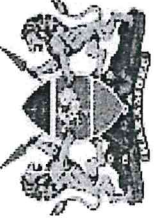


REPUBLIC OF KENYA



MANDERA COUNTY ASSEMBLY

P.O Box 408 – 70300

MANDERA

*Office of the Clerk
Mandera County Assembly
Assembly building*

When replying please quote;

Ref: MCA/CBAC/GEN/VOL.1 (358)

And date

2ND JULY, 2026

The Executive Committee Member In-Charge of
Finance and Economic planning,

MANDERA COUNTY.

Dear *Waziri*,

RE: APPROVED MANDERA COUNTY PROGRAM BASED BUDGET FY 2026/2027

The above matter refers,

The Mandera County Assembly has approved and adopted the report of the County Budget and Appropriations Committee on the Mandera County Program Based Budget FY 2026/2027, at its sitting held on Wednesday, 1st July 2026 at 2:30pm.

Attached herewith please find;

1. Approved Copy of County Budget and Appropriations Committee Report on the Mandera County Program Based Budget FY 2026/2027
2. Approved Budget Summary by Programmes and Sub programmes FY 2026/2027
3. Approved Revenue and Expenditure Summary FY 2026/2027
4. Approved Mandera County Assembly Budget FY 2026/2027

Kindly acknowledge receipt of the aforementioned reports.


AHMED H. SUROW

THE CLERK, MANDERA COUNTY ASSEMBLY

Copy to

County Secretary, Mandera County Government

County Budget Coordinator, Mandera County



REPUBLIC OF KENYA
MANDERA COUNTY ASSEMBLY



OFFICE OF THE CLERK

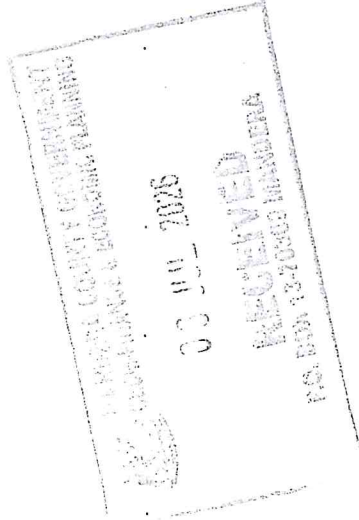
THIRD ASSEMBLY- FIFTH SESSION

THE 25TH REPORT OF THE COUNTY BUDGET & APPROPRIATIONS COMMITTEE

ON

THE MANDERA COUNTY PROGRAMME BASED BUDGET ESTIMATES FOR FY
2026/2027

JULY 2026



CTC
H. H. H. H.
02/7/26

ABBREVIATIONS

ADP	Annual Development Plan
ASDSP	Agricultural Sector Development Support Program
BPS	Budget Policy Statements
BREHS	Building Resilient and Responsive Health Systems
CARA	County Allocation of Revenue Act
CBAC	County Budget and Appropriations Committee
CBK	Central Bank of Kenya
CECM	County Executive Committee Member
CFSP	County Fiscal Strategy Paper
CIDP	County Integrated Development Plan
CHPP	Community Health Promoters Program
CoK	Constitution of Kenya 2010
DANIDA	Danish International Development Agency
FLLoCA	Financing Locally-Led Climate Action
PHDC	Primary Health Care in Devolved Context
FSRP	Food System Resilience Project
FIF	Facility Improvement Financing
KEMSA	Kenya Medical Supplies Authority
KDSP	Kenya Devolution Support Program
SPA	Special Purpose Account
NEDI	North Eastern Development Initiative
OSR	Own Source Revenue
PBB	Programme Based Budget
PFM	Public Finance Management Act.

1.0 BACKGROUND

Mr. Speaker Sir,

The Mandera County Government Program Based Budget (PBB) Estimates for FY 2026/2027 and its Medium-Term Expenditure Framework (MTEF) has been prepared and submitted by the County Treasury in accordance with Article 224 of the Constitution of Kenya 2010 obligates that each County Government prepares and adopts its own annual Budget and Appropriations Bill in the format and procedure prescribed by an Act of Parliament. The County Governments are guided by Part IV of the Public Finance Management (PFM) Act 2012 on the management and control of public finance. Additionally, Section 131 of PFM Act 2012 places significant responsibilities on County Assemblies in consideration of budget estimates of the County Government with view of approving them with or without amendment.

Mr. Speaker Sir,

Section 131(2) of the PFM Act, 2012 stipulates that "before the County Assembly considers the estimates of revenue and expenditure, the relevant Committee of the County Assembly shall discuss and review the estimates and make recommendations to the County Assembly." Furthermore, Standing Order number 189(3)(b) requires the County Budget and Appropriations Committee to discuss and review the budget estimates and make recommendations to the County Assembly.

Mr. Speaker Sir,

The Division of revenue Bill, 2026 allocated an equitable share of Ksh. 428 Billion to the forty-seven County Governments in the FY 2026/2027 following a successful mediation process between the National Assembly and the Senate on the Division of Revenue Bill.

The mediated agreement increased the allocation by Ksh. 13 billion, from Ksh. 415 billion allocated in FY 2025/2026, representing a 3.1% increase of the last financial year allocation.

Mr. Speaker Sir,

The approved allocation represents approximately 21 per cent of the most recent audited nationally raised revenue, thereby complying with Article 203(2) of the Constitution of Kenya, 2010, which requires that the equitable share allocated to county governments shall not be less than 15 per cent of the most recently audited revenues received by the national government, as approved by the National Assembly.

Mr. Speaker Sir,

Further, the Mediation Committee successfully reinstated Clause 5 of the Division of Revenue Bill, 2026, which is a critical safeguard that protects County Governments from arbitrary reductions in their equitable share in the event of national revenue shortfalls. Under this provision, any revenue shortfall will be borne by the National Government rather than being passed on to the County Governments, thus enhancing funding certainty, strengthening fiscal stability, and enabling Counties to plan and implement development programmes without undue disruption.

Mr. Speaker Sir,

As a result of the enhanced equitable share allocation FY 2026/2027 Mandera County Government received an allocation Ksh. 12,588,136,749 against Budget Policy Statement (BPS) allocation of Ksh. 12,389,323,361. This represents an increase of Ksh. 198,813,388 providing the County with additional fiscal space to finance priority development programmes, strengthen service delivery and address the needs of its residents. In addition to the equitable share allocation, the County expects to receive an additional allocation of Kshs. 1,707,840,788 as grants, generate Ksh. 360,000,000 from Own Source Revenue (OSR) and realize Kshs. 322,525,007 from the Facility Improvement Fund (FIF). Collectively, these revenue sources significantly enhance the County's total resource envelope, enabling increased investment in development priorities, improved public service delivery, and the effective implementation of the FY 2026/2027 Budget.

Mr. Speaker Sir,

In accordance with the provisions of Section 110 of the Public Finance Management (PFM) Act, 2012, The County Treasury has set aside, Kshs. 301,854,588 towards the County Emergency Fund. This allocation provides a critical fiscal buffer to support timely interventions in emergencies such as droughts, floods, and public health crisis.

Mr. Speaker Sir,

It is important to note that the County recently emerged from a severe drought that prompted H.E. the Governor to declare a state of emergency. The emergency response required the County Government to allocate a substantial portion of its budgetary resources towards drought mitigation interventions. It is in that regard that the Committee received a letter dated 10th April, 2026 vide letter Ref: MCG/CT/CEC/FEP/CA/2026/Vol.2 (05/29) (*copy annexed*), from the County Executive Committee Member for Finance and Economic Planning in regards to Mandera County Government Drought Mitigation & Kala-azar Disease Outbreak Funding. The CECM in his submission relied on Section 135 of the PFM Act (2012) which provides a legal pathway for the County Government to access additional funds through its budget.

Mr. Speaker Sir,

The Committee noted that the CECM was within the confines of section 135 of PFM Act, 2012 as the County Emergency Fund was depleted and existing budgetary allocations were insufficient to address severe drought that claimed both lives and livelihood of the County residents prompting the County Treasury to save lives and livelihood of the population cushioning the affected families with food supplies and water trucking service across the County.

Accordingly, to address this off-budget spending occasioned by these unforeseen emergencies the budget Estimates for FY 2026/2027 was submitted on 30th April 2026 to largely consider the aforementioned expenditure.

1.1 Membership and Mandate of the Committee

Mr. Speaker Sir,

The Committee comprises of the following Hon. Members as established under the provisions of Standing Order No. 189,

Committee Membership

	Name	Designation
1	Hon. Adan Maalim Mohamed, MCA	Chairperson
2	Hon. Abdikarim Daud Abdi, MCA	V/Chairperson
3	Hon. Ibrahim Ali Wariyo, MCA	Member
4	Hon. Amran Adan Abdirahman, MCA	Member
5	Hon. Adan Nura Ibrein, MCA	Member
6	Hon. Fardowsa Mohamed Hassan, MCA	Member
7	Hon. Ibrahim Alio Maalim, MCA	Member
8	Hon. Hassan Hussein Adan, MCA	Member
9	Hon. Maryam Khalif Adan, MCA	Member
10	Hon. Yussuf Sheik Adan, MCA	Member
11	Hon. Elyas Jimale Abdille, MCA	Member
12	Hon. Nasteha Abdi Ibrahim, MCA	Member
13	Hon. Mohamed Abdikarim Mohamed, MCA	Member

Committee Mandate

Mr. Speaker Sir,

The County Budget and Appropriations Committee derives its mandate from *Standing order number 189 (3)* which details the functions of the Budget and Appropriations Committee as follows;

- a) *Investigate, inquire into and report on all matters related to coordination, control and monitoring of the county budget,*
- b) *Discuss and review the estimates and make recommendations to the County Assembly;*
- c) *Examine the County Budget Policy Statement presented to the County Assembly;*
- d) *Examine Bills related to the County budget, including Appropriations Bills; and*
- e) *Evaluate tax estimates, economic and budgetary policies and programmes with direct budget outlays.*

Acknowledgement

Mr. Speaker Sir,

On behalf of the County Budget and Appropriations Committee, I appreciate the Offices of the Speaker and that of the Clerk to the County Assembly for the immense support accorded throughout the process. Additionally, I wish to express my gratitude to the County Executive Committee Member for Finance and economic Planning for the timely submission of the PBB Estimates FY 2026/2027.

Further, I wish to thank members of the public who shared their views on the Mandera County Government Budget Estimates during the public participation fora in the County.

More specifically, I thank the members of the Committee for their commitment, dedication and contributions towards the compilation of this report.

Mr. Speaker sir,

It is now my pleasant duty and privilege to table the Report of the County Budget & Appropriations Committee (CBAC) on the Mandera County Programme Based Budget Estimates FY 2026/2027.

Signed..... Date..... 30/6/2026

HON. ADAN MAALIM MOHAMED, MCA

CHAIRPERSON, COUNTY BUDGET & APPROPRIATIONS COMMITTEE

OWNERSHIP OF THE REPORT

Mr. Speaker Sir,

We, the under signed members of the Budget and Appropriations Committee, do hereby certify that this is a true report capturing all the deliberations made by the members of the Committee during the scrutiny of the PBB Estimates for FY 2026/2027.

	NAME	DESIGNATION	SIGNATURE
1	Hon. Adan Maalim Mohamed	Chairperson	
2	Hon. Abdikarim Daud Abdi	V/Chairperson	
3	Hon. Ibrahim Ali Wariyo	Member	
4	Hon. Amran Adan Abdirahman	Member	
5	Hon. Adan Nura Ibrein	Member	
6	Hon. Fardowsa Mohamed Hassan	Member	
7	Hon. Ibrahim Alio Maalim	Member	
8	Hon. Hassan Hussein Adan	Member	
9	Hon. Maryam Khalif Adan	Member	
10	Hon. Yussuf Sheik Adan	Member	
11	Hon. Elyas Jimale Abdille	Member	
12	Hon. Nasteha Abdi Ibrahim	Member	
13	Hon. Mohamed Abdikarim Mohamed	Member	

1.4 Compliance of the PBB Estimates FY 2026/2027 with the Prevailing Legislations.

Adherence to Legal Provisions

Mr. Speaker Sir,

The County budget making process is a legal process as stipulated in the Constitution of Kenya 2010 as well as in the various regulations guiding management and control of Public Finance.

Mr. Speaker Sir,

Article 221 of the Constitution of Kenya 2010 as read together with *Section 129 (2)(a)* of the PFM Act 2012 and the Mandera County Assembly Standing Orders Number 213 (1) provide for specific timelines that guides the preparation and submission of the Budget Estimates to the County Assembly for consideration, review and approval. The Committee noted that the County Treasury complied with the above provisions of the law.

Mr. Speaker Sir,

Section 130 of Public Finance Management Act 2012 inter alia provides;

(2) Following approval by the County Executive Committee, the County Executive Committee member for finance shall—

(a) submit to the county assembly the budget estimates, supporting documents, and any other Bills required to implement the budget, except the Finance Bill, by the 30th April in that year.

The Committee observed that the PBB Estimates FY 2026/27 was submitted as per the provisions of the aforesaid Section.

Mr. Speaker Sir,

Compliance with County Government Act 2012:

The budget estimates comply with the provision of Section 104 of the County Government Act, 2012, which requires that a County Government to plan for the County and that no funds shall be utilized outside a framework developed by the County Executive and approved by the County Assembly. The budget is aligned with

the priorities outlined in the County Integrated Development Plan (CIDP) 2023-2027 and the County Annual Development Plan (C-ADP) 2025/2026 The Committee noted that the County Treasury complied with this provisions.

Alignment with County Fiscal Strategy Paper, 2026:

The 2026/2027 PBB Estimates submitted to the County Assembly deviated from the ceilings provided in the approved County Fiscal Strategy Paper (CFSP) 2026 as highlighted in the table below;

Table 1: Alignment of PBB Estimates with Approved CFSP 2026

SECTOR	Total Approved Departmental CFSP 2026 Ceilings	Submitted Budget FY 2026/2027
County Executive Services	521,004,376	515,580,801
Office of the County Secretary	576,762,233	521,034,068
Office of the County Attorney	91,500,000	60,000,000
County Public Service Board	62,510,911	76,519,364
Finance & Economic Planning	487,397,429	549,820,504
Education and Human Capital Development	1,362,500,936	1,469,914,226
Trade and Cooperative Development	404,372,017	405,420,579
Water, Energy, Environment & Climate	1,910,799,189	1,895,813,646
Health Services	3,092,240,737	3,288,872,650
Social Development	565,811,937	554,194,770
Agriculture, Livestock and Fisheries	865,383,164	837,679,661
Roads, Transport & Public Works	581,675,154	553,356,261
Lands, Housing & Physical Planning	1,146,540,509	1,077,718,166
Public Service Management	2,002,690,090	1,982,779,135
County Assembly	995,985,325	990,985,325
Grand Total	14,667,174,007	14,779,689,156

Mr. Speaker Sir,

The Committee noted that upon scrutiny and thorough analysis of the Budget estimates against the Approved CFSP 2026, there was a slight deviation from the approved ceilings by Ksh. 112,515,149 (0.8%) which is largely attributable to increase in the Equitable Share from the National Government.

2.0 FISCAL ANALYSIS FRAMEWORK FY 2026/2027

Mr. Speaker Sir,

The PBB Estimates FY 2026/2027 was submitted to the County Assembly on 30th April, 2026 and was laid in the House on Tuesday 16th June 2026 and subsequently committed to County Budget and Appropriations Committee for consideration.

In accordance with the Standing Order number 213, the CBAC is mandated to discuss and review the Budget Estimates and make recommendations to the County Assembly for approval.

Mr. Speaker,

The submitted PBB Estimates FY 2026/2027, provides total resource basket for the County Government of Ksh 14,779,689,156 which comprises of Ksh 9,917,485,254 for Recurrent Expenditures and Ksh 4,862,203,902 for Development expenditures. This translates to 67% and 33% for Recurrent and Development expenditures respectively, thereby adhering to the provisions of Section 107(2) (b) of the PFM Act, 2012 which states that Over the medium term, a minimum of 30% of the county government's budget shall be allocated to the development expenditure.

Mr. Speaker Sir,

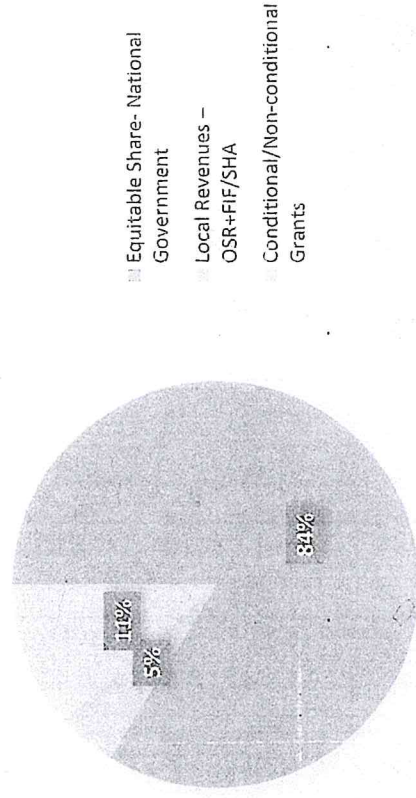
The County Treasury reported that the County Government projects a total revenue of Ksh. 14,779,689,156 for the Financial Year 2026/2027. The projected revenue comprises Ksh. 12,389,323,361 from the National Government as the County's equitable share, Ksh. 1,707,840,788 from various conditional grants, Ksh. 360,000,000 from Own Source Revenue (OSR), and Ksh. 322,525,007 from the Facility Improvement Fund (FIF). The Committee notes that these resources constitute the County's primary financing framework for implementing the FY 2026/2027 Budget.

Mr. Speaker Sir,

The Committee noted that the County Treasury has allocated Kshs. 301,854,588 to the County Emergency Fund in the FY 2026/2027 Budget Estimates. The Committee acknowledges that this allocation is intended to strengthen the County's preparedness and capacity to respond promptly and effectively to unforeseen emergencies and disasters, including droughts, floods, disease outbreaks, and other public emergencies.

Figure 1: Revenue Sources for FY 2026/27

MCG Revenue Sources FY 26/27



Mr Speaker Sir,

The table below highlights various revenue sources for FY 2026/2027 as submitted by the County Treasury.

Table 2: Revenue Summary by Sources

REVENUE ESTIMATES		FY 2026/2027
Revenue summary By Sources		Amount (Kshs)
Equitable share		12,389,323,361
Own Source Revenue Projections		360,000,000
Facility Improvement Financing (FIF)		322,525,007
On-Going Projects funds b/f from previous year		
Equitable share (June 2024 Allocations not received)		
Allocation for Mineral royalties		1,028
DANIDA Grant - Primary Health Care		
DANIDA Grant - Primary Health Care for FY 2023/2024 (Not received)		
DANIDA Grant - Primary Health Care (B/f)		16,473,000

Community Health Promoters Program	18,540,000
Kenya Agricultural Business Development Project	10,918,919
Kenya Urban Support Project (KUSP) – UDG	386,645,049
World Bank Emergency locust response Project (ELRP)	
Food Systems Resilience Project -(FSRP)	318,274,393
FSRP b/f	
Building Resilient and Responsive Health Systems Project(BREHS)	96,779,240
FLOCCA County Climate Institutional Support Grant	-
FLOCCA CCIR Grant FY 2023/2024 Allocations B/f (Amount in SPA)	
FLOCCA CCIR Grant FY 2024/25 Allocations (Received)	172,000,000
FLOCCA CCIR Grant FY 2025/26 estimates	
KWASH	
Conditional Grant for Aggregated Industrial Parks Programme	250,000,000
Kenya Devolution Support Programme 2 (KDSP II) Level 2 grant	352,500,000
Kenya Devolution Support Programme 2 (KDSP II)	37,500,000
Roads Maintenance Fuel Levy	-
RMLF b/f	-
Kenya Urban Support Project (Urban Development Grant)	-
Kenya Urban Support Project (KUSP) – UIG	28,400,000
Kenya Urban Support Project (KUSP) - UIG b/f	-
Basic Salary Arrears for County Governments Health Workers	19,809,159
0.5% Housing Levy	-
TOTAL	14,779,689,156

2.1 Budget Framework and Expenditure Analysis on submitted PBB Estimates for FY

2026/2027

Mr. Speaker Sir,

The total expenditure for the PBB Estimates FY 2026/2027 as submitted by the County Treasury is Kshs. 14,779,689,156 comprising of recurrent expenditure of Kshs. 9,917,485,254 representing 67% of the total budget, while development expenditure at Kshs. 4,862,203,902 representing 33%. 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.

Mr. Speaker Sir,

The table below outlines the total departmental expenditure for the FY 2026/2027 highlighting recurrent and development expenditures.

Table 3: Expenditure Estimates for 2026/2027

S/N O	Departments	Recurrent Expenditure	Development Expenditure	Total	percentage
1	Agriculture, Livestock and Fisheries	258,486,349	579,193,312	837,679,661	6%
2	Education and Human Capital Development	1,232,118,047	237,796,179	1,469,914,226	10%
3	Social Development	406,194,891	147,999,879	554,194,770	4%
4	Finance and Economic Planning	530,901,504	18,919,000	549,820,504	4%
5	Health Services	2,939,615,356	349,257,294	3,288,872,650	22%
6	Trade and Cooperative Development	94,820,579	310,600,000	405,420,579	3%
7	County Assembly	965,985,325	25,000,000	990,985,325	7%
8	Lands and Urban Development	145,375,627	932,342,539	1,077,718,166	7%

MANDERA COUNTY ASSEMBLY BUDGET OFFICE

9	County Executive Services	515,580,801		515,580,801	3%
10	Office of the County Secretary	133,534,068	387,500,000	521,034,068	4%
11	Office of the County Attorney	60,000,000		60,000,000	0%
12	County Public Service Board	76,519,364	-	76,519,364	1%
13	Public Service Management, Devolved Units and Community Cohesion	1,982,779,135	-	1,982,779,135	13%
14	Roads, Transport and Public Works	238,260,654	315,095,607	553,356,261	4%
15	Water, Energy, Environment and Climate Change	337,313,554	1,558,500,092	1,895,813,646	13%
	GRAND TOTAL	9,917,485,254	4,862,203,902	14,779,689,156	100%

3.0 KEY HIGHLIGHTS OF DEVELOPMENT PRIORITIES IN THE PBB ESTIMATES FY 2026/2027

1. EDUCATION AND HUMAN CAPITAL DEVELOPMENT

Mr. Speaker Sir, In the Financial Year 2026/2027, the Department of Education and Human Capital Development aims to enhance both access to and the quality of Early Childhood Education (ECDE) and Vocational Training services. These efforts are geared towards improving the overall standard of education within the County. To support these initiatives, the department has been allocated a total budget of Kshs. 1,469,914,226, comprising Kshs. 1,232,118,047 for recurrent expenditure including *Elimu Kwa Wote* program of Ksh. 450 Million and development expenditure of Kshs. 237,796,179.

2. TRADE AND COOPERATIVE DEVELOPMENT

Mr. Speaker Sir, In the FY 2026/2027, the Department of Trade and Cooperative Development plans to provide strategic policy direction and general support to stimulate the growth of competitive trade and marketing. Additionally, the department seeks to foster a conducive environment for the expansion of cooperatives and the promotion of wealth creation. To enable the ministry to effectively discharge its mandate, it has been allocated a total budget of Kshs. 405,420,579, of which Kshs. 94,820,579 is for recurrent expenditure and Kshs. 310,600,000 is for development expenditure.

3. WATER SERVICES, ENERGY, ENVIRONMENT, AND CLIMATE CHANGE

Mr. Speaker Sir, For the FY 2026/2027, the Department of Water Services, Energy, Environment, and Climate Change plans to implement key initiatives including the upgrading of rural water supply infrastructure, establishment of Water Master Plan, water management and harvesting structures, as well as maintenance of urban water supply and sewerage maintenance. To facilitate these undertakings, the Sector has been allocated a total of Kshs. 1,895,813,646, comprising Kshs. 337,313,554 for recurrent expenditure and Kshs. 1,558,500,092 for development expenditure.

4. HEALTH SERVICES

Mr. Speaker Sir, In the Financial Year 2026/2027, the Health Services sector will prioritize comprehensive programmes aimed at improving maternal and child health outcomes. Key focus areas include increasing the uptake of antenatal care and skilled delivery services, enhancing access to family planning, and strengthening primary healthcare delivery.

Furthermore, the sector will intensify efforts in disease surveillance and response, expand HIV testing services, bolster malaria control, support tuberculosis (TB) programmes, and promote nutrition and dietetics for children under five years.

In terms of medical services, strategic interventions will target the improvement of health facilities at both county and sub-county levels, enhancement of laboratory services, strengthening of referral systems across the county, and upgrading of health preparedness and emergency response mechanisms. The sector will also establish an Electronic Medical Records (EMR) System and invest in improving the human resource capacity for health services.

To support the realization of these priorities, the Department has been allocated a total budget of Kshs. 3,288,872,650, comprising Kshs. 2,939,615,356 for recurrent expenditure and Kshs. 349,257,294 for development expenditure.

5. SOCIAL DEVELOPMENT

Mr. Speaker Sir, In the Financial Year 2026/2027, the department aims to address the pressing challenges faced by vulnerable population through a range of targeted interventions. These include the construction of housing and toilet units for vulnerable households, distribution of relief food, and provision of cash transfers to mitigate the impact of drought emergencies. The department will also invest in social infrastructure, empowerment for Persons with Disabilities (PWDs), and the enhancement of child care services.

To promote gender equality and women's empowerment, the department will engage vulnerable women in the County Greening Programme, while also organizing Gender-

Based Violence (GBV) and Female Genital Mutilation (FGM) awareness and sensitization forums. The establishment of rescue centers for survivors of GBV and FGM is also prioritized.

In support of youth development and talent nurturing, the department will construct youth centers, stadiums, and talent hubs across the county. It will further promote sports through the Governor's Football Tournament. Additionally, the department plans to operationalize libraries to enhance literacy levels within the community.

To support these initiatives, the Sector has been allocated a total budget of Kshs. 554,194,770, comprising Kshs. 406,194,891 for recurrent expenditure and Kshs. 147,999,879 for development expenditure.

6. AGRICULTURE, LIVESTOCK AND FISHERIES

Mr. Speaker Sir, In the Financial Year 2026/2027, the sector will prioritize the development of irrigation infrastructure as a key strategy to enhance food security and resilience. Planned interventions include the construction of an additional 4 kilometers of irrigation canals, provision of 4 water pumps and 8 irrigation pipes to targeted farming communities, and the development of soil and water conservation structures.

To mitigate the impact of flooding and promote sustainable water use, the sector will also construct flood control structures and provide capacity building on irrigation and water harvesting technologies. Agricultural mechanization will be strengthened through the maintenance of existing tractors and the procurement of additional tractors and implements.

In efforts to promote livelihood diversification and value chain development, the department will train farmers, support farmer groups, and distribute modern beehives to enhance apiculture. Additionally, the sector aims to improve livestock productivity by controlling livestock diseases, promoting rangeland management, and enhancing animal husbandry and nutrition practices.

To facilitate these initiatives, the Sector has been allocated a total budget of Kshs. 837,679,661, consisting of Kshs. 258,486,349 for recurrent expenditure and Kshs. 579,193,312 for development expenditure.

7. ROADS, TRANSPORT AND PUBLIC WORKS

Mr. Speaker Sir, In the Financial Year 2026/2027, the department will prioritize key infrastructural developments aimed at enhancing connectivity and improving the county's road network. The planned activities include the tarmacking of 3.6 kilometers of road, gravelling of 140 kilometers, and the construction of 4 cell culverts to improve drainage and road durability.

Additionally, the department will undertake design works and supervision of all structural projects across the county to ensure quality and compliance. The repair and maintenance of government motor vehicles will also be a priority to enhance operational efficiency.

To implement these initiatives effectively, the Department has been allocated a total budget of Kshs. 553,356,261, comprising Kshs. 238,260,654 for recurrent expenditure and Kshs. 315,095,607 for development expenditure.

8. LANDS AND URBAN DEVELOPMENT

Mr. Speaker Sir, In the Financial Year 2026/2027, the sector will focus on enhancing land management, urban development, and environmental sustainability. Key priorities include the establishment of an integrated Local Physical and Land Use Development Plan, and the preparation of a 3D Information Technology-enabled County Spatial Plan covering all the 30 wards.

The sector also plans to conduct cadastral surveys for 5,000 plots, which will support land ownership, planning, and investment. In addition, the department will construct a County Land Registry to improve land records management and service delivery.

To address environmental concerns, the sector will establish Waste Segregation Centers and construct a Waste Recycling Plant to promote sustainable waste management

practices. Support will also be extended to Mandera and Elwak Municipalities to strengthen urban planning, infrastructure, and service delivery in the two towns.

To achieve these goals, the Sector has been allocated a total budget of Kshs. 1,077,718,166, comprising Kshs. 145,375,627 for recurrent expenditure and Kshs. 932,342,539 for development expenditure.

9. PUBLIC SERVICE MANAGEMENT

Mr. Speaker Sir, In the FY 2026/2027, the sector will 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, de-radicalization and CVE programs as well as development of policies and regulations to guide activities in the sector. To achieve these goals, the Sector has been allocated a total budget of Kshs. 1,982,779,135 for recurrent expenditure.

10. FINANCE AND ECONOMIC PLANNING

Mr. Speaker Sir, 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 Medium-Term review of CIDP 2023-2027. The sector also plans to install wireless networks and construction of digital hubs in sub-counties. To achieve these goals, the Sector has been allocated a total budget of Kshs 549,820,504, comprising Kshs. 530,901,504 for recurrent expenditure and Kshs. 18,919,000 for development expenditure.

11. OFFICE OF THE COUNTY SECRETARY AND HEAD OF PUBLIC SERVICE

Mr. Speaker Sir, The Office has significantly strengthened performance management systems, enhanced county service delivery, and improved staff welfare. These efforts will be further intensified in the FY 2026/27, with a focus on promoting a coordinated, multi-sectoral approach to development. The office is allocated a total budget of Ksh. 521,034,068, comprising Kshs. 133,534,068 for recurrent expenditure and Kshs. 387,500,000 for development expenditure.

Following the recent reorganization of government portfolios by H.E. the Governor, the Devolved Units, Inspectorate and Enforcement Services, along with the Department of Partnerships, Donor Relations, and Resource Mobilization, have been placed under the Office of the County Secretary. Consequently, the Office now assumes leadership in the implementation of the Kenya Devolution Support Programme KDSP programme.

4.0 PUBLIC PARTICIPATION ON PBB ESTIMATES FY 2026/2027

Mr. Speaker,

Public participation is a crucial aspect of governance, especially in decentralized systems, as it fosters people-centered development. It is the cornerstone of democracy, ensuring that the general public is involved in government decision-making, thereby promoting good governance.

In line with *Articles 196(1)(b)* and *201* of the Constitution, as read together with Section 87 of the County Governments Act, 2012 and Section 207 of the Public Finance Management Act, 2012; The County Budget and Appropriations Committee at its sitting on 16th June 2026, resolved to invite members of the public and other stakeholders to public participation forum. On 17th June 2026, notice of the same was placed on the Standard newspaper (*copy annexed, II*), inviting the members of public and other interested stakeholders to share their views and present memoranda on the Mandera County Government Program Based Budget Estimates for FY 2026/2027. The public hearings took place in the following Sub-Counties as in the table below;

Date	Sub-County	Venue	Time
24/06/2026	Mandera North	Rhamu Social Hall	9:30AM
24/06/2026	Banisa	Banisa Social Hall	2:00PM
25/06/2026	Mandera West	Takaba Social Hall	9:00AM
25/06/2026	Mandera South	Elwak Social Hall	2:30PM
26/06/2026	Lafey	Gari center	9:00AM
26/06/2026	Mandera East	Mandera peace Hall	2:30PM

Mr. Speaker Sir,

The public participation fora which was held in constituency headquarters of the County were widely participated with people drawn from the all Sub-counties. The participants constitute Men, Women, Youth, Community Leaders, Religious leaders, and persons with disabilities who shared their views and opinions on the PBB estimates for FY 2026/2027 which was well documented.

The Hon. members took the participants through the summarized version of the Mandera County Programme based budget estimates for FY 2026/2027 and highlighted key aspects of the budget estimates.

The Hon. members also informed the participants on the resource allocation to various departments and spending units with regards to recurrent and development expenditures as per the submitted budget. The participants were further enlightened on proposed programmes and sub programmes across all the sectors.

Afterwards, the members of the public and interested stakeholders were given opportunity to share their views and recommendation on the Mandera County Programme based budget estimates for FY 2026/2027 which were documented as follows;

MANDERA NORTH

- A participant from sanitation workers sought Clarification on delayed salaries of Casual workers.
- The residents particularly Women from Rhamu Town raised concerns over high charges of maternity services in the Sub-County and requested the CBAC to waive the fee or review downward.
- The participants requested that expectant mothers from far flung villages in Rhamu sub county be provided with Ambulance services to ensure timely access of skilled maternal care services.
- A representative of people living with disabilities requested the County Government to Provide wheelchairs, crutches and other supportive tools to PWDs in Rhamu and the same be factored in this budget.
- Rhamu Farmers proposed that the budgetary allocation for the Departments of Roads and Agriculture be increased to finance the Construction and maintenance of farm access roads, as well as providing firms inputs and machinery such as tractors to the farmers.
- The Participants decried that Rhamu Sub-County Referral Hospital wards are in dilapidated state and thus require an immediate renovation.
- They also raised concerns that Theatre, Tuberculosis unit and other critical facilities are currently non-functional thus Urgent intervention is required.
- The Youth leaders proposed that youth empowerment programme be sufficiently funded to provide rehabilitation Centre with free counselling and other rehab-related services for youth affected by drugs and substance abuse in Rhamu Sub-County.
- Religious leaders proposed that in accordance with Islamic teachings, cultural sensitivities and patient rights only female nurses attend to mothers during maternal services.

BANISA

- A participant from sanitation workers sought Clarification on delayed salaries of Casual workers.

- They also sought Clarification on why the offices of the County Secretary and the County Attorney were given a substantive budgetary allocation despite of its less impact to the residents of Mandera County.
- The Participants raised concern that the process of compensating County Government employees for work-related injuries take too long and thus need to be fast-tracked in compensating them.
- The forum requested the County Government to increase the budgetary allocation for women empowerment programme to facilitate vulnerable groups in the Society.
- The Participants requested the County Government to construct a perimeter wall around Banisa earth pan.

MANDERA WEST

- The participants sought an update on implementation and performance status of the Current Budget for FY 2025/2026 as no impact is noticed on the same.
- The forum noted concerns regarding delayed payments of contractors engaged in water trucking service by the County Government during the last drought that hit hard the residents of Mandera County.
- The participants expressed concerns regarding the high County borehole water charges of kshs.2000 per trip for a water bowser leading to high cost of water to the residents.
- They also recommended reduction of budgetary allocation for the department of fisheries citing its minimal impact to the residents and the fund be reallocated to department of Roads, Transport and public works.
- They proposed reduction of the budget allocation for the offices of the County Secretary, County Attorney and Trade and cooperative development and fund be reallocated to the Departments of Roads, Transport and public works and water services.
- The participants further proposed reduction of County Assembly development budget by 5million to fund the programme of Department of Roads, Transport and public works.
- The forum Proposed improved and high standard maternity services for mothers across Takaba Sub-County to reduce maternal and neonatal mortality in hard to reach areas.
- Members of the public proposed increasing the budgetary allocation for Department of education to finance the construction and renovation of ECDE classrooms in Takaba Sub-County.
- They proposed promotion of ECDE teachers to enhance service delivery in ECDE Centres across Takaba Sub-County.
- They further proposed increased budgetary allocation for TAWASCO, citing its role in providing safe and reliable water.
- A participant from duduble location proposed construction of Health Centre at Duduble location.

- A participant from duduble location also requested construction of Dam at Duduble location.
 - The Participants also requested the County Government to operationalize Trade fund for purposes of empowering women by providing through grants to women groups in order to enhance household incomes and women's financial inclusion.
 - A representative from religious leaders in the area requested the members of the Committee to make a follow-up on integration of Duksi (Quranic schools) and madrasa into National Basic Education curriculum.
- MANDERA SOUTH**
- The participants sought clarification on reduction of budgetary allocation for revenue collection department and proposed the same increase by ksh20million.
 - They also proposed reduction of the budget allocation for the office of the County Attorney.
 - The forum raised concern that the budget allocations for the Department of Agriculture, livestock and fisheries disproportionately benefits Mandera North and Mandera east sub-counties. Participants therefore, recommended that Elwak be allocated equitable consideration.
 - Members of the public proposed increasing Elwak Municipality budget as its providing proper delivery service to the Community.
 - The participants proposed installation of piping water system to serve Elsafara village.
 - The participants also noted that Elwak referral Hospital is facing critical infrastructure gaps including lack of beddings and toilets, with existing sanitation facilities in dilapidated condition.
 - The forum proposed reduction of budget allocation for Community cohesion and conflict management programme noting that the programme is supported by donor organization and savings reallocated to Elwak Municipality.
 - The forum recommended increasing budgetary allocation for the Department of social development to provide relief food as a cushion for vulnerable groups of the Community across Elwak sub-County.

LAFEY

- The participants proposed construction of baraza park at Gari centre.
- The participants also proposed increased budgetary allocation to the Departments of Education, water and health services to enhance access and quality service delivery.
- They further proposed increase County bursary fund to enhance access to quality education for learners in secondary school and colleges.
- The forum proposed drilling of a borehole at the Gari secondary school.
- The participants proposed women empowerment programme to enhance household incomes and women's financial inclusion.
- The forum recommended that the Gari centre budget should provide for Duksi and Madrasa programmes, particularly fencing of Madarasa/Duksi compounds and construction of Classrooms.

- The forum urged the County Government to settle outstanding payments to contractors who completed construction of Warankara and Sukela Tinja Dams.

MANDERA EAST

- Participants from Mandera youth Assembly proposed increased budget allocation for ICT and E-Government services to kshs.100million so as to provide youth with free internet access for digital innovation, income generation and skills development.
- Participants also proposed increased budget allocation for vocational and technical training colleges across the County to equip youth with technical and market-relevant skills.
- The forum raised concerns over inadequate piped water and household connection system. They noted that residents largely rely on water bowers as the primary source of water in Mandera town.
- The participants expressed concerns regarding the poor service delivery at Mandera County Teaching and referral Hospital despite huge budget allocation of kshs. 3.2billion.
- The participants proposed reduction of budget allocation for the office of the County secretary to improve the budget for youth empowerment and sports development.
- A representative of Persons living with disabilities requested the County Government for inclusion of PWDs in national celebration and budget making process.

4.1 ADDENDUM

Mr. Speaker,

On 29th June 2026 the County Budget and Appropriations Committee received an addendum (Copy annexed III) on the submitted programme based Budget Estimates for FY 2026/2027 which seeks to achieve among others the following issues:

- Align the FY 2026/2027 Budget Estimates with the revised equitable share allocation as provided under the County Allocation of Revenue Bill (Senate Bills No.10 of 2026).
- Align the FY 2026/2027 Budget Estimates with the revised additional allocations as provided under the County Governments Additional Allocations Bill (Senate Bills No.8 of 2026).
- Revise the Own Source Revenue (OSR) target downward to reflect a more realistic and attainable revenue projection based on historical collection trends,

prevailing economic conditions, the County's current revenue performance, and prudent fiscal planning principles. This adjustment will enhance the credibility of the budget and reduce the risk of revenue shortfalls that could adversely affect budget implementation during the financial year.

- iv. Provide adequate funding for essential healthcare services, including the procurement and continuous supply of medical drugs, pharmaceuticals, non-pharmaceuticals, laboratory commodities, and other critical medical supplies to prevent stock-outs in health facilities and safeguard uninterrupted healthcare service delivery.

Mr. Speaker,

Accordingly, the FY 2026/2027 revenue estimates have been revised to incorporate the changes arising from the County Allocation of Revenue Act, 2026, the County Government Additional Allocations Bill, 2026, and the revised Own Source Revenue projections as outlined in the table below;

Table 4: Revised OSR Projections

Revenue summary By Sources	Submitted PBB FY 2026/2027	Addendum		Final
	Amount (Kshs)	Amount (Kshs)		Amount (Kshs)
Equitable share	12,389,323,361	198,813,388		12,588,136,749
Own Source Revenue Projections	360,000,000	(110,000,000)		250,000,000
Facility Improvement Financing (FIF)	322,525,007	(72,525,007)		250,000,000
On-Going Projects funds b/f from previous year				-
Allocation for Mineral royalties	1,028	(1,028)		-
DANIDA Grant - Primary Health Care				-
DANIDA Grant - Primary Health Care for FY 2023/2024 (Not received)				-
DANIDA Grant - Primary Health Care (B/f)	16,473,000			16,473,000

Community Health Promoters Program	18,540,000		18,540,000
Kenya Agricultural Business Development Project	10,918,919		10,918,919
Kenya Urban Support Project (KUSP) – UDG	386,645,049		386,645,049
Food Systems Resilience Project -(FSRP)	318,274,393		318,274,393
FSRP b/f			-
Building Resilient and Responsive Health Systems Project(BREHS)	96,779,240	2	96,779,242
FLOCCA County Climate Institutional Support Grant	-		-
FLOCCA CCIR Grant FY 2023/2024 Allocations B/f (Amount in SPA)			-
FLOCCA CCIR Grant FY Allocation	172,000,000		172,000,000
FLOCCA CCIR Grant FY 2025/26 estimates			-
KWASH			-
Conditional Grant for Aggregated Industrial Parks Programme	250,000,000		250,000,000
Kenya Devolution Support Programme 2 (KDSP II) Level 2 grant	352,500,000		352,500,000
Kenya Devolution Support Programme 2 (KDSP II)	37,500,000		37,500,000
Roads Maintenance Fuel Levy			-
Kenya Urban Support Project (KUSP) - UIG	28,400,000		28,400,000
Kenya Urban Support Project (KUSP) - UIG b/f			-
Basic Salary Arrears for County Governments Health Workers	19,809,159	(19,809,159)	-
Transition of Universal Health Coverage (UHC) Workers' Salary to		189,439,407	189,439,407

Permanent and Pensionable Terms			
0.5% Housing Levy		7,787,057	7,787,057
TOTAL	14,779,689,156	193,704,660	14,973,393,816

Mr Speaker,

With regards to the aforesaid adjustments, the County's total revenue estimates for FY 2026/2027 will increase to Kshs. 14,973,393,816.

Therefore, the County Treasury proposed the following reallocations in order to address funding for the settlement of pending bills, drought mitigation and other emergency interventions, enhance allocations to hospitals for KEMSA supplies and operational expenses, strengthen funding for County entities such as municipalities and water companies, and adequately provide for the staff medical insurance scheme. The proposed budget reductions and re-allocations will affect a number of programmes and sub-programmes across all the departments as annexed (*Copy Annexed IV*)

Mr Speaker,

Furthermore, the submitted Addendum provides additional information on County pending bills and ongoing projects as outlined hereunder;

a) Pending Bills Settlement in FY 2026/27

Mr Speaker,

The submitted FY 2026/2027 Development Budget had provided Kshs. 256,755,508 for the settlement of pending bills. The proposed revisions increase this allocation to Kshs. 423,600,000 to facilitate the settlement of pending liabilities. The departmental allocations are presented in the table below.

Department	Addendum Amount
Agriculture and livestock	10,000,000
Education and Human Capital Development	40,000,000
Finance and Economic Planning	10,000,000
Health Services	100,000,000

Trade and Cooperative Development	5,600,000
Roads and Transport	58,000,000
water, energy, Environment and Natural Resources	200,000,000
Sub Total	423,600,000

b) Ongoing Projects

Mr Speaker,

The proposed PBB Estimates FY 2026/27 has also set aside an allocation of Kshs. 700,000,000 for the implementation of ongoing development projects.

4.2 COMMITTEE CHANGES

Mr. Speaker,

In considerations of the submissions from the County Treasury, the County Budget & Appropriations Committee recommends the following changes on the Budget Estimates for FY 2026/2027;

1. Reduce Ksh 70,000,000 from *Other Development* under Water & Sewerage Programme in the department of Water and Increase Ksh 70,000,000 to Use of Goods and Services Devolved Unit in the Office of the County Secretary
2. Increase Ksh 30,000,000 *Other Development* to support Women Empowerment under Trade and Cooperative Development and increase Own Source Revenue by Ksh 30,000,000
3. Reduce Ksh 5,000,000 from Water & Sewerage Management Services Programme Under *Other Development* and re-allocate the same amount to the development budget under County Public Service Board (CPSB)
4. Reduce Ksh 10,000,000 from the Department of Health Services under preventive, Promotive and reproductive Health Services programme and allocate the same to the Livestock resources management and development programme to cater for Pending Bills Settlement.

Mr. Speaker Sir,

After the Committee changes; the table below outlines the summary of the total Revenues and the total Departmental allocations with the respective Development and Recurrent Expenditures for FY 2026/2027

Table 5: Final Revenue Table FY 2026/27

Revised Revenue Table for FY 2026/27

Revenue summary By Sources	Submitted PBB FY 2026/2027	Addendum	Final
	Amount (Kshs)	Amount (Kshs)	Amount (Kshs)
Equitable share	12,389,323,361	198,813,388	12,588,136,749
Own Source Revenue Projections	360,000,000	(80,000,000)	280,000,000
Facility Improvement Financing (FIF)	322,525,007	(72,525,007)	250,000,000
On-Going Projects funds b/f from previous year			-
Allocation for Mineral royalties	1,028	(1,028)	-
DANIDA Grant - Primary Health Care			-
DANIDA Grant - Primary Health Care for FY 2023/2024 (Not received)			-
DANIDA Grant - Primary Health Care (B/f)	16,473,000		16,473,000
Community Health Promoters Program	18,540,000		18,540,000
Kenya Agricultural Business Development Project	10,918,919		10,918,919
Kenya Urban Support Project (KUSP) – UDG	386,645,049		386,645,049
Food Systems Resilience Project -(FSRP)	318,274,393		318,274,393
FSRP b/f			-
Building Resilient and Responsive Health Systems Project(BREHS)	96,779,240	2	96,779,242

FLOCCA County Climate Institutional Support Grant	-			
FLOCCA CCIR Grant FY 2023/2024 Allocations B/f (Amount in SPA)				
FLOCCA CCIR Grant FY Allocation	172,000,000			172,000,000
FLOCCA CCIR Grant FY 2025/26 estimates				-
KWASH				-
Conditional Grant for Aggregated Industrial Parks Programme	250,000,000			250,000,000
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Kenya Devolution Support Programme 2 (KDSP II)	37,500,000			37,500,000
Roads Maintenance Fuel Levy				-
Kenya Urban Support Project (KUSP) - UIG	28,400,000			28,400,000
Kenya Urban Support Project (KUSP) - UIG b/f				-
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		7,787,057		7,787,057
TOTAL	14,779,689,156	223,704,660		15,003,393,816

Table 6: Summary of Recurrent, Development and Total Departmental allocations FY 2026/27

DEPARTMENT	RECURRENT VOTE FY 2026/2027	DEVELOPMENT T VOTE FY 2026/2027	TOTAL DEPARTMENTAL VOTE FY 2026/2027
County Executive Services	452,283,940	0	452,283,940
Office of the County Secretary	197,534,068	382,500,000	580,034,068
Office of the County Attorney	49,000,000	0	49,000,000
County Public Service Board	67,608,810	5,000,000	72,608,810
Finance & Economic Planning	481,275,476	15,919,000	497,194,476
Education and Human Capital Dev't	1,126,140,774	227,796,179	1,353,936,953
Trade and Cooperative Development	85,398,630	330,600,000	415,998,630
Water, Energy, Environment & Climate	443,247,583	1,633,882,898	2,077,130,481
Health Services	3,333,858,370	278,101,786	3,611,960,156
Social Development	597,370,025	75,819,879	673,189,904
Agriculture, Livestock and Fisheries	215,052,058	529,193,312	744,245,370
Roads, Transport & Public Works	225,265,249	221,095,607	446,360,856
Lands, Housing & Physical Planning	198,520,127	932,679,619	1,131,199,746
Public Service Management	1,998,250,426	0	1,998,250,426
County Assembly	900,000,000	0	900,000,000
Grand Total	10,370,805,536	4,632,588,280	15,003,393,816
	69%	31%	



5.0 COMMITTEE OBSERVATIONS & RECOMMENDATIONS

5.1 COMMITTEE OBSERVATIONS

Mr. Speaker

In view of the foregoing, the County Budget and Appropriations Committee has reviewed and made the following observations and findings regarding the Mandera County Programme-Based Budget (PBB) Estimates for the FY 2026/2027:

1. That the PBB Estimates for FY 2026/2027 is in compliance with the requirements of Section 129(a) of the Public Finance Management (PFM) Act, 2012, and Regulation 30 of the PFM (County Governments) Regulations, 2015 on submission of the Estimates to the County Assembly.
2. That in the Programme-Based Budget (PBB) for FY 2026/2027, the County Government has allocated at least 30% of the total budget towards development expenditure, thereby complying with the provisions of Section 107(2)(b) of the Public Finance Management (PFM) Act, 2012.
3. The Committee also noted that PBB Estimates FY 2026/2027 is aligned with County's planning documents, such as the County Integrated Development Plan (CIDP) 2023–2027 and the Annual Development Plan (ADP) 2026/2027 as per Section 104 of County Government Act 2012.
4. The Committee observed that the County Government incurred expenditures to address drought mitigation interventions and other emergencies experienced in the County.
5. The County Treasury has made a provision for County Emergency Fund of Kshs. 301,854,588, in line with the requirements of Section 110 of the PFM Act, 2012, demonstrating the County's preparedness to respond to unforeseen emergencies and disaster.
6. In the FY 2026/2027, the County Treasury allocated ksh. 423,600,000 and ksh 700,000,000 towards the settlement of County pending bills and ongoing projects respectively.

7. The County Treasury revised downwards the OSR from the submitted PBB FY 2026/2027 to Ksh 280,000,000. Additionally, the FIF has been equally reduced to Ksh. 250,000,000.
8. The amount of Carried forward from FY2025/2026 for the County Executive and the County Assembly was not captured in this budget. However, the CECM for Finance assured the Committee that the same will be provided in the forthcoming supplementary Budget.

5.1 COMMITTEE RECOMMENDATION

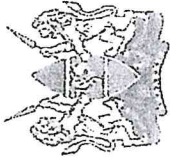
Mr. Speaker,

The County Budget and Appropriations Committee now makes the following recommendations on the PBB Estimates FY 2026/2027:

1. The Committee commends the County Treasury for its compliance with the provisions of Section 129(a) of the Public Finance Management (PFM) Act, 2012, and Regulation 30 of the PFM (County Governments) Regulations, 2015
2. The County Treasury shall prioritize the settling liabilities incurred for the County's drought mitigation and emergency as submitted
3. The County Emergency Fund should be fully operationalized with clear guidelines to ensure timely response to disasters and the fund be utilized purposely as per the provisions of the Mandera County Emergency Act, 2020.
4. The County Treasury should develop a clear, time-bound repayment plan and prioritize settlement of eligible pending bills to avoid accrual of bills as well as legal liabilities
5. The County Treasury should establish and strengthen mechanisms to enhance revenue generation and collection, while sealing revenue leakages and loopholes, in order to maximize the County's own-source revenue potential.
6. The County Treasury should establish clear mechanisms for documenting, reviewing, and reporting on how public inputs are considered during budget execution.
7. The County should exercise prudence in further recruitment to avoid exceeding the personnel emoluments ratio of 35% of the total revenue.
8. In line with the recent amendments to the PFM Act, 2012 and in compliance with the Controller of Budget circular Ref: COB/CIR/002/VOL.III (7) dated 10th March, 2026 the County Assembly Service Board shall open and operationalize the County Assembly Fund Account at the CBK and the CECM for Finance shall transfer the Assembly's share of the monthly exchequer as a proportion of the County Government budget on the dates stipulated in the circular (*copy attached, V*).

Mr. Speaker Sir,

Finally, the Committee recommends that this Honourable House adopt the report of the County Budget and Appropriations Committee on the Mandera County Programme-Based Budget for FY 2026/2027.



COUNTY GOVERNMENT OF MANDERA
Department of Finance and Economic Planning
Office of the County Executive Committee Member
P. O BOX 13-70300, MANDERA, Kenya, Tel
0462104000



MCG/CT/CEC/FEP/CA/2026/Vol.2 (05/29)

10th April 2026

The Clerk,
Mandera County Assembly,
P.O. Box. 408-70300,
Mandera.

**Mandera County Government on Drought Mitigation & Kala-azar Disease
Outbreak Funding Under Section 135 of the Public Finance Management (PFM)
Act**

1. Background:

Mandera County is facing a severe drought crisis and Kala-azar disease outbreak, with exhausted Emergency Fund allocations and no budgetary provisions for mitigation.

2. Legal Framework: Section 135 of the PFM Act

Section 135 of the PFM Act (2012) provides a legal pathway for the County Government to access additional funds through a supplementary budget.

Section 135 of the Public Finance Management Act, 2012 provides, "A county government may spend money that has not been appropriated if the amount appropriated for any purpose under the County Appropriation Act is insufficient or a need has arisen for expenditure for a purpose for which no amount has been appropriated by that Act, or money has been withdrawn from the county government Emergency Fund." Further section 135(2) & (4) requires that the county executive shall seek for county assembly approval for the expenditure within 2 months and if the county Assembly is not sitting, then within 2 months of their next sitting.

A reading of section 135 outlines the exceptional circumstances to be:

- a. There is an urgent and unforeseen need
- b. The expenditure cannot be delayed without detriment to the public interest.
- c. No other budgetary provisions or emergency funds are available.

3. Key Criteria Under Section 135 of the PFM Act:

For the County Government to utilize Section 135, the following conditions must be met:

- a. Unforeseen and Urgent Need
 - o The drought and disease outbreak in Mandera qualifies as an unforeseen and urgent crisis, requiring immediate intervention to prevent loss of life, livelihoods, and economic disruption.
- b. Expenditure Cannot Be Delayed Without Detriment to Public Interest
 - o The drought has led to severe food insecurity, water shortages, and livestock losses, posing a direct threat to residents' welfare.
 - o Delaying intervention would worsen humanitarian conditions, violating constitutional rights (Article 43, Constitution of Kenya).
- c. Exhaustion of Allocated Funds
 - o The County Emergency Fund has been depleted, and existing budgetary allocations are insufficient to address the drought's severity.
- d. Inability to Reallocate Within Existing Budget
 - o The county's Emergency Fund has been exhausted.
 - o Existing budget allocations are insufficient to cover drought and disease outbreak response measures.
 - o Given the scale of the drought, reallocating funds from other votes (without crippling essential services) is impractical, justifying the need for a additional/Supplementary Budget.

4. How Mandera County Meets the Criteria:

- a. Unforeseen & Urgent Need: The drought is a natural disaster with escalating humanitarian needs.
- b. Funds Exhausted: The Emergency Fund is depleted, and normal appropriations cannot cover the crisis.
- c. Expenditure Cannot Be Delayed Without Detriment to Public Interest: the expenditure is required immediately as delay would lead to loss of human lives.
- d. Reallocation Not Feasible: Given the county's limited fiscal space, internal reallocation would disrupt critical services.

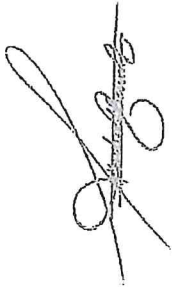
5. Recommendations:

a. Immediate Action:

- o The County Executive should convene an emergency session to declare the drought and disease outbreak a disaster in accordance with the minute by the cabinet

b. Alternative Funding Sources:

- Seek emergency support from the National Drought Management Authority (NDMA) and the National Treasury under Article 208 of the Constitution (disaster response).
- Explore reallocations from non-essential development projects.
- c. Approval by the County Assembly
 - The County Executive must submit a Supplementary Budget Estimate/ Budget estimate to the County Assembly, detailing:
 - The nature and magnitude of the drought emergency.
 - Why existing funds are inadequate.
 - Proposed expenditure (e.g., water trucking, food aid, livestock support).
 - Source of funding (e.g., reallocation from low-priority projects, conditional grants, or emergency exchequer releases from the National Treasury).



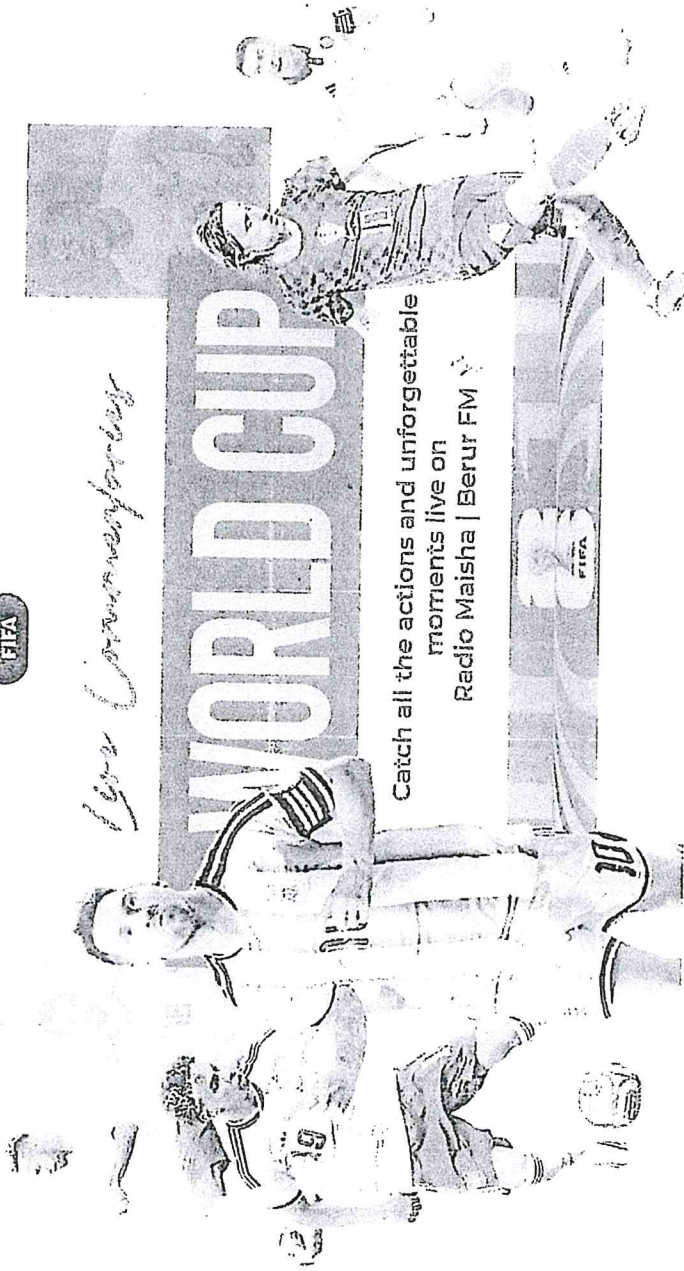
CPA Ibrahim M. Adan, OGW.

CECM – FINANCE AND ECONOMIC PLANNING
MANDERA COUNTY GOVERNMENT

ANNEX II

WEDNESDAY, JUNE 17, 2026 The Standard

17



The Standard
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Kenya

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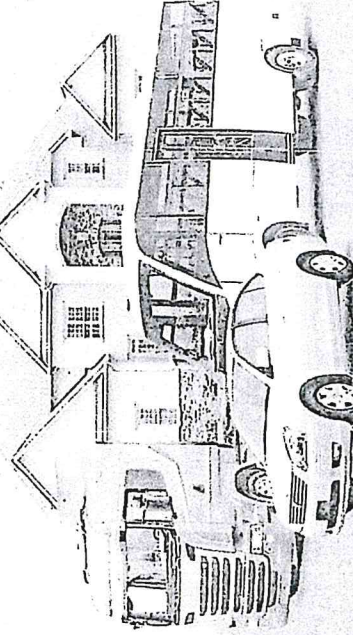
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REPUBLIC OF KENYA



MANDERA COUNTY ASSEMBLY

P.O. Box 408 - 70300, JALUJERIA

MANDERA COUNTY ASSEMBLY
P.O. Box 408 - 70300, JALUJERIA

Pursuant to the provisions of Article 191 (1) of the Constitution of Kenya as read together with section 87 of the County Governments Act, 2012, Section 31(2) of PFM Act 2012 and the Mandera County Assembly Standing Order No. 213(5)

The County Assembly Budget and Appropriations Committee invites the members of the general public and all other interested stakeholders to share their views on the Mandera County Programme based Budget Estimates for FY 2026/2027 during public hearing as per the schedule below.

DATE	SUB-COMMITTEE	VENUE	TIME
24/06/2026	Mandera North	Rhamu Social Hall	9:30AM
24/06/2026	Banisa	Banisa Social Hall	2:00PM
25/06/2026	Mandera West	Takaba Social Hall	9:00AM
25/06/2026	Mandera South	Elwak Social Hall	2:30PM
26/06/2026	Lefey	Garl Centre	9:00AM
26/06/2026	Mandera East	Mandera Peace Hall	2:30PM

Presentations may be made orally during the public hearing or by way of written memoranda to the Office of the Clerk, Mandera County Assembly, P.O. Box 408-70300 Mandera or email to clerk@manderacountyassembly.go.ke on or before 25th June 2026 at noon.

Copy of the Programme based Budget Estimates for FY 2026/2027 can be downloaded from the County Assembly website www.manderacountyassembly.go.ke

ANNEX II SURVIV
CLERK TO THE COUNTY ASSEMBLY



COUNTY GOVERNMENT OF MANDERA
Department of Finance and Economic Planning
Office of the County Executive Committee Member
P. O BOX 13-70300, MANDERA, Kenya, Tel 0462104000
Email: countytreasury@mandera.go.ke



MCG/CT/CEC/FEP/CA/2026/Vol.2 (05/29)

June 29, 2026

The Clerk,
Mandera County Assembly,
P.O. Box. 408-70300,
Mandera.



Dear Sir,

RE: SUBMISSION OF AN ADDENDUM TO THE FY 2026/2027 PROGRAMME-BASED BUDGET ESTIMATES

I. INTRODUCTION

Pursuant to the provisions of the Public Finance Management Act, 2012 and following the submission of the FY 2026/2027 Programme-Based Budget Estimates to the County Assembly on 30th April 2026, I hereby submit an Addendum to the FY 2026/2027 Budget Estimates for consideration by the County Assembly before the approval of the Budget Estimates.

This Addendum has become necessary following the revision of the County Allocation of Revenue (CARA), in the County Allocation of Revenue Bill (Senate Bills No.10 of 2026), which has revised the County Government's equitable share allocation from the National Government. The revised allocation, the revision of the County Government Additional Allocation Bill for FY 2026/2027, together with emerging fiscal realities and priority expenditure requirements, necessitates adjustments to the submitted Budget Estimates to ensure that the budget remains realistic, fiscally sustainable, legally compliant, and responsive to the immediate service delivery needs of the people of Mandera County.

Specifically, the proposed Addendum seeks to achieve the following:

- i. Align the FY 2026/2027 Budget Estimates with the revised equitable share allocation as provided under the County Allocation of Revenue Bill (Senate Bills No.10 of 2026).

- ii. Align the FY 2026/2027 Budget Estimates with the revised additional allocations as provided under the County Governments Additional Allocations Bill (Senate Bills No.8 of 2026).
- iii. Revise the Own Source Revenue (OSR) target downward to reflect a more realistic and attainable revenue projection based on historical collection trends, prevailing economic conditions, the County's current revenue performance, and prudent fiscal planning principles. This adjustment will enhance the credibility of the budget and reduce the risk of revenue shortfalls that could adversely affect budget implementation during the financial year.
- iv. Provide adequate funding for essential healthcare services, including the procurement and continuous supply of medical drugs, pharmaceuticals, non-pharmaceuticals, laboratory commodities, and other critical medical supplies to prevent stock-outs in health facilities and safeguard uninterrupted healthcare service delivery.
- v. Provide sufficient budgetary allocation for staff medical insurance and other employee insurance obligations to ensure compliance with contractual obligations, promote staff welfare, maintain employee productivity, and minimize disruptions in service delivery.
- vi. Strengthen budgetary support for County entities and decentralized units to enable them effectively discharge their statutory mandates and improve the quality, efficiency, and accessibility of public services across the County.
- vii. Provide additional resources for emergency interventions, particularly drought mitigation measures including water trucking, emergency water supply, relief food distribution, and other humanitarian responses necessary to protect vulnerable households affected by recurring climatic shocks.
- viii. Reallocate resources within the approved fiscal framework to address critical expenditure pressures while maintaining compliance with fiscal responsibility principles under the Public Finance Management Act, 2012.

The proposed amendments do not alter the overall policy direction of the FY 2026/2027 Budget. Rather, they strengthen the budget by ensuring that available resources are allocated to the County's most urgent priorities while aligning the Budget Estimates with the latest revenue frameworks.

The County Government remains committed to prudent public financial management, fiscal discipline, efficient allocation of resources, and improved service delivery to the residents of Mandera County. The proposed adjustments will enhance budget credibility, facilitate effective

budget implementation, and ensure that the County Government is better positioned to respond to emerging public needs during the FY 2026/2027.

In view of the foregoing, I request the County Assembly to consider and adopt the changes proposed in this Addendum together with the FY 2026/2027 Programme-Based Budget Estimates during the approval process.

II. REVENUE ESTIMATES

- i. The FY 2026/2027 Budget Estimates submitted to the County Assembly projected total County revenue of Kshs. 14,779,689,156.
- ii. The equitable share was estimated at Kshs. 12,389,323,361 based on the 2026 Budget Policy Statement. Following the revision of the County Allocation of Revenue (CARA) in the County Allocation of Revenue Bill (Senate Bills No.10 of 2026), the equitable share has been revised upwards to Kshs. 12,588,136,749, representing an increase of Kshs. 198,813,388.
- iii. The County Government Additional Allocations Bill, 2026 has also revised the County's additional allocations, necessitating corresponding adjustments to the revenue estimates.
- iv. Further, the projected Own Source Revenue has been revised downwards by Kshs. 110,000,000 to reflect a more realistic and achievable revenue target based on the County's revenue performance.
- v. Consequently, the FY 2026/2027 revenue estimates have been revised to incorporate the changes arising from the County Allocation of Revenue Act, 2026, the County Government Additional Allocations Bill, 2026, and the revised Own Source Revenue projections.

Revenue Sources	CGAAB 2026	Submitted budget	Difference
Allocation for mineral royalties	-	1,028	(1,028)
Community Health Promoters (CHP)	18,540,000	18,540,000	-
County Aggregation and Industrial Parks (CAIP)	250,000,000	250,000,000	-
0.5% of the Housing Levy Fund to the County Rural and Urban Affordable Housing Committees	7,787,057		7,787,057
Transition of Universal Health Coverage (UHC) Workers' Salary to Permanent and Pensionable Terms IDA (World Bank) Credit/Grant Building Resilient & Responsive Health Systems – BREHS	189,439,407		189,439,407
	96,779,242	96,779,240	2

IDA (World Bank) Credit for the Food Systems Resilience Project (FSRP)	318,274,393	318,274,393	-
Sub Total			197,225,438

- vi. Further, despite the implementation of various revenue enhancement measures, the County continues to experience challenges in the collection of Own Source Revenue (OSR). Consequently, the Local Revenue target of Kshs. 360,000,000 and the Facility Improvement Fund (FIF) target of Kshs. 322,525,007 are considered unattainable. It is therefore proposed that both revenue targets be revised to Kshs. 250,000,000 each to reflect more realistic and achievable projections.
- vii. Following these adjustments, the County's total revenue estimates for FY 2026/2027 will increase to Kshs. 14,973,393,816, as presented in the table that follows.

Revenue summary By Sources	Supplementary FY 2025/26	FY 2026/2027		Addendum Amount (Kshs)	Final Amount (Kshs)
	Amount (Kshs)	Amount (Kshs)	Amount (Kshs)		
Equitable share	12,265,064,293	12,389,323,361	193,813,388		12,583,136,749
Own Source Revenue Projections	360,000,000	360,000,000	(110,000,000)		250,000,000
Facility Improvement Financing (FIF)	322,525,007	322,525,007	(72,525,007)		250,000,000
On-Going Projects funds b/f from previous year	347,553,249				-
Allocation for Mineral royalties	1,028	1,028	(1,028)		-
DANIDA Grant - Primary Health Care	16,473,000				-
DANIDA Grant - Primary Health Care for FY 2023/2024 (Not received)	18,653,250				-
DANIDA Grant - Primary Health Care (B/f)	15,746,250	16,473,000			16,473,000
Community Health Promoters Program	18,540,000	18,540,000			18,540,000
Kenya Agricultural Business Development Project	10,918,919	10,918,919			10,918,919
Kenya Urban Support Project (KUSP) – UDG	171,842,327	386,645,049			386,645,049
Food Systems Resilience Project -(FSRP)	246,153,846	318,274,393			318,274,393
FSRP b/f	70,127,131				-
Building Resilient and Responsive Health Systems Project(BREHS)					
FLOCCA County Climate Institutional Support Grant	11,000,000	96,779,240	2		96,779,242
		-			-

FLOCCA CCIR Grant FY 2023/2024 Allocations B/f (Amount in SPA)	16,507,427			
FLOCCA CCIR Grant FY Allocation	148,566,850	172,000,000		172,000,000
FLOCCA CCIR Grant FY 2025/26 estimates	79,372,115			-
KWASH	143,157,560			-
Conditional Grant for Aggregated Industrial Parks Programme				
Kenya Devolution Support Programme 2 (KDSP II) Level 2 grant	250,000,000	250,000,000		250,000,000
Kenya Devolution Support Programme 2 (KDSP II)	352,500,000	352,500,000		352,500,000
Roads Maintenance Fuel Levy.	72,909,500	37,500,000		37,500,000
Kenya Urban Support Project (KUSP) – UIG	66,010,855			-
Kenya Urban Support Project (KUSP) - UIG b/f	35,000,000	28,400,000		28,400,000
Basic Salary Arrears for County Governments Health Workers	32,309,300			-
Transition of Universal Health Coverage (UHC) Workers' Salary to Permanent and Pensionable Terms	19,809,159	19,809,159	(19,809,159)	-
0.5% Housing Levy	1,987,622		189,439,407	189,439,407
TOTAL	15,092,729,388	14,779,689,156	193,704,660	14,973,393,816

III. PROPOSED EXPENDITURE REDUCTIONS

We propose to reduce budget allocations across various departments to align expenditure with the revised revenue estimates and accommodate emerging priority needs. These proposed changes will affect a number of programmes and sub-programmes, as detailed in Annex I.

IV. PROPOSED REALLOCATIONS

The proposed reallocations are intended to provide funding for the settlement of pending bills, drought mitigation and other emergency interventions, enhance allocations to hospitals for KEMSA supplies and operational expenses, strengthen funding for County entities such as municipalities and water companies, and adequately provide for the staff medical insurance scheme.

The programmes, sub-programmes, and vote categories affected by the proposed reallocations are detailed in Annex II.

V. ADDITIONAL INFORMATION

The submitted FY 2026/2027 Development Budget provided Kshs. 256,755,508 for the settlement of pending bills. The proposed revisions increase this allocation to Kshs. 423,600,000 to facilitate the settlement of pending liabilities. The departmental allocations are presented in the table below.

Department	FY 2026/2027	Final Estimates
Agriculture and livestock	10,000,000	10,000,000
Education and Human Capital Development	20,000,000	40,000,000
Finance and Economic Planning	10,000,000	10,000,000
Health Services	93,155,508	100,000,000
Trade and Cooperative Development	5,600,000	5,600,000
Roads and Transport	18,000,000	58,000,000
water, energy, Environment and Natural Resources	100,000,000	200,000,000
Sub Total	256,755,508	423,600,000

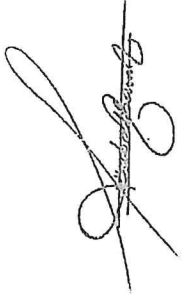
Further, the Budget contains an allocation of Kshs. 700,000,000 for the implementation of ongoing development projects.

Save for the amendments contained in this Addendum, the rest of the FY 2026/2027 Programme-Based Budget Estimates remain as submitted.

I appreciate your attention to this matter and look forward to your support in implementing these proposed adjustments to the FY 2026/2027 Programme Based Budget. I am available for any further clarifications.

The proposed amendments have been prepared within the approved fiscal framework and do not result in any breach of the fiscal responsibility principles prescribed under the Public Finance Management Act, 2012.

Yours Faithfully,

A handwritten signature in black ink, appearing to read 'Ibrahim M. Adan', with a large, stylized flourish at the end.

CPA Ibrahim M. Adan, OGW.

CECM – FINANCE AND ECONOMIC PLANNING

ANNEXURES

Annex I: PROPOSED EXPENDITURE REDUCTIONS				S/No.	Department	Item	Programme	Sub Programme	Vote Category	Reduce by
	1	County Assembly	Other Recurrent	Legislation and Representation	SP 1. 1 Legislation and Representation	Recurrent	(65,985,325.00)			
	2	County Assembly	Acquisition of Non-Financial	Legislation and Representation	SP 1. 1 Legislation and Representation	Development	(25,000,000.00)			
	3	Agriculture, Livestock and Fisheries	Compensation to Employees	Programme 1: General Administration, Planning and Support Services	SP 1.1 Administrative Services	Recurrent	(25,434,294.39)			
	4	Agriculture, Livestock and Fisheries	Use of goods and services	Programme 3: Food Security and Sustainable Agriculture		Recurrent	(13,000,000.00)			
	5	Agriculture, Livestock and Fisheries	Use of goods and services	Programme 2 Livestock Resources Management and Development	Sub-Programme 2.1 Livestock Resources Management and Development	Recurrent	(5,000,000.00)			
	6	Agriculture, Livestock and Fisheries	Other Development	Programme 2 Livestock Resources Management and Development	Sub-Programme 2.1 Livestock Resources Management and Development	Development	(10,000,000.00)			
	7	Agriculture, Livestock and Fisheries	Other Development	Programme 4 Irrigation Development and Management	Sub-Programme 4.1: Irrigation Development and Management	Development	(50,000,000.00)			
	8	Education and Human Capital Developm	Compensation to Employees	Programme 1: General Administration, Planning and Support Services	SP 1.1 Administrative Services	Recurrent	(105,977,273.22)			
	9	Education and Human Capital Developm	Other Development	Programme 3: Vocational & Technical Training Services	SP 3.1 Vocational & Technical Training Services	Development	(30,000,000.00)			
	10	Social Development	Compensation to Employees	Programme 1: General Administration, Planning and Support Services	SP 1.1 Administrative Services	Recurrent	(8,824,866.03)			
	11	Social Development	Other Development	Programme 5: Social Development and Drought Mitigation Programme	SP 5.1 Drought Mitigation and Management	Development	(59,180,000.00)			

12	Social Development	Other Development	Programme 2: Women Empowerment and Affirmative Action	SP 2.1 Women Empowerment and Affirmative Action	Development	(3,000,000.00)
13	Social Development	Other Development	Programme 3: Youth Sports and Talent Development	SP 3.1 Youth Empowerment and Sports Development	Development	(10,000,000.00)
14	Finance and Economic Planning	Compensation to Employees	Programme 1: Administration, Planning and Support Services	SP 1.1: Administration, Planning and Support Services	Recurrent	(27,482,190.96)
15	Finance and Economic Planning	Use of goods and services	Programme 1: Administration, Planning and Support Services	SP 1.1: Administration, Planning and Support Services	Recurrent	(2,001,028.00)
16	Finance and Economic Planning	Use of goods and services	Programme 5: ICT and E-Government Services	Sub -Programme 5.1 ICT and E-Government Services	Recurrent	(2,800,000.00)
17	Finance and Economic Planning	Use of goods and services	Programme 4: Revenue Mobilization Services	Sub -Programme 4.1 Revenue Collection & Enhancement	Recurrent	(5,000,000.00)
18	Finance and Economic Planning	Use of goods and services	Programme 3: Economic and Financial Policy Formulation and Management	Sub -Programme 3.1: County Economic Planning and Statistics	Recurrent	(12,342,808.00)
19	Finance and Economic Planning	Other Development	Programme 2: Public Financial Management	Sub -Programme 2.1 : Accounting services	Development	(3,000,000.00)
20	Health Services	Other Development	P3: Curative, Rehabilitative and Referral Services	Sub -Programme 3.1: Curative, Rehabilitative and Referral Services	Development	(61,155,508.00)
21	Health Services	Use of goods and services	Programme 2: Preventive, Promotive and Reproductive Health Services	Sub -Programme 2.1: Preventive, Promotive and Reproductive Health Services	Recurrent	(47,000,000.00)
22	Trade and Cooperative Development	Compensation to Employees	Programme 1: General Administration, Planning and Support Services	SP1.1 General administration & planning	Recurrent	(8,421,949.36)
23	Trade and Cooperative Development	Use of goods and services	Programme 3: Trade Development and Promotion	SP 3.2 Trade Development and Promotion	Recurrent	(1,000,000.00)
24	Trade and Cooperative Development	Other Development	Programme 3: Trade Development and Promotion	SP 3.2 Trade Development and Promotion	Development	(5,000,000.00)

25	Trade and Cooperative Development	Other Development	Programme 2: Cooperative Development and Management	SP 2.1 Cooperative Development and Promotion	Development	(5,000,000.00)
26	Lands and Urban Development	Compensation to Employees	Programme 1: General Administration, Planning and Support Services	SP 1.1 Administrative Services	Recurrent	(14,935,499.87)
27	Lands and Urban Development	Use of goods and services	Programme 2: Land Use Planning and Survey	Sub-Programme 2.1: Land Use Planning and Survey	Recurrent	(8,000,000.00)
28	Lands and Urban Development	Other Development	Programme 2: Land Use Planning and Survey	Sub-Programme 2.1: Land Use Planning and Survey	Development	(15,062,920.00)
29	County Executive services	Compensation to Employees	Programme 1: Office of the Governor and Deputy Governor	SP 1.1 Management of County Affairs	Recurrent	(45,796,860.73)
30	County Executive services	Use of goods and services	Programme 1: Office of the Governor and Deputy Governor	SP 1.1 Management of County Affairs	Recurrent	(17,500,000.00)
31	Office of the County Secretary & Head of Department	Use of goods and services	Programme 1: Policy, Leadership and Executive Coordination	SP 1.1 Leadership and executive coordination	Recurrent	(6,000,000.00)
32	Office of the County Secretary & Head of Department	Other Development	Programme 1: Policy, Leadership and Executive Coordination	SP 1.1 Leadership and executive coordination	Development	(5,000,000.00)
33	Office of the County Attorney	Use of goods and services	Programme 1: Legal and Public Sector Advisory Services	Sub-Programme 1.1: Legal and advisory services	Recurrent	(11,000,000.00)
34	County Public Service Board	Compensation to Employees	Programme 1: Values and Principles of Public Service	SP 1.1 Ethics, Governance and Public Service Values	Recurrent	(3,310,553.82)
35	County Public Service Board	Use of goods and services	Programme 1: Values and Principles of Public Service	SP 1.1 Ethics, Governance and Public Service Values	Recurrent	(5,600,000.00)
36	Public Service Management, Devolved Functions	Compensation to Employees	Programme 1: General Administration, Planning and Support Services	SP 1.1 Administration and support services	Recurrent	(60,528,709.14)
37	Roads, Transport and Public Works	Compensation to Employees	Programme 1: General Administration and Support Services	SP 1.1 Administrative Services	Recurrent	(27,995,405.20)
38	Roads, Transport and Public Works	Use of goods and services	Programme 3: Public Works and Management	SP 3.1 Public Works and Management	Recurrent	(1,000,000.00)

Annex 2: PROPOSED REALLOCATIONS

S/No.	Department	Item	Programme	Sub Programme	Vote Category	Increase by
1	Education and Human Capital Development	Other Development	Programme 2: Early Childhood Education	SP 2.1 Early Childhood Education	Development	20,000,000.00
2	Social Development	Use of goods and services	Programme 5: Social Development and Drought Mitigation Programme	SP 5.1 Disaster Preparedness and Management	Recurrent	200,000,000.00
3	Health Services	Compensation to Employees	Programme 1: General Administration, Planning and Support Services	SP 1.1 Administrative Services	Recurrent	346,768,021.40
4	Health Services	Use of goods and services	Programme 3: Curative, Rehabilitative and Referral Services	SP 3.1 Curative, Rehabilitative and Referral Services	Recurrent	94,474,993.00
39	Roads, Transport and Public Works	Other Development	Programme 2: Roads and Transport Infrastructure Development	Sub -Programme 2.1: Roads and Transport Infrastructure Development and Management	Development	(63,000,000.00)
40	Roads, Transport and Public Works	Other Development	Programme 3: Public Works and Management	SP 3.1 Public Works and Management	Development	(31,000,000.00)
41	Water, Energy, Environment, and Climate	Compensation to Employees	Programme 1: General Administration, Planning and Support Services	SP 1.1 Administrative Services	Recurrent	(36,065,970.74)
42	Water, Energy, Environment, and Climate	Use of goods and services	Programme 3: Energy and Natural Resources Management	SP 3.1 Energy and Natural Resources Management	Recurrent	(5,000,000.00)
43	Water, Energy, Environment, and Climate	Other Development	Programme 2 Water and Sewerage Management Services	Sub -Programme 2.1: Water and Sewerage Management Services	Development	(20,268,615.00)
44	Water, Energy, Environment, and Climate	Capital Transfers to Govt. Age	Programme 4: Environment and Climate Change Management	Sub -Programme 4.1: Environment and Climate Change Management	Development	(5,000,000.00)
45	Water, Energy, Environment, and Climate	Other Development	Programme 3: Energy and Natural Resources Management	Sub -Programme 3.1: Energy and Natural Resources Management	Development	(9,148,604.00)

5	Lands and Urban Development	Use of goods and services	Programme 4: Solid Waste Management	Sub-Programme 4.1: Solid Waste Management	Recurrent	76,080,000.00
6	Lands and Urban Development	Grant to Mandera Municipality	Programme 3: Physical Planning Housing and Urban Development		Development	15,400,000.00
7	Public Service Management, Devolved	Use of goods and services	Programme 2: Human Resources Management and Development	Sub-Performance 2.1 Human Resources Management	Recurrent	76,000,000.00
8	Roads, Transport and Public Works	Use of goods and services	Programme 2: Roads and Transport Infrastructure Development	Sub-Programme 2.1: Roads and Transport Infrastructure Development and Management	Recurrent	16,000,000.00
9	Water, Energy, Environment, and Climate	Use of goods and services	Programme 2 Water and Sewerage Management Services	Sub-Programme 2.1: Water and Sewerage Management Services	Recurrent	147,000,000.00
10	Water, Energy, Environment, and Climate	Grant to Mandawasco, Elwasco	Programme 2 Water and Sewerage Management Services	Sub-Programme 2.1: Water and Sewerage Management Services	Development	184,800,025.00

ANNEX(V)



Office of the Controller of Budget

Bina House, 12th Floor
Harambee Avenue
P.O Box 35616-00100
Nairobi, Kenya

Tel: 020 221 1068/66/56/51, 0709910000
0716274922, 0738466721
Website: www.cob.go.ke
Email: cob@cob.go.ke/info@cob.go.ke

Ref: COB/CIR/002/VOL.III(7)

10th March 2026

All County Executive Committee Members for Finance
All Clerks

RE: GUIDELINES ON WITHDRAWALS FROM THE COUNTY ASSEMBLY FUND WITH TEMPLATES

The County Public Finance Laws (Amendment) Act, 2025 introduced reforms to the public finance management framework governing County Assemblies. Specifically, the Act, amended the Public Finance Management Act (PFM Act) by inserting new sections 109A to 109E, 119A, and amending sections 134 and 136, thereby establishing the County Assembly Fund (CAF) as a statutory fund under the PFM Act for each of the 47 County Assemblies.

The principal effect of these amendments is that each County Assembly will now operate a dedicated County Assembly Fund, held at the Central Bank of Kenya in an account to be known as the County Assembly Fund Account. The Clerk of the County Assembly is designated as the Administrator of the Fund, and "all withdrawals from the Fund" require the written approval of the Controller of Budget.

The County Assembly Fund is intended to be used exclusively for:

- a. defraying the administrative expenses of the County Assembly; and
- b. the acquisition and maintenance of buildings, grounds, and other assets of the County Assembly, as provided under Section 109B of the PFM Act.

The County Treasury is further required, under Section 109E of the PFM Act, to disburse monies to the County Assembly Fund at the beginning of every month and in any event not later than the 15th day from the commencement of the month, in accordance with a schedule prepared by the County Treasury and approved by the County Assembly.

Budget Oversight for Transparency

The Controller of Budget hereby forwards the following documents for the attention and immediate implementation by all County Treasuries and County Assemblies in the management and operation of the County Assembly Fund (CAF) established under the County Public Finance Laws (Amendment) Act, 2025:

- a. Guidelines on Requirements for Approval to Make Withdrawals from the County Revenue Fund to the County Assembly Fund and from the County Assembly Fund to the Operational Account. These Guidelines set out the documentary requirements and procedures that all County Assemblies must comply with when submitting exchequer requisitions for approval by the Controller of Budget. They cover all categories of expenditure including personnel emoluments, operations and maintenance, development expenditure, and pending bills.
- b. Form D – County Assembly Requisition for Grant of Credit on the Exchequer Account. This is the prescribed requisition form to be completed and submitted by the Clerk of the County Assembly (as Administrator of the County Assembly Fund) when seeking the approval of the Controller of Budget to withdraw funds from the County Assembly Fund Account.
1. Form E – Controller of Budget Grant of Credit. This is the form issued by the Controller of Budget to the Clerk of the County Assembly granting credit on the County Assembly Fund Account upon approval of a requisition. It serves as the official authorisation for the drawdown of funds.
- c. Form F – County Assembly Treasury Order for Issue from the County Assembly Fund Account. Upon receiving Form E, the County Assembly issues this Treasury Order to the Central Bank of Kenya directing the transfer of approved funds from the County Assembly Fund Account to the County Assembly's operational account

The County Executive Committee Members responsible for Finance are required to:

- (a) Note the new framework governing County Assembly Fund withdrawals and ensure that disbursements to the County Assembly Fund are made in accordance with Section 109E of the PFM Act;
- (b) Ensure that a disbursement schedule is prepared and submitted to the County Assembly for approval as required by law; and
- (c) Ensure that any unspent balances in the County Assembly Fund Account at the end of each financial year are returned to the County Assembly Fund Account with a refund statement submitted to the Controller of Budget.

Clerks of County Assemblies (as Administrators of the County Assembly Fund) are required to:

- (a) Implement the enclosed Guidelines with immediate effect;

Budget Oversight for Transparency

- (b) Ensure that all exchequer requisitions for withdrawals from the County Assembly Fund Account are submitted using the prescribed forms (Form D) and accompanied by all mandatory supporting documents as set out in the Guidelines;
- (c) Ensure that the County Assembly Fund Account is at no time overdrawn, in compliance with Section 109A(6) of the PFM Act;
- (d) Ensure that financial reports are submitted to the Commission on Revenue Allocation with a copy to the Controller of Budget as required under Section 109A(10) of the PFM Act; and
- (e) Introduce the Administrator(s) of the County Assembly Fund to the Office of the Controller of Budget by submitting the List of Authorised Signatories (Annex XII of the Guidelines) before submitting the first requisition.

Strict compliance with these Guidelines is essential for the lawful, efficient, and transparent management of public funds appropriated for County Assembly operations. The Controller of Budget is committed to supporting County Assemblies in the implementation of the new framework and will provide further capacity-building guidance as necessary.

Any queries regarding the enclosed Guidelines and forms should be directed to the Controller of Budget through the respective County Budget Coordinator (CBC).



FCPA Dr. Margaret Nyakang'o, CBS
CONTROLLER OF BUDGET

Enclosures:

1. Guidelines on Requirements for Approval to Make Withdrawals from the County Assembly Fund
2. Form D – County Assembly Requisition for Grant of Credit
3. Form E – Grant of Credit by the Controller of Budget
4. Form F – County Assembly Treasury Order.

Copy to:

The Prime Cabinet Secretary

The Chairperson, Intergovernmental Budget and Economic Council

Budget Oversight for Transparency

The Chairperson, Council of Governors
The Governors of all County Governments
The Speakers of all County Assemblies
The Clerks of all County Assemblies
All County Budget Coordinators

Budget Oversight for Transparency

SUMMARY PAGE

Items	Amount (Kshs)
Desilting & Expansion of Earth pans	70,000,000.00
Rehabilitation of rural water supplies	77,492,000
Rehabilitation of Underground Water Tanks	52,617,078
Drilling of Emergency Boreholes 160Meters	4,147,614
Water Trucking	532,820,997
supplies of Boreholes spares and repairs	510,839,448
Support RRT	25,000,000
GRAND TOTAL	1,272,917,136.90





REPUBLIC OF KENYA
COUNTY ASSEMBLY OF MANDERA
P.O. Box 408 - 70300
MANDERA



PUBLIC PARTICIPATION ON THE MANDERA COUNTY PROGRAMME BASED
BUDGET ESTIMATES FOR FY 2026/2027

DATE: 24/06/2026

Venue: Rhamu Social Hall - Mandera North Sub - County

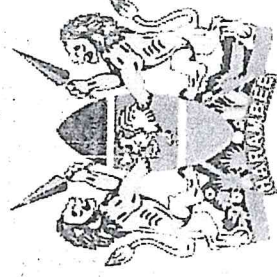
List of participants

S/NO	NAME	ID NUMBER	SIGNATURE
1	Alio Hassan Hwico	0076644	
2	Haji, Abdu Ali	0076804	
3	Adan Gabur Abdi	11192807	
4	Abdi Hassan Mohamed	3070288	
5	Bullo Abdir	5216720	
6	Abdullahi Mohamed bays	5076458	
7	Abdullah Hassan	5702007	
8	Sulaiman Ali	7875668	
9	Mohamed Ali Mohamed	28716581	
10	Amréd Suleiman Ibrahim	76611498	
11	ABDULLAH ADAN ISSAC	18751160	
12	Abdi Ali Badi Ali	29848999	
13	Ibrahim ABDULLAH	26817181	
14	Issac Ahmed Adan	34811291	
15	Adnan ABDULLAH Issac	29648190	
16	Adnan Adnan Mohamed	6481964	
17	Said Adnan	0018764	
18	Adnan ABDULLAH Mohamed	29646581	
19	Mohamed Adnan ISSAC	28828094	
20	Issac Adnan Adnan	2468948	
21	Adnan Adnan Mohamed	36841100	
22	Mohamed Mohamed Adnan	0018645	
23	Adnan Mohamed Issac	29816474	
24	Adnan Ali Adnan	64809901	
25	Mohamed ABDULLAH Adnan	34819648	
26	MUQEMA ALIO HASSAN	39764995	
27	NASRA ADAN ALI	20607151	
28	IPRA Noor Ibrahim	22688364	
29	Fadwa Adnan Issac	11070729	
30	Ibrahim Adni Mohamed	41989819	

31	Amira Abdelkhalil	402724077	25/1
32	Eyten Ahmed Abdel	35442464	25/1
33	Salima Aliou Hassan	1192337	25/1
34	Fatima Gueffo	1126840	25/1
35	Nima Ardille narem	99178764	25/1
36	FATIMA BOAN NAROU	95693577	25/1
37	Fatima Mohamed Mahmoud	211736805	25/1
38	Fatima Aliou Aliou	23473078	25/1
39	Fatima Aliou Mohamed	4437018	25/1
40	Abraham Abdou Tilibou	29000385	25/1
41	Elba Wajora Noor	25109167	25/1
42	Abdraham Kereou Plamod	13854043	25/1
43	Boudja Hassan Ali	2093744	25/1
44	Fardousi Hassan Ibrahim	31152894	25/1
45	Rally Ibrahim Hassan	10892500	25/1
46	Makay Nareou Bakri	2443404	25/1
47	Fatima Nura Ibrahim	30601598	25/1
48	Amran Ali Abdi	38759628	25/1
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REPUBLIC OF KENYA
COUNTY ASSEMBLY OF MANDERA
P.O. Box 408 - 70300
MANDERA



PUBLIC PARTICIPATION ON THE MANDERA COUNTY PROGRAMME BASED
BUDGET ESTIMATES FOR FY 2026/2027

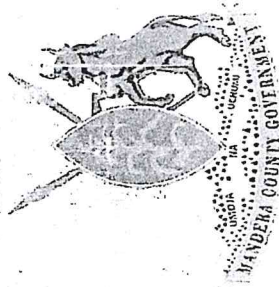
DATE: 25/06/2026

Venue: Takaba Social Hall - Mandera West Sub - County

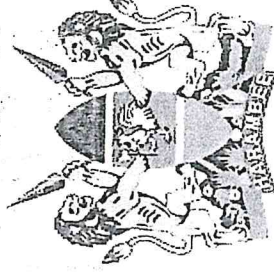
list of participants

S/NO	NAME	ID NUMBER	SIGNATURE
1	Alfred Akala Edin	26672091	[Signature]
2	Daniala Mungira Adin	2168821	[Signature]
3	Mariam A. Kule	2475341	[Signature]
4	BRADING HD EDIN	25829523	[Signature]
5	Wahab Hassan	1008603	[Signature]
6	Amir Mohamed Issak	16068714	[Signature]
7	Mohamed Abdurrahman Abdulla	26679278	[Signature]
8	Ali Ahmed Issak	0209659	[Signature]
9	Abdi Mohamed Hagi	1124329	[Signature]
10	Ali Hassan Adin	30458102	[Signature]
11	Abdullah Mohamed Ali		
12	Mohamed Hagi	5016263	[Signature]
13	Isak Adin Kuli	2542847	[Signature]
14	Kale Abdurrahman Ali	8941171	[Signature]
15	Issak Mohamed Issak	072200827	[Signature]
16	Abdi Mohamed Issak	12020002	[Signature]
17	Mohamed Hassan	21122111	[Signature]
18	Abdi Mohamed Issak	21122111	[Signature]
19	Mohamed Abdurrahman	13700009	[Signature]
20	Ali Abdurrahman Adin	26128566	[Signature]
21	HASSAN ABDO	0084729	[Signature]
22	Mohamed Hassan	0011597996	[Signature]
23	Mohamed Hassan	0722-885-623	[Signature]
24	Mohamed Hassan	0746889115	[Signature]
25	Mohamed Amin	0115373730	[Signature]
26	Mohamed Abdurrahman	0726930000	[Signature]
27	Mohamed Hassan	0726930000	[Signature]
28	Mohamed Hassan	0726930000	[Signature]
29	Mohamed Hassan	0726930000	[Signature]
30	Mohamed Hassan	0726930000	[Signature]

31	Tadisa Hassan Ali	30811070	30811070
32	Abdulla Hamza Mudeen	23803733	23803733
33	Saidi Samir Yusuf	13002632	13002632
34	Miradim Isah Abdulla	23429661	23429661
35	Awad J Hameed Mohamed	07046670	07046670
36	Amir Mubad, Abubakar	39304940	39304940
37	Fekre Hani Hassan	207384102	207384102
38	Sentimo Yitai Asrat	23489968	23489968
39	Mohamed Mohamed Isaac	07578336	07578336
40	Abdulsalam AbdulValim Ibrahim	30106900	30106900
41	Imad Edin Ibrahim	24057357	24057357
42	Hassan Hassan Ali	23803733	23803733
43	Samir Hassan Ali	17725102	17725102
44	Imad Edin Ibrahim	31124068	31124068
45	Abubakar Abubakar	24845507	24845507
46	Samir Hassan Ali	23803733	23803733
47	Namir Ali Isah	07221025	07221025
48	Abdulla Hamza Mudeen	072267688	072267688
49	Mubad J Hameed Mohamed	81496879	81496879
50	Amir Mubad, Abubakar	24057357	24057357
51	Abdulsalam AbdulValim Ibrahim	23803733	23803733
52	Imad Edin Ibrahim	24057357	24057357
53	Samir Hassan Ali	072267688	072267688
54	Abubakar Abubakar	81496879	81496879
55	Samir Hassan Ali	072267688	072267688
56	Amir Mubad, Abubakar	24057357	24057357
57	Mel Kadam	072267688	072267688
58	Abdulla Hamza Mudeen	072267688	072267688
59	Kasim Yabuse	20818505	20818505
60	Samir Hassan Ali	22730179	22730179
61	Mubad J Hameed Mohamed	29983831	29983831
62	Abubakar Abubakar	072267688	072267688
63	Kasim Yabuse	22730179	22730179
64	Abdulla Hamza Mudeen	22040733	22040733
65	Samir Hassan Ali	27187736	27187736
66	Abubakar Abubakar	22040733	22040733
67	Abdulla Hamza Mudeen	072267688	072267688
68	Abdulla Hamza Mudeen	072267688	072267688
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REPUBLIC OF KENYA
COUNTY ASSEMBLY OF MANDERA
P.O. Box 408 - 70300
MANDERA



PUBLIC PARTICIPATION ON THE MANDERA COUNTY PROGRAMME BASED
BUDGET ESTIMATES FOR FY 2026/2027

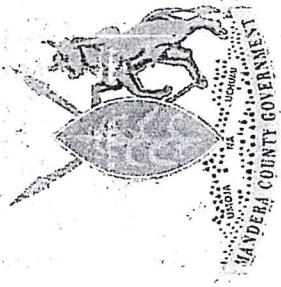
DATE: 24/06/2026

Venue: Banisa Social Hall - Banisa Sub - County

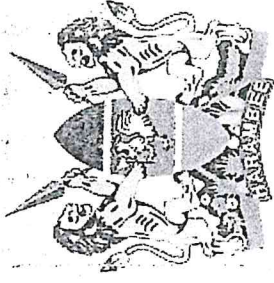
List of participants

S/NO	NAME	ID NUMBER	SIGNATURE
1	ABDI ADAN ASLID	5769274	
2	ALI MOHAMMED	23571783	
3	ABDI MOHAMMED KADIR	8496288	
4	ABDULLAH I. HOSSEIN	57592022	
5	ABDI MOHAMMED KADIR	20822556	
6	ALIO ISSAK ABDI	2760582	
7	MOLEIN ISSAH ELIOW	10029771	
8	MOHAMMED NUR SAGAT	29618625	
9	Bekhan Shukri Badhan	8761721	
10	IBRAHIM KULA ISSAK	785097	
11	MALUM ISSAH ELIOW	7875046	
12	HASSAN AZO RABAN	96071029	
13	IBRAHIM MOHAMMED KADIR	23812312	
14	MOHAMMED SI. BAREN	57574598	
15	MUSSEIN ADAN ELIOW	39225173	
16	HASSAN ADAN GUR	28012027	
17	ZAKARIAH ISSAH ELIOW	10028630	
18	BARWAKH ASAT	22957180	
19	ASAL MOHAMMED DUKHA	22751281	
20	IBRAHIM ISSAH ELIOW	1242773	
21	BANCE IBREIN THABAN	00146695	
22	HUSSEIN AHASSAN DUKHA	40747248	
23	HUSSEIN AHASSAN	30408742	
24	MUHAMMED ABDULLAH ALIOW	71806220	
25	ALI AZLAN DUKHA	2979177	
26	ADAN ISSAH ELIOW	28064977	
27	ABDULLAH ALIOW BOKO	24458280	
28	ABDULLAH ALIOW	8761805	
29	MUHAMMED IBRAHIM	29782904	
30	AHASSAN IBRAHIM	28742044	

31	Nuraw	Duale Zidan	26 81 98	M
32	Mohamed	Mohamed	1242756	M
33	Karam	Adnan Mohamed	3044246	B
34	Abdulla	Assan Amun	26 1499	B
35	Shakeri	Ibrahim Jaid	1128974	Shuman
36	Abdullah	Adnan Mohamed	3573610	B
37	Alwan	Alwan Mohamed	1202773	B
38	Alwan	Alwan Mohamed	1127773	B
39	Alwan	Alwan Mohamed	26 1429	B
40	Alwan	Alwan Mohamed	1242756	B
41	Alwan	Alwan Mohamed	02096951	B
42	Kullaw	Mohamed Jaid	3039400	B
43	Alwan	Alwan Mohamed	3171266	B
44	Alwan	Alwan Mohamed	25271081	B
45	Alwan	Alwan Mohamed	2947240	B
46	Alwan	Alwan Mohamed	272963500798	B
47	Alwan	Alwan Mohamed		
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REPUBLIC OF KENYA
COUNTY ASSEMBLY OF MANDERA
P.O. Box 408 - 70300
MANDERA



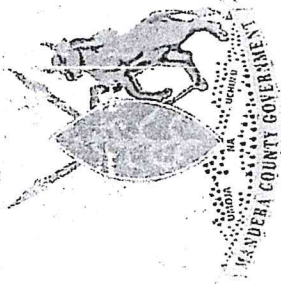
**PUBLIC PARTICIPATION ON THE MANDERA COUNTY PROGRAMME BASED
BUDGET ESTIMATES FOR FY 2026/2027**

DATE: 25/06/2026

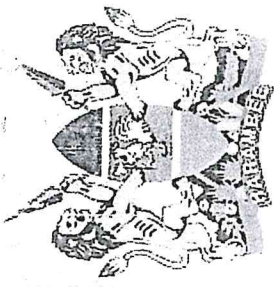
Venue: Elwak Social Hall - Mandera South Sub - County

list of participants

S/NO	NAME	ID NUMBER	SIGNATURE
1	Abdullahi Abdullahi	11197325	
2	Mohamed Ali Mohamed Ali	33897752	
3	Mal Alon Ali Alon	11197324	
4	Ali Alon Ali Alon	11172335	
5	Ali Alon Ali Alon	920277	
6	Abdullahi Abdullahi	26885328	
7	Mohamed Ali Mohamed Ali	8139487	
8	Issack Omar Hassan	11197318	
9	Ali Alon Ali Alon	2257702	
10	Ali Alon Ali Alon	29132542	
11	Abdullahi Abdullahi	70102450	
12	Abdullahi Abdullahi	10028704	
13	Abdullahi Abdullahi	07205898	
14	Mohamed Hassan	29752876	
15	Ali Alon Ali Alon	90914922	
16	Ali Alon Ali Alon	29162416	
17	Issack Omar Hassan	31217233	
18	Mohamed Ali Mohamed Ali	33429418	
19	Mohamed Ali Mohamed Ali	34045252	
20	Mohamed Ali Mohamed Ali	29785898	
21	Mohamed Ali Mohamed Ali	24074195	
22	Mohamed Ali Mohamed Ali	1202824309	
23	Mohamed Ali Mohamed Ali	29074551	
24	Mohamed Ali Mohamed Ali	20169669	
25	Mohamed Ali Mohamed Ali	35302542	
26	Mohamed Ali Mohamed Ali	22240555	
27	Mohamed Ali Mohamed Ali	24144821	
28	Mohamed Ali Mohamed Ali	21214421	
29	Mohamed Ali Mohamed Ali	24060243	
30	Mohamed Ali Mohamed Ali	24060243	



REPUBLIC OF KENYA
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P.O. Box 408 - 70300
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PUBLIC PARTICIPATION ON THE MANDERA COUNTY PROGRAMME BASED
BUDGET ESTIMATES FOR FY 2026/2027

DATE: 26/06/2026

Venue: Gari Centre - Lafey Sub - County

list of participants

S/NO	NAME	ID NUMBER	SIGNATURE
1	HARRO KORAYON ABJON	25099372	
2	ADAN UKORO AHMED	5857-624	
3	BAIYA HAZI ABDI	0018197	
4	MOTAMED ABDI MATHAN BULLE	13256542	
5	DAKANA ADAN OMAR	0195874	
6	MOTAMED ADAN MOTAMED	5357094	
7	NOOR ADAN YAKOW	31498282	
8	DAUD ROBLEE RAGOW	13700822	
9	SHWEIBU HUSSEIN MOTAMED	6410829	
10	HARO UKODE AHMED	13003781	
11	HASSAN MOTAMED	25103693	
12	ABDIKADIR KAZI KOLON	22456973	
13	BURALI AHMED BULLE	6396584	
14	NUR ADAN HILA	0017912	
15	KHEIR ALI OSMAN	28536963	
16	MOTAMED HUSSEIN DATHIVE	23723672	
17	ABDI HILLO NOOR	23607183	
18	ABDI OSMAN MOTAMED	11551951	
19	HUSSEIN ALI MOTAMED	12700174	
20	GARON ADAN BULLE	36544216	
21	ABDI MUHOMES OSMAN	9220364	
22	BILLOW YUSSUF ALI	6410901	
23	MOTAMED ADAN YUSUF	2560128	
24	ADAN MOTAMED ARNILLE	14592094	
25	ABDILLE UKORO SANEY	001914	
26	HARRET ABDULATH ABDIKADIR	21495214	
27	ALI HAZI HUSSEIN	0018294	
28	GARE AHMED ALI	0018094	
29	GABOW TAKOW KUT	0208637	
30	MOTAMED MOTAMED AHMED	11557787	



REPUBLIC OF KENYA
COUNTY ASSEMBLY OF MANDERA
P.O. Box 408 - 70300
MANDERA



PUBLIC PARTICIPATION ON THE MANDERA COUNTY PROGRAMME BASED
BUDGET ESTIMATES FOR FY 2026/2027

DATE: 26/06/2026

Venue: Mandera peace Hall - Mandera East Sub - County

list of participants

S/NO	NAME	ID NUMBER	SIGNATURE
1	MOHAMED BULKE SAMATIA	20220420	
2	KHLEF IRRAM GEDNI	24296011	
3	APLIMBA ABATIL	201447752	
4	ABDI KADIL ADAN	272182662	
5	ABDI ABN'AH' ADAN	2761370	
6	Abdullahi Abdi Kulow	39628754	
7	Abdurehman Mohamed	29604366	
8	Mohamedamin Mohamed	3727536	
9	ABINBER ISSACK DASHID	36713645	
10	Delcan it Adan	0208328	
11	Adan KADITIA	30793280	
12	ABDI HUSSEIN	22413220	
13	SAMEY ISSAK	30818406	
14	MOHAMED HUSSEIN	439101294	
15	ISMAIL HUSSEIN HUSSEIN	299980414	
16	Mbrahim Mohamed Abdulle	34070483	
17	Mohamed Abdulleh Abdi	40829218	
18	Adan Hussein ASSO	5965080	
19	FALDUBSA ABNLEAH TUKUF	28823397	
20	FATUMA ABDI HADI	2115204	
21	FACIMA BRATHIN KIRIN	20520812	
22	Habibq Ibrahim Adin	34150262	
23	DUKIG MOHAMED HADI	36607928	
24	ABTUN HUSSEIN HUSSEIN	24367197	
25	FATUMA ABDI HUSSEIN	24318268	
26	CADIA HUSSEIN HUSSEIN	1	
27	FATUMA MOHAMED HADI	2717210	
28	FATUMA ADAN HUSSEIN	5071580	
29	FACIMA ABDI HUSSEIN	1729182	
30	FABIBA ABDI HUSSEIN	25916510	



REPUBLIC OF KENYA
MANDERA COUNTY ASSEMBLY
P.O. Box 408. 70300
Mandera, Kenya



**MINUTES OF THE COUNTY BUDGET AND APPROPRIATIONS COMMITTEE MEETING
HELD IN COMMITTEE ROOM203 ON TUESDAY, 30TH JUNE 2026 AT 10:00AM**

MEMBERS PRESENT

1. Hon. Adan Maalim Mohamed	Chairperson
2. Hon. Abdikarim Daud Abdi	V/Chair
3. Hon. Ibrahim Alio Wariyo	Member
4. Hon. Hassan Hussein Adan	Member
5. Hon. Nasteha Abdi Ibrahim	Member
6. Hon. Yussuf Sheik Adan	Member
7. Hon. Mohamed Abdikarim Moh'd	Member
8. Hon. Elyas Jimale Abdille	Member
9. Hon. Maryan Khalif Adan	Member
10. Hon. Amran Adan Abdirahman	Member
11. Hon. Fardowsa Mohamed Hassan	Member
12. Hon. Adan Nura Ibrein	Member
1. Hon. Ibrahim Alio Maalim	Member

ABSENT WITH APOLOGY

IN- ATTENDANCE

1. Mr. Amir Bishar Mussa
2. Mr. Mohamud Adow Ahmed
3. Mr. Abdirizak Adan Maalim

AGENDA

Assistant Director Committee services
Senior Principal Fiscal Analyst
Senior Principal Fiscal Analyst

1. PRELIMINARIES

2. CONFIRMATION OF THE PREVIOUS MINUTES

3. MATTERS ARISING

4. INTRODUCTION AND ADOPTION OF THE AGENDA

**5. ADOPTION OF THE COMMITTEE REPORT ON THE MANDERA COUNTY
PROGRAMME BASED BUDGET ESTIMATES FOR FY 2026/2027.**

6. ADJOURNMENT.

MIN.1/CBAC/30/06/2026: PRELIMINARIES

The meeting was called to order at 10:02am by the chairperson and commenced with a word of prayer from Hon. Yusuf sheikh Adan. He welcomed the members and thanked them their prompt attendance.

MIN.2/CBAC/30/06/2026: CONFIRMATION OF THE PREVIOUS MINUTES

The Minutes of the Committee meeting of held on Monday 29th, June 2026 at 11:00am was read. It was proposed by Hon. Hassan Hussein Adan and seconded by Hon.Yusuf Sheikh Adan. It was later confirmed as true reflection of Committee deliberation and in correct record of the proceedings.

MIN.3/CBAC/30/06/2026: MATTERS ARISING

No matter arose from the previous meeting held on Monday 29th, June 2026.

MIN.4/CBAC/30/06/2026: INTRODUCTION AND ADOPTION OF THE AGENDA

The Chairperson introduced the following agenda for deliberation and adoption;

1. Adoption of the Committee report on the Mandera County programme based Budget Estimates for FY 2026/2027
2. Adjournment.

Upon deliberations, the members adopted the agenda for deliberation.

MIN.5/CBAC/30/10/2025: ADOPTION OF THE COMMITTEE REPORT ON THE MANDERA COUNTY PROGRAMME BASED BUDGET ESTIMATES FOR FY 2026/2027

The members deliberated expansively on the report on the Mandera County programme based Budget Estimates for FY 2026/2027. After lengthy discussion the members made observations and recommendations as provided in this report. Henceforth the Committee unanimously adopted the report and recommends the County Assembly for Approval.

MIN.6/CBAC/30/06/2026: ADJOURNMENT

There being no any other business, the meeting was adjourned with a word of prayer from Hon. Yusuf Sheikh Adan at 11:05AM.

MINUTES TAKEN BY: Yusuf Sheikh Adan DATE: 30/06/2026

(COMMITTEE CLERK)

CONFIRMED BY: Chairman DATE: 30/06/2026

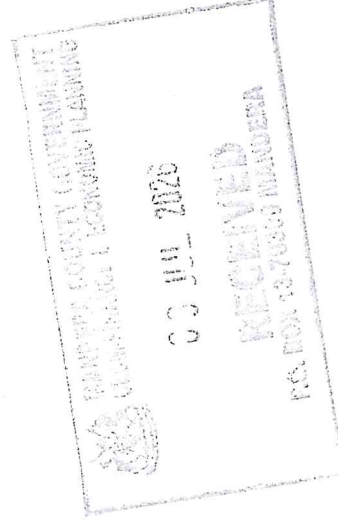
(THE CHAIRPERSON; BUDGET AND APPROPRIATION COMMITTEE))

Approved MCG Revised Revenue Table for FY 2026/27

Revenue summary By Sources	Submitted PBB FY 2026/2027	Addendum		Final
	Amount (Kshs)	Amount (Kshs)	Amount (Kshs)	Amount (Kshs)
Equitable share	12,389,323,361	198,813,388		12,588,136,749
Own Source Revenue Projections	360,000,000	(80,000,000)		280,000,000
Facility Improvement Financing (FIF)	322,525,007	(72,525,007)		250,000,000
On-Going Projects funds b/f from previous year				
Allocation for Mineral royalties	1,028	(1,028)		-
DANIDA Grant - Primary Health Care				-
DANIDA Grant - Primary Health Care for FY 2023/2024 (Not received)				-
DANIDA Grant - Primary Health Care (B/f)	16,473,000			16,473,000
Community Health Promoters Program	18,540,000			18,540,000
Kenya Agricultural Business Development Project	10,918,919			10,918,919
Kenya Urban Support Project (KUSP) – UDG	386,645,049			386,645,049
Food Systems Resilience Project - (FSRP)	318,274,393			318,274,393
FSRP b/f				-
Building Resilient and Responsive Health Systems Project(BREHS)	96,779,240	2		96,779,242
FLOCCA County Climate Institutional Support Grant	-			-
FLOCCA CCIR Grant FY 2023/2024 Allocations B/f (Amount in SPA)				-
FLOCCA CCIR Grant FY Allocation	172,000,000			172,000,000
FLOCCA CCIR Grant FY 2025/26 estimates				
KWASH				-
Conditional Grant for Aggregated Industrial Parks Programme	250,000,000			250,000,000
Kenya Devolution Support Programme 2 (KDSP II) Level 2 grant	352,500,000			352,500,000
Kenya Devolution Support Programme 2 (KDSP II)	37,500,000			37,500,000
Roads Maintenance Fuel Levy				-
Kenya Urban Support Project (KUSP) - UIG	28,400,000			28,400,000
Kenya Urban Support Project (KUSP) - UIG b/f				-
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				
0.5% Housing Levy			189,439,407	189,439,407
			7,787,057	7,787,057
TOTAL	14,779,689,156	223,704,660		15,003,393,816

APPROVED MCG PBB ESTIMATES FY 2026/2027
Expenditure Summary

DEPARTMENT	RECURRENT VOTE FY 2026/2027	DEVELOPMENT VOTE FY 2026/2027	TOTAL DEPARTMENTAL VOTE FY 2026/2027
County Executive Services	452,283,940	0	452,283,940
Office of the County Secretary	197,534,068	382,500,000	580,034,068
Office of the County Attorney	49,000,000	0	49,000,000
County Public Service Board	67,608,810	5,000,000	72,608,810
Finance & Economic Planning	481,275,476	15,919,000	497,194,476
Education and Human Capital Dev't	1,126,140,774	227,796,179	1,353,936,953
Trade and Cooperative Development	85,398,630	330,600,000	415,998,630
Water, Energy, Environment & Climate	443,247,583	1,633,882,898	2,077,130,481
Health Services	3,333,858,370	278,101,786	3,611,960,156
Social Development	597,370,025	75,819,879	673,189,904
Agriculture, Livestock and Fisheries	215,052,058	529,193,312	744,245,370
Roads, Transport & Public Works	225,265,249	221,095,607	446,360,856
Lands, Housing & Physical Planning	198,520,127	932,679,619	1,131,199,746
Public Service Management	1,998,250,426	0	1,998,250,426
County Assembly	900,000,000	0	900,000,000
Grand Total	10,370,805,536	4,632,588,280	15,003,393,816
	69%	31%	



MCG PBB Summary By Programmes and Sub-Programmes

Department	Programme/ Sub Programme	Baseline	Budget Estimates	Projected Estimates	
		FY 2025/26	FY 2026/27	FY 2027/28	FY 2028/29
County Executive Services	Programme 1: Office of the Governor and Deputy Governor				
	SP1. 1 Management of County Affairs	517,217,719	452,283,940	631,280,575	644,821,624
	Total Expenditure of P.1	517,217,719	452,283,940	631,280,575	644,821,624
	Total Expenditure of Vote	517,217,719	452,283,940	631,280,575	644,821,624
Office of the County Secretary	Programme 1: Policy, Leadership and Executive Coordination				
	SP1. 1 Leadership and executive coordination	606,118,480	580,034,068	527,808,714	529,808,714
	Total Expenditure of P.1	606,118,480	580,034,068	527,808,714	529,808,714
	Total Expenditure of Vote	606,118,480	580,034,068	527,808,714	529,808,714
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	98,889,986	98,889,986
	Total Expenditure of P.1	79,000,000	49,000,000	98,889,986	98,889,986
	Total Expenditure of Vote	79,000,000	49,000,000	98,889,986	98,889,986
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	87,223,660	88,692,551
	Total Expenditure of P.1	67,442,521	72,608,810	87,223,660	88,692,551
	Total Expenditure of Vote	67,442,521	72,608,810	87,223,660	88,692,551
Finance and Economic Planning	Programme 1: Administration, Planning and Support Services				
	SP 1. 1: Administration, Planning and Support Services.	305,584,812	372,775,476	347,356,914	357,039,810
	Total Expenditure of Programme 1	305,584,812	372,775,476	347,356,914	357,039,810
	Programme 2: Public Financial Management				
	SP 2.1: Accounting services	6,299,408	18,419,000	18,400,000	28,400,000
	SP 2.2: Financial Services and Reporting	2,500,000	2,500,000	5,460,000	5,460,000
	SP 2.3: Internal Audit Services	2,300,000	2,300,000	4,200,000	4,200,000
	SP 2.4: Supply Chain Management Services	9,500,000	6,500,000	8,085,000	8,085,000
	SP 2.5: County Asset Management Services	2,500,000	2,500,000	7,560,000	7,560,000
	Total Expenditure of Programme 2	23,099,408	32,219,000	43,705,000	53,705,000
	Programme 3: Economic and Financial Policy Formulation and Management				
	SP 3.1: County Economic Planning and Statistics	44,500,000	38,500,000	57,797,250	57,797,250

	Total Expenditure of Programme 3	44,500,000	38,500,000	57,797,250	57,797,250
	Programme 4: Revenue Mobilization Services				
	SP 4.1: Revenue Collection & Enhancement	70,748,000	45,000,000	74,783,940	74,783,940
	Total Expenditure of Programme 4	70,748,000	45,000,000	74,783,940	74,783,940
	Programme 5: ICT and E-Government Services				
	SP 5.1: ICT and E-Government Services	25,100,000	8,700,000	15,130,500	15,130,500
	Total Expenditure of Programme 5	25,100,000	8,700,000	15,130,500	15,130,500
	TOTAL EXPENDITURE OF VOTE	469,032,220	497,194,476	538,773,604	558,456,500
	Programme 1: General Administration, Planning and Support Services				
	SP 1.1 Administrative Services	555,202,254	597,390,774	646,015,120	665,395,573
Education and Human Capital Development	Total Expenditure of Programme 1	555,202,254	597,390,774	646,015,120	665,395,573
	Programme 2: Early Childhood Education				
	SP 2.1 Early Childhood Education	277,399,007	244,496,285	243,591,875	243,591,875
	Total Expenditure of Programme 2	277,399,007	244,496,285	243,591,875	243,591,875
	Programme 3: Vocational & Technical Training Services				
	SP 3.1 Vocational & Technical Training Services	132,470,579	58,549,894	40,446,144	65,446,144
	Total Expenditure of Programme 3	132,470,579	58,549,894	40,446,144	65,446,144
	Programme 4: Education Support Services				
	SP 4.1 Education Support Services	454,500,000	453,500,000	453,858,750	453,858,750
	Total Expenditure of Programme 4	454,500,000	453,500,000	453,858,750	453,858,750
	TOTAL EXPENDITURE OF VOTE	1,419,571,840	1,353,936,953	1,383,911,889	1,428,292,342
Trade and Cooperative Development	Programme 1: General Administration, Planning and Support Services				
	SP1. 1 General administration & planning	44,658,611	54,198,630	51,963,291	53,522,190
	Total Expenditure of P.1	44,658,611	54,198,630	51,963,291	53,522,190
	Programme 2: Cooperative Development and Management				
	SP 2.1 Cooperative Development and Promotion	16,700,000	74,200,000	17,733,000	15,733,000
	Total Expenditure of P.2	16,700,000	74,200,000	17,733,000	15,733,000
	Programme 3: Trade Development and Promotion				
	SP 3.2 Trade Development and Promotion	303,464,332	287,600,000	9,371,250	59,371,250
	Total Expenditure of P.3	303,464,332	287,600,000	9,371,250	59,371,250
	Total Expenditure of Vote	364,822,943	415,998,630	79,067,541	128,626,440

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	212,478,537	218,852,894
	Total Expenditure of Programme 1	182,609,601	185,947,583	212,478,537	218,852,894
	Programme 2: Water and Sewerage Management Services				
	SP 2.1 Water and Sewerage Management Services	1,804,726,603	1,521,728,629	1,206,467,840	1,306,467,840
	Total Expenditure of Programme 2	1,804,726,603	1,521,728,629	1,206,467,840	1,306,467,840
	Programme 3: Energy and Natural Resources Management				
	SP 3.1 Energy and Natural Resources Management	56,940,000	33,451,396	28,085,000	33,085,000
	Total Expenditure of Programme 3	56,940,000	33,451,396	28,085,000	33,085,000
	Programme 4: Environment and Climate Change Management				
	SP 4.1 Environment and Climate Change Management	435,246,392	336,002,873	312,275,000	312,275,000
	Total Expenditure of Programme 4	435,246,392	336,002,873	312,275,000	312,275,000
	TOTAL EXPENDITURE OF VOTE	2,479,522,596	2,077,130,481	1,759,306,377	1,870,680,733
Health Services	Programme 1: General Administration, Planning and Support Services				
	SP 1.1 Administrative Services	1,758,041,072	2,149,334,130	2,062,567,728	2,124,444,760
	Total Expenditure of Programme 1	1,758,041,072	2,149,334,130	2,062,567,728	2,124,444,760
	Programme 2: Preventive, Promotive and Reproductive Health Services				
	SP 2.1 Preventive, Promotive and Reproductive Health Services	424,588,420	336,024,240	443,081,715	413,081,715
	Total Expenditure of Programme 2	424,588,420	336,024,240	443,081,715	413,081,715
	Programme 3: Curative, Rehabilitative and Referral Services				
	SP 3.1 Curative, Rehabilitative and Referral Services	1,193,667,180	1,126,601,786	1,223,488,757	1,161,493,420
	Total Expenditure of Programme 3	1,193,667,180	1,126,601,786	1,223,488,757	1,161,493,420
	TOTAL EXPENDITURE OF VOTE	3,376,296,672	3,611,960,156	3,729,138,200	3,699,019,895
Social Development	Programme 1: General administration & planning				
	SP1. 1 General administration & planning	51,656,157	60,537,313	60,105,407	61,908,569
	Total Expenditure of P.1	51,656,157	60,537,313	60,105,407	61,908,569
	Programme 2: Women Empowerment and Affirmative Action				
	SP 2.1 Women Empowerment and Affirmative Action	14,700,000	4,200,000	7,630,500	7,630,500
	Total Expenditure of P.2	14,700,000	4,200,000	7,630,500	7,630,500
	Programme 3: Youth and Sports Development				
	SP 3.1 Youth Empowerment and Sports Development	95,461,970	41,000,000	37,756,250	37,756,250
	Total Expenditure of P.3	95,461,970	41,000,000	37,756,250	37,756,250

	Programme 4: Culture, Tourism and Library Development Services			
	SP 4.1 Culture and Gender Development Prom	9,850,000	9,350,000	6,795,875
	Total Expenditure of P.4	9,850,000	9,350,000	6,795,875
	Programme 5: Social Development and Drought Mitigation Programmes			
	SP 5.1 Disaster Preparedness and Management	388,778,962	558,102,591	339,146,595
	Total Expenditure of P.5	388,778,962	558,102,591	339,146,595
	Total Expenditure of Vote	560,447,089	673,189,904	451,434,627
	Programme 1: General Administration, Planning and Support Services			
	SP 1.1 Administrative Services	149,108,656	139,790,538	175,998,933
	Total Expenditure of P.1	149,108,656	139,790,538	175,998,933
Agriculture, Livestock and Fisheries Development	Programme 2: Livestock Production and Management			
	SP 2.1 Livestock Resources Management and Development	209,223,885	140,000,000	137,227,500
	Total Expenditure of P.2	209,223,885	140,000,000	137,227,500
	Programme 3: Food Security and Sustainable Agriculture			
	SP 3.1 Crop Management and Development	93,872,740	94,300,000	81,020,750
	SP 3.2 Kenya Climate Agricultural Sector Program (KCSAP)	-	-	-
	SP 3.3 Agricultural Sector Development Support Program (ASDSP)	10,918,919	20,918,919	21,128,108
	SP 3.4 Emergency Locust Response Program (ELRP)	-	-	-
	SP 3.5 Food Security Resilience Project (FSRP)	321,280,977	323,274,393	326,507,137
	SP 3.6 Conditional Grant for Provision of Fertilizer Subsidy Programme	-	-	-
	Total Expenditure of P.3	426,072,636	438,493,312	428,655,995
	Programme 4: Irrigation Development and Management			
	SP 4.1 Irrigation Development and Management	63,414,563	25,961,520	76,025,000
	Total Expenditure of P.4	63,414,563	25,961,520	76,025,000
	Total Expenditure for Vote	847,819,740	744,245,370	817,907,428
	Programme 1: General Administration and Support Services			

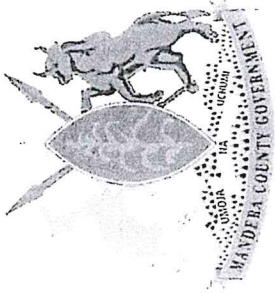
Roads, Transport and Public Works	SP 1.1 Administrative Services	143,002,150	147,765,249	166,392,610	171,384,388
	Total Expenditure of Programme 1	143,002,150	147,765,249	166,392,610	171,384,388
	Programme 2: Roads and Transport Infrastructure Development				
	SP 2.1 Road and Air Transport Infrastructure I	460,969,455	271,000,000	328,171,500	278,171,500
	Total Expenditure of Programme 2	460,969,455	271,000,000	328,171,500	278,171,500
	Programme 3: Public Works and Management				
	SP 3.1 Public Works and Management	72,190,391	27,595,607	71,445,000	61,445,000
	Total Expenditure of Programme 3	72,190,391	27,595,607	71,445,000	61,445,000
	TOTAL EXPENDITURE OF VOTE	676,161,996	446,360,856	566,009,110	511,000,888
Lands, Housing and Physical Planning	Programme 1: General Administration, Planning and Support Services				
	SP 1.1 Administrative Services	61,739,337	70,390,127	71,837,865	73,993,001
	Total Expenditure of Programme 1	61,739,337	70,390,127	71,837,865	73,993,001
	Programme 2: Land Use Planning and Survey				
	SP 2.1 Land Use Planning and Survey	31,351,520	21,784,570	49,041,375	39,041,375
	Total Expenditure of Programme 2	31,351,520	21,784,570	49,041,375	39,041,375
	Programme 3: Physical Planning Housing and Urban Development				
	SP 3.1 Physical Planning Housing and Urban I	638,851,627	918,145,049	903,021,799	903,021,799
	Total Expenditure of Programme 3	638,851,627	918,145,049	903,021,799	903,021,799
	Programme 4: Solid Waste Management				
	SP 4.1 Solid Waste Management	60,800,000	120,880,000	142,536,579	142,536,579
	Total Expenditure of Programme 4	60,800,000	120,880,000	142,536,579	142,536,579
	TOTAL EXPENDITURE OF VOTE	792,742,484.00	1,131,199,746.00	1,166,437,617.85	1,158,592,753.79
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	1,521,702,134	1,567,353,198
	Total Expenditure of Programme 1	1,333,506,914	1,430,325,426	1,521,702,134	1,567,353,198
	Programme 2: Human Resources Management and Development				
	SP 2.1 Human Resources Management	543,966,120	546,625,000	501,414,063	501,414,063
	Total Expenditure of Programme 2	543,966,120	546,625,000	501,414,063	501,414,063
	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	30,765,000	30,765,000
	Total Expenditure of Programme 3	23,963,996	21,300,000	30,765,000	30,765,000
	Total Expenditure of Vote	1,901,437,030	1,998,250,426	2,053,881,196	2,099,532,260
County Assembly	Programme 1: Legislation and Representation				
	SP1. 1 Legislation, Oversight and Representation	935,096,058	900,000,000	953,356,764	943,438,558
	Total Expenditure of P.1	935,096,058	900,000,000	953,356,764	943,438,558
	Total Expenditure of Vote	935,096,058	900,000,000	953,356,764	943,438,558
	TOTAL BUDGET	15,092,729,388	15,003,393,816	14,844,427,288	15,075,699,228

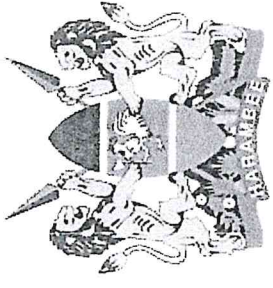
MANDERA COUNTY ASSEMBLY

APPROVED BUDGET ESTIMATES FY 2026/2027

Expenditure Classification	PBB Estimates FY 2026/27
Current Expenditure	900,000,000
Recurrent Expenditure	900,000,000
Other Recurrent b/f	-
Capital Expenditure	-
Acquisition of Non-Financial Assets	-
Ongoing Projects b/f FY 2025/26	-
Total Expenditure of Vote	900,000,000



REPUBLIC OF KENYA
MANDERA COUNTY ASSEMBLY
P.O. Box 408 – 70300



APPROVED BUDGET ESTIMATES FY 2026/2027

DISBURSEMENT SCHEDULE

S/NO	MONTH	AMOUNT (KSH)
1	JULY, 2026	75,000,000
2	AUGUST, 2026	75,000,000
3	SEPTEMBER, 2026	75,000,000
4	OCTOBER, 2026	75,000,000
5	NOVEMBER, 2026	75,000,000
6	DECEMBER, 2026	75,000,000
7	JANUARY, 2027	75,000,000
8	FEBRUARY, 2027	75,000,000
9	MARCH, 2027	75,000,000
10	APRIL, 2027	75,000,000
11	MAY, 2027	75,000,000
12	JUNE, 2027	75,000,000
	GRAND TOTAL	900,000,000