (Kshs)

Expenditure Classification	Revised Estimates FY 2025/26	Estimates 2026/27	Projected Estimates	
			Movements	Final Estimates
Current Expenditure	**262,787,216**	**225,265,249**	**29,600,115**	**254,865,364**
Compensation to Employees	143,002,150	147,765,249	-	147,765,249
Use of goods and services	119,785,066	77,500,000	29,600,115	107,100,115
Current Transfers Govt. Agencies	-	-	-	-
Capital Expenditure	**413,374,780**	**221,095,607**	**752,813**	**221,848,420**
Acquisition of Non-Financial Assets	-	-	-	-
Capital Transfers to Government Agencies	66,010,855	-	1,752,813	1,752,813
Other Development	347,363,925	221,095,607	(1,000,000)	220,095,607
TOTAL EXPENDITURE OF VOTE	**676,161,996**	**446,360,856**	**30,352,928**	**476,713,784**

Part H. Summary of Expenditure by Programme, Sub-Programme and Economic Classification (Kshs. Millions)

Expenditure Classification	Revised Estimates FY 2025/26	Estimates 2026/27	Projected Estimates	
			Movements	Final Estimates
Programme 1: General Administration, Planning and Support Services				
Current Expenditure	**143,002,150**	**147,765,249**	**-**	**147,765,249**
Compensation to Employees	143,002,150	147,765,249	-	147,765,249
Use of goods and services	-	-	-	-
Current Transfers Govt. Agencies	-	-	-	-
Other Recurrent	-	-	-	-
Capital Expenditure	**-**	**-**	**-**	**-**
Acquisition of Non-Financial Assets	-	-	-	-
Capital Transfers to Govt. Agencies	-	-	-	-
Other Development	-	-	-	-
Total Expenditure	**143,002,150**	**147,765,249**	**-**	**147,765,249**
Sub-Programme 1.1: Administrative Services				
Current Expenditure	**143,002,150**	**147,765,249**	**-**	**147,765,249**
Compensation to Employees	143,002,150	147,765,249	-	147,765,249
Use of goods and services		-		
Current Transfers Govt. Agencies				
Other Recurrent				
Capital Expenditure	**-**		**-**	**-**
Acquisition of Non-Financial Assets				
Capital Transfers to Govt. Agencies				
Other Development				
Total Expenditure	**143,002,150**	**147,765,249**	**-**	**147,765,249**
Programme 2: Roads and Transport Infrastructure Development				
Current Expenditure	**111,285,066**	**72,000,000**	**28,600,115**	**100,600,115**
Compensation to Employees	-	-	-	-
Use of goods and services	111,285,066	72,000,000	28,600,115	100,600,115
Current Transfers Govt. Agencies	-	-	-	-

Other Recurrent	-	-	-	-
Capital Expenditure	**349,684,389**	**199,000,000**	**(3,247,187)**	**195,752,813**
Acquisition of Non-Financial Assets	-	-	-	-
Capital Transfers to Govt. Agencies	66,010,855	-	1,752,813	1,752,813
Other Development	283,673,534	199,000,000	(5,000,000)	194,000,000
Total Expenditure	**460,969,455**	**271,000,000**	**25,352,928**	**296,352,928**
Sub -Programme 2.1: Roads and Transport Infrastructure Development and Management				
Current Expenditure	**111,285,066**	**72,000,000**	**28,600,115**	**100,600,115**
Compensation to Employees				
Use of goods and services	111,285,066	72,000,000	28,600,115	100,600,115
Current Transfers Govt. Agencies				
Other Recurrent				
Capital Expenditure	**349,684,389**	**199,000,000**	**(3,247,187)**	**195,752,813**
Acquisition of Non-Financial Assets				
Road Maintainance Fuel Levy	66,010,855	-	1,752,813	1,752,813
Other Development	283,673,534	199,000,000	(5,000,000)	194,000,000
Total Expenditure	**460,969,455**	**271,000,000**	**25,352,928**	**296,352,928**
Programme 3: Public Works Development and Management				
Current Expenditure	**8,500,000**	**5,500,000**	**1,000,000**	**6,500,000**
Compensation to Employees	-	-	-	-
Use of goods and services	8,500,000	5,500,000	1,000,000	6,500,000
Current Transfers Govt. Agencies	-	-	-	-
Other Recurrent	-	-	-	-
Capital Expenditure	**63,690,391**	**22,095,607**	**4,000,000**	**26,095,607**
Acquisition of Non-Financial Assets	-	-	-	-
Capital Transfers to Govt. Agencies	-	-	-	-
Other Development	63,690,391	22,095,607	4,000,000	26,095,607
Total Expenditure	**72,190,391**	**27,595,607**	**5,000,000**	**32,595,607**
Sub -Programme 3.1: Public Works and Management				
Current Expenditure	**8,500,000**	**5,500,000**	**1,000,000**	**6,500,000**
Compensation to Employees				

Use of goods and services	8,500,000	5,500,000	1,000,000	6,500,000
Current Transfers Govt. Agencies		-		
Other Recurrent				
Capital Expenditure	**63,690,391**	**22,095,607**	**4,000,000**	**26,095,607**
Acquisition of Non-Financial Assets				
Capital Transfers to Govt. Agencies		-		
Other Development	63,690,391	22,095,607	4,000,000	26,095,607
Total Expenditure	**72,190,391**	**27,595,607**	**5,000,000**	**32,595,607**
TOTAL EXPENDITURE OF VOTE	**676,161,996**	**446,360,856**	**30,352,928**	**476,713,784**

VOTE 3418: LANDS AND URBAN DEVELOPMENT

Part A. Vision

Excellent, adequate and affordable administration and management of land, housing and sustainable urban development in Mandera County.

Part B. Mission

To facilitate improvement of livelihoods of the people of Mandera through efficient, sufficient, equitable and sustainable management of land, housing and urban environment.

Part C. Performance overview and background for programme funding

The Sector is comprised of the following sub-sectors:

- Housing and Urban Development
- Lands, Physical Planning and Survey
- Circular Economy, Solid Waste Management & Sanitation

The sector is mandated to undertake the following:

- Implementation of National land policy
- Land survey and mapping
- Land information management system
- Preparation and implementation of county spatial plans
- Preparation of local physical development plans
- Assist in implementation of housing policy
- Building and construction technologies
- Management of county government housing
- Preparation of urban physical development plans
- Assist in the implantation of policies, laws and standards related to solid waste management in the county.
- Coordinate public and private sector provision of solid waste management in the county.

Sector Performance

This sector received a budget allocation of Kshs 2.16 billion since 2022, representing 5% of the total budget over this period. Recognizing the importance of land digitization for improved land tenure security, better urban living conditions, and sustainable urban development, this allocation was a strategic investment that resulted into the following outputs**:**

- 12,728 land records were digitized, and 8,630 title deeds were processed, increasing transparency, efficiency, and security of land ownership.
- Established County GIS Lab and equipped with modern survey equipment to improve mapping, visualization, and data management for physical planning and survey operations.
- Physical land use plans were developed for Khalalio, Sala, Rhamu Dimtu, and Kiliwehiri wards in partnership with IGAD (Intergovernmental Authority on Development) to enhance land use planning and management.
- Procure sanitation trucks and established dumpsites in various locations to improve sanitation and waste management.

Challenges encountered

- ❖ Uncoordinated urban growth leading to chaotic settlement layouts which hinders proper planning.
- ❖ Encroachment on public land like road reserves, wetlands
- ❖ Poor infrastructure and service provision which hinders to provision of adequate roads, drainage systems, water supply, sanitation and electricity.
- ❖ Limited public awareness and resistance to change.

Recommendations

The department will address the above challenges by:

- ❖ Undertaking participatory planning and regularization by engaging communities in the process of mapping, planning and formalizing informal settlements.
- ❖ Develop and update urban planning frameworks to guide growth in a sustainable and organized manner.
- ❖ Mobilize funding through partnerships for infrastructure and housing development.
- ❖ Develop legal and land policies to guide physical planning, land use and development.

In the FY 2026/2027, the sector plans to establish an integrated Local Physical & Land Use Development Plan, prepare a 3D information Technology enabled County Spatial Plan for all the 30 wards, conduct Cadastral Survey for 5000 plots and to construct a land registry for the county.

The sector will also establish Waste Segregation Centers and the construction of Waste Recycling plant.

The sector will also support urban development through support given to Mandera and El-wak Municipalities.

Part D. Programme Objectives/ Overall Outcome

Programme	Overall Outcome
P1. General Administration, Planning and Support Services	To provide efficient and effective support services for delivery of departments programmes
P2. Land Use Policy and Planning	To ensure efficient and effective administration and management of Land Resource
P3. Physical Planning Services	To improve infrastructure development within Urban areas through provision of modern infrastructure and efficient services.
P4. Housing and Urban Development	To promote access to decent and affordable housing
P5. Solid Waste Management	To improve sanitation countywide

Part E: Summary of the Programme Outputs and Performance Indicators

Programme	Delivery Unit	Key Outputs (KO)	Baseline	Key Performance Indicators (KPIs)	Target 2026/27	Target 2027/28	Target 2028/29
Name of Programme: General Administration, planning and support services							

Outcome: Enhanced efficiency and effectiveness of service delivery							
SP1.1 General Administration, planning and support services	Administration and Planning Services	Staff trained		No of staff trained	30	40	20
		Quarterly data quality reviewed		No. of quarterly data quality reviews	4	4	4
Name of Programme: Land Use Policy and Planning							
Outcome: efficient and effective administration and management of Land Resource							
SP 2.1 Land Use Planning and Survey	Lands and Survey	Digitization of land records and processes undertaken		Proportion of Land records and processes digitalized	15	20	50
		Public sensitized on development control		No. of public awareness and sensitization on development control undertaken	9	9	9
		Land registry constructed		No. of Land registry constructed	-	1	1
Name of Programme: Physical Planning Services							
Outcome: Improve infrastructure development within the county							
SP 3.1 Physical Planning Services	Physical Planning	3D IT County spatial plan prepared		Proportion completed of county spatial plans prepared	30	35	40
		Mandera County Development Control Policy		Proportion of Mandera County Development Control Policy enacted	1	1	1
Name of Programme: Housing and Urban Development							
Outcome: increased number of decent and affordable housing units							
SP 3.1 Housing and Urban Development	Urban Development	staff houses renovated		No. of staff houses renovated	5	5	5

Part F: Summary of Expenditure by Programmes, 2026/2027

Programme	Revised Estimates FY 2025/26	Estimates 2026/27	Projected Estimates	
			Movements	Final Estimates
Programme 1:General Administration, Planning and Support Services				
SP 1.1 Administrative Services	61,739,337	70,390,127	-	70,390,127
Total Expenditure of Programme 1	**61,739,337**	**70,390,127**	**-**	**70,390,127**
Programme 2: Land Use Planning and Survey				
SP 2.1 Land Use Planning and Survey	31,351,520	21,784,570	3,000,000	24,784,570
Total Expenditure of Programme 2	31,351,520	**21,784,570**	**3,000,000**	**24,784,570**
Programme 3: Physical Planning Housing and Urban Development				
SP 3.1 Physical Planning Housing and Urban Development	638,851,627	918,145,049	106,066,482	1,024,211,531
Total Expenditure of Programme 3	638,851,627	**918,145,049**	**106,066,482**	**1,024,211,531**
Programme 4: Solid Waste Management				
SP 4.1 Solid Waste Management	60,800,000	120,880,000	2,000,000	122,880,000
Total Expenditure of Programme 4	60,800,000	**120,880,000**	**2,000,000**	**122,880,000**
TOTAL EXPENDITURE OF VOTE	**792,742,484**	**1,131,199,746**	**111,066,482**	**1,242,266,228**

Part G: Summary of Expenditure by Vote and Economic Classification (Kshs)

Expenditure Classification	Revised Estimates FY 2025/26	Estimates 2026/27	Projected Estimates	
			Movements	Final Estimates
Current Expenditure	137,289,337	**198,520,127**	**14,787,057**	**213,307,184**
Compensation to Employees	61,739,337	70,390,127	-	70,390,127
Use of goods and services	75,550,000	128,130,000	14,787,057	142,917,057
Current Transfers Govt. Agencies	-	-	-	-
Capital Expenditure	655,453,147	**932,679,619**	**96,279,425**	**1,028,959,044**
Acquisition of Non-Financial Assets	-	-	-	-
Capital Transfers to Government Agencies	395,000,000	500,400,000	-	500,400,000
Other Development	260,453,147	432,279,619	96,279,425	528,559,044
TOTAL EXPENDITURE OF VOTE	**792,742,484**	**1,131,199,746**	**111,066,482**	**1,242,266,228**

Part H. Summary of Expenditure by Programme, Sub-Programme and Economic Classification (Kshs.)

Expenditure Classification	Revised Estimates FY 2025/26	Estimates 2026/27	Projected Estimates	
			Movements	Final Estimates
Programme 1: General Administration, Planning and Support Services				
Current Expenditure	**61,739,337**	**70,390,127**	**-**	**70,390,127**
Compensation to Employees	61,739,337	70,390,127	-	70,390,127
Use of goods and services	-	-	-	-
Current Transfers Govt. Agencies	-	-	-	-
Other Recurrent	-	-	-	-
Capital Expenditure	-	-	-	-
Acquisition of Non-Financial Assets	-	-	-	-
Capital Transfers to Govt. Agencies	-	-	-	-
Other Development	-	-	-	-
Total Expenditure	**61,739,337**	**70,390,127**	**-**	**70,390,127**
Sub-Programme 1.1: Administrative Services				
Current Expenditure	**61,739,337**	**70,390,127**	**-**	**70,390,127**
Compensation to Employees	61,739,337	70,390,127	-	70,390,127
Use of goods and services		-		
Current Transfers Govt. Agencies				
Other Recurrent				
Capital Expenditure	-	-	-	-
Acquisition of Non-Financial Assets				
Capital Transfers to Govt. Agencies				
Other Development		-		
Total Expenditure	**61,739,337**	**70,390,127**	**-**	**70,390,127**
Programme 2: Land Use Planning and Survey				
Current Expenditure	**10,050,000**	**4,550,000**	**3,000,000**	**7,550,000**
Compensation to Employees	-	-	-	-
Use of goods and services	10,050,000	4,550,000	3,000,000	7,550,000
Current Transfers Govt. Agencies	-	-	-	-
Other Recurrent	-	-	-	-

Capital Expenditure	**21,301,520**	**17,234,570**	**-**	**17,234,570**
Acquisition of Non-Financial Assets	-	-	-	-
Capital Transfers to Govt. Agencies	-	-	-	-
Other Development	21,301,520	17,234,570	-	17,234,570
Total Expenditure	**31,351,520**	**21,784,570**	**3,000,000**	**24,784,570**
Sub -Programme 2.1: Land Use Planning and Survey				
Current Expenditure	**10,050,000**	**4,550,000**	**3,000,000**	**7,550,000**
Compensation to Employees				
Use of goods and services	10,050,000	4,550,000	3,000,000	7,550,000
Current Transfers Govt. Agencies				
Other Recurrent				
Capital Expenditure	**21,301,520**	**17,234,570**	**-**	**17,234,570**
Acquisition of Non-Financial Assets				
Grant to Mandera Municipality and Elwak Municipality		-	-	-
Other Development	21,301,520	17,234,570	-	17,234,570
Total Expenditure	**31,351,520**	**21,784,570**	**3,000,000**	**24,784,570**
Programme 3: Physical Planning Housing and Urban Development				
Current Expenditure	**4,700,000**	**2,700,000**	**9,787,057**	**12,487,057**
Compensation to Employees	-	-	-	-
Use of goods and services	4,700,000	2,700,000	9,787,057	12,487,057
Current Transfers Govt. Agencies	-	-	-	-
Other Recurrent	-	-	-	-
Capital Expenditure	**634,151,627**	**915,445,049**	**96,279,425**	**1,011,724,474**
Acquisition of Non-Financial Assets	-	-	-	-
Grant to Mandera Municipality and Elwak Municipality	395,000,000	500,400,000	-	500,400,000
Other Development	239,151,627	415,045,049	96,279,425	511,324,474
Total Expenditure	**638,851,627**	**918,145,049**	**106,066,482**	**1,024,211,531**
Sub -Programme 3.1: Physical Planning Housing and Urban Development				
Current Expenditure	**4,700,000**	**2,700,000**	**9,787,057**	**12,487,057**
Compensation to Employees				
Use of goods and services	4,700,000	2,700,000	9,787,057	12,487,057
Current Transfers Govt. Agencies		-		

Other Recurrent				
Capital Expenditure	**634,151,627**	**915,445,049**	**96,279,425**	**1,011,724,474**
Acquisition of Non-Financial Assets	-	-	-	-
Grant to Mandera Municipality and Elwak Municipality	395,000,000	500,400,000	-	500,400,000
Other Development /KUSP UIG & UDG)	239,151,627	415,045,049	96,279,425	511,324,474
Total Expenditure	**638,851,627**	**918,145,049**	**106,066,482**	**1,024,211,531**
Programme 4: Solid Waste Management				
Current Expenditure	**60,800,000**	**120,880,000**	**2,000,000**	**122,880,000**
Compensation to Employees	-	-	-	-
Use of goods and services	60,800,000	120,880,000	2,000,000	122,880,000
Current Transfers Govt. Agencies	-	-	-	-
Other Recurrent	-	-	-	-
Capital Expenditure	-	-	-	-
Acquisition of Non-Financial Assets	-	-	-	-
Capital Transfers to Govt. Agencies	-	-	-	-
Other Development	-	-	-	-
Total Expenditure	**60,800,000**	**120,880,000**	**2,000,000**	**122,880,000**
Sub -Programme 4.1: Solid Waste Management				
Current Expenditure	**60,800,000**	**120,880,000**	**2,000,000**	**122,880,000**
Compensation to Employees				
Use of goods and services	60,800,000	120,880,000	2,000,000	122,880,000
Current Transfers Govt. Agencies		-	-	-
Other Recurrent				
Capital Expenditure	-	-	-	-
Acquisition of Non-Financial Assets				
Capital Transfers to Govt. Agencies		-	-	-
Other Development				
Total Expenditure	**60,800,000**	**120,880,000**	**2,000,000**	**122,880,000**
TOTAL EXPENDITURE OF VOTE	**792,742,484**	**1,131,199,746**	**111,066,482**	**1,242,266,228**

VOTE 3421: PUBLIC SERVICE MANAGEMENT

Part A. Vision
To be a leading ministry of excellence in Public Service Management, coordination and development in a peaceful and cohesive County.

Part B. Mission
To provide policy direction in Public Service Management, advice on appropriate organizational structures, initiate and coordinate human resource management reforms to improve service delivery for sustainable socio-economic development and to promote a cohesive society whose values are harmonious and integrative.

Part C. Performance overview and background for programme funding
The sector comprises of the following sub-sectors;

1. Public Service Management
2. Community Cohesion and Conflict Management
3. Prevention of Radicalization& Extremism
4. Civic Education

Sector Mandate
The sector is mandated to undertake

(i) Human resource management and development,

(ii) Staff capacity development and welfare

(iii) Conflict management, cohesion and integration

(iv) De-radicalization and counter-terrorism

Sector Performance
Under the current financial year, the sector implemented the following;

(i) Promoted employee well-being by providing medical insurance to over 1,122 employees, prioritizing workforce health and motivation.

(ii) Enhanced peaceful and stable environment, conducive for development, by collaborating on conflict management, community cohesion, and de-radicalization programs

(iii) Implemented staff performance contracting and appraisal to enhance accountability and improve service delivery;

(iv) Automation of HR records management system to enhance data management and records efficiency;

(v) Strengthening staff capacity across the department to enhance employees' productivity;

IMPLEMENTATION CHALLENGES

(i) Inadequate funding and delayed fund disbursement resulted in under-implementation of planned sector programmes and projects

(ii) Insufficient capacity building of staff has led to slow service delivery.

(iii) Limited automation of HR record management.

(iv) Lack of working synergy and harmonious relationships among stakeholders limited the coordination in countering violent extremism.

(v) Recurring of inter-clan conflicts due to spill over and subsequent retaliatory attacks posed a major threat to peace within the county.

(vi) Mistrust between the local population and the security agencies hindered cooperation and coordination in promoting security.

(vii) Absence of policy framework to guide peacebuilding, conflict management and countering violent extremism remains a challenge.

In the FY 2026/2027, the sector will try to address the challenges faced by the sector through prioritizing: Capacity building of staff, modernization of HR records, performance management system, staff welfare programmes, peace initiatives, deradicalization and CVE programs as well as development of policies and regulations to guide activities in the sector.

Part D. Programme Objectives/ Overall Outcome

Programme	Objectives
P1. General Administration, Planning and Support Services	To enhance efficiency and effectiveness in service delivery
P2. Human Resources Management and Development	Enhance management of human resource in the County Public Service
P3. Community Cohesion, Conflict Management and Civic Education	To increase proportion of population with access to governance information and reduce radicalization and conflict incidences

Part E: Summary of the Programme Outputs and Performance Indicators for FY 2026/27- 2028/29

Programme	Delivery Unit	Key Outputs (KO)	Baseline	Key Performance Indicators (KPIs)	Target 2026/27	Target 2027/28	Target 2028/29
Name of Programme: General Administration, planning and support services							
Outcome: Enhanced efficiency and effectiveness of service delivery							
SP1.1 General Administration, planning and support services	Public service	HR records digitized		No. of records digitized	1	-	-
		Policies published and disseminated		No. of policies published and disseminated	1	1	1

		Records management policies developed		No. of records management policies developed	1	1	-
		Trainings on Records Management undertaken		No. of officers trained on records management	10	-	-
		Board members inducted		No. of board members inducted	25	25	25
SP.1.2 Public Service Welfare and Benefits	Department of Welfare	Employees welfare programs implemented		% of staff on welfare program	100%	100%	100%
Name of Programme: Human resources management and development							
Outcome: Improved employees welfare and benefits							
SP 2.1 Human Resources Management	Public service Administration	staff appraised		% of staff appraised	100%	100%	100%
		Trainings undertaken		No. of staff capacity built	60	150	100
Name of Programme: Devolved Governance, civic education and conflict management							
Outcome: Improve access to governance and reduced conflict incidences							
SP 3.2 Civic Education and Public Participation SP 3.3 De-Radicalization and Countering Violent Extremism SP 3.4 Community Cohesion and Conflict Management	Civic Education De-Radicalization Conflict Management	Civic education and public participation conducted		No. of civic education and public participation conducted	1	2	3
		PCVE Policy framework formulated		No. of PCVE Policy framework formulated	1	-	-
		PCVE Stakeholder sensitization conducted		No. PCVE Stakeholder sensitization conducted	6	6	8
		Peace dialogue and reconciliation meeting conducted		No. of peace dialogue and reconciliation meeting conducted	10	15	10
SP 3.2 Civic Education and Public Participation	Civic Education	Annual Peace day event held		No. of Peace day event held	1	1	1

Part F: Summary of Expenditure by Programmes, 2026/2027

Programme	**Revised Estimates FY 2025/26**	**Estimates 2026/27**	**Projected Estimates**	
			Movements	**Final Estimates**
Programme 1: General Administration, Planning and Support Services				
SP 1.1 Administration and support services	1,333,506,914	1,430,325,426	80,619,165	1,510,944,591

Total Expenditure of Programme 1	**1,333,506,914**	**1,430,325,426**	**80,619,165**	**1,510,944,591**
Programme 2: Human Resources Management and Development				
SP 2.1 Human Resources Management	543,966,120	546,625,000	22,192,601	568,817,601
Total Expenditure of Programme 2	**543,966,120**	**546,625,000**	**22,192,601**	**568,817,601**
Programme 3: Devolved Governance, Civic Education and Conflict Management				
SP 3.1 Devolved Governance and Enforcement Services	-	-	-	-
SP 3.2 Civic Education and Public Participation	-	-	-	-
SP 3.3 De-Radicalization and Countering Violent Extremism	-	-	-	-
SP 3.4 Community Cohesion and Conflict Management	**23,963,996**	21,300,000	15,400,000	36,700,000
Total Expenditure of Programme 3	**23,963,996**	**21,300,000**	**15,400,000**	**36,700,000**
Total Expenditure of Vote	**1,901,437,030**	**1,998,250,426**	**118,211,766**	**2,116,462,192**

Part G: Summary of Expenditure by Vote and Economic Classification (Kshs)

Expenditure Classification	**Revised Estimates FY 2025/26**	**Estimates 2026/27**	**Projected Estimates**	
			Movements	**Final Estimates**
Current Expenditure	**1,901,437,030**	**1,998,250,426**	**118,211,766**	**2,116,462,192**
Compensation to Employees	1,333,506,914	1,430,325,426	80,619,165	1,510,944,591
Use of goods and services	567,930,116	567,925,000	37,592,601	605,517,601
Current Transfers Govt. Agencies/KDSP II	-	-	-	-
Capital Expenditure	-	-	-	-
Acquisition of Non-Financial Assets	-	-	-	-
Capital Transfers to Government Agencies	-	-	-	-
Other Development	-	-	-	-
TOTAL EXPENDITURE OF VOTE	**1,901,437,030**	**1,998,250,426**	**118,211,766**	**2,116,462,192**

Part H. Summary of Expenditure by Programme, Sub-Programme and Economic Classification (Kshs. Millions)

Part H. Summary of Expenditure by Programme, Sub-Programme and Economic Classification (Kshs. Millions)

Expenditure Classification	**Revised Estimates FY 2025/26**	**Estimates 2026/27**	**Projected Estimates**	
			Movements	**Final Estimates**

Programme 1: General Administration, Planning and Support Services				
Current Expenditure	**1,333,506,914**	**1,430,325,426**	**80,619,165**	**1,510,944,591**
Compensation to Employees	1,333,506,914	1,430,325,426	80,619,165	1,510,944,591
Use of goods and services	-	-	-	-
Social benefits	-	-	-	-
Other Recurrent	-	-	-	-
Capital Expenditure	-	-	-	-
Acquisition of Non-Financial Assets	-	-	-	-
Capital Transfers to Govt. Agencies	-	-	-	-
Other Development	-	-	-	-
Total Expenditure	**1,333,506,914**	**1,430,325,426**	**80,619,165**	**1,510,944,591**
Sub-Programme 1.1: Administration and Support Services				
Current Expenditure	**1,333,506,914**	**1,430,325,426**	**80,619,165**	**1,510,944,591**
Compensation to Employees	1,333,506,914	1,430,325,426	80,619,165	1,510,944,591
Use of goods and services				
Current Transfers Govt. Agencies				
Other Recurrent				
Capital Expenditure	-	-	-	-
Acquisition of Non-Financial Assets				
Capital Transfers to Govt. Agencies				
Other Development				
Total Expenditure	**1,333,506,914**	**1,430,325,426**	**80,619,165**	**1,510,944,591**
Programme 2: Human Resources Management and Development				
Current Expenditure	**543,966,120**	**546,625,000**	**22,192,601**	**568,817,601**
Compensation to Employees	-	-	-	-
Use of goods and services	543,966,120	546,625,000	22,192,601	568,817,601
Current Transfers Govt. Agencies	-	-	-	-
Other Recurrent	-	-	-	-
Capital Expenditure	-	-	-	-
Acquisition of Non-Financial Assets	-	-	-	-

Capital Transfers to Govt. Agencies	-	-	-	-
Other Development	-	-	-	-
Total Expenditure	**543,966,120**	**546,625,000**	**22,192,601**	**568,817,601**
Sub-Performance 2.1 Human Resources Management				
Current Expenditure	**543,966,120**	**546,625,000**	**22,192,601**	**568,817,601**
Compensation to Employees				
Use of goods and services	543,966,120	546,625,000	22,192,601	568,817,601
Current Transfers Govt. Agencies				
Other Recurrent				
Capital Expenditure	-	-	-	-
Acquisition of Non-Financial Assets				
Capital Transfers to Govt. Agencies				
Other Development	-	-	-	-
Total Expenditure	**543,966,120**	**546,625,000**	**22,192,601**	**568,817,601**
Programme 3: Civic Education and Conflict Management				
Current Expenditure	**23,963,996**	**21,300,000**	**15,400,000**	**36,700,000**
Compensation to Employees	-	-	-	-
Use of goods and services	23,963,996	21,300,000	15,400,000	36,700,000
Kenya Devolution Support Program II	-	-	-	-
Other Recurrent	-	-	-	-
Capital Expenditure	-	-	-	-
Acquisition of Non-Financial Assets	-	-	-	-
Capital Transfers to Govt. Agencies	-	-	-	-
Other Development	-	-	-	-
Total Expenditure	**23,963,996**	**21,300,000**	**15,400,000**	**36,700,000**
Sub-Performance 3.1: Devolved Governance and Enforcement Services				
Current Expenditure	-	-	-	-
Compensation to Employees				
Use of goods and services		-	-	-
Kenya Devolution Support Program II		-	-	-
Other Recurrent				

Capital Expenditure	-	-	-	-
Acquisition of Non-Financial Assets				
Capital Transfers to Govt. Agencies				
Other Development		-	-	-
Total Expenditure	-	-	-	-
Sub-Performance 3.2: Civic Education and Public Participation				
Current Expenditure	-	-	-	-
Compensation to Employees				
Use of goods and services	-	-	-	-
Current Transfers Govt. Agencies				
Other Recurrent				
Capital Expenditure	-	-	-	-
Acquisition of Non-Financial Assets				
Capital Transfers to Govt. Agencies				
Other Development				
Total Expenditure	-	-	-	-
Sub-Performance 3.3: De-Radicalization and Countering Violent Extremism				
Current Expenditure	-	-	-	-
Compensation to Employees				
Use of goods and services	-	-	-	-
Current Transfers Govt. Agencies				
Other Recurrent				
Capital Expenditure	-	-	-	-
Acquisition of Non-Financial Assets				
Capital Transfers to Govt. Agencies				
Other Development				
Total Expenditure	-	-	-	-
Sub-Performance 3.4: Community Cohesion and Conflict Management				
Current Expenditure	**23,963,996**	**21,300,000**	**15,400,000**	**36,700,000**
Compensation to Employees				
Use of goods and services	23,963,996	21,300,000	15,400,000	36,700,000
Current Transfers Govt. Agencies				

Other Recurrent				
Capital Expenditure	-	-	-	-
Acquisition of Non-Financial Assets				
Capital Transfers to Govt. Agencies				
Other Development				
Total Expenditure	**23,963,996**	**21,300,000**	**15,400,000**	**36,700,000**
Total Expenditure for Vote	**1,901,437,030**	**1,998,250,426**	**118,211,766**	**2,116,462,192**