

REPUBLIC OF KENYA

THE COUNTY GOVERNMENT OF GARISSA

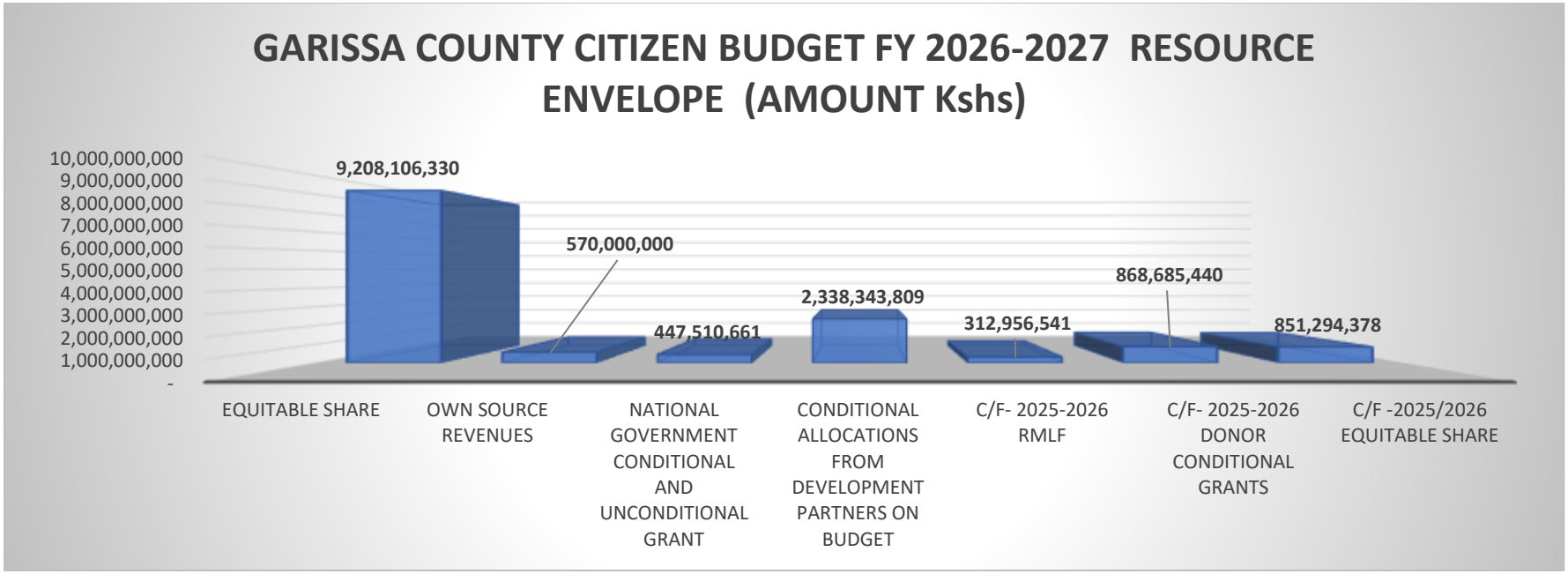
FY 2026/2027

CITIZEN BUDGET

FOR THE YEAR ENDING 30TH JUNE, 2027

GARISSA COUNTY CITIZEN BUDGET FY 2026-2027

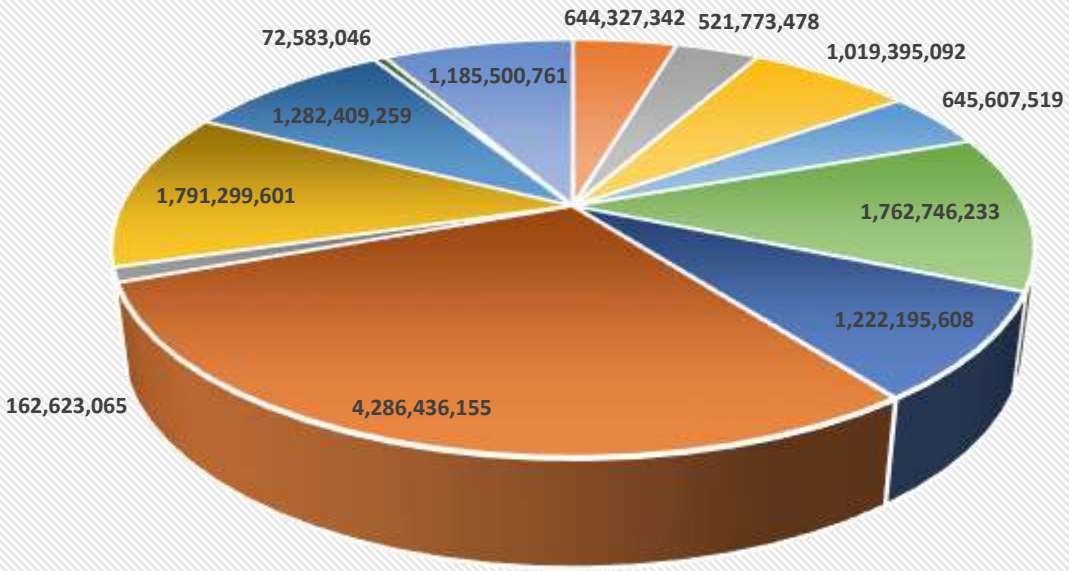
RESOURCE ENVELOPE		**Amount (Kshs)**
Equitable share		9,208,106,330
Own Source Revenues		*570,000,000*
National government Conditional and unconditional Grant		*447,510,661*
Conditional Allocations from development partners on Budget		*2,338,343,809*
C/F- 2025-2026 RMLF		*312,956,541*
C/F- 2025-2026 Donor conditional grants		*868,685,440*
C/F -2025/2026 Equitable share		*851,294,378*
Total		**14,596,897,158**
Deficit /surplus		**0**



DEPARTMENTS	TOTAL ALLOCATIONS	RECURRENT	DEVELOPMENT	Percentage	projections	
FY	2026/2027				2027-2028	2028-2029
Agriculture, Livestock & pastoral	673,827,342	181,005,935	492,821,407	4.6%	707,518,708.91	742,894,644.35
Culture, Gender, Youth & Sports	521,773,478	63,773,478	458,000,000	3.6%	547,862,152.31	575,255,259.92
Roads, Transport and Public Works	967,395,092	104,028,458	863,366,634	6.6%	1,015,764,846.54	1,066,553,088.86
Education, Information and ICT	657,882,383	477,882,383	180,000,000	4.5%	690,776,502.49	725,315,327.61
Lands, Physical Planning and Urban Development	1,736,246,233	648,604,766	1,087,641,467	11.9%	1,823,058,544.43	1,914,211,471.65
Finance & Economic Planning	1,247,945,608	1,047,945,608	200,000,000	8.5%	1,310,342,888.06	1,375,860,032.47
Health & Sanitation	4,286,436,155	3,374,007,584	912,428,571	29.4%	4,500,757,962.27	4,725,795,860.38
Trade, Investments and Enterprise Development	162,623,065	92,623,065	70,000,000	1.1%	170,754,217.75	179,291,928.63

Water, Environment and Natural Resources	1,764,774,737	201,619,785	1,563,154,952	12.1%	1,853,013,473.66	1,945,664,147.34
County Affairs, Public Service and Intergovernmental Relations	1,319,909,259	597,909,259	722,000,000.00	9.0%	1,385,904,721.61	1,455,199,957.69
County Public Service Board	72,583,046	72,583,046	0	0.5%	76,212,198.66	80,022,808.59
Assembly	1,185,500,761	1,087,155,230	98,345,531	8.1%	1,244,775,799.05	1,307,014,589.00
TOTAL	**14,596,897,158**	**7,949,138,596**	**6,647,758,562**		15,326,742,015.72	16,093,079,116.51
		54%	46%			

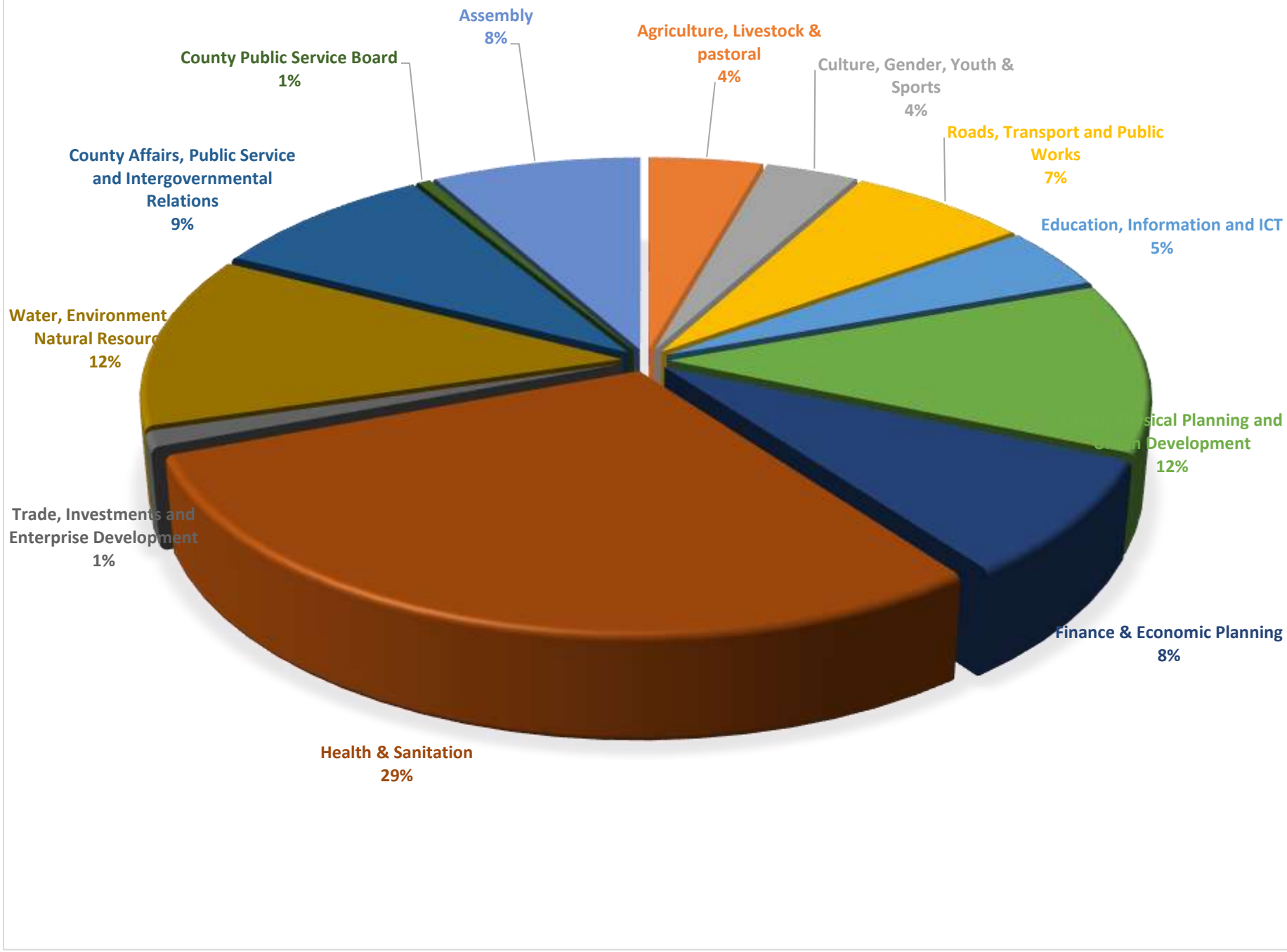
TOTAL ALLOCATIONS PER DEPARTMENTS



- Agriculture, Livestock & pastoral
- Culture, Gender ,Youth & Sports
- Roads, Transport and Public Works
- Education, Information and ICT
- Lands ,Physical Planning and Urban Development
- Finance & Economic Planning
- Health & Sanitation
- Trade, Investments and Enterprise Development
- Water, Environment and Natural Resources
- County Affairs, Public Service and Intergovernmental Relations
- County Public Service Board
- Assembly

ECONOMIC CLASSIFICATION ESTIMATES FY 2026-2027				
DEPARTMENTS	**TOTAL ALLOCATIONS**	**RECURRENT**		**DEVELOPMENT**
		Salaries	**O & M**	
Agriculture, Livestock & pastoral	**644,327,342**	165,568,205	12,437,730	466,321,407
Culture, Gender ,Youth & Sports	**521,773,478**	52,787,754	10,985,724	458,000,000
Roads, Transport and Public Works	**1,019,395,092**	92,382,032	11,646,425	915,366,634
Education, Information and ICT	**645,607,519**	362,644,696	107,962,823	175,000,000
Lands ,Physical Planning and Urban Development	**1,762,746,233**	356,917,709	279,187,057	1,126,641,467
Finance & Economic Planning	**1,222,195,608**	575,630,975	446,564,633	200,000,000
Health & Sanitation	**4,286,436,155**	2,691,757,584	682,250,000	912,428,571
Trade, Investments and Enterprise Development	**162,623,065**	84,973,065	7,650,000	70,000,000
Water, Environment and Natural Resources	**1,791,299,601**	158,747,895	42,871,890	1,589,679,816
County Affairs, Public Service and Intergovernmental Relations	**1,282,409,259**	433,909,259	128,500,000	720,000,000
County Public Service Board	**72,583,046**	50,325,389	22,257,657	
Assembly	1,185,500,761		1,087,155,230	98,345,531
TOTAL	**14,596,897,158**	**5,025,644,563**	**2,839,469,169**	**6,731,783,426**
percentages	**100%**	**34%**	**19%**	**46%**

ALLOCATION TO EACH COUNTY ENTITIES FOR FY 2026-2027



NATIONAL REVENUE ALLOCATIONS FOR GARISSA COUNTY		FY 2026-2027
Break down		**Budget**
Equitable Shares		9,208,106,330
County Own source Revenue		*570,000,000*
Conditional and Unconditional Grant from National Governemnt		**447,510,661**
Road Maintenance levy fund (RMLF)		*188,410,093*
Conditional Grant community Health Promoters		*74,520,000*
transfer of museum Function		
mineral Royalties		*472,147*
Transition of Universal Health Coverage (UHC) Workers salary to P&P Terms		*176,321,364*
Allocations for 0.5% Housing Levy Fund to the county Rural & Urban AHC		*7,787,057*
Conditional Grant from Development Partners		**2,338,343,809**
Framework for the Management of Food Systems Resilience Project (FSRP)-IDA		*329,821,407*
DANIDA Grant-Primary health care in devolved context		*11,322,000*
Kenya devolution support program KDSP11		*37,500,000*
Kenya devolution support program KDSP11 Development Grant		*352,500,000*
Kenya urban support program -KUSP UIG		*100,000,000*
Kenya urban support program -KUSP UDG		*626,456,027*
Kenya Water, Sanitation and Hygiene Program (K-WASH) Grants		*150,000,000*
Kenya Watershed Services Improvement Project (KEWASIP)		*150,000,000*
Framework for Management of UNFPA Grant for GOK UNFPA 10th Country Programme		
Emergency locust response project World Bank (ELRP)		
Water and Sanitation Development Project (World Bank) WSDP		*100,000,000*
Financing locally led climate action program (FLLoCA) County climate Institutional support (CCRI		*188,293,356*
Financing locally led climate action program (FLLoCA) County climate Institutional support (CCIS) Grant level 1 (world bank)		-
IDA (World Bank) Credit/Grant Building Resilient & Responsive Health Systems-BREHS		*292,451,019*
C/F- 2025-2026 RMLF		312,956,541
C/F- 2025-2026 Donor conditional grants		*868,685,440*
C/F -2025/2026 Equitable share		851,294,378
TOTAL REVENUES		**14,596,897,158**

COUNTY GOVERNMENT OF GARISSA								
OWN SOURCE REVENUE (OSR) ESTIMATES FY: 2026/2027								
Revenue Main Streams	**Sub-Streams**	**Budgeted FY: 2025/2026**		**Estimates FY: 2026/2027**	**Projections**		**Annual Growth**	**% Growth**
		Target (Ksh.)	**Total (Ksh.)**	**2026/2027**	**2027/2028**	**2028/2029**		**2026/2027**
1. Livestock & Agriculture	Auction & Export: Goat, Camel, Cattle, Donkey	25,550,000	**32,980,000**	**32,980,000**	**35,000,000**	**38,000,000**	**0**	**0**
	Slaughter Houses	4,000,000						
	Vet Services	1,800,000						
	AMS	300,000						
	Agricultural produce cess	1,000,000						
	FTC Hall Hire	50,000						
	Livestock Trader License	100,000						
	Slaughterman License	100,000						
	Meat Career License	30,000						
	Public Toilet	50,000						
2. Trade	SBP	25,000,000	**25,700,000**	**25,700,000**	**27,000,000**	**30,000,000**	**0**	**0**
	Weight & Measures	700,000						
3. Health & Sanitation: (FIF/AIA)	Cost sharing: Level 5 and Level 4 Hospitals	365,000,000	**380,000,000**	**400,000,000**	**450,000,000**	**500,000,000**	**20,000,000**	**5.26**
	Public Health	15,000,000						
5. Lands & Housing	Property/Land Rents & Rates	22,000,000	**27,300,000**	30,300,000	33,000,000	40,000,000	3,000,000	10.99
	Way Leave	5,000,000						
	Technical service Fees: Survey	300,000						

6. Urban Planning & Municipalities	Building Plan Application & Approvals	3,200,000	**21,760,000**	**24,760,000**	**27,000,000**	**30,000,000**	**3,000,000**	**13.79**
	Building Inspection and Compliances	200,000						
	Construction Site Boards	100,000						
	Solid Waste Management: Collection & License	500,000						
	Fire Clearance	870,000						
	Parking	7,500,000						
	Market Stalls	3,050,000						
	Fines & Penalties	500,000						
	Outdoor Advertisement	3,500,000						
	County Asset Leases: Public Land Rents	1,000,000						
	Public Toilet	**100,000**						
	Daily Market Fees	1,000,000						
	Impounding & Storage Charges on roaming animals	40,000						
	Refuse Disposal and Dumping	100,000						
	Environmental License for Garbage Collectors	100,000						
7. Environment, Energy & Natural Resources	Sand Cess	900,000	**13,400,000**	**15,400,000**	**17,000,000**	**20,000,000**	**2,000,000**	**14.93**
	Murrum Cess	700,000						

	Gypsum	10,000,000						
	Ballast Cess	500,000						
	Hardcore & Pumice stones	700,000						
	Firewood	600,000						
8. Social Services	Liquor Licensing	500,000	**860,000**	**860,000**	**1,000,000**	**1,200,000**	**-**	**-**
	Leases: Children Park	360,000						
9. Bridge Entry & Exit Cess	Entry, Exit & Miraa Cess	38,000,000	**38,000,000**	40,000,000	42,000,000	44,000,000	2,000,000	5.26
		Grand Total	**540,000,000**	**570,000,000**	**632,000,000**	**703,200,000**	**30,000,000**	**5.56**

COUNTY PROGRAM AND SUB-PROGRAM

Sector Name	CP	CSP	Budget Estimats 2026-2027	2027-2028	2028-2029
Agriculture, Livestock & pastoral	CP1. Livestock & Pastoral Economy	CSP1.1 Administration & Support Services (Livestock Development)	64,072,375.26	67,275,994.02	70,639,793.72
		CSP1.2 County Veterinary Services	15,950,000.00	16,747,500.00	17,584,875.00
		CSP1.3 Livestock production and Range Management	1,150,000.00	1,207,500.00	1,267,875.00
		CSP1.4 Livestock Value Chains Development	22,750,000.00	23,887,500.00	25,081,875.00
	CP2 Crop Production, Irrigation & Fisheries Services	CSP2.1 dministrative And Support Services (CROPS)	504,904,966.56	530,150,214.89	556,657,725.63
		CSP2.2Crop Production and Value Addition	1,200,000.00	1,260,000.00	1,323,000.00
		CSP 2.3 Agricultural Mechanization Services	30,000,000.00	31,500,000.00	33,075,000.00
	CP3: Fish Production	CSP3.1 Fishery Services	2,650,000.00	2,782,500.00	2,921,625.00
	CP 4 : Cooperatives	CSP 4.1 value addition and marketing	1,650,000.00	1,732,500.00	1,819,125.00
			644,327,341.81	676,543,708.91	710,370,894.35
Finance and Economic Planning	CP1 Governance, Administration and Support Services	CSP1.1 Administration and support services	1,109,831,374.62	1,165,322,943.35	1,223,589,090.52
	CP2 Disaster Risk Management (Specal program)	CSP 2.1 special program	67,964,233.06	71,362,444.71	74,930,566.95
	CP 3 Public Finance Management	CSP 3.1Accounting and Financial reporting	4,750,000.00	4,987,500.00	5,236,875.00
		CSP 3.2 Audit Services	2,550,000.00	2,677,500.00	2,811,375.00
		CSP 3.3 Supply chain management	5,250,000.00	5,512,500.00	5,788,125.00
		CSP3.4 Local revenue enhancement	8,950,000.00	9,397,500.00	9,867,375.00
		CSP 3.5 Budgetary services	11,500,000.00	12,075,000.00	12,678,750.00
	CP4 Economic Planning Services	CSP4.1 Planning and M&E	9,750,000.00	10,237,500.00	10,749,375.00
		CSP 4.2 Population, Statistics and Research	1,650,000.00	1,732,500.00	1,819,125.00
			1,222,195,607.68	**1,283,305,388.06**	**1,347,470,657.47**

Water, Environment and Natural Resource	CP3 Administration and support services - ENC	CSP3.1 Administartion and support services	29,980,126.2	31,479,132.54	33,053,089.16
	CP4 Environment maanagent and Natural resources	CSP4.3 Energy development	151,000,000.0	158,550,000.00	166,477,500.00
		CSP 4.2 climate change and Adaptation	358,170,105.3	376,078,610.54	394,882,541.07
		CSP4.1 Environment and Natural resouce managemnt	31,200,000.0	32,760,000.00	34,398,000.00
	CP2 Irrigation services	CSP2.1 Irrigation Development	2,750,000.0	2,887,500.00	3,031,875.00
	CP1water services	CSP1.2water infrustructure and sewerage systems	513,386,460.5	539,055,783.52	566,008,572.70
		CSP1.1Administration and support services	704,812,909.3	740,053,554.79	777,056,232.53
			1,791,299,601.3	1,880,864,581.38	1,974,907,810.45
Health services	CP1.Governance, Quality assurance and support services	CSP 1.1 Administrative and support services	3,989,836,154.54	4,189,327,962.27	4,398,794,360.38
		CSP 1.2 Health information system	5,000,000.00	5,250,000.00	5,512,500.00
		CSP1.3 Policy, research and planning	5,000,000.00	5,250,000.00	5,512,500.00
	CP2 Curative, Rehabilitative and referral services	CSP 2.1 Health products and technologies	138,500,000.00	145,425,000.00	152,696,250.00
		CSP2.2 Referal and Emergency services	53,000,000.00	55,650,000.00	58,432,500.00
		CSP2.3 Rehabilitative services	11,500,000.00	12,075,000.00	12,678,750.00
	CP3 Preventive, promotive and RMNCH services	CSP 3.1 Maternal, newborn, child health and nutrition services	11,200,000.00	11,760,000.00	12,348,000.00
		CSP3.2 Preventive and Promotive health services	72,400,000.00	76,020,000.00	79,821,000.00
			4,286,436,154.54	4,500,757,962.27	4,725,795,860.38
Culture, Gender, Youth & Sports	CP1. Administration and support services	CSP 1.1 Administration and Support Services	59,253,478.39	62,216,152.31	65,326,959.92
	CP2 Gender and social protection	Social protection	51,000,000.00	53,550,000.00	56,227,500.00
		Gender and Women Empowerment	-	-	-

	CP3. Cultural Promotion	CSP 3.1 Promotion and preservation of culture and Heritage	28,000,000.00	29,400,000.00	30,870,000.00
	CSP4.1 Youth and sports development	CSP4.1 Youth development	450,000.00	472,500.00	496,125.00
		CSP4.2 Sports & talent development	383,070,000.00	402,223,500.00	422,334,675.00
			521,773,478.39	547,862,152.31	575,255,259.92
County Affairs, Public service and intregovenmental	CP1 Executive services	CSP 1.1 Governor Operations	53,580,000.0	56,259,000.00	59,071,950.00
		CSP 1.2 Deputy Governor Operation	33,690,000.0	35,374,500.00	37,143,225.00
		CSP 1.3County Secretary	68,717,939.3	72,153,836.27	75,761,528.08
		CSP 1.4 Operations & Sub County Administration	275,004,440.8	288,754,662.82	303,192,395.96
		CSP1.5 Intergovernmental &public partcipation	770,401,878.6	808,921,972.53	849,368,071.16
		CSP 1.6 County Attorney	23,560,000.0	24,738,000.00	25,974,900.00
		CSP 1.7 Humaan Resouce managemnt	37,300,000.0	39,165,000.00	41,123,250.00
		CSP1.8 Donor cordination	16,155,000.0	16,962,750.00	17,810,887.50
		CSP1.9 Delievry and performance managemnt	4,000,000.0	4,200,000.00	4,410,000.00
			1,282,409,258.7	1,346,529,721.6	1,413,856,207.7
Roads, Transport & PWs	CP1 Administration and support services	CSP 1.1 Administration and support services	96,978,457.68	101,827,380.56	106,918,749.59
	CP2 Roads and Transport development	CSP 2.1 Roads Development	916,866,634.26	962,709,965.97	1,010,845,464.27
		CSP2.2 Transport services	1,300,000.00	1,365,000.00	1,433,250.00
	CP3 Public Works and housing program	CSP3.1 Public works and Housing	4,250,000.00	4,462,500.00	4,685,625.00
			1,019,395,091.94	1,070,364,846.54	1,123,883,088.86
Trade, Investments and Enterprise Development	CP1 Administration and support services	CSP 1.1Administration and support services	88,923,064.52	93,369,217.75	98,037,678.63
	CP 2Trade and Enterprise Developemnt	CSP 2.1 Trade infrustructure and services	20,650,000.00	21,682,500.00	22,766,625.00
		micro and small enterprises developemnt	1,200,000.00	1,260,000.00	1,323,000.00

	CP3 Industrialization and investment programme	CSP3.1 Industrialization and Investment	50,800,000.00	53,340,000.00	56,007,000.00
	4.0Toursim developemt	4.1 Toursim developemt	1,050,000.00	1,102,500.00	1,157,625.00
			162,623,064.52	170,754,217.75	179,291,928.63
Lands ,Physical Planning and Urban Development (Municipalities)	CP1. General Administration and Support Services	CSP1.1 Adminsitration And support services	1,672,709,175.79	1,756,344,634.58	1,844,161,866.31
	CP2 Land and physical planning	Lands services	3,750,000.00	3,937,500.00	4,134,375.00
		CSP 2.1 physical planning	4,650,000.00	4,882,500.00	5,126,625.00
	Housing program	county housing	12,637,057.00	13,016,168.71	6,450,000.00
	CP3 Urban development and services	CSP 3.1 Urban Development and Infrustructure	61,250,000.00	64,312,500.00	67,528,125.00
		CSP3.2 Dissaster and Risk managemnt	6,450,000.00	6,772,500.00	7,111,125.00
		CSP3.3 Urban Sanitation Services	1,300,000.00	1,365,000.00	1,433,250.00
			1,762,746,232.79	1,850,883,544.43	1,943,427,721.65
Education, Information and ICT	CP1 General Administration, Planning and Support Services	CSP1.1 General Administartion and support services	457,534,696.32	480,411,431.14	504,432,002.69
	CP2 Education Development	CSP2.1 Eearly Childhood Education	150,525,000.00	158,051,250.00	165,953,812.50
		CSP2.2 Vocational Training Centres	29,274,000.00	30,737,700.00	32,274,585.00
	CP3 ICT, Information and Libraries	ICSP3.1CT, Information and Libraries	8,273,823.00	8,687,514.15	9,121,889.86
			645,607,519.32	677,887,895.29	711,782,290.05
County public service Board	CP11 Boards Services	Boards services	72,583,046.34	76,212,198.66	80,022,808.59
County Assembly	General Administration, Planning and Support Services	General Administration	1,185,500,761	1,244,775,799.05	1,307,014,589.00
	GRAND TOTAL		14,596,897,158	15,326,742,016.25	16,093,079,117.06