THE REPUBLIC OF KENYA
COUNTY GOVERNMENT OF NYANDARUA
THE COUNTY TREASURY

THE 'MWANANCHI' GUIDE

APPROVED BUDGET 2025/2026

"CHANGE AGENDA FOR SOCIO-ECONOMIC DEVELOPMENT AND WEALTH CREATION"

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Ol Kalou, **KENYA**

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OVERVIEW OF THE ANNUAL BUDGET MWANANCHI GUIDE

The Budget Mwananchi guide is a popular version publication of the annual budget estimates. It provides a global highlight of the approved budget estimates prepared to simplify the comprehensive budget to be implemented in a given FY. It is aimed at helping mwananchi get a summarized and simplified understanding of what the budget contains.

It provides revenues and expenditure highlights as well as the various transformative projects to be implemented.

The reader of this publication will be able to conceptualize what the county government will implement and how the various programmes will be funded.

With this information the claim holders will be empowered to seek for accountability from the duty bearers. It is a commitment by the County Government to transform and bring development to the citizenry in the various implementing entities transparently.

HON. MARY W. KAMANDE.
COUNTY EXECUTIVE COMMITTEE MEMBER
FINANCE, ECONOMIC PLANNING, ICT & REVENUE

1.1 COUNTY RESOURCE ENVELOPE

The County's total revenue projection for FY 2025/26 is **Kes. 9,426,475,236** which will be composed of Kes. 6,662,675,631 from Equitable Share, Kes. 675,000,000 as county own source revenue, Kes. 300,000,000 as AIA (Facility Improvement Financing), and Kes. 1,788,799,605 as conditional grants from the national government & other development partners.

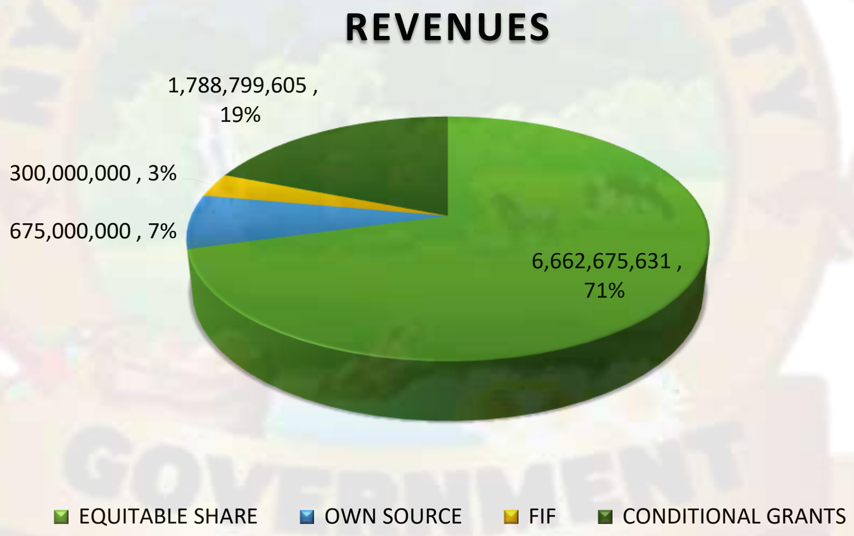

Table 1: Summary of Resource Envelope by Source

Classification	Description	Amount
Equitable Share	Equitable Share	**6,662,675,631**
Own Source	Local ordinary Collections	**675,000,000**
	AIA (Health Facility Improvement Financing)	**300,000,000**
Conditional Grants From National Government	Supplement for Construction of County Headquarters	**121,000,000**
	Fertilizer Subsidy Programme	**121,620,000**
	Livestock Value Chains Support Project	**135,210,000**
	Road Maintenance Levy Fund	**222,822,888**
	Road Maintenance Levy Fund FY 2024-25	**222,822,888**
	Community Health Promoters Project	**41,200,000**
Conditional Grants From Development Partners	IDA (World Bank) - National Agriculture Value Chain Development Project (NAVCDP)	**151,520,000**
	Sweden- Kenya Agricultural Business Development Project (KABDP)	**10,920,000**
	DANIDA - Primary Health Care in Devolved Context	**10,972,500**
	World Bank- Financing Locally Led Climate Action Program (FLLOCA)-County Climate Resilience Investment Grant Bal b/f FY 2024-25	**136,000,000**
	World Bank- Financing Locally Led Climate Action Program (FLLOCA)-County Climate Resilience Investment Grant	**104,000,000**
	Kenya Devolution Support Programme Level 1- FY 2021-22	**83,211,329**

	Kenya Development Support Program Phase 2- Level 2- Institution grant	**37,500,000**
	Kenya Development Support Program Phase 2- Level 2- Institution grant B/f FY 2024-25	**37,500,000**
	Kenya Devolution Support Programme Phase 2- Level 2- Development	**352,500,000**
Total Revenue		**9,426,475,236**

The County Government will continue to explore ways of generating additional own source revenue to compliment the National government disbursement as well as external resource mobilization for accelerated development. The Executive will continue to work closely with the County Legislative Arm to fast track the approval of relevant legislation and policy instruments.

Earmarked Revenue raising measures

i. Updating of Valuation Roll
ii. Land Rates Waiver
iii. Recruitment of additional Revenue staff
iv. Geo mapping (spatial planning)
v. Revenue Enforcement
vi. Seamless Service/ Enhanced interdepartmental collaborations
vii. Full Automation and integration of revenue processes
viii. Addressing intergovernmental relations issues

2.1 COUNTY GOVERNMENT EXPENDITURE

Of the appropriated Kes. 9,426,475,235, Kes. 5,833,836,295 (62%) will fund the recurrent expenditure and Kes. 3,592,611,941 (38%) will fund development expenditure.

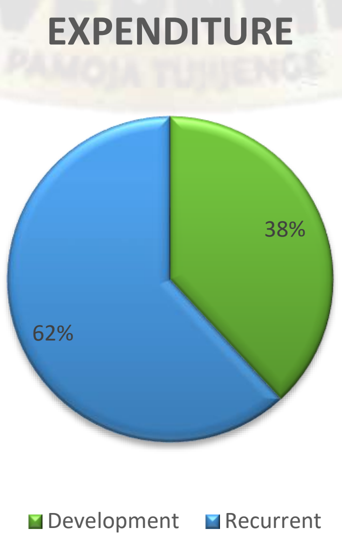

Table 2: sector/departmental expenditure allocation (Kes)

	Department	Recurrent As Approved	Development As Approved	Total As Approved
1.	Office Of the Governor	125,000,000	-	125,000,000
2.	Office Of the County Secretary	113,746,713	-	113,746,713
3.	Office Of the County Attorney	39,600,000	-	39,600,000
4.	County Public Service Board	28,000,000	-	28,000,000
5.	Public Service, Administration and Devolution (Inclusive of Compensation to Employees Including Gratuity, Pension And Medical Insurance)	2,759,004,473	352,500,000	3,111,504,473
6.	Finance, Economic Planning & ICT (Inclusive of County Funds)	483,200,982	272,924,293	756,125,275
7.	Education, Children, Gender Affairs, Culture & Social Services	298,293,747	111,768,753	410,062,500
8.	Health Services	582,952,500	182,274,615	765,227,115
9.	Youth Affairs, Sports and Innovations	106,215,402	13,100,000	119,315,402
10.	Trade, Industrialization, Cooperative Development & Partnership	55,490,960	43,500,000	98,990,960
11.	Water, Sanitation, Environment, Tourism, Natural Resources and Climate Change	56,250,000	502,124,504	558,374,504
12.	Agriculture, Livestock & Fisheries	105,607,825	506,620,000	612,227,825
13.	Lands, Physical Planning & Urban Development	72,085,000	88,550,000	160,635,000
14.	Ol 'Kalou Municipality	36,000,000	4,200,000	40,200,000
15.	Engineer Municipality	34,200,000	-	34,200,000
16.	Mairo Inya Municipality	36,350,000	-	36,350,000

	Department	Recurrent As Approved	Development As Approved	Total As Approved
17.	Public Works, Roads, Transport, Housing & Energy	**103,520,000**	**1,392,049,776**	**1,495,569,776**
18.	County Assembly	**798,345,693**	**123,000,000**	**921,345,693**
	TOTAL	**5,833,863,295**	**3,592,611,941**	**9,426,475,236**

2.2 SUMMARY OF EXPENDITURES BY ECONOMIC CLASSIFICATION

This explains the budgetary allocations along the different broad spending economic lines contained in the budget.

Table 3: Expenditures By Economic Classification (Kes)

Description	**FY 2025/2026 Budget Estimates as approved**
Compensation to employees	2,624,209,473
Transfer of Library Services	-
Use of Goods and Services	1,367,789,413
Current Transfers	394,688,500
Kenya Development Support Program Phase 2- Level 2- Institution grant B/f FY 2024-25	83,211,329
Kenya Devolution Support Programme Phase - Level 2- Institution grant	80,000,000
Kenya Devolution Support Programme Level 2- Development	352,500,000
County Funds (Recurrent)	269,811,420
Acquisition of Non -Financial Assets	243,711,989
Development expenditure	2,816,714,479
County Funds (Development) - Trade /Biashara	25,000,000
Pending bills- Recurrent	48,923,022
Pending bills- development	198,569,918
County Assembly	921,345,693
Total	**9,426,475,236**

3.1 FLAGSHIP AND PRIORITY PROJECTS

The County Flagship projects include;

Department	Project	Allocation (Kes)
Finance, Economic Planning, ICT & Revenue	Provision for pending Bills	184,938,426
	County Bursary	144,811,420
	Emergency Fund	40,000,000
	County Mortgage Fund	85,000,000
	Nyandarua County Trade Development and Investment Authority Fund	25,000,000
	Sub – Total	**479,749,846**
Health Services	JM Kariuki Memorial Hospital Upgrade to Level 5	100,000,000
	Upgrade of sub-county hospitals (Bamboo, Ndaragwa, Manunga, Mirangine CDC and Chamuka)	30,274,615
	Strengthening Community Health Units	101,484,000
	Acquisition of class A ambulance	12,000,000
	Health strategic stocks	100,000,000
	Health Facility Improvement Financing (FIF)	300,000,000
	Sub – Total	**643,758,615**
Education, Technical Training, Culture, Gender & Social Protection	Capitation to ECDE learners	12,500,000
	Equipping of ECDEs	25,000,000
	Vocational Training Centers Capitation	34,500,000
	Support to Ol'Joro-Orok Agricultural Training College	20,000,000
	ECDE Digitization	3,000,000
	Sub Total	**95,000,000**
Trade, Industrialization, Cooperative Development & Partnership	Support to cooperatives	16,300,000
	Upgrade of Packhouse ground to ASK Show ground	10,000,000
	Sub – Total	**26,300,000**
	Governor's Tournament	14,500,000

Department	Project	Allocation (Kes)
Youth Affairs, Sports and Innovations	Staff Welfare and Sports Development (KICOSCA)	15,000,000
	Sub Total	**29,500,000**
Agriculture, Agribusiness, Livestock and Fisheries	Input subsidy (fertilizer)- Grant from the GoK	123,620,000
	Agricultural institutions revolving Fund	5,000,000
	Sub – Total	**128,620,000**
Roads, Transport, Energy & Public Works	Governor's residence	10,000,000
	Construction of Gachuha bridge	15,000,000
	Construction of Mwihoti Bridge-Shamata	5,000,000
	Construction of 9-1 Bridge - Ndaragwa Central ward	3,000,000
	Construction of Kamuyu Bridge - Mirangine Ward	3,000,000
	Construction of Kawamaitha Bridge - North Kinangop	3,000,000
	Construction of Kirika -Wanjohi River Bridge	6,000,000
	Construction of Wandaka Bridge - Geta Ward	3,000,000
	Road Maintenance Levy Fund FY 2024-25 Unspent balance	222,822,888
	Nyandarua County Headquarters	151,000,000
	Sub Total	**421,822,888**
Municipalities-Ol Kalou, Mairo Inya and Engineer	Solid waste management through acquisition of a garbage trucks for each municipality	39,000,000
	Sub Total	**39,000,000**
Grand Total		**1,869,751,349**

4.1 RISKS TO THE COUNTY ECONOMY

During the implementation of this budget, the County Government anticipates various risks and is committed to adopting proactive measures to safeguard fiscal discipline, ensure effective service delivery, and promote socio-economic transformation. The key risks and their proposed mitigation measures are summarised below.

1. Poverty and Low Economic Growth

Slow economic growth threatens job creation, household incomes and local revenue mobilisation. Factors such as increased taxation, high cost of credit, and limited investment confidence further suppress private-sector activity. Climate-related shocks like droughts and floods aggravate food and energy insecurity, deepening poverty levels.

2. Unpredictable Weather and Climate Shocks

Global warming and climate variability pose severe risks to agricultural productivity. Extended droughts reduce yields and local revenues, while heavy rains damage crops, cause post-harvest losses and disrupt transport networks to markets. Such conditions also delay infrastructure projects such as road construction.

3. Political risk

The 2027 election year poses a significant risk to the timely implementation of county projects. Elections typically heighten political tensions, slow administrative processes, and may lead to changes in policy priorities that disrupt ongoing initiatives. Such uncertainties can delay project execution, weaken institutional focus, and deter potential investors.

4. Intergovernmental Dynamics

While a broad-based government seeks inclusivity and consensus, it can also complicate decision-making and slow down policy implementation. Managing diverse interests between the County and National Governments can heighten expectations, create policy paralysis and undermine long-term planning.

5. Global Economic Factors

External shocks such as supply-chain disruptions, commodity price volatility, rising international oil prices, persistent geopolitical tensions, and slowdowns in major economies directly affect Kenya’s and Nyandarua’s economies. These pressures drive up inflation and living costs, reduce export earnings, constrain access to foreign financing and could hinder the achievement of the 2026/27 Plan targets.

6. Delays in Fund Disbursement

Timely release of funds from the National Treasury is crucial for executing planned activities. Delays disrupt cash flow, undermine project financial management and reduce the rate of return on public investments.

7. Overreliance on Agriculture

Agriculture is Nyandarua County's mainstay and the backbone of food production and employment. However, climate change, food insecurity and rising inequality between regions have made the economy vulnerable. Overreliance on a single sector increases exposure to shocks and limits job diversification.

8.Social Unrest

Recent nationwide demonstrations—such as the Gen-Z protests over the Finance Bill, high living costs, and rising taxes—have resulted in violence, property destruction, and service disruptions within the County. These disturbances erode investor confidence, depress economic activity, and inflict losses on households and businesses.

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