

SPECIAL ISSUE

Kenya Gazette Supplement No. 4 (Embu County Bills No. 3)



REPUBLIC OF KENYA

KENYA GAZETTE SUPPLEMENT

EMBU COUNTY BILLS, 2025

NAIROBI, 18th July, 2025

CONTENT

Bill for Introduction into the County Assembly of Embu—

PAGE

The Embu County Appropriation Bill, 20251

THE EMBU COUNTY APPROPRIATION BILL, 2025

A Bill for

AN ACT of the County Assembly of Embu to authorize the issue of a sum of money out of the Embu County Revenue Fund and its application towards the service of the year ending 30th June, 2026 and to appropriate that sum for certain public services and connected purposes

ENACTED by the County Assembly of Embu, as follows—

Short title

1. This Act may be cited as the Embu County Appropriation Act, 2025.

Issue of KSh. 8,990,245,294 out of the County Revenue Fund for service of the year ending 30th June, 2026 and appropriation of the money granted

2. The County Treasury may issue out of the County Revenue Fund and apply towards the supply granted for the service of the year ending 30th June, 2026 the sum of **Kenya Shillings Eight Billion, Nine Hundred and Ninety Million Two Hundred and Forty Five Thousand, Two Hundred and Ninety Four only** for the services and purposes specified in the First Schedule and in the detailed manner indicated in the Second and Third Schedule in respect of the year ending on the 30th June, 2026.

Expenditure of KSh. 600,000,000 Vote R04

3. The Recurrent expenditure of Six Hundred million Kenya Shillings (KSh 600,000,000) in respect of Vote R04 shall only be utilized for Facility Improvement Fund across all health facilities as provided for under the Embu County Health Services Act, 2024.

FIRST SCHEDULE

(Section 2)

(1)	(2)	(3)	(4)
Vote No.	Service or Purpose	CRF	AIA
	Recurrent Expenditure	KSh.	KSh.
R01	The amount required in the year ending 30th June, 2026 for salaries and expenses of the Office of Governor, including the deputy governor's office, liaison office, salaries, general administration and field administration services	302,482,495	-
R02	The amount required in the year ending 30th June, 2026 for expenses of the County executive portfolio for Finance and Economic Planning, including, salaries, general administration and field administration services.....	224,119,455	-
R03	The amount required in the year ending 30th June, 2026 for expenses of the County executive portfolio for Education, and Vocational Training Centres including salaries, general administration and field administration services ..	450,749,192	-
R04	The amount required in the year ending 30th June, 2026 for expenses of the County executive portfolio for Health, including salaries, Health administration support services and field administration services	1,766,993,398	600,000,000
R05	The amount required in the year ending 30th June, 2026 for expenses of the County executive portfolio for Roads, Public Works, Energy and Transport including, salaries, general administration and field administration services	95,776,758	-
R06	The amount required in the year ending 30th June 2026 for expenses of the County executive portfolio, Trade, Tourism, Investment, Industrial Development and Marketing including, salaries, general administration and field administration services.....	39,477,526	-
R07	The amount required in the year ending 30th June, 2026 for expenses of the County executive portfolio for Agriculture Livestock, Blue Economy and Co-operative Development including salaries, general administration and field administration services which include conditional allocations	241,318,573	-
R08	The amount required in the year ending 30th June, 2026 for expenses of the Lands, Mining, Housing physical planning, and urban development portfolio, including, salaries,		

(1)	(2)	(3)	(4)
Vote No.	Service or Purpose	CRF	AIA
	<i>Recurrent Expenditure</i>	<i>KSh.</i>	<i>KSh.</i>
	general administration and field administration services	51,751,508	-
R09	The amount required in the year ending 30th June, 2026 for expenses of the, Water, Irrigation, Environment, Climate Change and Natural resources portfolio including, salaries, general administration and field administration services ..	40,362,614	-
R10	The amount required in the year ending 30th June, 2026 for expenses of the County Executive portfolio for Youth Empowerment and Sports, Gender, Culture, Children and Social services, including, salaries, general administration and field administration services ..	118,412,676	-
R11	The amount required in the year ending 30th June, 2026 for expenses of the County Executive portfolio for, Administration, Public Service, devolution, Governance, ICT and GDU including, salaries, general administration and field administration services	932,420,341	-
R12	The amount required in the year ending 30th June, 2026 for expenses of the County Public Service Board including, salaries, general administration and field administration services ..	38,562,033	-
R13	The amount required in the year ending 30th June, 2026 for expenses of the County Assembly of Embu, including, general administration and field administration services	653,997,909	-
R14	The amount required in the year ending 30th June, 2026 for expenses of the Embu Level 5 Hospital, for payment of pending bills	4,498,244	-
R15	The amount required in the year ending 30th June, 2026 for expenses of the Embu County Revenue Authority, including, general administration and field administration services ..	23,915,985	-
R17	The amount required in the year ending 30th June, 2026 for expenses of the Embu Municipality including, general administration and field administration services	90,088,342	-
R18	The amount required in the year ending 30th June, 2026 for expenses of the Office of the County Attorney including, general administration and field administration services ..	19,946,211	-
	Sub-Total (Recurrent Expenditure).....	5,094,873,260	600,000,000

(1)	(2)	(3)	(4)
Vote No.	Service or Purpose	CRF	AIA
	<i>Development Expenditure</i>	<i>KSh.</i>	<i>KSh.</i>
D02	The amount required in the year ending 30th June, 2026 for capital expenditure in the County Executive portfolio for Finance and Economic Planning including development of County Knowledge repository.....	75,000,000	
D03	The amount required in the year ending 30th June, 2026 for capital expenditure in the County executive portfolio for Education, Vocational training centres including development of other infrastructure and civil works for Early Childhood Development and Vocational Training Centres	189,065,652	
D04	The amount required in the year ending 30th June, 2026 for capital expenditure in the County executive portfolio for Health, including Completion and equipping of Health facilities.....	422,866,592	
D05	The amount required in the year ending 30th June, 2026 for capital expenditure in the County executive portfolio for Roads, Public Works, Energy and transport including opening and maintenance of county roads and upgrading of roads to bitumen standards	862,578,208	
D06	The amount required in the year ending 30th June, 2026 for capital expenditure in the County executive portfolio for Trade, Tourism, Investment, Industrial development including Construction of markets and construction of The County Aggregated And Industrial Park	162,099,955	
D07	The amount required in the year ending 30th June, 2026 for capital expenditure in the County executive portfolio for Agriculture, Livestock, Blue Economy and Co-operative Development and marketing, including upgrading of slaughter Houses and farmer empowerment programmes....	255,913,008	
D08	The amount required in the year ending 30th June, 2026 for capital expenditure in the County executive portfolio for Lands, Mining, Housing, physical planning and urban development, including completion of Ardhi House and development of County Spatial Plan and acquisition of land parcels	106,700,647	
D09	The amount required in the year ending 30th June, 2026 for capital expenditure in the County executive portfolio Water, Irrigation, Environment, climate change and natural resources including infrastructural development of		

(1)	(2)	(3)	(4)
Vote No.	Service or Purpose	CRF	AIA
	Development Expenditure	KSh.	KSh.
	water projects and operationalization of the drilling rig	99,997,600	
D10	The amount required in the year ending 30th June, 2026 for capital expenditure in the County executive portfolio for Youth Empowerment and sports, Gender, culture, children and social services including refurbishment of Embu Gender Offices, construction of social halls, Youth empowerment programmes and operationalization of women revolving Fund.....	211,217,778	
D11	The amount required in the year ending 30th June, 2026 for capital expenditure in the County executive portfolio for Public Service, Administration and Devolution including fencing of County headquarters.....	354,150,000	
D13	The amount required in the year ending 30th June, 2026 for capital expenditure in the County Assembly including construction of Office Complex	40,000,000	
D14	The amount required in the year ending 30th June, 2026 for capital expenditure in the Embu Level 5 Hospital including Completion of Badea Block B and refurbishment of Hospital Buildings and purchase of specialised hospital equipment.....	78,050,000	
D15	The amount required in the year ending 30th June, 2026 for capital expenditure in the Embu county Revenue Authority including the construction of cess structures and purchase of revenue collection system...	42,000,000	
D16	The amount required in the year ending 30th June, 2026 for capital expenditure in the Climate Change Unit including clean energy empowerment programmes and construction of water springs and other climate change mitigation projects	290,541,470	
D17	The amount required in the year ending 30th June, 2026 for capital expenditure in the Embu Municipality including cabro installation and purchase of specialized machinery.....	105,191,124	
	Sub-Total (Development Expenditure).....	3,295,372,034	
	GRAND-TOTAL	8,390,245,294	600,000,000

SECOND SCHEDULE

(Section I)

SUPPLY APPROVAL FOR RECURRENT EXPENDITURE

THAT, THE SUM OF KSH. 302,482,495 BE ISSUED FROM THE COUNTY REVENUE FUND TO MEET THE EXPENDITURE DURING THE YEAR ENDING 30TH JUNE 2026 IN RESPECT OF VOTE R01 – OFFICE OF GOVERNOR

ITEM /SUB ITEM	TITLE	APPROVED BUDGET ESTIMATES 2025/2026
	TOTAL RECURRENT EXPENDITURE	302,482,495
2110100	BASIC SALARIES	192,251,904
	TOTAL OPERATIONS AND MAINTENANCE EXPENDITURE	110,230,591
	DEPUTY GOVERNOR'S OFFICE OPERATIONS AND MAINTENANCE EXPENDITURE	13,018,418
	LIAISON OFFICE OPERATIONS AND MAINTENANCE EXPENDITURE	13,901,136
	OFFICE OF GOVERNOR OPERATIONS AND MAINTENANCE EXPENDITURE	83,311,037
	OPERATIONS AND MAINTENANCE EXPENDITURE	83,311,037
2210200	Communication, Supplies And Services	1,393,683
2210300	Domestic Travel And Subsistence, And Other Transportation Costs	17,051,601
2210400	Foreign Travel And Subsistence, And Other Transportation Costs	9,256,950
2210500	Printing, Advertising And Information Supplies And Services	2,782,240
2210800	Hospitality Supplies And Services	9,500,000
2210900	Insurance Costs	2,000,000
2211000	Specialized Materials And Supplies	300,000
2211100	Office And General Supplies And Services	4,035,038
2211200	Fuel Oil And Lubricants	8,316,796
2211300	Other Operating Expenses	23,278,185
2220100	Routine Maintenance - Vehicles And Other Transport Equipment	3,819,305
2220200	Routine Maintenance - Other Assets	895,000
3111000	Purchase Of Office Furniture And General Equipment	682,239

DEPUTY GOVERNOR'S OFFICE EXPENSES

ITEM /SUB ITEM	TITLE	APPROVED BUDGET ESTIMATES 2025/2026
	OPERATIONS AND MAINTENANCE EXPENDITURE	13,018,418
2210200	Communication, Supplies And Services	350,000
2210300	Domestic Travel And Subsistence, And Other Transportation Costs	3,455,418
2210400	Foreign Travel And Subsistence, And Other Transportation Costs	1,500,000
2210500	Printing, Advertising And Information Supplies And Services	100,000
2210700	Training Expenses	150,000
2210800	Hospitality Supplies And Services	553,000

2210900	Insurance Costs	1,000,000
2211100	Office And General Supplies And Services	600,000
2211200	Fuel Oil And Lubricants	1,000,000
2211300	Other Operating Expenses	250,000
2220100	Routine Maintenance - Vehicles And Other Transport Equipment	60,000
3110700	Purchase Of Motor Vehicles And Other Transport Equipment	4,000,000

LIASON OFFICE

ITEM/SUB ITEM	TITLE	APPROVED BUDGET ESTIMATES 2025/2026
	OPERATIONS AND MAINTENANCE EXPENDITURE	13,901,136
2210100	Utilities, Supplies And Services	80,000
2210200	Communication Supplies And Services	231,136
2210300	Domestic Travel And Subsistence And Other Transportation Costs	620,000
2210500	Printing, Advertisement And Information Supplies And Services	150,000
2210600	Rentals Of Produced Assets	2,600,000
2210800	Hospitality Supplies And Services	300,000
2211100	Office And General Supplies And Services	400,000
2211200	Fuels Oils And Lubricants	20,000
2211300	Other Operating Expenses	1,800,000
3111000	Purchase Of Office Furniture And General Equipment	7,700,000

THAT, THE SUM OF KSH. 224,119,455 BE ISSUED FROM THE COUNTY REVENUE FUND TO MEET THE EXPENDITURE DURING THE YEAR ENDING 30TH JUNE 2026 IN RESPECT OF VOTE R02 - COUNTY EXECUTIVE PORTFOLIO FOR FINANCE AND ECONOMIC PLANNING

ITEM /SUB ITEM	TITLE	APPROVED BUDGET ESTIMATES 2025/2026
	TOTAL RECURRENT EXPENDITURE	224,119,455
2110100	BASIC SALARIES	119,953,380
	TOTAL OPERATIONS AND MAINTENANCE EXPENDITURE	104,166,075
	INTERNAL AUDIT UNIT OPERATIONS AND MAINTENANCE EXPENDITURE	3,000,000
	ECONOMIC PLANNING AND BUDGETING UNIT OPERATIONS AND MAINTENANCE EXPENDITURE	30,060,141
	OPERATIONS AND MAINTENANCE EXPENDITURE	71,105,934
2210100	Utilities, Supplies And Services	40,129,274
2210200	Communication Supplies And Services	980,000
2210300	Domestic Travel And Subsistence And Other Transportation Costs	3,200,000
2210400	Foreign Travel And Subsistence, Other Transportation Costs	1,000,000
2210500	Printing, Advertisement And Information Supplies And Services	400,000
2210700	Training Expenses	1,250,000
2210800	Hospitality Supplies And Services	300,000
2211100	Office And General Supplies And Services	2,220,000

2211200	Fuels Oils And Lubricants	1,550,000
2210900	Insurance Costs	200,000
2211300	Other Operating Expenses	18,076,660
2220100	Routine Maintenance - Vehicles And Other Transport Equipment	850,000
2220200	Routine Maintenance - Other Assets	50,000
3111000	Purchase Of Office Furniture And General Equipment	900,000

ECONOMIC PLANNING AND BUDGETING UNIT

ITEM/ SUB ITEM	TITLE	APPROVED BUDGET ESTIMATES 2025/2026
	OPERATIONS AND MAINTENANCE EXPENDITURE	30,060,141
2640500	Others Capital Grants And Transfers	30,060,141

INTERNAL AUDIT EXPENSES

ITEM/S UB ITEM	TITLE	APPROVED BUDGET ESTIMATES 2025/2026
	OPERATIONS AND MAINTENANCE EXPENDITURE	3,000,000
2210200	Communication Supplies And Services	250,000
2210300	Domestic Travel And Subsistence And Other Transportation Costs	1,000,000
2210700	Training Expenses	650,000
2210800	Hospitality Supplies And Services	500,000
2211100	Office And General Supplies And Services	250,000
2211200	Fuels Oils And Lubricants	350,000

THAT, THE SUM OF KSH. 450,749,192 BE ISSUED FROM THE COUNTY REVENUE FUND TO MEET THE EXPENDITURE DURING THE YEAR ENDING 30TH JUNE 2026 IN RESPECT OF VOTE R03 - COUNTY EXECUTIVE PORTFOLIO FOR EDUCATION AND VOCATIONAL TRAINING CENTRES

ITEM/ SUB ITEM	TITLE	APPROVED BUDGET ESTIMATES 2025/2026
	TOTAL RECURRENT EXPENDITURE	450,749,192
	TOTAL BASIC SALARIES	423,249,192
2110100	BASIC SALARIES	401,049,192
	RECRUITMENT AND INTERNSHIP	22,200,000
	OPERATIONS AND MAINTENANCE EXPENDITURE	27,500,000
2210100	Utilities, Supplies And Services	100,000
2210200	Communication, Supplies And Services	100,000
2210300	Domestic Travel And Subsistence, And Other Transportation Costs	1,348,000
2210700	Training Expenses	2,300,000
2210800	Hospitality Supplies And Services	300,000
2210900	Insurance Costs	150,000
2211000	Specialized Materials And Supplies	300,000
2211100	Office And General Supplies And Services	500,000
2211200	Fuel Oil And Lubricants	780,000
2211300	Other Operating Expenses	4,992,000
2220100	Routine Maintenance-Vehicles And Other Transport Equipment	600,000

2220200	Routine Maintenance-Other Assets	130,000
2640500	Other Capital Grants And Transfers	15,900,000

THAT, THE SUM OF KSH. 1,766,993,398 BE ISSUED FROM THE COUNTY REVENUE FUND TO MEET THE EXPENDITURE DURING THE YEAR ENDING 30TH JUNE 2026 IN RESPECT OF VOTE R04 - COUNTY EXECUTIVE PORTFOLIO FOR HEALTH.

ITEM/ SUB ITEM	TITLE	APPROVED BUDGET ESTIMATES 2025/2026
	TOTAL RECURRENT EXPENDITURE	1,766,993,398
	TOTAL SALARIES	1,605,157,347
2110101	BASIC SALARIES	1,558,267,347
	COMMUNITY HEALTH PROMOTERS (CHPs) EXPENSES-COUNTY CONTRIBUTION	46,890,000
	TOTAL OPERATIONS AND MAINTENANCE EXPENDITURE	161,836,051
	CONDITIONAL ADDITIONAL ALLOCATION FOR THE BASIC SALARY ARREARS FOR COUNTY GOVERNMENT HEALTH WORKERS	32,801,231
	CONDITIONAL ADDITIONAL ALLOCATION FOR COMMUNITY HEALTH PROMOTERS EXPENSES	60,300,000
	DANIDA GRANT TO FINANCE PRIMARY HEALTH CARE IN DEVOLVED CONTEXT EXPENSES	45,288,000
	LEVEL 3 AND 2 HOSPITALS SPECIALIZED SUPPLIES SUPPORT	13,000,000
	CONDITIONAL ALLOCATION FOR KENYA NUTRITION SUPPORT GRANT	10,000,000
	OPERATIONS AND MAINTENANCE	446,820
2211000	Specialized Materials And Supplies	446,820

APPROPRIATION IN AID (AiA) FOR THE FACILITY IMPROVEMENT FUND

HEALTH UNIT	APPROVED BUDGET ESTIMATES 2025/2026
OPERATIONS AND MAINTENANCE EXPENDITURE	600,000,000

**CONDITIONAL ADDITIONAL ALLOCATION FOR THE BASIC SALARY
ARREARS FOR COUNTY GOVERNMENT HEALTH WORKERS EXPENSES**

ITEM/SUB ITEM	TITLE	APPROVED BUDGET ESTIMATES 2025/2026
	OPERATIONS AND MAINTENANCE	32,801,231
2211300	Other Operating Expenses	32,801,231

**CONDITIONAL ADDITIONAL ALLOCATION FOR COMMUNITY HEALTH
PROMOTERS EXPENSES**

ITEM/SUB ITEM	TITLE	BUDGET ESTIMATES 2025/2026
	TOTAL OPERATIONS AND MAINTENANCE	60,300,000
2211300	Other Operating Expenses	60,300,000

**DANIDA GRANT TO FINANCE PRIMARY HEALTH CARE IN DEVOLVED
CONTEXT EXPENSES**

ITEM/ SUB ITEM	TITLE	APPROVED BUDGET ESTIMATES 2025/2026	UNSPENT FUNDS FOR FY 2023/2024 2024/2025	TOTAL APPROVED BUDGET ESTIMATE S 2025/2026
	OPERATIONS AND MAINTENANCE EXPENDITURE	27,744,000	17,544,000	45,288,000
2210100	Utilities, Supplies And Services	5,374,844	3,398,808	8,773,652
2210200	Communication Supplies And Services	3,094,616	1,956,882	5,051,498
2210300	Domestic Travel And Subsistence, And Other Transportation Costs	2,280,240	1,441,916	3,722,156
2210500	Printing , Advertising And Information Supplies And Services	1,302,994	823,952	2,126,946
2210800	Hospitality, Supplies And Services	4,234,731	2,677,844	6,912,575
2211000	Specialized Materials And Supplies	488,622	308,982	797,604
2211100	Office And General Supplies And Services	4,723,354	2,986,826	7,710,180
2211200	Fuels Oils And Lubricants	2,172,743	1,373,940	3,546,683
2211300	Other Operating Expenses	162,874	102,994	265,868
2220200	Routine Maintenance - Other Assets	3,908,982	2,471,856	6,380,838

LEVEL 3 AND 2 HOSPITALS SPECIALIZED SUPPLIES SUPPORT

ITEM/SUB ITEM	TITLE	APPROVED BUDGET ESTIMATES 2025/2026
	OPERATIONS AND MAINTENANCE EXPENDITURE	13,000,000
2211000	Specialized Materials And Supplies	13,000,000

CONDITIONAL ALLOCATION FOR KENYA NUTRITION SUPPORT GRANT

ITEM/ SUB ITEM	TITLE	APPROVED BUDGET ESTIMATES 2025/2026
	OPERATIONS AND MAINTENANCE	10,000,000
2640500	Others Capital Grants And Transfers	10,000,000

**THAT, THE SUM OF KSH. 95,776,758 BE ISSUED FROM THE COUNTY
REVENUE FUND TO MEET THE EXPENDITURE DURING THE YEAR ENDING 30TH
JUNE 2026 IN RESPECT OF VOTE R05 - COUNTY EXECUTIVE PORTFOLIO FOR
ROADS, PUBLIC WORKS, ENERGY AND TRANSPORT**

ITEM/SUB ITEM	TITLE	APPROVED BUDGET ESTIMATE S 2025/2026
	TOTAL RECURRENT EXPENDITURE	95,776,758
	TOTAL SALARIES	38,212,912

2110100	BASIC SALARIES	35,212,912
	INTERNSHIP PROGRAM	3,000,000
	OPERATIONS AND MAINTENANCE EXPENDITURE	57,563,846
2210200	Communication Supplies And Services	246,000
2210300	Domestic Travel And Subsistence, And Other Transportation Costs	1,173,811
2210700	Training Expenses	120,000
2210800	Hospitality Supplies Services	100,000
2211000	Specialized Materials And Supplies	200,000
2211100	Office And General Supplies And Services	334,229
2211200	Fuel Oil And Lubricants	15,300,460
2211300	Other Operating Expenses	4,069,600
3111100	Purchase Of Office Furniture And General Equipment	450,000
2220100	Routine Maintenance -Vehicle And Other Transport Equipment	28,769,746
2220200	Routine Maintenance- Other Assets	6,800,000

THAT, THE SUM OF KSH. 39,477,526 BE ISSUED FROM THE COUNTY REVENUE FUND TO MEET THE EXPENDITURE DURING THE YEAR ENDING 30TH JUNE 2026 IN RESPECT OF VOTE R06 – COUNTY EXECUTIVE PORTFOLIO FOR TRADE, TOURISM, INVESTMENT AND INDUSTRIAL DEVELOPMENT AND MARKETING

ITEM/ SUB ITEM	TITLE	APPROVED BUDGET ESTIMATES 2025/2026
	TOTAL RECURRENT EXPENDITURE	39,477,526
2110100	BASIC SALARIES	18,157,526
	TOTAL OPERATIONS AND MAINTENANCE EXPENDITURE	21,320,000
	INVESTMENT AND MARKETING UNIT OPERATIONS AND MAINTENANCE EXPENDITURE	14,060,000
	OPERATIONS AND MAINTENANCE EXPENDITURE	7,260,000
2210100	Utilities Supplies And Services	100,000
2210300	Domestic Travel And Subsistence, And Other Transportation Costs	1,500,000
2210700	Training Expenses	80,000
2210800	Hospitality Supplies And Services	60,000
2211100	Office And General Supplies And Services	140,000
2211200	Fuel Oil And Lubricants	810,000
2211300	Other Operating Expenses	4,500,000
2220100	Routine Maintenance - Vehicles And Other Transport Equipment	70,000

INVESTMENT AND MARKETING UNIT

ITEM/ SUB ITEM	TITLE	APPROVED BUDGET ESTIMATES 2025/2026
	OPERATIONS AND MAINTENANCE EXPENDITURE	14,060,000
2210100	Utilities Supplies And Services	150,000

ITEM/ SUB ITEM	TITLE	APPROVED BUDGET ESTIMATES 2025/2026
2210300	Domestic Travel And Subsistence, And Other Transportation Costs	1,500,000
2210400	Foreign Travel And Subsistence, And Other Transportation Costs	2,000,000
2210800	Hospitality Supplies And Services	30,000
2211100	Office And General Supplies And Services	80,000
2211200	Fuel Oil And Lubricants	300,000
2211300	Other Operating Expenses	10,000,000

THAT, THE SUM OF KSH. 241,318,573 BE ISSUED FROM THE COUNTY REVENUE FUND TO MEET THE EXPENDITURE DURING THE YEAR ENDING 30TH JUNE 2026 IN RESPECT OF VOTE R07-COUNTY EXECUTIVE PORTFOLIO FOR AGRICULTURE,LIVESTOCK, BLUE ECONOMYAND CO-OPERATIVE DEVELOPMENT

ITEM/ SUB ITEM	TITLE	APPROVED BUDGET ESTIMATE S 2025/2026
	TOTAL RECURRENT EXPENDITURE	241,318,573
2110100	BASIC SALARIES	187,561,581
	TOTAL OPERATIONS AND MAINTENANCE EXPENDITURE	53,756,992
	CONDITIONAL ALLOCATION FOR AQUACULTURE BUSINESS DEVELOPMENT PROJECT(ABDP) OPERATIONS AND MAINTENANCE EXPENDITURE	10,020,000
	CONDITIONAL ALLOCATION FOR NATIONAL AGRICULTURAL VALUE CHAIN DEVELOPMENT PROJECT(NAVCDP) OPERATIONS AND MAINTENANCE EXPENDITURE	25,836,992
	OPERATIONS AND MAINTENANCE EXPENDITURE	17,900,000
2210100	Utilities Supplies And Services	300,000
2210200	Communication Supplies And Services	350,000
2210300	Domestic Travel And Subsistence, And Other Transportation Costs	300,000
2210800	Hospitality Supplies And Services	100,000
2211000	Specialized Materials And Supplies	6,250,000
2211100	Office And General Supplies And Services	450,000
2211200	Fuel Oil And Lubricants	700,000
2211300	Other Operating Expenses	5,700,000
2220100	Routine Maintenance - Vehicles And Other Transport Equipment	400,000
2220200	Routine Maintenance-Other Assets	350,000
2640500	Others Capital Grants And Transfers	3,000,000

CONDITIONAL ALLOCATION FOR NATIONAL AGRICULTURAL VALUE CHAIN DEVELOPMENT PROJECT (NAVCDP)

ITEM/ SUB ITEM	TITLE	APPROVED BUDGET ESTIMATES 2025/2026
	OPERATIONS AND MAINTENANCE EXPENDITURE	25,836,992
2210100	Utilities, Supplies And Services	216,000

2210200	Communication Supplies And Services	1,001,000
2210300	Domestic Travel And Subsistence And Other Transportation Costs	11,790,370
2210500	Printing, Advertisement And Information Supplies And Services	650,000
2210700	Training Expenses	3,616,194
2210800	Hospitality Supplies And Services	600,000
2211100	Office And General Supplies And Services	2,209,280
2211200	Fuels Oils And Lubricants	2,276,640
2211300	Other Operating Expenses	1,036,000
2220100	Routine Maintenance - Vehicles And Other Transport Equipment	2,091,508
3110900	Purchase Of Household Furniture And Institutional Equipment	350,000

CONDITIONAL ALLOCATION FOR AQUACULTURE BUSINESS DEVELOPMENT PROJECT (ABDP)

ITEM/ SUB ITEM	TITLE	APPROVED BUDGET ESTIMATES 2025/2026
	OPERATIONS AND MAINTENANCE EXPENDITURE	10,020,000
2210100	Utilities, Supplies And Services	30,000
2210200	Communication, Supplies And Services	170,000
2210300	Domestic Travel And Subsistence, And Other Transportation Costs	6,465,763
2210500	Printing, Advertising And Information Supplies And Services	292,000
2210700	Training Expenses	784,000
2210800	Hospitality Supplies And Services	872,249
2211000	Specialized Materials And Supplies	150,000
2211100	Office And General Supplies And Services	253,988
2211200	Fuel Oil And Lubricants	612,000
2220100	Routine Maintenance - Vehicles And Other Transportation Equipment	390,000

THAT, THE SUM OF KSH. 51,751,508 BE ISSUED FROM THE COUNTY REVENUE FUND TO MEET THE EXPENDITURE DURING THE YEAR ENDING 30TH JUNE 2026 IN RESPECT OF VOTE R08 - COUNTY EXECUTIVE PORTFOLIO FOR LANDS, MINING, HOUSING, PHYSICAL PLANNING AND URBAN DEVELOPMENT,

ITEM/SUB ITEM	TITLE	APPROVED BUDGET ESTIMATES 2025/2026
	TOTAL RECURRENT EXPENDITURE	51,751,508
2110100	BASIC SALARIES	44,751,508
	OPERATIONS AND MAINTENANCE EXPENDITURE	7,000,000
2210100	Utilities, Supplies And Services	6,000
2210300	Domestic Travel And Subsistence, And Other Transportation Costs	800,000
2210500	Printing , Advertising And Information Supplies And Services	210,000
2210700	Training Expenses	100,000
2210800	Hospitality Supplies and Services	530,000
2210900	Insurance Costs	100,000

2211100	Office And General Supplies And Services	280,000
2211200	Fuel And Lubricants	400,000
2211300	Other Operating Expenses	2,200,000
2220100	Routine Maintenance-Vehicles And Other Transport Equipment	64,000
2220200	Routine Maintenance -Other Assets	260,000
3110900	Purchase Of Household Furniture And Institutional Equipment	50,000
2640500	Other Capital Grants And Transfers	2,000,000

THAT, THE SUM OF KSH. 40,362,614 BE ISSUED FROM THE COUNTY REVENUE FUND TO MEET THE EXPENDITURE DURING THE YEAR ENDING 30TH JUNE 2026 IN RESPECT OF VOTE R09 - COUNTY EXECUTIVE PORTFOLIO FOR WATER, IRRIGATION, ENVIRONMENT CLIMATE CHANGE AND NATURAL RESOURCES

ITEM/SUB ITEM	TITLE	APPROVED BUDGET ESTIMATES 2025/2026
	TOTAL RECURRENT EXPENDITURE	40,362,614
2110100	BASIC SALARIES	33,362,614
	OPERATIONS AND MAINTENANCE EXPENDITURE	7,000,000
2210100	Utilities, Supplies And Services	180,000
2210200	Communication Supplies And Services	235,000
2210300	Domestic Travel And Subsistence, And Other Transportation Costs	1,070,000
2210700	Training Expenses	120,000
2210800	Hospitality Supplies and Services	320,000
2211000	Specialized Materials And Supplies	600,000
2211100	Office And General Supplies And Services	425,000
2211200	Fuel And Lubricants	1,100,000
2211300	Other Operating Expenses	1,340,000
2220100	Routine Maintenance-Vehicles And Other Transport Equipment	1,100,000
2220200	Routine Maintenance -Other Assets	400,000
3111000	Purchase Of Office Furniture And General Equipment	110,000

THAT, THE SUM OF KSH. 118,412,676 BE ISSUED FROM THE COUNTY REVENUE FUND TO MEET THE EXPENDITURE DURING THE YEAR ENDING 30TH JUNE 2026 IN RESPECT OF VOTE R10 – COUNTY EXECUTIVE PORTFOLIO FOR YOUTH EMPOWERMENT AND SPORTS, GENDER, CULTURE, CHILDREN AND SOCIAL SERVICES

ITEM/SUB ITEM	TITLE	APPROVED BUDGET ESTIMATES 2025/2026
	TOTAL RECURRENT EXPENDITURE	118,412,676
2110100	BASIC SALARIES	30,222,676
	TOTAL OPERATIONS AND MAINTENANCE EXPENDITURE	88,190,000
	LIBRARY SERVICES OPERATIONS AND MAINTENANCE EXPENDITURE	1,000,000
	GENDER,CULTURE,CHILDREN AND SOCIAL SERVICES OPERATIONS AND MAINTENANCE EXPENDITURE	35,955,000

	YOUTH EMPOWERMENT AND SPORTS OPERATIONS AND MAINTENANCE EXPENDITURE	51,235,000
	YOUTH EMPOWERMENT AND SPORTS OPERATIONS AND MAINTENANCE EXPENDITURE	51,235,000
2210100	Utilities Supplies And Services	150,000
2210200	Communication Supplies And Services	50,000
2210300	Domestic Travel And Subsistence And Other Transportation Costs	450,000
2210800	Hospitality Supplies And Services	20,000
2211000	Specialized Materials And Supplies	50,000
2211100	Office And General Supplies And Services	100,000
2211200	Fuels Oil And Lubricants	100,000
2211300	Other Operating Expenses	4,215,000
2220100	Routine Maintenance-Vehicles And Other Transport Equipment	100,000
2220200	Routine Maintenance -Other Assets	500,000
2640500	Others Capital Grants And Transfers	45,500,000

GENDER, CULTURE, CHILDREN AND SOCIAL SERVICES

ITEM/SUB ITEM	TITLE	APPROVED BUDGET ESTIMATES 2025/2026
	OPERATIONS AND MAINTENANCE EXPENDITURE	35,955,000
2210100	Utilities Supplies And Services	100,000
2210200	Communication Supplies And Services	150,000
2210300	Domestic Travel And Subsistence And Other Transportation Costs	500,000
2210500	Printing, Advertising And Information Supplies And Services	10,000
2210800	Hospitality Supplies And Services	20,000
2211100	Office And General Supplies And Services	50,000
2211200	Fuels Oil And Lubricants	305,000
3111000	Purchase Of Office Furniture And General Equipment	100,000
2211300	Other Operating Expenses	1,920,000
2640500	Others Capital Grants And Transfers	32,800,000

LIBRARY SERVICES

ITEM/SUB ITEM	TITLE	APPROVED BUDGET ESTIMATES 2025/2026
	OPERATIONS AND MAINTENANCE EXPENDITURE	1,000,000
2210100	Utilities Supplies And Services	250,000
2210200	Communication Supplies And Services	170,000
2210300	Domestic Travel And Subsistence And Other Transportation Costs	50,000
2210500	Printing, Advertising And Information Supplies And Services	50,000
2210900	Insurance Costs	50,000
2211100	Office And General Supplies And Services	100,000
2211200	Fuels Oil And Lubricants	150,000
2220100	Routine Maintenance-Vehicles And Other Transport Equipment	50,000
2220200	Routine Maintenance - Other Assets	130,000

THAT, THE SUM OF KSH. 932,420,341 BE ISSUED FROM THE COUNTY REVENUE FUND TO MEET THE EXPENDITURE DURING THE YEAR ENDING 30TH JUNE 2026 IN RESPECT OF VOTE R11 - COUNTY EXECUTIVE PORTFOLIO FOR, ADMINISTRATION PUBLIC SERVICE, DEVOLUTION GOVERNOR'S DELIVERY UNIT

ITEM/ SUB ITEM	TITLE	APPROVED BUDGET ESTIMATES 2025/2026
	TOTAL RECURRENT EXPENDITURE	932,420,341
2110100	BASIC SALARIES	640,820,341
	TOTAL OPERATIONS AND MAINTENANCE EXPENDITURE	291,600,000
	CONDITIONAL ALLOCATION OF THE SECOND KENYA DEVOLUTION SUPPORT PROGRAMME (KDSP II) EXPENDITURE	81,000,000
	ICT AND GOVERNOR'S DELIVERY UNIT OPERATIONS AND MAINTENANCE EXPENDITURE	2,500,000
	COUNTY SECRETARY'S OFFICE OPERATIONS AND MAINTENANCE EXPENDITURE	15,600,000
	DISASTER RISK MANAGEMENT UNIT OPERATIONS AND MAINTENANCE EXPENDITURE	2,000,000
	OPERATIONS AND MAINTENANCE EXPENDITURE	190,500,000
2210200	Communication Supplies And Services	850,000
2210300	Domestic Travel Costs (Airline, Bus, Railway, Mileage, Allowances Etc)	1,000,000
2210700	Training Expenses	200,000
2210800	Hospitality Supplies And Services	150,000
2210900	Insurance Costs	186,200,000
2211100	Office And General Supplies And Services	550,000
2211200	Fuels Oils And Lubricants	1,500,000
2220100	Routine Maintenance-Vehicles And Other Transport Equipment	50,000

DISASTER MANAGEMENT UNIT EXPENSES

ITEM/ SUB ITEM	TITLE	APPROVE D BUDGET ESTIMATE S 2025/2026
	OPERATIONS AND MAINTENANCE	2,000,000
2210200	Communication Supplies And Services	100,000
2210300	Domestic Travel Costs (Airline, Bus, Railway, Mileage, Allowances Etc)	150,000
2210800	Hospitality Supplies And Services	100,000
2211100	Office And General Supplies And Services	50,000
2211200	Fuels Oils And Lubricants	500,000
2211300	Other Operating Expenses	1,000,000
2220100	Routine Maintenance-Vehicles And Other Transport Equipment	100,000

COUNTY SECRETARY

ITEM/ SUB ITEM	TITLE	APPROVED BUDGET ESTIMATE S 2025/2026
	OPERATIONS AND MAINTENANCE	15,600,000
2210200	Communication Supplies And Services	400,000
2210300	Domestic Travel Costs (Airline, Bus, Railway, Mileage, Allowances Etc)	1,000,000
2210500	Printing, Advertisement, And Information Services Suppliers	50,000
2210800	Hospitality Supplies And Services	120,000
2211100	Office And General Supplies And Services	330,000
2211200	Fuels Oils And Lubricants	800,000
2211300	Other Operating Expenses	12,700,000
2220100	Routine Maintenance-Vehicles And Other Transport Equipment	200,000

ICT AND GOVERNORS DELIVERY UNIT

ITEM/ SUB ITEM	TITLE	APPROVED BUDGET ESTIMATE S 2025/2026
	OPERATIONS AND MAINTENANCE	2,500,000
2210100	Utilities ,Supplies And Services	40,000
2210200	Communication Supplies And Services	1,120,000
2210300	Domestic Travel Costs (Airline, Bus, Railway, Mileage, Allowances Etc)	510,000
2210500	Printing, Advertisement, And Information Services Suppliers	40,000
2210800	Hospitality Supplies And Services	100,000
2211100	Office And General Supplies And Services	400,000
2211200	Fuels Oils And Lubricants	290,000

**CONDITIONAL ALLOCATION OF THE SECOND KENYA DEVOLUTION SUPPORT
PROGRAMME EXPENSES (KDSP II)**

ITEM/ SUB ITEM	TITLE	APPROVE D BUDGET ESTIMATE S 2025/2026	UNSPENT FUNDS FOR FY 2024/2025	TOTAL APPROVE D BUDGET ESTIMATE S 2025/2026
	OPERATIONS AND MAINTENANCE	43,500,000	37,500,000	81,000,000
2210300	Domestic Travel Costs (Airline, Bus, Railway, Mileage, Allowances Etc.)	-	2,730,000	2,730,000
2210700	Training Expenses	-	1,000,000	1,000,000
2210800	Hospitality Supplies And Services	-	25,823,500	25,823,500
2211300	Other Operating Expenses	-	3,969,500	3,969,500
3111000	Purchase Of Office Furniture And General Equipment	-	3,977,000	3,977,000
2640500	Others Capital Grants And Transfers	43,500,000	-	43,500,000

THAT, THE SUM OF KSH. 38,562,033 BE ISSUED FROM THE COUNTY REVENUE FUND TO MEET THE EXPENDITURE DURING THE YEAR ENDING 30TH JUNE 2026 IN RESPECT OF VOTE R12- COUNTY PUBLIC SERVICE BOARD

ITEM/ SUB ITEM	TITLE	APPROVED BUDGET ESTIMATES 2025/2026
	TOTAL RECURRENT EXPENDITURE	38,562,033
2110100	BASIC SALARIES	29,562,033
	OPERATIONS AND MAINTENANCE EXPENDITURE	9,000,000
2210100	Utilities ,Supplies And Services	38,000
2210200	Communication Supplies And Services	892,000
2210300	Domestic Travel Costs (Airline, Bus, Railway, Mileage, Allowances Etc.)	3,800,000
2210700	Training Expenses	500,000
2210800	Hospitality Supplies And Services	180,000
2211000	Specialized Materials And Supplies	150,000
2211100	Office And General Supplies And Services	700,000
2211300	Other Operating Expenses	2,140,000
3111000	Purchase Of Office Furniture And General Equipment	600,000

THAT, THE SUM OF KSH. 653,997,909 BE ISSUED FROM THE COUNTY REVENUE FUND TO MEET THE EXPENDITURE DURING THE YEAR ENDING 30TH JUNE 2026 IN RESPECT OF VOTE R13 - COUNTY ASSEMBLY

ITEM/ SUB ITEM	TITLE	APPROVED BUDGET ESTIMATE S 2025/2026
	RECURRENT EXPENDITURE	653,997,909
2110100	Basic Salary	163,482,222
2110300	Personal Allowances - Paid As Part Of Salary	145,883,607
2110400	Personal Allowance Paid As Reimbursements	700,000
2210100	Utilities Supplies And Services	1,700,000
2210200	Communication Supplies And Services	1,705,000
2210300	Domestic Travel And Subsistence, And Other Transportation Costs	94,943,647
2210400	Foreign Travel And Subsistence, And Other Transportation Costs	26,432,000
2210500	Printing , Advertising And Information Supplies And Services	5,020,000
2210600	Rentals Of Produced Assets	8,726,000
2210700	Training Expenses	500,000
2210800	Hospitality, Supplies And Services	32,066,131
2210900	Insurance Costs	33,200,000
2211000	Specialized Materials And Supplies	500,000
2211100	Office And General Supplies And Services	5,400,000
2211200	Fuel Oil And Lubricants	2,500,000
2211300	Other Operating Expenses	77,367,869
2220100	Routine Maintenance - Vehicles And Other Transport Equipment	1,500,000
2220200	Routine Maintenance - Other Assets	2,500,000
2710100	Government Pension And Retirement Benefits	48,371,333

3111000	Purchase Of Office Furniture And General Equipment	1,000,100
3111100	Purchase Of Specialized Plant, Equipment And Machinery	500,000

THE SUM OF KSH. 4,498,244 BE ISSUED FROM THE COUNTY REVENUE FUND TO MEET THE EXPENDITURE DURING THE YEAR ENDING 30TH JUNE 2026 IN RESPECT OF VOTE R14 – EMBU LEVEL FIVE HOSPITAL

ITEM/SUB ITEM	TITLE	APPROVED BUDGET ESTIMATES 2025/2026
	OPERATIONS AND MAINTENANCE EXPENDITURE	4,498,244
2211000	Specialized Materials And Supplies	2,310,344
2211100	Office And General Supplies And Services	2,187,900

THE SUM OF KSH. 23,915,985 BE ISSUED FROM THE COUNTY REVENUE FUND TO MEET THE EXPENDITURE DURING THE YEAR ENDING 30TH JUNE 2026 IN RESPECT OF VOTE R15 – EMBU COUNTY REVENUE AUTHORITY

ITEM/SUB ITEM	TITLE	APPROVED BUDGET ESTIMATES 2025/2026
	OPERATIONS AND MAINTENANCE EXPENDITURE	23,915,985
2210100	Utilities, Supplies And Services	200,000
2210200	Communication Supplies And Services	400,000
2210300	Domestic Travel And Subsistence And Other Transportation Costs	3,200,000
2210500	Printing, Advertisement And Information Supplies And Services	2,700,000
2210700	Training Expenses	2,300,000
2210800	Hospitality Supplies And Services	3,600,000
2211100	Office And General Supplies And Services	500,000
2211200	Fuels Oils And Lubricants	4,300,000
2211300	Other Operating Expenses	2,000,000
2210900	Insurance Costs	500,000
2220100	Routine Maintenance - Vehicles And Other Transport Equipment	4,215,985

THE SUM OF KSH. 90,088,432 BE ISSUED FROM THE COUNTY REVENUE FUND TO MEET THE EXPENDITURE DURING THE YEAR ENDING 30TH JUNE 2026 IN RESPECT OF VOTE R17 –EMBU MUNICIPALITY- KENYA URBAN SUPPORT PROGRAMME-URBAN INSTITUTIONAL GRANTS(UG)

ITEM/SUB ITEM	TITLE	APPROVED BUDGET ESTIMATE S 2025/2026
	TOTAL RECURRENT EXPENDITURE	90,088,432
2110100	BASIC SALARIES	39,488,432
	TOTAL OPERATIONS AND MAINTENANCE EXPENDITURE	50,600,000
	KENYA URBAN SUPPORT PROGRAMME-URBAN INSTITUTIONAL GRANTS(UG)-COUNTY CONTRIBUTION	15,600,000

	KENYA URBAN SUPPORT PROGRAMME-URBAN INSTITUTIONAL GRANTS(UIG) OPERATIONS AND MAINTENANCE EXPENDITURE	35,000,000
	OPERATIONS AND MAINTENANCE EXPENDITURE	35,000,000
2210300	Domestic Travel Costs (Airline, Bus, Railway, Mileage, Allowances Etc.)	9,200,000
2210500	Printing , Advertising And Information Supplies And Services	600,000
2210700	Training Expenses	5,000,000
2210800	Hospitality, Supplies And Services	5,000,000
2211000	Specialized Materials And Supplies	4,000,000
2211100	Office And General Supplies And Services	900,000
2220200	Routine Maintenance - Other Assets	300,000
3111000	Purchase Of Office Furniture And General Equipment	1,000,000
2211300	Other Operating Expenses	5,000,000
3111400	Research, Feasibility Studies, Project Preparation and Design, Project Supervision	4,000,000

URBAN INSTITUTIONAL GRANTS (UIG)-COUNTY CONTRIBUTION

ITEM/ SUB ITEM	TITLE	APPROVED BUDGET ESTIMATE S 2025/2026
	OPERATIONS AND MAINTENANCE	15,600,000
2210100	Utilities, Supplies And Services	96,000
2210200	Communication Supplies And Services	752,000
2210500	Printing , Advertising And Information Supplies And Services	300,000
2210600	Rentals Of Produced Assets	2,400,000
2210800	Hospitality, Supplies And Services	2,000,000
2211000	Specialized Materials And Supplies	1,000,000
2211200	Fuel Oil And Lubricants	4,052,000
2220100	Routine Maintenance - Vehicles And Other Transport Equipment	5,000,000

THE SUM OF KSH. 19,946,211 BE ISSUED FROM THE COUNTY REVENUE FUND TO MEET THE EXPENDITURE DURING THE YEAR ENDING 30TH JUNE 2026 IN RESPECT OF VOTE R18 – OFFICE OF THE COUNTY ATTORNEY

ITEM / SUB ITEM	TITLE	APPROVED BUDGET ESTIMATES 2025/2026
	OPERATIONS AND MAINTENANCE	19,946,211
2210200	Communication Supplies And Services	408,200
2210300	Domestic Travel Costs (Airline, Bus, Railway, Mileage, Allowances Etc)	800,000
2210500	Printing, Advertising And Information Supplies And Services	90,000
2210700	Training Expenses	300,000
2210800	Hospitality Supplies And Services	100,000
2211300	Other Operating Expenses	16,648,011
2211100	Office And General Supplies And Services	1,400,000
2211200	Fuels Oils And Lubricants	100,000
2220100	Routine Maintenance-Vehicles And Other Transport Equipment	100,000

**THIRD SCHEDULE: SUPPLY APPROVAL FOR DEVELOPMENT EXPENDITURE
THAT, THE SUM OF KSH. 75,000,000 BE ISSUED FROM THE COUNTY
REVENUE FUND TO MEET THE EXPENDITURE DURING THE YEAR ENDING 30TH
JUNE 2026 IN RESPECT OF VOTE D02 - COUNTY EXECUTIVE PORTFOLIO FOR
FINANCE AND ECONOMIC PLANNING**

ITEM/SUB ITEM	TITLE	APPROVED BUDGET ESTIMATES 2025/2026
	TOTAL DEVELOPMENT EXPENDITURE	75,000,000
2640500	Others Capital Grants And Transfers	20,000,000
2810200	Civil Contingency Reserves	20,000,000
3110300	Refurbishment Of Buildings	35,000,000

**THAT, THE SUM OF KSH. 189,065,652 BE ISSUED FROM THE COUNTY
REVENUE FUND TO MEET THE EXPENDITURE DURING THE YEAR ENDING 30TH
JUNE 2026 IN RESPECT OF VOTE D03 - COUNTY EXECUTIVE PORTFOLIO FOR
EDUCATION AND VOCATIONAL TRAINING CENTRES**

ITEM/ SUB ITEM	TITLE	APPROVED BUDGET ESTIMATES 2025/2026
	TOTAL DEVELOPMENT EXPENDITURE	189,065,652
	KENYA COMMERCIAL BANK VOCATIONAL TRAINING CENTRES SCHOLARSHIP GRANT	40,000,000
	DEVELOPMENT EXPENDITURE	149,065,652
3110200	Construction of Buildings	89,367,026
3110300	Refurbishment Of Buildings	15,016,010
2640500	Other Capital Grants And Transfers	39,000,000
3110900	Purchase Of Household Furniture And Institutional Equipment	5,682,616

**KENYA COMMERCIAL BANK VOCATIONAL TRAINING CENTRES SCHOLARSHIP
GRANT**

ITEM/ SUB ITEM	TITLE	APPROVED BUDGET ESTIMATES 2025/2026
	DEVELOPMENT EXPENDITURE	40,000,000
2640100	Scholarships And Other Educational Benefits	40,000,000

**THAT, THE SUM OF KSH. 422,866,592 BE ISSUED FROM THE COUNTY REVENUE
FUND TO MEET THE EXPENDITURE DURING THE YEAR ENDING 30TH JUNE 2026
IN RESPECT OF VOTE D04 – COUNTY EXECUTIVE PORTFOLIO FOR HEALTH.**

ITEM/ SUB ITEM	TITLE	APPROVED BUDGET ESTIMATES 2025/2026
	TOTAL DEVELOPMENT EXPENDITURE	422,866,592
3110200	Construction of Buildings	283,505,102
3110300	Refurbishment Of Buildings	84,632,306
3110500	Construction And Civil Works	25,500,000
3110900	Purchase Of Household Furniture And Institutional Equipment	29,229,184

THAT, THE SUM OF KSH. 862,578,208 BE ISSUED FROM THE COUNTY REVENUE FUND TO MEET THE EXPENDITURE DURING THE YEAR ENDING 30TH JUNE 2026 IN RESPECT OF VOTE D05 – COUNTY EXECUTIVE PORTFOLIO FOR INFRASTRUCTURE,PUBLIC WORKS ,ENERGY AND TRANSPORT

ITEM/ SUB ITEM	TITLE	UNSPENT FUNDS FOR FY 2024/2025	APPROVED BUDGET ESTIMATES 2025/2026	TOTAL APPROVED BUDGET ESTIMATES 2025/2026
	TOTAL DEVELOPMENT EXPENDITURE	211,127,369	651,450,839	862,578,208
2640500	Other Capital Grants and Transfers	211,127,369	-	211,127,369
3110400	Construction Of Roads	-	154,985,886	154,985,886
3110500	Construction And Civil Works	-	69,333,612	69,333,612
3110600	Overhaul And Refurbishment of Construction and Civil Works	-	426,131,341	426,131,341
3110900	Purchase Of Household Furniture And Institutional Equipment	-	1,000,000	1,000,000

THAT, THE SUM OF KSH. 162,099,955 BE ISSUED FROM THE COUNTY REVENUE FUND TO MEET THE EXPENDITURE DURING THE YEAR ENDING 30TH JUNE 2026 IN RESPECT OF VOTE D06 - COUNTY EXECUTIVE PORTFOLIO FOR INVESTMENT,INDUSTRIALIZATION,TRADE AND TOURISM

ITEM/ SUB ITEM	TITLE	APPROVED BUDGET ESTIMATES 2025/2026
	TOTAL DEVELOPMENT EXPENDITURE	162,099,955
	INVESTMENT,INDUSTRIAL DEVELOPMENT AND MARKETING DEVELOPMENT EXPENDITURE	28,000,000
	DEVELOPMENT EXPENDITURE	134,099,955
3110500	Construction And Civil Works	124,099,955
2640500	Other Capital Grants And Transfers	10,000,000

INVESTMENT, INDUSTRIAL DEVELOPMENT AND MARKETING

ITEM/SUB ITEM	TITLE	APPROVED BUDGET ESTIMATES 2025/2026
	DEVELOPMENT EXPENDITURE	28,000,000
3110500	Construction And Civil Works	8,000,000
2640500	Other Capital Grants And Transfers	20,000,000

THAT, THE SUM OF KSH. 255,913,008 BE ISSUED FROM THE COUNTY REVENUE FUND TO MEET THE EXPENDITURE DURING THE YEAR ENDING 30TH JUNE 2026 IN RESPECT OF VOTE D07 - COUNTY EXECUTIVE PORTFOLIO FOR AGRICULTURE, LIVESTOCK, BLUE ECONOMY AND CO-OPERATIVES

ITEM/SUB ITEM	TITLE	APPROVED BUDGET ESTIMATES 2025/2026
	TOTAL DEVELOPMENT EXPENDITURE	255,913,008
	CONDITIONAL ALLOCATION FOR NATIONAL AGRICULTURAL VALUE CHAIN DEVELOPMENT PROJECT(NAVCDP)	210,413,008
	DEVELOPMENT EXPENDITURE	45,500,000
3110300	Refurbishment Of Buildings	3,460,000
3110500	Construction And Civil Works	1,000,000
3111300	Purchase Of Certified Seeds, Breeding Stock And Live Animals	33,540,000
3111100	Purchase Of Specialized Plant, Equipment And Machinery	1,500,000
2640500	Other Capital Grants And Transfers	6,000,000

CONDITIONAL ALLOCATION FOR NATIONAL AGRICULTURAL VALUE CHAIN DEVELOPMENT PROJECT(NAVCDP)

ITEM/ SUB ITEM	TITLE	APPROVED BUDGET ESTIMATES 2025/2026
	DEVELOPMENT EXPENDITURE	210,413,008
3110300	Refurbishment Of Buildings	200,000
2640500	Other Capital Grants And Transfers	210,213,008

THAT, THE SUM OF KSH. 106,700,647 ISSUED FROM THE COUNTY REVENUE FUND TO MEET THE EXPENDITURE DURING THE YEAR ENDING 30TH JUNE 2026 IN RESPECT OF VOTE D08 - COUNTY EXECUTIVE PORTFOLIO FOR LANDS, HOUSING, PHYSICAL PLANNING, URBAN DEVELOPMENT

ITEM/ SUB ITEM	TITLE	APPROVED BUDGET ESTIMATES 2025/2026
	TOTAL DEVELOPMENT EXPENDITURE	106,700,647
	UNCONDITIONAL ALLOCATIONS TO COUNTY GOVERNMENTS FROM COURT FINES AND MINERAL ROYALTIES	2,142

	DEVELOPMENT EXPENDITURE	106,698,505
3110200	Construction Of Buildings	7,000,000
3110500	Construction And Civil Works	13,998,505
3111400	Research, Feasibility Studies, Project Preparation and Design, Project Supervision	40,000,000
3130100	Acquisition Of Land	45,700,000

**UNCONDITIONAL ALLOCATIONS TO COUNTY GOVERNMENTS FROM
COURT FINES AND MINERAL ROYALTIES**

ITEM/ SUB ITEM	TITLE	APPROVED BUDGET ESTIMATES 2025/2026
	DEVELOPMENT EXPENDITURE	2,142
2640500	Other Capital Grants And Transfers	2,142

**THAT, THE SUM OF KSH. 99,997,600 BE ISSUED FROM THE COUNTY
REVENUE FUND TO MEET THE EXPENDITURE DURING THE YEAR ENDING 30TH
JUNE 2026 IN RESPECT OF VOTE D09 - COUNTY EXECUTIVE PORTFOLIO FOR
WATER, IRRIGATION ENVIRONMENT AND NATURAL RESOURCES**

ITEM/S UB ITEM	TITLE	APPROVED BUDGET ESTIMATES 2025/2026
	DEVELOPMENT EXPENDITURE	99,997,600
3110500	Construction And Civil Works	99,997,600

**THAT, THE SUM OF KSH. 211,217,778 BE ISSUED FROM THE COUNTY
REVENUE FUND TO MEET THE EXPENDITURE DURING THE YEAR ENDING 30TH
JUNE 2026 IN RESPECT OF VOTE D10 - COUNTY EXECUTIVE PORTFOLIO FOR
YOUTH EMPOWERMENT AND SPORTS, GENDER, CULTURE, CHILDREN AND
SOCIAL SERVICES**

ITEM/SUB ITEM	TITLE	APPROVED BUDGET ESTIMATES 2025/2026
	TOTAL DEVELOPMENT EXPENDITURE	211,217,778
	YOUTH EMPOWERMENT AND SPORTS DEVELOPMENT EXPENDITURE	120,299,744
	GENDER,CULTURE,CHILDREN AND SOCIAL SERVICES DEVELOPMENT EXPENDITURE	90,918,034
	GENDER,CULTURE,CHILDREN AND SOCIAL SERVICES DEVELOPMENT EXPENDITURE	90,918,034
3110500	Construction and Civil Works	21,318,034
2640500	Others Capital Grants And Transfers	58,500,000
3110900	Purchase Of Household Furniture And Institutional Equipment	11,100,000

YOUTH EMPOWERMENT AND SPORTS

ITEM/ SUB ITEM	TITLE	APPROVED BUDGET ESTIMATES 2025/2026
	DEVELOPMENT EXPENDITURE	120,299,744

3110500	Construction and Civil Works	81,299,744
3110300	Refurbishment Of Buildings	3,000,000
2640500	Others Capital Grants And Transfers	36,000,000

THAT, THE SUM OF KSH. 354,150,000 BE ISSUED FROM THE COUNTY REVENUE FUND TO MEET THE EXPENDITURE DURING THE YEAR ENDING 30TH JUNE 2026 IN RESPECT OF VOTE D11 - COUNTY EXECUTIVE PORTFOLIO FOR PUBLIC SERVICE, ADMINISTRATION, DEVOLUTION, GOVERNANCE, ICT AND GDU

ITEM/SUB ITEM	TITLE	APPROVED BUDGET ESTIMATES 2025/2026
	TOTAL DEVELOPMENT EXPENDITURE	354,150,000
	KENYA DEVOLUTION SUPPORT PROGRAMME II - LEVEL 2 GRANT DEVELOPMENT EXPENDITURE	352,500,000
	DEVELOPMENT EXPENDITURE	1,650,000
3111100	Purchase Of Specialized Plant, Equipment And Machinery	1,200,000
3110300	Refurbishment Of Buildings	450,000

KENYA DEVOLUTION SUPPORT PROGRAMME II - LEVEL 2 GRANT

ITEM/ SUB ITEM	TITLE	APPROVED BUDGET ESTIMATES 2025/2026
	DEVELOPMENT EXPENDITURE	352,500,000
2640500	Others Capital Grants And Transfers	352,500,000

THAT, THE SUM OF KSH. 40,000,000 BE ISSUED FROM THE COUNTY REVENUE FUND TO MEET THE EXPENDITURE DURING THE YEAR ENDING 30TH JUNE, 2026 IN RESPECT OF VOTE D13 - COUNTY ASSEMBLY

ITEM/S UB ITEM	TITLE	APPROVED BUDGET ESTIMATES 2025/2026
	DEVELOPMENT EXPENDITURE	40,000,000
3110200	Construction Of Buildings	40,000,000

THE SUM OF KSH. 78,050,000 BE ISSUED FROM THE COUNTY REVENUE FUND TO MEET THE EXPENDITURE DURING THE YEAR ENDING 30TH JUNE 2026 IN RESPECT OF VOTE D14 – EMBU LEVEL 5 HOSPITAL

ITEM/SUB ITEM	TITLE	APPROVED BUDGET ESTIMATES 2025/2026
	DEVELOPMENT EXPENDITURE	78,050,000
3110200	Construction Of Buildings	25,600,000
3111100	Purchase Of Specialized Plant, Equipment And Machinery	52,450,000

THE SUM OF KSH 42,000,000 BE ISSUED FROM THE COUNTY REVENUE FUND TO MEET THE EXPENDITURE DURING THE YEAR ENDING 30TH JUNE 2026 IN RESPECT OF VOTE D15 – EMBU COUNTY REVENUE AUTHORITY

ITEM/SUB ITEM	TITLE	APPROVED BUDGET ESTIMATES 2025/2026
	TOTAL DEVELOPMENT EXPENDITURE	42,000,000
3111100	Purchase Of Specialized Plant, Equipment And Machinery	42,000,000

THE SUM OF KSH. 290,541,470 BE ISSUED FROM THE COUNTY REVENUE FUND TO MEET THE EXPENDITURE DURING THE YEAR ENDING 30TH JUNE 2026 IN RESPECT OF VOTE D16 – CLIMATE CHANGE UNIT

ITEM/SUB ITEM	TITLE	APPROVED BUDGET ESTIMATES 2025/2026	UNSPENT FUNDS FOR FY 2024/2025	TOTAL APPROVED BUDGET ESTIMATES 2025/2026
	DEVELOPMENT EXPENDITURE	192,500,000	98,041,470	290,541,470
3110500	Construction and Civil Works	177,500,000	80,041,470	257,541,470
2640500	Others Capital Grants And Transfers	15,000,000	18,000,000	33,000,000

THE SUM OF KSH. 105,191,124 BE ISSUED FROM THE COUNTY REVENUE FUND TO MEET THE EXPENDITURE DURING THE YEAR ENDING 30TH JUNE 2026 IN RESPECT OF VOTE D17 – EMBU MUNICIPALITY -KENYA URBAN SUPPORT PROGRAMME-URBAN DEVELOPMENT GRANTS(UDG)

ITEM/SUB ITEM	TITLE	APPROVED BUDGET ESTIMATES 2025/2026	UNSOENT FUNDS FOR FY 2024/2025	TOTAL APPROVED BUDGET ESTIMATES 2025/2026
	DEVELOPMENT EXPENDITURE	52,595,562	52,595,562	105,191,124
3110500	Construction and Civil Works	-	52,595,562	52,595,562
3110500	Construction and Civil Works	52,595,562	-	52,595,562

MEMORANDUM OF OBJECTS AND REASONS

The Embu County Appropriation Bill, 2025 makes provision for giving statutory sanction for public expenditure for the year ending on 30th June, 2026, on the basis of the Estimates of Expenditure 2025/26 (Recurrent) and the Estimates of Expenditure 2025/26 (Development) and for the appropriation of those amounts.

Dated the 7th July, 2025.

EDWIN MURIITHI NJIRU,
Chairperson, Budget and Appropriations Committee .