



COUNTY GOVERNMENT OF KIAMBU

Department of Finance, ICT and Economic Planning

CITIZEN BUDGET

FINANCIAL YEAR 2026/27

Promoting Sustainable and Inclusive Growth for Socio-Economic Development

Kukuza Ukuaji Endelevu na Uliojumuisha kwa Maendeleo ya Kijamii na Kiuchumi



FOREWORD

This Citizen Budget presents a simplified overview of the County Government's Budget for the Financial Year (FY) 2026/2027. It highlights the County's expected sources of revenue, planned expenditure, and key development priorities, in clear and easy-to-understand language.

Bajeti hii kwa Wananchi inatoa muhtasari rahisi wa Bajeti ya Serikali ya Kaunti kwa Mwaka wa Fedha 2026/2027. Inaangazia vyanzo vinavyotarajiwa vya mapato ya Kaunti, matumizi yaliyopangwa, na vipaumbele muhimu vya maendeleo, kwa lugha iliyo wazi na rahisi kueleweka.

It has been prepared in accordance with Section 131(6) of the Public Finance Management Act, 2012, which requires the County Executive Committee Member for Finance to ensure that approved budget estimates are published in a form that is clear, easily understood, and readily accessible to the public.

“Bajeti hii ya Mwananchi inatoa muhtasari uliorahisishwa wa Bajeti ya Serikali ya Kaunti kwa Mwaka wa Fedha (FY) wa 2026/2027, ikiangazia vyanzo vya mapato, matumizi yaliyopangwa, na vipaumbele muhimu vya maendeleo.”

NANCY KIRUMBA

CECM – Finance, ICT and Economic Planning

1.0 Framework for the FY 2026/27 Budget/ Mfumo wa Bajeti ya Mwaka wa Fedha 2026/27

The County Government of Kiambu is committed to ensuring prudent application of public resources for realization of optimum service delivery, as mandated by Section 104 of the Public Finance Management Act.

The FY 2026/27 budget was prepared through a participatory process involving citizens of Kiambu at the sub-county level, in line with Section 125(2) of the PFM Act, 2012.

2.0 OVERALL BUDGET AND FINANCING/ BAJETI NA UFADHILI KWA UJUMLA

The Resource Envelope represents the total financial resources expected to be available to finance the County's budget in FY 2026/27.

Total Projected Revenue — FY 2026/27- Jumla ya Mapato Yanayotarajiwa — Mwaka wa Fedha 2026/27

Ksh 25.2 billion Total resource envelope- Jumla ya rasilimali zilizopo

Composition of Revenue

Ksh 8.59 billion -Own Source Revenue (OSR) __ 34.1%

Ksh 13.51 billion- Equitable Share __ 53.7%

Ksh 3.07 billion- other National & Donor Allocations/Grants __ 12.2%

2.1.1 Equitable Share, Allocations & Grants/ Mgao wa Haki, Ugawaji na Ruzuku

The Constitution requires county governments to receive at least 15% of the most recently audited national revenue. In FY 2026/27, Kiambu's Equitable Share is projected at Ksh 13.51 billion, or 53.7% of total revenue. Together with additional unconditional allocations and conditional donor/national grants, this category totals Ksh 16.58 billion.

Allocation / Grant	Amount in Ksh
Equitable Share Allocation	13.51B
World Bank – Kenya Urban Support Project -Urban Development Grant (KUSP-UDG)	1.61B
Road Maintenance Fuel Levy Fund	418.1M
World Bank – Kenya Devolution Support Program- Service Delivery & Investment (KDSP L2)	352.5M
World Bank – Financing Locally-Led Climate Action-County Climate Resilient Investment (FLLoCA-CCRI)	125M
Conditional Grant – Community Health Promoters (CHPs)	94.7M
World Bank – National Agricultural Value Chain Development Project (NAVCDP)	105M
World Bank – Building Resilient & Responsive Health Systems (BREHS)	52.1M

Allocation / Grant	Amount in Ksh
World Bank – Kenya Devolution Support Program- Institutional Grant (KDSP Level 1 Grant)	37.5M
World Bank – - Kenya Urban Support Project (KUSP)-Urban institutional Grant (UIG)	35M
Mineral Royalties (unconditional)	23.9M
DANIDA – Primary Health Care in Devolved Context (PHDC)	15.2M
Housing Levy Fund (0.5% to County Committees)	7.8M
World Bank – Financing Locally-Led Climate Action - County Climate Institutional Support	11M
Court Fines (unconditional)	2.4M
Total	16.58B

Source: Kiambu County Treasury, Table 1: Allocation from the National Government and Donors.

2.1.2 Own Source Revenue by Stream/Mapato ya ndani ya kaunti

OSR is revenue the County raises itself through service fees, rates, licenses and other local charges. It is projected at Ksh 8.6 billion, or 34.1% of total revenue, in FY 2026/27.

Revenue Stream	Amount in Ksh
Physical Planning Management Unit	1.71B
Land Rates Management Unit	1.68B
Hospital Collections (FIF)	1.30B
SHA Rebates	800M
Business Permit Management Unit	540.8M
Vehicle Parking Management Unit	645.8M
Public Health	511.8M
Liquor Management Unit	381M
Water, Environment & Natural Resources Mgt Unit	270.4M
Roads, Transport & Public Works Mgt Unit	210.7M
Cess Management Unit	173M
Agriculture, Livestock & Fisheries Mgt Unit	180.5M
Trade, Tourism & Industry	55.5M
Housing Management Unit	66.2M
Administration	35.1M
Education, Culture, ICT & Social Services Unit	14.5M
Cooperatives Unit	9.3M
Youth and Sports	5.8M
Total	Ksh 8.59B

Source: Kiambu County Treasury, Table 2: Own Source Revenue by Stream.

3.0 EXPENDITURES/ MATUMIZI

The total budget for FY 2026/27 amounts to Ksh 25.2 billion. This complies with the fiscal responsibility principle that at least 30% of the budget be allocated to development expenditure.

How the Budget Is Split

Ksh 16.6 billion Recurrent

Expenditure (65.9%) — salaries, operations & maintenance/ mishahara, uendeshaji na matengenezo

Ksh 8.6 billion Development

Expenditure (34.1%)- Maendeleo

3.1 Departmental Allocation/Ugawaji kwa Idara

County Entity	Recurrent	Development	Total
County Assembly	Ksh 1.38B	Ksh 100M	Ksh 1.48B
County Executive	Ksh 530M	—	Ksh 530M
County Public Service Board	Ksh 90M	—	Ksh 90M
Finance, Economic Planning and ICT	Ksh 1.60B	Ksh 200M	Ksh 1.80B
Water, Environment and Natural Resources	Ksh 565.8M	Ksh 497.5M	Ksh 1.06B
Health Services	Ksh 7.44B	Ksh 750M	Ksh 8.19B
Roads, Transport and Public Works	Ksh 745M	Ksh 2.81B	Ksh 3.56B
Administration and Public Service	Ksh 1.18B	Ksh 422.5M	Ksh 1.61B
Agriculture, Livestock and Cooperatives	Ksh 688.8M	Ksh 618.9M	Ksh 1.31B
Education, Gender, Culture and Social Services	Ksh 1.59B	Ksh 667M	Ksh 2.25B
Youth Affairs, Sports and Communication	Ksh 195M	Ksh 215M	Ksh 410M
Lands, Housing, Physical Planning, Municipal Admin & Urban Dev.	Ksh 407.8M	Ksh 1.75B	Ksh 2.15B
Trade, Tourism, Industry & Investment	Ksh 190M	Ksh 542M	Ksh 732M
Total	Ksh 16.60B	Ksh 8.57B	Ksh 25.17B

Source: Kiambu County Treasury, Table 3: Summary of Allocation per Department.

4.0 KEY STRATEGIC DEVELOPMENT SECTORS/SEKTA MUHIMU ZA MAENDELEO

Despite prevailing economic challenges, the County remains committed to economic transformation through targeted strategic interventions that advance its development agenda, foster sustainable growth, and enhance socio-economic empowerment. The County will invest in six priority areas with the greatest potential to drive growth and strengthen service delivery:

- Agricultural Transformation — Mabadiliko ya Kilimo
- Healthcare — Afya
- Education — Elimu
- Infrastructure Development to drive inclusive growth — Maendeleo ya Miundombinu
- Promotion of Micro, Small, and Medium Enterprise (MSME) Economy and employment creation — Kukuza Uchumi na Kuunda Ajira
- Water Supply, Environmental Conservation & Climate Change Actions __Usambazaji wa maji, uhifadhi wa mazingira na hatua za kukabiliana na mabadiliko ya tabianchi

4.1 Agriculture Transformation

Implementation is spearheaded by the Department of Agriculture, Livestock and Cooperatives, which is committed to building a healthy, food-secure, resilient, and prosperous county. The Department will promote sustainable agricultural practices, enhance livestock production, strengthen cooperatives, improve market access, and support value addition to increase productivity, livelihoods, and household incomes across Kiambu County.

Key Interventions — FY 2026/27- Ugawaji Muhimu

Ksh 404.7M	Crop development, irrigation and marketing services
Ksh 184.1M	Livestock and fisheries development and management
Ksh 30M	Co-operative development and management

4.2 Healthcare

The sector is anchored on a vision of an efficient, effective, and high-quality healthcare system that is accessible, equitable, and affordable to every resident of Kiambu County. It seeks to strengthen the delivery of people-centred health services, improve health outcomes, and ensure that all residents can access essential healthcare services.

Key Allocations — FY 2026/27

Ksh 750M	Curative and rehabilitative health services
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4.3 Education

While the Constitution assigns County Governments responsibility for pre-primary education and vocational training, Kiambu County remains committed to ensuring that every child has access to quality and inclusive learning opportunities through the “**Leave No Child Behind**” initiative. The County will continue to strengthen early childhood development and vocational training by improving learning infrastructure, supporting teaching and learning, and promoting equitable access to education and skills development.

Key Allocations — FY 2026/27

Ksh 612M	Pre-primary education, vocational education and training
Ksh 55M	Culture gender and social welfare

4.4 Infrastructure Development

The Roads, Transport, Public Works and Utilities sector aspires to become a regional leader in delivering high-quality, sustainable, resilient, and environmentally friendly infrastructure, while ensuring safe, efficient, reliable, and accessible transport services across all 60 wards.

Key Allocations — FY 2026/27

Ksh 2.4B	Infrastructure development and maintenance
Ksh 15M	Energy, disaster management, fire and safety

4.5 MSME Economy & Employment Creation

The Department of Trade, Industrialization, Tourism and Investment continues to position Kiambu County as a preferred destination for trade and investment and a destination of choice for tourists. The Department will promote a conducive business environment, attract and facilitate investment, support local enterprises, strengthen industrial development, and enhance the County's tourism potential to create employment, expand economic opportunities, and drive sustainable economic growth.

Key Allocations — FY 2026/27

Ksh 400M	Trade development and promotion
Ksh 104M	Industrial and entrepreneurship
Ksh 25M	Tourism development and promotion
Ksh 13M	Investment development and promotion

4.6 Water, Environment & Climate Action

Kiambu's rapidly growing population continues to place significant pressure on the County's limited water resources. In response, the Department of Water will strengthen water supply systems, expand and improve distribution infrastructure, and enhance service coverage to ensure reliable and equitable access to safe water. These interventions will be complemented by sustained environmental conservation, efficient management of water resources, and strengthened climate action to promote water security, environmental sustainability, and resilience to the impacts of climate change.

Key Allocations — FY 2026/27

Ksh 214M	Water resources management and sanitation services
Ksh 10M	Natural resources, forest conservation and management
Ksh 50M	Environmental management and compliance
Ksh 223M	Climate change mitigation and adaptation

PUBLIC PARTICIPATION AND ENGAGEMENT/ USHIRIKI NA USHIRIKISHWAJI WA UMMA

The FY 2026/27 budget was shaped through public participation forums held with residents of Kiambu across all sub-counties, in line with the Public Finance Management Act, 2012.



Bajeti Yetu, Wajibu Wetu

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