

SPECIAL ISSUE

Kenya Gazette Supplement No. 1 (Embu County Bills No. 1)



REPUBLIC OF KENYA

KENYA GAZETTE SUPPLEMENT

EMBU COUNTY BILLS, 2026

NAIROBI, 14th April, 2026

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**THE EMBU COUNTY SUPPLEMENTARY APPROPRIATION
BILL, 2026**

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 Supplementary Appropriation Act, 2026.

Issue of KSh. 9,000,581,571 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 Nine Billion, Five Hundred and Eighty-One Thousand, Five Hundred and Seventy-One 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 **Kenya Shillings Six Hundred Million (600,000,000)** only in respect of **Vote R04** shall only be utilized for Facility Improvement Fund across all Health facilities as provided for under Embu County Health Services Act, 2024

| FIRST SCHEDULE | | <i>(Section 2)</i> | |
|-----------------|--|--------------------|---------------|
| <i>(1)</i> | <i>(2)</i> | <i>(3)</i> | <i>(4)</i> |
| <i>Vote No.</i> | <i>Service or Purpose</i> | <i>CRF</i> | <i>A.I.A.</i> |
| | <i>Recurrent Expenditure</i> | <i>KSh.</i> | <i>KSh.</i> |
| R01 | The amount required in the year ending 30th June, 2026 for salaries and expenses of the Office of Governor, including salaries, general administration and field administration services..... | 307,032,669 | |
| R02 | The amount required in the year ending 30th June, 2026 for expenses of the County executive portfolio for Finance and Economic Planning, including, general administration and field administration services..... | 258,751,271 | |
| R03 | The amount required in the year ending 30th June, 2026 for expenses of the County executive portfolio for Education, Science and Technology, including salaries, general administration and field administration services..... | 447,749,192 | |
| R04 | The amount required in the year ending 30th June, 2026 for expenses of the County executive portfolio for Health, including salaries, general administration and field administration services..... | 2,370,993,398 | 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..... | 80,449,147 | |
| 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..... | 36,477,526 | |
| 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..... | 228,726,556 | |
| R08 | The amount required in the year ending 30th June, 2026 for expenses of the Lands, Mining, Housing physical planning, urban development, including, salaries, general administration and field administration services..... | 57,028,130 | |

| (1) | (2) | (3) | (4) |
|----------|---|----------------------|--------------------|
| Vote No. | Service or Purpose Recurrent Expenditure | CRF KSh. | A.I.A. KSh. |
| R09 | The amount required in the year ending 30th June, 2026 for expenses of the Water, Irrigation, Environment, Climate Change and Natural Resources including, salaries, general administration and field administration services..... | 39,462,614 | |
| R10 | The amount required in the year ending 30th June, 2026 for expenses of the County Executive portfolio for Youth Empowerment, Sports, Gender, Culture, Children and Social Services including, salaries, general administration and field administration services..... | 126,212,676 | |
| 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..... | 946,630,341 | |
| 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 salaries, 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, including, general administration and field administration services..... | 4,498,244 | |
| R15 | The amount required in the year ending 30th June, 2026 for expenses of the Embu Revenue Authority, including, general administration and field administration services..... | 23,915,985 | |
| R16 | The amount required in the year ending 30th June, 2026 for expenses of the Municipality including, general administration and field administration services..... | 80,397,732 | |
| R17 | 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)..... | 5,120,831,634 | 600,000,000 |

| (1) | (2) | (3) |
|----------|---|-------------|
| Vote No. | Service or Purpose Development Expenditure | CRF KSh. |
| 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 Youth Polytechnics | 150,600,195 |
| 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 Dispensaries | 428,812,513 |
| D05 | The amount required in the year ending 30th June, 2026 for capital expenditure in the County executive portfolio for Infrastructure, Public Works, and Energy including tarmacking and maintenance of county roads..... | 862,951,517 |
| D06 | The amount required in the year ending 30th June, 2026 for capital expenditure in the County executive portfolio for Investment, industrialization, trade and tourism including Construction of market sheds, stalls, installation of Floodlights and <i>Boda Boda</i> Empowerment..... | 142,747,308 |
| 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-operatives, including Completion of Honey processing Plant and Kithimu Grain Store..... | 251,413,008 |
| 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..... | 97,250,647 |
| 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 | |

| (1) | (2) | (3) |
|----------|---|-------------------------------------|
| Vote No. | Service or Purpose | CRF |
| | Development Expenditure | KSh. |
| | development of water projects and operationalization of the drilling rig | 108,332,000 |
| 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 | 237,670,801 |
| D11 | The amount required in the year ending 30th June, 2026 for capital expenditure in the County executive portfolio for County 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 refurbishment of Hospital Buildings | 78,050,000 |
| D15 | The amount required in the year ending 30th June, 2026 for capital expenditure in the Embu county Revenue Authority | 42,000,000 |
| D16 | The amount required in the year ending 30th June, 2026 for capital expenditure in the Climate Change Unit..... | 296,606,727 |
| D17 | The amount required in the year ending 30th June, 2026 for capital expenditure in the Embu Municipality | 114,165,222 |
| | Sub-Total (Development Expenditure) | 3,279,749,937 |
| | GRAND TOTAL..... | 8,400,581,571 600,000,000 |

SECOND SCHEDULE (Section 1)

SUPPLY APPROVAL FOR R THAT, THE SUM OF KSH. 307,032,669 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 ECURRENT EXPENDITURE

| ITEM/ SUB ITEM | TITLE | APPROVED BUDGET ESTIMATES 2025/2026 | ADDITIONS | SUBTRACTIONS | SUPPLEMENTARY BUDGET ESTIMATES 2025/2026 |
|----------------------|--|--|------------------|------------------|---|
| | TOTAL RECURRENT EXPENDITURE | 302,482,495 | 9,250,000 | 4,699,826 | 307,032,669 |
| 2110100 | BASIC SALARIES | 192,251,904 | - | - | 192,251,904 |
| | TOTAL OPERATIONS AND MAINTENANCE EXPENDITURE | 110,230,591 | 9,250,000 | 4,699,826 | 114,780,765 |
| | DEPUTY GOVERNOR'S OFFICE OPERATIONS AND MAINTENANCE EXPENDITURE | 13,018,418 | 2,750,000 | 250,000 | 15,518,418 |
| | LIAISON OFFICE OPERATIONS AND MAINTENANCE EXPENDITURE | 13,901,136 | 600,000 | - | 14,501,136 |
| | OFFICE OF GOVERNOR OPERATIONS AND MAINTENANCE EXPENDITURE | 83,311,037 | 5,900,000 | 4,449,826 | 84,761,211 |
| | OPERATIONS AND MAINTENANCE EXPENDITURE | 83,311,037 | 5,900,000 | 4,449,826 | 84,761,211 |
| 2210200 | Communication, Supplies and Services | 1,393,683 | - | - | 1,393,683 |
| 2210300 | Domestic Travel and Subsistence, and other Transportation Costs | 17,051,601 | 2,000,000 | - | 19,051,601 |
| 2210400 | Foreign Travel and Subsistence, and Other Transportation Costs | 9,256,950 | - | 2,000,000 | 7,256,950 |
| 2210500 | Printing, Advertising and Information Supplies and Services | 2,782,240 | - | 1,200,000 | 1,582,240 |
| 2210800 | Hospitality Supplies and Services | 9,500,000 | 1,100,000 | - | 10,600,000 |

| ITEM/ SUB ITEM | TITLE | APPROVED BUDGET ESTIMATES 2025/2026 | ADDITIONS | SUBTRACTIONS | SUPPLEMENTARY BUDGET ESTIMATES 2025/2026 |
|----------------------|--|--|-----------|--------------|---|
| 2210900 | Insurance Costs | 2,000,000 | - | - | 2,000,000 |
| 2211000 | Specialized Materials and Supplies | 300,000 | 300,000 | - | 600,000 |
| 2211100 | Office and General Supplies and Services | 4,035,038 | - | - | 4,035,038 |
| 2211200 | Fuel Oil and Lubricants | 8,316,796 | 2,500,000 | 400,000 | 10,416,796 |
| 2211300 | Other Operating Expenses | 23,278,185 | - | 227,413 | 23,050,772 |
| 2220100 | Routine Maintenance - Vehicles and Other Transport Equipment | 3,819,305 | - | - | 3,819,305 |
| 2220200 | Routine Maintenance - Other Assets | 895,000 | - | 395,000 | 500,000 |
| 3111000 | Purchase of office Furniture and General Equipment | 682,239 | - | 227,413 | 454,826 |

DEPUTY GOVERNOR'S OFFICE EXPENSES

| ITEM/ SUB ITEM | TITLE | APPROVED BUDGET ESTIMATES 2025/2026 | ADDITIONS | SUBTRACTIONS | SUPPLEMENTARY BUDGET ESTIMATES 2025/2026 |
|----------------------|---|--|------------------|----------------|---|
| | OPERATIONS AND MAINTENANCE EXPENDITURE | 13,018,418 | 2,750,000 | 250,000 | 15,518,418 |
| 2210200 | Communication, Supplies and Services | 350,000 | - | 50,000 | 300,000 |
| 2210300 | Domestic Travel and Subsistence, and other Transportation Costs | 3,455,418 | 1,000,000 | - | 4,455,418 |
| 2210400 | Foreign Travel and Subsistence, and other Transportation Costs | 1,500,000 | - | - | 1,500,000 |
| 2210500 | Printing, Advertising and Information Supplies and Services | 100,000 | - | - | 100,000 |
| 2210700 | Training Expenses | 150,000 | - | - | 150,000 |
| 2210800 | Hospitality Supplies and Services | 553,000 | 250,000 | - | 803,000 |
| 2210900 | Insurance Costs | 1,000,000 | - | - | 1,000,000 |
| 2211100 | Office and General Supplies and Services | 600,000 | - | - | 400,000 |
| 2211200 | Fuel Oil and Lubricants | 1,000,000 | 1,000,000 | - | 2,000,000 |
| 2211300 | Other Operating Expenses | 250,000 | - | - | 250,000 |
| 2220100 | Routine Maintenance - Vehicles and other Transport Equipment | 60,000 | - | - | 60,000 |
| 3110700 | Purchase of Motor Vehicles and other Transport Equipment | 4,000,000 | 500,000 | - | 4,500,000 |

LIAISON OFFICE EXPENSES

| ITEM/ SUB ITEM | TITLE | APPROVED BUDGET ESTIMATES 2025/2026 | ADDITIONS | SUBTRACTIONS | SUPPLEMENTARY BUDGET ESTIMATES 2025/2026 |
|----------------------|--|--|----------------|--------------|---|
| | OPERATIONS AND MAINTENANCE EXPENDITURE | 13,901,136 | 600,000 | - | 14,501,136 |
| 2210100 | Utilities, Supplies and Services | 80,000 | - | - | 80,000 |
| 2210200 | Communication Supplies and Services | 231,136 | - | - | 231,136 |
| 2210300 | Domestic Travel and Subsistence and other Transportation Costs | 620,000 | - | - | 620,000 |
| 2210500 | Printing, Advertisement and Information Supplies and Services | 150,000 | - | - | 150,000 |
| 2210600 | Rentals of Produced Assets | 2,600,000 | 600,000 | - | 3,200,000 |
| 2210800 | Hospitality Supplies and Services | 300,000 | - | - | 300,000 |
| 2211100 | Office and General Supplies And Services | 400,000 | - | - | 400,000 |
| 2211200 | Fuels Oils and Lubricants | 20,000 | - | - | 20,000 |
| 2211300 | Other Operating Expenses | 1,800,000 | - | - | 1,800,000 |
| 3111000 | Purchase of Office Furniture and General Equipment | 7,700,000 | - | - | 7,700,000 |

THAT, THE SUM OF KSH. 258,751,271 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 | ADDITIONS | SUBTRACTIONS | SUPPLEMENTARY BUDGET ESTIMATES 2025/2026 |
|----------------------|---|--|-------------------|----------------|---|
| | TOTAL RECURRENT EXPENDITURE | 214,119,455 | 44,831,816 | 200,000 | 258,751,271 |
| 2110100 | BASIC SALARIES | 109,953,380 | - | - | 109,953,380 |
| | TOTAL OPERATIONS AND MAINTENANCE EXPENDITURE | 104,166,075 | 44,831,816 | 200,000 | 148,797,891 |

| ITEM/ SUB ITEM | TITLE | APPROVED BUDGET ESTIMATES 2025/2026 | ADDITIONS | SUBTRACTIONS | SUPPLEMENTARY BUDGET ESTIMATES 2025/2026 |
|----------------------|--|--|-------------------|----------------|---|
| | INTERNAL AUDIT UNIT OPERATIONS AND MAINTENANCE EXPENDITURE | 3,000,000 | 200,000 | 200,000 | 3,000,000 |
| | ECONOMIC PLANNING AND BUDGETING UNIT OPERATIONS AND MAINTENANCE EXPENDITURE | 30,060,141 | 20,000,000 | - | 50,060,141 |
| | FINANCE OPERATIONS AND MAINTENANCE EXPENDITURE | 71,105,934 | 24,631,816 | - | 95,737,750 |
| 2210100 | Utilities, Supplies And Services | 40,129,274 | 20,327,616 | - | 60,456,890 |
| 2210200 | Communication Supplies and Services | 980,000 | - | - | 980,000 |
| 2210300 | Domestic Travel and Subsistence And Other Transportation Costs | 3,200,000 | - | - | 3,200,000 |
| 2210400 | Foreign Travel and Subsistence, other Transportation Costs | 1,000,000 | - | - | 1,000,000 |
| 2210500 | Printing, Advertisement and Information Supplies and Services | 400,000 | - | - | 400,000 |
| 2210700 | Training Expenses | 1,250,000 | - | - | 1,250,000 |
| 2210800 | Hospitality Supplies and Services | 300,000 | - | - | 300,000 |
| 2211100 | Office and General Supplies And Services | 2,220,000 | - | - | 2,220,000 |
| 2211200 | Fuels Oils and Lubricants | 1,550,000 | - | - | 1,550,000 |
| 2210900 | Insurance Costs | 200,000 | - | - | 200,000 |
| 2211300 | Other Operating Expenses | 18,076,660 | 4,304,200 | - | 22,380,860 |
| 2220100 | Routine Maintenance - Vehicles and other Transport Equipment | 850,000 | - | - | 850,000 |
| 2220200 | Routine Maintenance - Other Assets | 50,000 | - | - | 50,000 |
| 3111000 | Purchase of Office Furniture and General Equipment | 900,000 | - | - | 900,000 |

ECONOMIC PLANNING AND BUDGETING UNIT EXPENSES

| ITEM/ SUB ITEM | TITLE | APPROVED BUDGET ESTIMATES 2025/2026 | ADDITIONS | SUBTRACTIONS | SUPPLEMENTARY BUDGET ESTIMATES 2025/2026 |
|----------------------|---|--|-------------------|-------------------|---|
| | OPERATIONS AND MAINTENANCE EXPENDITURE | 30,060,141 | 20,000,000 | 20,000,000 | 50,060,141 |
| 2640500 | Others Capital Grants and Transfers | 30,060,141 | 20,000,000 | - | 50,060,141 |

INTERNAL AUDIT EXPENSES

| ITEM/ SUB ITEM | TITLE | APPROVED BUDGET ESTIMATES 2025/2026 | ADDITIONS | SUBTRACTIONS | SUPPLEMENTARY BUDGET ESTIMATES 2025/2026 |
|----------------------|---|--|----------------|----------------|---|
| | OPERATIONS AND MAINTENANCE EXPENDITURE | 3,000,000 | 200,000 | 200,000 | 3,000,000 |
| 2210200 | Communication Supplies and Services | 250,000 | - | 100,000 | 150,000 |
| 2210300 | Domestic Travel and Subsistence and Other Transportation Costs | 1,000,000 | - | - | 1,000,000 |
| 2210700 | Training Expenses | 650,000 | - | - | 650,000 |
| 2210800 | Hospitality Supplies and Services | 500,000 | - | - | 500,000 |
| 2211100 | Office and General Supplies and Services | 250,000 | - | 100,000 | 150,000 |
| 2211200 | Fuels Oils and Lubricants | 350,000 | - | - | 350,000 |
| 3111000 | Purchase of Office Furniture and General Equipment | - | 200,000 | - | 200,000 |

THAT, THE SUM OF KSH. 447,749,192 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 | ADDITIONS | SUBTRACTIONS | SUPPLEMENTARY BUDGET ESTIMATES 2025/2026 |
|----------------------|--|--|-----------|------------------|---|
| | TOTAL RECURRENT EXPENDITURE | 450,749,192 | - | 3,000,000 | 447,749,192 |
| | TOTAL BASIC SALARIES | 423,249,192 | - | 3,000,000 | 420,249,192 |
| 2110100 | BASIC SALARIES | 401,049,192 | - | - | 401,049,192 |
| | RECRUITMENT AND INTERNSHIP | 22,200,000 | - | 3,000,000 | 19,200,000 |

| ITEM/ SUB ITEM | TITLE | APPROVED BUDGET ESTIMATES 2025/2026 | ADDITIONS | SUBTRACTIONS | SUPPLEMENTARY BUDGET ESTIMATES 2025/2026 |
|----------------------|---|--|-----------|--------------|---|
| | OPERATIONS AND MAINTENANCE EXPENDITURE | 27,500,000 | - | - | 27,500,000 |
| 2210100 | Utilities, Supplies and Services | 100,000 | - | - | 100,000 |
| 2210200 | Communication, Supplies and Services | 100,000 | - | - | 100,000 |
| 2210300 | Domestic Travel and Subsistence, and other Transportation Costs | 1,348,000 | - | - | 1,348,000 |
| 2210700 | Training Expenses | 2,300,000 | - | - | 2,300,000 |
| 2210800 | Hospitality Supplies and Services | 300,000 | - | - | 300,000 |
| 2210900 | Insurance Costs | 150,000 | - | - | 150,000 |
| 2211000 | Specialized Materials and Supplies | 300,000 | - | - | 300,000 |
| 2211100 | Office And General Supplies and Services | 500,000 | - | - | 500,000 |
| 2211200 | Fuel Oil and Lubricants | 780,000 | - | - | 780,000 |
| 2211300 | Other Operating Expenses | 4,992,000 | - | - | 4,992,000 |
| 2220100 | Routine Maintenance- Vehicles and other Transport Equipment | 600,000 | - | - | 600,000 |
| 2220200 | Routine Maintenance-Other Assets | 130,000 | - | - | 130,000 |
| 2640500 | Other Capital Grants and Transfers | 15,900,000 | - | - | 15,900,000 |

THAT, THE SUM OF KSH. 1,770,993,398 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 | ADDITIONS | SUBTRACTIONS | SUPPLEMENTARY BUDGET ESTIMATES 2025/2026 |
|----------------------|--|--|------------------|--------------|---|
| | TOTAL RECURRENT EXPENDITURE | 1,766,993,398 | 4,000,000 | - | 1,770,993,398 |
| | TOTAL SALARIES | 1,605,157,347 | - | - | 1,609,157,347 |

| ITEM/ SUB ITEM | TITLE | APPROVED BUDGET ESTIMATES 2025/2026 | ADDITIONS | SUBTRACTIONS | SUPPLEMENTARY BUDGET ESTIMATES 2025/2026 |
|----------------------|--|--|-----------|--------------|---|
| 2110101 | BASIC SALARIES | 1,558,267,347 | - | - | 1,558,267,347 |
| | COMMUNITY HEALTH PROMOTERS (CHPs) EXPENSES- COUNTY CONTRIBUTION | 46,890,000 | 4,000,000 | - | 50,890,000 |
| | TOTAL OPERATIONS AND MAINTENANCE EXPENDITURE | 161,836,051 | - | - | 161,836,051 |
| | CONDITIONAL ADDITIONAL ALLOCATION FOR THE BASIC SALARY ARREARS FOR COUNTY GOVERNMENT HEALTH WORKERS | 32,801,231 | - | - | 32,801,231 |
| | CONDITIONAL ADDITIONAL ALLOCATION FOR COMMUNITY HEALTH PROMOTERS EXPENSES | 60,300,000 | - | - | 60,300,000 |
| | DANIDA GRANT TO FINANCE PRIMARY HEALTH CARE IN DEVOLVED CONTEXT EXPENSES | 45,288,000 | - | - | 45,288,000 |
| | LEVEL 3 AND 2 HOSPITALS SPECIALIZED SUPPLIES SUPPORT | 13,000,000 | - | - | 13,000,000 |
| | CONDITIONAL ALLOCATION FOR KENYA NUTRITION SUPPORT GRANT | 10,000,000 | - | - | 10,000,000 |

| ITEM/ SUB ITEM | TITLE | APPROVED BUDGET ESTIMATES 2025/2026 | ADDITIONS | SUBTRACTIONS | SUPPLEMENTARY BUDGET ESTIMATES 2025/2026 |
|----------------------|---|--|-----------|--------------|---|
| | OPERATIONS AND MAINTENANCE EXPENDITURE | 446,820 | - | - | 446,820 |
| 2211000 | Specialized Materials and Supplies | 446,820 | - | - | 446,820 |

APPROPRIATIONS IN AID (AIA) FOR THE FACILITY IMPROVEMENT FUND (FIF)

| HEALTH UNIT | APPROVED BUDGET ESTIMATES 2025/2026 | ADDITIONS | SUBTRACTIONS | SUPPLEMENTARY BUDGET ESTIMATES 2025/2026 |
|---|--|-----------|--------------|---|
| OPERATIONS AND MAINTENANCE EXPENDITURE | 600,000,000 | - | - | 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 | ADDITIONS | SUBTRACTIONS | SUPPLEMENTARY BUDGET ESTIMATES 2025/2026 |
|----------------------|---|--|-----------|--------------|---|
| | OPERATIONS AND MAINTENANCE EXPENDITURE | 32,801,231 | - | - | 32,801,231 |
| 2640500 | Others Capital Grants and Transfers | 32,801,231 | - | - | 32,801,231 |

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

| ITEM/ SUB ITEM | TITLE | APPROVED BUDGET ESTIMATES 2025/2026 | ADDITIONS | SUBTRACTIO NS | SUPPLEMENTA RY BUDGET ESTIMATES 2025/2026 |
|-------------------|---|--|-----------|------------------|---|
| | OPERATIONS AND MAINTENANCE EXPENDITURE | 60,300,000 | - | - | 60,300,000 |
| 2640500 | Others Capital Grants and Transfers | 60,300,000 | - | - | 60,300,000 |

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

| ITEM/ SUB ITEM | TITLE | APPROVED BUDGET ESTIMATES 2025/202 | ADDITIONS | SUBTRACTIONS | SUPPLEMENTARY BUDGET ESTIMATES 2025/2026 |
|----------------------|---|---|-----------|--------------|---|
| | OPERATIONS AND MAINTENANCE EXPENDITURE | 45,288,000 | - | - | 45,288,000 |
| 2210100 | Utilities, Supplies and Services | 8,773,652 | - | - | 8,773,652 |

| ITEM/ SUB ITEM | TITLE | APPROVED BUDGET ESTIMATES 2025/2026 | ADDITIONS | SUBTRACTIONS | SUPPLEMENTARY BUDGET ESTIMATES 2025/2026 |
|----------------------|--|--|-----------|--------------|---|
| 2210200 | Communication Supplies And Services | 5,051,498 | - | - | 5,051,498 |
| 2210300 | Domestic Travel and Subsistence, and Other Transportation Costs | 3,722,156 | - | - | 3,722,156 |
| 2210500 | Printing , Advertising and Information Supplies and Services | 2,126,946 | - | - | 2,126,946 |
| 2210800 | Hospitality, Supplies and Services | 6,912,575 | - | - | 6,912,575 |
| 2211000 | Specialized Materials and Supplies | 797,604 | - | - | 797,604 |
| 2211100 | Office and General Supplies and Services | 7,710,180 | - | - | 7,710,180 |
| 2211200 | Fuels Oils and Lubricants | 3,546,683 | - | - | 3,546,683 |
| 2211300 | Other Operating Expenses | 265,868 | - | - | 265,868 |
| 2220200 | Routine Maintenance - Other Assets | 6,380,838 | - | - | 6,380,838 |

LEVEL 3 AND 2 HOSPITALS SPECIALIZED SUPPLIES SUPPORT

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

CONDITIONAL NUTRITION SUPPORT GRANT ALLOCATION FOR KENYA

| ITEM/ SUB ITEM | TITLE | APPROVED BUDGET ESTIMATES 2025/2026 | ADDITIONS | SUBTRACTIONS | SUPPLEMENTARY BUDGET ESTIMATES 2025/2026 |
|----------------------|---|--|-----------|--------------|---|
| | OPERATIONS AND MAINTENANCE EXPENDITURE | 10,000,000 | - | - | 10,000,000 |
| 2640500 | Others Capital Grants and Transfers | 10,000,000 | - | - | 10,000,000 |

THAT, THE SUM OF KSH. 80,449,147 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 ESTIMATES 2025/2026 | ADDITIONS | SUBTRACTIONS | SUPPLEMENTARY BUDGET ESTIMATES 2025/2026 |
|-------------------|--|--|----------------|-------------------|---|
| | TOTAL RECURRENT EXPENDITURE | 94,776,758 | 450,000 | 14,777,611 | 80,449,147 |
| | TOTAL SALARIES | 38,212,912 | - | 3,000,000 | 35,212,912 |
| 2110100 | BASIC SALARIES | 35,212,912 | - | - | 35,212,912 |
| | INTERNSHIP PROGRAM | 3,000,000 | - | 3,000,000 | - |
| | OPERATIONS AND MAINTENANCE EXPENDITURE | 56,563,846 | 450,000 | 11,777,611 | 45,236,235 |
| 2210200 | Communication Supplies And Services | 246,000 | - | - | 246,000 |
| 2210300 | Domestic Travel And Subsistence, And Other Transportation Costs | 1,173,811 | - | - | 1,173,811 |
| 2210700 | Training Expenses | 120,000 | - | - | 120,000 |
| 2210800 | Hospitality Supplies Services | 100,000 | - | - | 100,000 |
| 2211000 | Specialized Materials And Supplies | 200,000 | - | - | 200,000 |
| 2211100 | Office And General Supplies And Services | 334,229 | - | - | 334,229 |
| 2211200 | Fuel Oil And Lubricants | 14,300,460 | - | - | 14,300,460 |
| 2211300 | Other Operating Expenses | 4,069,600 | - | - | 4,069,600 |
| 2220100 | Routine Maintenance -Vehicle And Other Transport Equipment | 28,769,746 | - | 11,327,611 | 17,442,135 |
| 2220200 | Routine Maintenance- Other Assets | 6,800,000 | - | 450,000 | 6,350,000 |
| 3111100 | Purchase Of Office Furniture And General Equipment | 450,000 | 450,000 | - | 900,000 |

THAT, THE SUM OF KSH. 36,477,526 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, INDUSTRIAL DEVELOPMENT AND MARKETING

| ITEM/ SUB ITEM | TITLE | APPROVED BUDGET ESTIMATES 2025/2026 | ADDITIONS | SUBTRACTIONS | SUPPLEMENTARY BUDGET ESTIMATES 2025/2026 |
|----------------------|---|--|-----------|------------------|---|
| | TOTAL RECURRENT EXPENDITURE | 39,477,526 | - | 3,000,000 | 36,477,526 |
| 2110100 | BASIC SALARIES | 18,157,526 | - | - | 18,157,526 |
| | TOTAL OPERATIONS AND MAINTENANCE EXPENDITURE | 21,320,000 | - | 3,000,000 | 18,320,000 |
| | INVESTMENT AND MARKETING UNIT OPERATIONS AND MAINTENANCE EXPENDITURE | 14,060,000 | - | 3,000,000 | 11,060,000 |
| | OPERATIONS AND MAINTENANCE EXPENDITURE | 7,260,000 | - | - | 7,260,000 |
| 2210100 | Utilities Supplies and Services | 100,000 | - | - | 100,000 |
| 2210300 | Domestic Travel and Subsistence, and other Transportation Costs | 1,500,000 | - | - | 1,500,000 |
| 2210700 | Training Expenses | 80,000 | - | - | 80,000 |
| 2210800 | Hospitality Supplies and Services | 60,000 | - | - | 60,000 |
| 2211100 | Office And General Supplies and Services | 140,000 | - | - | 140,000 |
| 2211200 | Fuel Oil And Lubricants | 810,000 | - | - | 810,000 |
| 2211300 | Other Operating Expenses | 4,500,000 | - | - | 4,500,000 |
| 2220100 | Routine Maintenance - Vehicles and Other Transport Equipment | 70,000 | - | - | 70,000 |

INVESTMENT AND MARKETING UNIT

| ITEM/ SUB ITEM | TITLE | APPROVED BUDGET ESTIMATES 2025/2026 | ADDITIONS | SUBTRACTION S | SUPPLEMENTAR Y BUDGET ESTIMATES 2025/2026 |
|----------------------|---|--|-----------|------------------|---|
| | OPERATIONS AND MAINTENANCE EXPENDITURE | 14,060,000 | - | 3,000,000 | 11,060,000 |
| 2210100 | Utilities Supplies and Services | 150,000 | - | - | 150,000 |
| 2210300 | Domestic Travel and Subsistence, and other Transportation Costs | 1,500,000 | - | - | 1,500,000 |
| 2210400 | Foreign Travel and Subsistence, and other Transportation Costs | 2,000,000 | - | 1,000,000 | 1,000,000 |
| 2210800 | Hospitality Supplies and services | 30,000 | - | - | 30,000 |
| 2211100 | Office And General Supplies And Services | 80,000 | - | - | 80,000 |
| 2211200 | Fuel Oil And Lubricants | 300,000 | - | - | 300,000 |
| 2211300 | Other Operating Expenses | 10,000,000 | - | 2,000,000 | 8,000,000 |

THAT, THE SUM OF KSH. 228,726,556 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 ECONOMY AND CO-OPERATIVE DEVELOPMENT

| ITEM/ SUB ITEM | TITLE | APPROVED BUDGET ESTIMATES 2025/2026 | ADDITIONS | SUBTRACTIONS | SUPPLEMENTARY BUDGET ESTIMATES 2025/2026 |
|----------------------|--|--|------------------|------------------|---|
| | TOTAL RECURRENT EXPENDITURE | 228,726,556 | 1,200,000 | 1,200,000 | 228,726,556 |
| 2110100 | BASIC SALARIES | 175,469,564 | - | - | 175,469,564 |
| | TOTAL OPERATIONS AND MAINTENANCE EXPENDITURE | 53,256,992 | 1,200,000 | 1,200,000 | 53,256,992 |
| | CONDITIONAL ALLOCATION FOR AQUACULTURE BUSINESS DEVELOPMENT PROJECT(ABDP) OPERATIONS AND MAINTENANCE EXPENDITURE | 10,020,000 | - | - | 10,020,000 |

| ITEM/ SUB ITEM | TITLE | APPROVED BUDGET ESTIMATES 2025/2026 | ADDITIONS | SUBTRACTIONS | SUPPLEMENTARY BUDGET ESTIMATES 2025/2026 |
|-------------------|---|--|------------------|------------------|---|
| | CONDITIONAL ALLOCATION FOR NATIONAL AGRICULTURAL VALUE CHAIN DEVELOPMENT PROJECT (NAVCDP) OPERATIONS AND MAINTENANCE EXPENDITURE | 25,836,992 | - | - | 25,836,992 |
| | OPERATIONS AND MAINTENANCE EXPENDITURE | 17,400,000 | 1,200,000 | 1,200,000 | 17,400,000 |
| 2210100 | Utilities Supplies and Services | 300,000 | - | - | 300,000 |
| 2210200 | Communication Supplies and Services | 350,000 | - | - | 350,000 |
| 2210300 | Domestic Travel and Subsistence, and other Transportation Costs | 300,000 | - | - | 300,000 |
| 2210800 | Hospitality Supplies and Services | 100,000 | - | - | 100,000 |
| 2211000 | Specialized Materials and Supplies | 6,250,000 | - | 1,200,000 | 5,050,000 |
| 2211100 | Office and General Supplies and Services | 450,000 | - | - | 450,000 |
| 2211200 | Fuel Oil and Lubricants | 700,000 | - | - | 700,000 |
| 2211300 | Other Operating Expenses | 5,700,000 | 1,200,000 | - | 6,900,000 |
| 2220100 | Routine Maintenance - Vehicles and Other Transport Equipment | 400,000 | - | - | 400,000 |
| 2220200 | Routine Maintenance-Other Assets | 350,000 | - | - | 350,000 |
| 2640500 | Others Capital Grants and Transfers | 2,500,000 | - | - | 2,500,000 |

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

| ITEM/ SUB ITEM | TITLE | APPROVED BUDGET ESTIMATES 2025/2026 | ADDITIONS | SUBTRACTIO NS | SUPPLEMENTARY BUDGET ESTIMATES 2025/2026 |
|----------------------|---|--|-----------|------------------|---|
| | OPERATIONS AND MAINTENANCE EXPENDITURE | 25,836,992 | - | - | 25,836,992 |
| 2210100 | Utilities, Supplies and Services | 216,000 | - | - | 216,000 |
| 2210200 | Communication Supplies And Services | 1,001,000 | - | - | 1,001,000 |
| 2210300 | Domestic Travel and Subsistence and Other Transportation Costs | 11,790,370 | - | - | 11,790,370 |
| 2210500 | Printing, Advertisement and Information Supplies and Services | 650,000 | - | - | 650,000 |
| 2210700 | Training Expenses | 3,616,194 | - | - | 3,616,194 |
| 2210800 | Hospitality Supplies and Services | 600,000 | - | - | 600,000 |
| 2211100 | Office and General Supplies and Services | 2,209,280 | - | - | 2,209,280 |
| 2211200 | Fuels Oils and Lubricants | 2,276,640 | - | - | 2,276,640 |
| 2211300 | Other Operating Expenses | 1,036,000 | - | - | 1,036,000 |
| 2220100 | Routine Maintenance - Vehicles and Other Transport Equipment | 2,091,508 | - | - | 2,091,508 |
| 3110900 | Purchase of Household Furniture and Institutional Equipment | 350,000 | - | - | 350,000 |

**CONDITIONAL ALLOCATION FOR AQUACULTURE BUSINESS DEVELOPMENT
PROJECT (ABDP)**

| ITEM/ SUB ITEM | TITLE | APPROVED BUDGET ESTIMATES 2025/2026 | ADDITIONS | SUBTRACTIONS | SUPPLEMENTARY BUDGET ESTIMATES 2025/2026 |
|----------------------|---|--|-----------|--------------|---|
| | OPERATIONS AND MAINTENANCE EXPENDITURE | 10,020,000 | - | - | 10,020,000 |
| 2210100 | Utilities, Supplies and Services | 30,000 | - | - | 30,000 |
| 2210200 | Communication, Supplies and Services | 170,000 | - | - | 170,000 |

| ITEM/ SUB ITEM | TITLE | APPROVED BUDGET ESTIMATES 2025/2026 | ADDITIONS | SUBTRACTIONS | SUPPLEMENTARY BUDGET ESTIMATES 2025/2026 |
|----------------------|---|--|-----------|--------------|---|
| 2210300 | Domestic Travel and Subsistence, and other Transportation Costs | 6,465,763 | - | - | 6,465,763 |
| 2210500 | Printing, Advertising and Information Supplies and Services | 292,000 | - | - | 292,000 |
| 2210700 | Training Expenses | 784,000 | - | - | 784,000 |
| 2210800 | Hospitality Supplies and Services | 872,249 | - | - | 872,249 |
| 2211000 | Specialized Materials and Supplies | 150,000 | - | - | 150,000 |
| 2211100 | Office and General Supplies and Services | 253,988 | - | - | 253,988 |
| 2211200 | Fuel Oil and Lubricants | 612,000 | - | - | 612,000 |
| 2220100 | Routine Maintenance - Vehicles and other Transportation Equipment | 390,000 | - | - | 390,000 |

THAT, THE SUM OF KSH. 57,028,130 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 | ADDITIONS | SUBTRACTIONS | SUPPLEMENTARY BUDGET ESTIMATES 2025/2026 |
|-------------------|---|--|------------------|--------------|---|
| | TOTAL RECURRENT EXPENDITURE | 51,090,508 | 5,937,622 | - | 57,028,130 |
| 2110100 | BASIC SALARIES | 44,751,508 | - | - | 44,751,508 |
| | TOTAL OPERATIONS AND MAINTENANCE EXPENDITURE | 6,339,000 | 5,937,622 | - | 12,276,622 |
| | CONDITIONAL ALLOCATION FROM 0.5% OF HOUSING LEVY FUND TO THE COUNTY RURAL AND URBAN AFFORDABLE | | | | |

| ITEM/ SUB ITEM | TITLE | APPROVED BUDGET ESTIMATES 2025/2026 | ADDITIONS | SUBTRACTIONS | SUPPLEMENTARY BUDGET ESTIMATES 2025/2026 |
|-------------------|--|--|------------------|--------------|---|
| | HOUSING COMMITTEES | - | 1,987,622 | - | 1,987,622 |
| | OPERATIONS AND MAINTENANCE EXPENDITURE | 6,339,000 | 3,950,000 | - | 10,289,000 |
| 2210100 | Utilities, Supplies and Services | 6,000 | - | - | 6,000 |
| 2210300 | Domestic Travel and Subsistence, and other Transportation Costs | 800,000 | - | - | 800,000 |
| 2210500 | Printing , Advertising and Information Supplies and Services | 210,000 | - | - | 210,000 |
| 2210700 | Training Expenses | 100,000 | - | - | 100,000 |
| 2210800 | Hospitality Supplies and Services | 530,000 | - | - | 530,000 |
| 2210900 | Insurance Costs | 100,000 | - | - | 100,000 |
| 2211100 | Office and General Supplies and Services | 280,000 | - | - | 280,000 |
| 2211200 | Fuel and Lubricants | 400,000 | - | - | 400,000 |
| 2211300 | Other Operating Expenses | 2,200,000 | - | - | 2,200,000 |
| 2220100 | Routine Maintenance- Vehicles and other Transport Equipment | 403,000 | - | - | 403,000 |
| 2220200 | Routine Maintenance -Other Assets | 260,000 | - | - | 260,000 |
| 3110900 | Purchase of Household Furniture And Institutional Equipment | 50,000 | - | - | 50,000 |
| 2640500 | Other Capital Grants and Transfers | 1,000,000 | 3,950,000 | - | 4,950,000 |

**CONDITIONAL ALLOCATION FROM 0.5% OF HOUSING LEVY FUND TO THE
COUNTY RURAL AND URBAN AFFORDABLE HOUSING COMMITTEES**

| ITEM/ SUB ITEM | TITLE | APPROVED BUDGET ESTIMATES 2025/2026 | ADDITIONS | SUBTRACTIONS | SUPPLEMENTARY BUDGET ESTIMATES 2025/2026 |
|-------------------|---|--|------------------|--------------|---|
| | OPERATIONS AND MAINTENANCE EXPENDITURE | - | 1,987,622 | - | 1,987,622 |

| ITEM/ SUB ITEM | TITLE | APPROVED BUDGET ESTIMATES 2025/2026 | ADDITIONS | SUBTRACTIONS | SUPPLEMENTARY BUDGET ESTIMATES 2025/2026 |
|-------------------|---|--|-----------|--------------|---|
| 2640500 | Others Capital Grants And Transfers | - | 1,987,622 | - | 1,987,622 |

THAT, THE SUM OF KSH. 39,462,614 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 | ADDITIONS | SUBTRACTIONS | SUPPLEMENTARY BUDGET ESTIMATES 2025/2026 |
|----------------------|---|--|-----------|----------------|---|
| | TOTAL RECURRENT EXPENDITURE | 40,362,614 | - | 900,000 | 39,462,614 |
| 2110100 | BASIC SALARIES | 33,362,614 | - | - | 33,362,614 |
| | OPERATIONS AND MAINTENAN CE EXPENDITUR E | 7,000,00 | - | 900,000 | 6,100,000 |
| 2210100 | Utilities, Supplies and Services | 180,000 | - | - | 180,000 |
| 2210200 | Communication Supplies and Services | 235,000 | - | - | 235,000 |
| 2210300 | Domestic Travel and Subsistence, and other Transportation Costs | 1,070,000 | - | - | 1,070,000 |
| 2210700 | Training Expenses | 120,000 | - | - | 120,000 |
| 2210800 | Hospitality Supplies and Services | 320,000 | - | - | 320,000 |
| 2211000 | Specialized Materials and Supplies | 600,000 | - | 500,000 | 100,000 |
| 2211100 | Office and General Supplies and Services | 425,000 | - | - | 425,000 |
| 2211200 | Fuel and Lubricants | 1,100,000 | - | - | 1,100,000 |
| 2211300 | Other Operating Expenses | 1,340,000 | - | - | 1,340,000 |
| 2220100 | Routine Maintenance- Vehicles and | 1,100,000 | - | - | 1,100,000 |

| ITEM/ SUB ITEM | TITLE | APPROVED BUDGET ESTIMATES 2025/2026 | ADDITIONS | SUBTRACTIONS | SUPPLEMENTARY BUDGET ESTIMATES 2025/2026 |
|----------------------|---|--|-----------|--------------|---|
| | other Transport Equipment | | | | |
| 2220200 | Routine Maintenance - Other Assets | 400,000 | - | 400,000 | - |
| 3111000 | Purchase of Office Furniture and General Equipment | 110,000 | - | - | 110,000 |

THAT, THE SUM OF KSH. 126,212,676 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 | ADDITIONS | SUBTRACTIONS | SUPPLEMENTARY BUDGET ESTIMATES 2025/2026 |
|----------------------|---|--|------------------|----------------|---|
| | TOTAL RECURRENT EXPENDITURE | 120,912,676 | 5,800,000 | 500,000 | 126,212,676 |
| 2110100 | BASIC SALARIES | 30,222,676 | - | - | 30,222,676 |
| | TOTAL OPERATIONS AND MAINTENANCE EXPENDITURE | 90,690,000 | 5,800,000 | 500,000 | 95,990,000 |
| | LIBRARY SERVICES OPERATIONS AND MAINTENANCE EXPENDITURE | 1,000,000 | - | - | 1,000,000 |
| | GENDER,CULTUR E, CHILDREN AND SOCIAL SERVICES OPERATIONS AND MAINTENANCE EXPENDITURE | 36,955,000 | - | - | 36,955,000 |
| | YOUTH EMPOWERMENT AND SPORTS OPERATIONS AND MAINTENANCE EXPENDITURE | 52,735,000 | 5,800,000 | 500,000 | 58,035,000 |
| 2210100 | Utilities Supplies and Services | 150,000 | - | - | 150,000 |
| 2210200 | Communication Supplies and Services | 50,000 | - | - | 50,000 |
| 2210300 | Domestic Travel And Subsistence and other Transportation Costs | 450,000 | - | - | 450,000 |

| ITEM/ SUB ITEM | TITLE | APPROVED BUDGET ESTIMATES 2025/2026 | ADDITIONS | SUBTRACTIONS | SUPPLEMENTARY BUDGET ESTIMATES 2025/2026 |
|----------------------|--|--|-----------|--------------|---|
| 2210800 | Hospitality Supplies and Services | 20,000 | - | - | 20,000 |
| 2211000 | Specialized Materials and Supplies | 50,000 | - | - | 50,000 |
| 2211100 | Office and General Supplies And Services | 100,000 | - | - | 100,000 |
| 2211200 | Fuels Oil and Lubricants | 100,000 | - | - | 100,000 |
| 2211300 | Other Operating Expenses | 4,215,000 | 2,000,000 | - | 6,215,000 |
| 2220100 | Routine Maintenance-Vehicles and other Transport Equipment | 100,000 | - | - | 100,000 |
| 2220200 | Routine Maintenance - Other Assets | 500,000 | - | 500,000 | - |
| 2640500 | Others Capital Grants and Transfers | 47,000,000 | 3,800,000 | - | 50,800,000 |

GENDER, CULTURE, CHILDREN AND SOCIAL SERVICES

| ITEM/ SUB ITEM | TITLE | APPROVED BUDGET ESTIMATES 2025/2025 | ADDITIONS | SUBTRACTIONS | SUPPLEMENTARY BUDGET ESTIMATES 2025/2026 |
|----------------------|--|--|-----------|--------------|---|
| | OPERATIONS AND MAINTENANCE EXPENDITURE | 36,955,000 | - | - | 36,955,000 |
| 2210100 | Utilities Supplies and Services | 100,000 | - | - | 100,000 |
| 2210200 | Communication Supplies and Services | 150,000 | - | - | 150,000 |
| 2210300 | Domestic Travel And Subsistence and Other Transportation Costs | 500,000 | - | - | 500,000 |
| 2210500 | Printing, Advertising and Information Supplies and Services | 10,000 | - | - | 10,000 |
| 2210800 | Hospitality Supplies and Services | 20,000 | - | - | 20,000 |
| 2211100 | Office and General Supplies and Services | 50,000 | - | - | 50,000 |
| 2211200 | Fuels oil and Lubricants | 305,000 | - | - | 305,000 |
| 3111000 | Purchase of Office Furniture and General Equipment | 100,000 | - | - | 100,000 |
| 2211300 | Other Operating Expenses | 1,920,000 | - | - | 1,920,000 |
| 2640500 | Others Capital Grants and Transfers | 33,800,000 | - | - | 33,800,000 |

LIBRARY SERVICES

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

THAT, THE SUM OF KSH. 946,630,341 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,GOVERNANCE,ICT AND GOVERNOR'S DELIVERY UNIT

| ITEM/ SUB ITEM | TITLE | APPROVED BUDGET ESTIMATES 2025/2026 | ADDITIONS | SUBTRACTIONS | SUPPLEMENTARY BUDGET ESTIMATES 2025/2026 |
|----------------------|---|--|-------------------|------------------|---|
| | TOTAL RECURRENT EXPENDITURE | 932,420,341 | 17,232,000 | 3,022,000 | 946,630,341 |
| 2110100 | BASIC SALARIES | 640,820,341 | 15,000,000 | - | 655,820,341 |
| | TOTAL OPERATIONS AND MAINTENANCE EXPENDITURE | 291,600,000 | 2,232,000 | 3,022,000 | 290,810,000 |
| | CONDITIONAL ALLOCATION OF THE SECOND KENYA | 81,000,000 | - | - | 81,000,000 |

| ITEM/ SUB ITEM | TITLE | APPROVED BUDGET ESTIMATES 2025/2026 | ADDITIONS | SUBTRACTIONS | SUPPLEMENTARY BUDGET ESTIMATES 2025/2026 |
|----------------------|---|--|-----------|--------------|---|
| | DEVOLUTION SUPPORT PROGRAMME (KDSP II) EXPENDITURE | | | | |
| | ICT AND GOVERNOR'S DELIVERY UNIT OPERATIONS AND MAINTENANCE EXPENDITURE | 2,500,000 | - | 1,000,000 | 1,500,000 |
| | COUNTY SECRETARY'S OFFICE OPERATIONS AND MAINTENANCE EXPENDITURE | 15,600,000 | 432,000 | 822,000 | 15,210,000 |
| | DISASTER RISK MANAGEMENT UNIT OPERATIONS AND MAINTENANCE EXPENDITURE | 2,000,000 | 1,650,000 | 1,050,000 | 2,600,000 |
| | OPERATIONS AND MAINTENANCE EXPENDITURE | 190,500,000 | 150,000 | 150,000 | 190,500,000 |
| 2210200 | Communication Supplies and Services | 850,000 | - | - | 850,000 |
| 2210300 | Domestic Travel Costs (Airline, Bus, Railway, Mileage, Allowances Etc.) | 1,000,000 | - | - | 1,000,000 |
| 2210700 | Training Expenses | 200,000 | - | - | 200,000 |
| 2210800 | Hospitality Supplies and Services | 150,000 | - | 50,000 | 100,000 |
| 2210900 | Insurance Costs | 186,200,000 | - | 100,000 | 186,100,000 |
| 2211100 | Office and General Supplies and Services | 550,000 | - | - | 550,000 |
| 2211200 | Fuels Oils and Lubricants | 1,500,000 | - | - | 1,500,000 |
| 2220100 | Routine Maintenance- Vehicles and other Transport Equipment | 50,000 | 150,000 | - | 200,000 |

DISASTER RISK MANAGEMENT UNIT EXPENSES

| ITEM/ SUB ITEM | TITLE | APPROVED BUDGET ESTIMATES 2025/2026 | ADDITIONS | SUBTRACTIONS | SUPPLEMENTARY BUDGET ESTIMATES 2025/2026 |
|----------------------|--|--|------------------|------------------|---|
| | OPERATIONS AND MAINTENANCE EXPENDITURE | 2,000,000 | 1,650,000 | 1,050,000 | 2,600,000 |
| 2210200 | Communication Supplies and Services | 100,000 | - | - | 100,000 |
| 2210300 | Domestic Travel Costs (Airline, Bus, Railway, Mileage, Allowances Etc.) | 150,000 | - | 50,000 | 100,000 |
| 2210800 | Hospitality Supplies And Services | 100,000 | 50,000 | - | 150,000 |
| 2211100 | Office and General Supplies and Services | 50,000 | - | - | 50,000 |
| 2211200 | Fuels Oils and Lubricants | 500,000 | 200,000 | - | 700,000 |
| 2211300 | Other Operating Expenses | 1,000,000 | - | 1,000,000 | - |
| 2220100 | Routine Maintenance- Vehicles and other Transport Equipment | 100,000 | 1,400,000 | - | 1,500,000 |

COUNTY SECRETARY'S OFFICE EXPENSES

| ITEM/ SUB ITEM | TITLE | APPROVED BUDGET ESTIMATES 2025/2026 | ADDITIONS | SUBTRACTIONS | SUPPLEMENTARY BUDGET ESTIMATES 2025/2026 |
|----------------------|--|--|----------------|----------------|---|
| | OPERATIONS AND MAITENANCE EXPENDITURE | 15,600,000 | 432,000 | 822,000 | 15,210,000 |
| 2210200 | Communication Supplies And Services | 400,000 | - | - | 400,000 |
| 2210300 | Domestic Travel Costs (Airline, Bus, Railway, Mileage, Allowances Etc.) | 1,000,000 | 132,000 | 32,000 | 1,100,000 |
| 2210500 | Printing, Advertisement, And Information Services Suppliers | 50,000 | - | - | 50,000 |
| 2210800 | Hospitality Supplies And Services | 120,000 | - | - | 120,000 |
| 2211100 | Office And General Supplies And Services | 330,000 | - | - | 330,000 |

| | | | | | |
|---------|---|------------|---------|---------|------------|
| 2211200 | Fuels Oils And Lubricants | 800,000 | 200,000 | - | 1,000,000 |
| 2211300 | Other Operating Expenses | 12,700,000 | - | 790,000 | 11,910,000 |
| 2220100 | Routine Maintenance- Vehicles And Other Transport Equipment | 200,000 | 100,000 | - | 300,000 |

ICT AND GOVERNOR'S DELIVERY UNIT EXPENSES

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

CONDITIONAL ALLOCATION OF THE SECOND KENYA DEVOLUTION SUPPORT PROGRAMME (KDSP II)-LEVEL 1 GRANT

| ITEM/ SUB ITEM | TITLE | APPROVED BUDGET ESTIMATES 2025/2026 | ADDITIONS | SUBTRACTIONS | SUPPLEMENTARY BUDGET ESTIMATES 2025/2026 |
|----------------------|---|--|-----------|--------------|---|
| | OPERATIONS AND MAINTENANCE EXPENDITURE | 81,000,000 | - | - | 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 |

| ITEM/ SUB ITEM | TITLE | APPROVED BUDGET ESTIMATES 2025/2026 | ADDITIONS | SUBTRACTIONS | SUPPLEMENTARY BUDGET ESTIMATES 2025/2026 |
|----------------------|--|--|-----------|--------------|---|
| 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 | ADDITIONS | SUBTRACTIONS | SUPPLEMENTARY BUDGET ESTIMATES 2025/2026 |
|----------------------|---|--|----------------|----------------|---|
| | TOTAL RECURRENT EXPENDITURE | 38,562,033 | 150,000 | 150,000 | 38,562,033 |
| 2110100 | BASIC SALARIES | 29,562,033 | - | - | 29,562,033 |
| | OPERATIONS AND MAINTENANCE EXPENDITURE | 9,000,000 | 150,000 | 150,000 | 9,000,000 |
| 2210100 | Utilities ,Supplies and Services | 38,000 | - | - | 38,000 |
| 2210200 | Communication Supplies and Services | 892,000 | - | - | 892,000 |
| 2210300 | Domestic Travel Costs (Airline, Bus, Railway, Mileage, Allowances Etc.) | 3,800,000 | 150,000 | - | 3,950,000 |
| 2210700 | Training Expenses | 500,000 | - | - | 500,000 |
| 2210800 | Hospitality Supplies and Services | 180,000 | - | - | 180,000 |
| 2211000 | Specialized Materials and Supplies | 150,000 | - | 150,000 | - |
| 2211100 | Office and General Supplies and Services | 700,000 | - | - | 700,000 |
| 2211300 | Other Operating Expenses | 2,140,000 | - | - | 2,140,000 |
| 3111000 | Purchase of Office Furniture and General Equipment | 600,000 | - | - | 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 ESTIMATES 2025/2026 | ADDITIONS | SUBTRACTIONS | SUPPLEMENTARY BUDGET ESTIMATES 2025/2026 |
|----------------------|------------------------------|--|-------------------|-------------------|---|
| | RECURRENT EXPENDITURE | 653,997,909 | 46,375,064 | 46,375,064 | 653,997,909 |

| ITEM/ SUB ITEM | TITLE | APPROVED BUDGET ESTIMATES 2025/2026 | ADDITIONS | SUBTRACTIONS | SUPPLEMENTARY BUDGET ESTIMATES 2025/2026 |
|----------------------|--|--|------------|--------------|---|
| 2110100 | Basic Salary | 163,482,222 | - | 2,351,350 | 161,130,872 |
| 2110300 | Personal Allowances - Paid as Part of Salary | 145,883,607 | - | 3,709,559 | 142,174,048 |
| 2110400 | Personal Allowance Paid as Reimbursements | 700,000 | - | 200,000 | 500,000 |
| 2210100 | Utilities Supplies and Services | 1,700,000 | - | - | 1,700,000 |
| 2210200 | Communication Supplies And Services | 1,795,000 | - | 255,000 | 1,450,000 |
| 2210300 | Domestic Travel and Subsistence, and Other Transportation Costs | 94,943,647 | 22,800,000 | 7,476,000 | 110,267,647 |
| 2210400 | Foreign Travel and Subsistence, and Other Transportation Costs | 51,432,000 | - | 23,078,106 | 28,353,894 |
| 2210500 | Printing , Advertising and Information Supplies And Services | 5,920,000 | 1,650,000 | - | 6,670,000 |
| 2210600 | Rentals of Produced Assets | 8,726,000 | - | - | 8,726,000 |
| 2210700 | Training Expenses | 500,000 | - | - | 500,000 |
| 2210800 | Hospitality, Supplies and Services | 32,066,131 | 3,225,064 | 2,800,000 | 32,491,195 |
| 2210900 | Insurance Costs | 33,200,000 | 700,000 | - | 33,900,000 |
| 2211000 | Specialized Materials and Supplies | 500,000 | - | 350,000 | 150,000 |
| 2211100 | Office and General Supplies and Services | 5,400,000 | - | - | 5,400,000 |
| 2211200 | Fuel Oil and Lubricants | 2,500,000 | - | - | 2,500,000 |
| 2211300 | Other Operating Expenses | 52,367,869 | 18,000,000 | 5,646,850 | 64,721,019 |
| 2220100 | Routine Maintenance - Vehicles and Other Transport Equipment | 1,500,000 | - | - | 1,500,000 |
| 2220200 | Routine Maintenance - Other Assets | 2,500,000 | - | - | 2,500,000 |
| 2710100 | Government Pension and Retirement Benefits | 48,371,333 | - | 508,199 | 47,863,134 |
| 3111000 | Purchase of Office Furniture And General Equipment | 1,000,100 | - | - | 1,000,100 |
| 3111100 | Purchase of Specialized Plant, Equipment and Machinery | 500,000 | - | - | 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 | ADDITIONS | SUBTRACTIONS | SUPPLEMENTARY BUDGET ESTIMATES 2025/2026 |
|----------------------|---|--|-----------|--------------|---|
| | OPERATIONS AND MAINTENANCE EXPENDITURE | 4,498,244 | - | - | 4,498,244 |
| 2211000 | Specialized Materials and Supplies | 2,310,344 | - | - | 2,310,344 |
| 2211100 | Office and General Supplies and Services | 2,187,900 | - | - | 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 | ADDITIONS | SUBTRACTIONS | SUPPLEMENTAR Y BUDGET ESTIMATES 2025/2026 |
|----------------------|--|--|----------------|----------------|---|
| | OPERATIONS AND MAINTENANCE EXPENDITURE | 23,915,985 | 997,000 | 997,000 | 23,915,985 |
| 2210100 | Utilities, Supplies and Services | 200,000 | - | - | 200,000 |
| 2210200 | Communication Supplies And Services | 400,000 | - | - | 400,000 |
| 210300 | Domestic Travel and Subsistence and other Transportation Costs | 3,200,000 | - | - | 3,200,000 |
| 2210500 | Printing, Advertisement and Information Supplies and Services | 2,700,000 | - | 297,000 | 2,403,000 |
| 2210700 | Training Expenses | 2,300,000 | - | - | 2,300,000 |
| 2210800 | Hospitality Supplies and Services | 3,600,000 | - | - | 3,600,000 |
| 2211000 | Specialized Materials and Supplies | - | 997,000 | - | 997,000 |
| 2211100 | Office and General Supplies And Services | 500,000 | - | - | 500,000 |
| 2211200 | Fuels Oils and Lubricants | 4,300,000 | - | - | 4,300,000 |
| 2211300 | Other Operating Expenses | 2,000,000 | - | - | 2,000,000 |
| 2210900 | Insurance Costs | 500,000 | - | - | 500,000 |
| 2220100 | Routine Maintenance - Vehicles and Other Transport Equipment | 4,215,985 | - | 700,000 | 3,515,985 |

THE SUM OF KSH. 80,397,732 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 (UIG)

| ITEM/ SUB ITEM | TITLE | APPROVED BUDGET ESTIMATES 2025/2026 | ADDITIONS | SUBTRACTIONS | SUPPLEMENTARY BUDGET ESTIMATES 2025/2026 |
|----------------------|--|--|-------------------|-------------------|---|
| | TOTAL RECURRENT EXPENDITURE | 90,088,432 | 20,059,300 | 29,750,000 | 80,397,732 |
| 2110100 | BASIC SALARIES | 39,488,432 | - | 11,000,000 | 28,488,432 |
| | TOTAL OPERATIONS AND MAINTENANCE EXPENDITURE | 50,600,000 | 20,059,300 | 18,750,000 | 51,909,300 |
| | KENYA URBAN SUPPORT PROGRAMME- URBAN INSTITUTIONAL GRANTS(UIG)- COUNTY CONTRIBUTION | 15,600,000 | 5,300,000 | 1,300,000 | 19,600,000 |
| | KENYA URBAN SUPPORT PROGRAMME- URBAN INSTITUTIONAL GRANTS(UIG) OPERATIONS AND MAINTENANCE EXPENDITURE | 35,000,000 | 14,759,300 | 17,450,000 | 32,309,300 |
| 2210200 | Communication Supplies and Services | - | 500,000 | - | 500,000 |
| 2210300 | Domestic Travel Costs (Airline, Bus, Railway, Mileage, Allowances Etc.) | 9,200,000 | 1,500,000 | 700,000 | 10,000,000 |
| 2210500 | Printing Advertising and Information Supplies and Services | 600,000 | 1,809,300 | 550,000 | 1,859,300 |
| 2210700 | Training Expenses | 5,000,000 | 2,000,000 | 2,000,000 | 5,000,000 |
| 2210800 | Hospitality, Supplies And Services | 5,000,000 | 1,000,000 | 500,000 | 5,500,000 |
| 2211000 | Specialized Materials and Supplies | 4,000,000 | 1,500,000 | 3,500,000 | 2,000,000 |
| 2211100 | Office and General Supplies and Services | 900,000 | 200,000 | 200,000 | 900,000 |

| ITEM/ SUB ITEM | TITLE | APPROVED BUDGET ESTIMATES 2025/2026 | ADDITIONS | SUBTRACTIONS | SUPPLEMENTARY BUDGET ESTIMATES 2025/2026 |
|----------------------|--|--|-----------|--------------|---|
| 2220200 | Routine Maintenance - Other Assets | 300,000 | - | - | 300,000 |
| 3111000 | Purchase of Office Furniture and General Equipment | 1,000,000 | - | 1,000,000 | - |
| 2211300 | Other Operating Expenses | 5,000,000 | 6,250,000 | 5,000,000 | 6,250,000 |
| 3111400 | Research, Feasibility Studies, Project Preparation and Design, Project Supervision | 4,000,000 | - | 4,000,000 | - |

URBAN INSTITUTIONAL GRANTS (UIG)-COUNTY CONTRIBUTION

| ITEM/ SUB ITEM | TITLE | APPROVED BUDGET ESTIMATES 2025/2026 | ADDITIONS | SUBTRACTIONS | SUPPLEMENTARY BUDGET ESTIMATES 2025/2026 |
|-------------------|--|--|------------------|------------------|---|
| | OPERATIONS AND MAINTENANCE EXPENDITURE | 15,600,000 | 5,300,000 | 1,300,000 | 19,600,000 |
| 2210100 | Utilities, Supplies and Services | 96,000 | - | - | 96,000 |
| 2210200 | Communication Supplies and Services | 752,000 | - | - | 752,000 |
| 2210500 | Printing , Advertising and Information Supplies and Services | 300,000 | - | - | 300,000 |
| 2210600 | Rentals of Produced Assets | 2,400,000 | - | - | 2,400,000 |
| 2210800 | Hospitality, Supplies and Services | 2,000,000 | - | - | 2,000,000 |
| 2211000 | Specialized Materials and Supplies | 1,000,000 | - | - | 1,000,000 |
| 2211200 | Fuel Oil and Lubricants | 4,052,000 | - | 300,000 | 3,752,000 |
| 2211300 | Other Operating Expenses | - | 300,000 | - | 300,000 |
| 2220100 | Routine Maintenance - Vehicles and other Transport Equipment | 5,000,000 | - | 1,000,000 | 4,000,000 |
| 2220200 | Routine Maintenance | - | 1,000,000 | - | 1,000,000 |

| ITEM/ SUB ITEM | TITLE | APPROVED BUDGET ESTIMATES 2025/2026 | ADDITIONS | SUBTRACTIONS | SUPPLEMENTARY BUDGET ESTIMATES 2025/2026 |
|-------------------|-------------------------------------|--|-----------|--------------|---|
| | Other Assets | | | | |
| 2640500 | Others Capital Grants and Transfers | - | 4,000,000 | | 4,000,000 |

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 | ADDITIONS | SUBTRACTIONS | SUPPLEMENTARY BUDGET ESTIMATES 2025/2026 |
|----------------------|---|--|-----------|--------------|---|
| | OPERATIONS AND MAINTENANCE | 19,946,211 | - | - | 19,946,211 |
| 2210200 | Communication Supplies and Services | 408,200 | - | - | 408,200 |
| 2210300 | Domestic Travel Costs (Airline, Bus, Railway, Mileage, Allowances Etc.) | 800,000 | - | - | 800,000 |
| 2210500 | Printing, Advertising and Information Supplies and Services | 90,000 | - | - | 90,000 |
| 2210700 | Training Expenses | 300,000 | - | - | 300,000 |
| 2210800 | Hospitality Supplies and Services | 100,000 | - | - | 100,000 |
| 2211300 | Other Operating Expenses | 16,648,011 | - | - | 16,648,011 |
| 2211100 | Office and General Supplies and Services | 1,400,000 | - | - | 1,400,000 |
| 2211200 | Fuels Oils and Lubricants | 100,000 | - | - | 100,000 |
| 2220100 | Routine Maintenance- Vehicles and other Transport Equipment | 100,000 | | | 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 | ADDITIONS | SUBTRACTIONS | SUPPLEMENTARY BUDGET ESTIMATES 2025/2026 |
|----------------------|--|--|-----------|--------------|---|
| | TOTAL DEVELOPMENT EXPENDITURE | 75,000,000 | - | - | 75,000,000 |

| ITEM/ SUB ITEM | TITLE | APPROVED BUDGET ESTIMATES 2025/2026 | ADDITIONS | SUBTRACTIONS | SUPPLEMENTARY BUDGET ESTIMATES 2025/2026 |
|----------------------|-------------------------------------|--|-----------|--------------|---|
| 2640500 | Others Capital Grants and Transfers | 20,000,000 | - | - | 20,000,000 |
| 2810200 | Civil Contingency Reserves | 20,000,000 | - | - | 20,000,000 |
| 3110300 | Refurbishment of Buildings | 35,000,000 | - | - | 35,000,000 |

THAT, THE SUM OF KSH. 150,600,195 BE ISSUED FROM THE COUNTY REVENUE FUND TO MEET THE EXPENDITURE DURING THE YEAR ENDING 30TH JUNE 2026 IN RESPECT OVOTE D03 - COUNTY EXECUTIVE PORTFOLIO FOR EDUCATION AND VOCATIONAL TRAINING CENTRES

| ITEM/ SUB ITEM | TITLE | APPROVED BUDGET ESTIMATES 2025/2026 | ADDITIONS | SUBTRACTIONS | SUPPLEMENTARY BUDGET ESTIMATES 2025/2026 |
|----------------------|--|--|------------------|-------------------|---|
| | TOTAL DEVELOPMENT EXPENDITURE | 189,084,595 | 3,000,000 | 41,484,400 | 150,600,195 |
| | KENYA COMMERCIAL BANK VOCATIONAL TRAINING CENTRES SCHOLARSHIP GRANT | 40,000,000 | - | 40,000,000 | - |
| | DEVELOPMENT EXPENDITURE | 149,084,595 | 3,000,000 | 1,484,400 | 150,600,195 |
| 3110200 | Construction of Buildings | 89,385,969 | 1,500,000 | 500,000 | 90,385,969 |
| 3110300 | Refurbishment of Buildings | 15,016,010 | 1,000,000 | - | 16,016,010 |
| 2640500 | Other Capital Grants and Transfers | 39,000,000 | 500,000 | - | 39,500,000 |
| 3110900 | Purchase of Household Furniture and Institutional Equipment | 5,682,616 | - | 984,400 | 4,698,216 |

KENYA COMMERCIAL BANK VOCATIONAL TRAINING CENTRES SCHOLARSHIP GRANT

| ITEM/ SUB ITEM | TITLE | APPROVED BUDGET ESTIMATES 2025/2026 | ADDITIONS | SUBTRACTIONS | SUPPLEMENTARY BUDGET ESTIMATES 2025/2026 |
|----------------------|---|--|-----------|-------------------|---|
| | DEVELOPMENT EXPENDITURE | 40,000,000 | - | 40,000,000 | - |
| 2640100 | Scholarships and other Educational Benefits | 40,000,000 | - | 40,000,000 | - |

THAT, THE SUM OF KSH. 428,812,513 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 | ADDITIONS | SUBTRACTIONS | SUPPLEMENTARY BUDGET ESTIMATES 2025/2026 |
|-------------------|---|--|-------------------|-------------------|---|
| | TOTAL DEVELOPMENT EXPENDITURE | 430,312,513 | 17,257,000 | 18,757,000 | 428,812,513 |
| 3110200 | Construction of Buildings | 290,951,023 | 9,000,000 | 11,000,000 | 288,951,023 |
| 3110300 | Refurbishment of Buildings | 84,632,306 | - | 4,000,000 | 80,632,306 |
| 3110500 | Construction and Civil Works | 25,500,000 | 2,257,000 | 2,257,000 | 25,500,000 |
| 3110900 | Purchase of Household Furniture And Institutional Equipment | 29,229,184 | 6,000,000 | 1,500,000 | 33,729,184 |

THAT, THE SUM OF KSH. 862,951,517 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 ROADS, PUBLIC WORKS, ENERGY AND TRANSPORT

| ITEM/ SUB ITEM | TITLE | APPROVED BUDGET ESTIMATES 2025/2026 | ADDITIONS | SUBTRACTIONS | SUPPLEMENTARY BUDGET ESTIMATES 2025/2026 |
|-------------------|---|--|-------------------|-------------------|---|
| | TOTAL DEVELOPMENT EXPENDITURE | 869,469,009 | 34,482,508 | 41,000,000 | 862,951,517 |
| 2640500 | Other Capital Grants and Transfers | 211,127,369 | - | - | 211,127,369 |
| 3110400 | Construction of Roads | 160,376,687 | - | - | 160,376,687 |
| 3110500 | Construction and Civil Works | 69,833,612 | 7,982,508 | 11,000,000 | 66,816,120 |
| 3110600 | Overhaul and Refurbishment of Construction and Civil Works | 427,131,341 | 26,500,000 | 30,000,000 | 423,631,341 |
| 3110900 | Purchase of Household Furniture And Institutional Equipment | 1,000,000 | - | - | 1,000,000 |

THAT, THE SUM OF KSH. 142,747,307 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 TRADE, TOURISM, INVESTMENT, INDUSTRIAL DEVELOPMENT AND MARKETING

| ITEM/ SUB ITEM | TITLE | APPROVED BUDGET ESTIMATES 2025/2026 | ADDITIONS | SUBTRACTIONS | SUPPLEMENTARY BUDGET ESTIMATES 2025/2026 |
|-------------------|--|--|-------------------|-------------------|---|
| | TOTAL DEVELOPMENT EXPENDITURE | 167,497,307 | 14,600,000 | 39,350,000 | 142,747,307 |

| ITEM/ SUB ITEM | TITLE | APPROVED BUDGET ESTIMATES 2025/2026 | ADDITIONS | SUBTRACTIONS | SUPPLEMENTARY BUDGET ESTIMATES 2025/2026 |
|----------------------|---|--|-------------------|-------------------|---|
| | INVESTMENT,IND USTRIAL DEVELOPMENT AND MARKETING DEVELOPMENT EXPENDITURE | 28,000,000 | - | 20,000,000 | 8,000,000 |
| | DEVELOPMENT EXPENDITURE | 139,497,307 | 14,600,000 | 19,350,000 | 134,747,307 |
| 3110500 | Construction and Civil Works | 128,299,503 | 12,600,000 | 19,350,000 | 121,549,503 |
| 2640500 | Other Capital Grants and Transfers | 11,197,804 | 2,000,000 | - | 13,197,804 |

INVESTMENT, INDUSTRIAL DEVELOPMENT AND MARKETING

| ITEM/ SUB ITEM | TITLE | APPROVED BUDGET ESTIMATES 2025/2026 | ADDITIONS | SUBTRACTIONS | SUPPLEMENTARY BUDGET ESTIMATES 2025/2026 |
|----------------------|---------------------------------------|--|-----------|-------------------|---|
| | DEVELOPMENT EXPENDITURE | 28,000,000 | - | 20,000,000 | 8,000,000 |
| 3110500 | Construction and Civil Works | 8,000,000 | - | - | 8,000,000 |
| 2640500 | Other Capital Grants and Transfers | 20,000,000 | - | 20,000,000 | - |

THAT, THE SUM OF KSH. 251,413,008 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-OPERATIVE DEVELOPMENT

| ITEM/ SUB ITEM | TITLE | APPROVED BUDGET ESTIMATES 2025/2026 | ADDITIONS | SUBTRACTIONS | SUPPLEMENTARY BUDGET ESTIMATES 2025/2026 |
|----------------------|---|--|-----------|------------------|---|
| | TOTAL DEVELOPMENT EXPENDITURE | 255,913,008 | - | 4,500,000 | 251,413,008 |
| | CONDITIONAL ALLOCATION FOR NATIONAL AGRICULTURAL VALUE CHAIN DEVELOPMENT PROJECT(NAVCDP) | 210,413,008 | - | - | 210,413,008 |
| | DEVELOPMENT EXPENDITURE | 45,500,000 | - | 4,500,000 | 41,000,000 |
| 3110300 | Refurbishment of Buildings | 3,460,000 | - | - | 3,460,000 |
| 3110500 | Construction and Civil Works | 1,000,000 | - | - | 1,000,000 |
| 3111300 | Purchase of Certified Seeds, Breeding Stock | | | | |

| ITEM/ SUB ITEM | TITLE | APPROVED BUDGET ESTIMATES 2025/2026 | ADDITIONS | SUBTRACTIONS | SUPPLEMENTARY BUDGET ESTIMATES 2025/2026 |
|----------------------|---|--|-----------|--------------|---|
| | and Live Animals | 33,540,000 | - | - | 33,540,000 |
| 3111100 | Purchase of Specialized Plant, Equipment and Machinery | 1,500,000 | - | 1,500,000 | - |
| 2640500 | Other Capital Grants And Transfers | 6,000,000 | - | 3,000,000 | 3,000,000 |

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

| ITEM/ SUB ITEM | TITLE | APPROVED BUDGET ESTIMATES 2025/2026 | ADDITIONS | SUBTRACTIONS | SUPPLEMENTARY BUDGET ESTIMATES 2025/2026 |
|----------------------|---------------------------------------|--|-----------|--------------|---|
| | DEVELOPMENT EXPENDITURE | 210,413,008 | - | - | 210,413,008 |
| 3110300 | Refurbishment of Buildings | 200,000 | - | - | 200,000 |
| 2640500 | Other Capital Grants and Transfers | 210,213,008 | - | - | 210,213,008 |

**THAT, THE SUM OF KSH. 97,250,647 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, MINING,
HOUSING, PHYSICAL PLANNING AND URBAN DEVELOPMENT**

| ITEM/ SUB ITEM | TITLE | APPROVED BUDGET ESTIMATES 2025/2026 | ADDITIONS | SUBTRACTIONS | SUPPLEMENTARY BUDGET ESTIMATES 2025/2026 |
|----------------------|---|--|------------------|-------------------|---|
| | TOTAL DEVELOPMENT EXPENDITURE | 106,700,647 | 4,986,009 | 14,436,009 | 97,250,647 |
| | UNCONDITIONAL ALLOCATIONS TO COUNTY GOVERNMENTS FROM COURT FINES AND MINERAL ROYALTIES | 2,142 | - | - | 2,142 |
| | DEVELOPMENT EXPENDITURE | 106,698,505 | 4,986,009 | 14,436,009 | 97,248,505 |
| 3110200 | Construction of Buildings | 7,000,000 | - | - | 7,000,000 |
| 3110500 | Construction and Civil Works | 13,998,505 | 2,486,009 | 2,486,009 | 13,998,505 |
| 3111400 | Research, Feasibility Studies, Project Preparation and Design, Project Supervision | 40,000,000 | - | - | 40,000,000 |
| 3130100 | Acquisition of Land | 45,700,000 | 2,500,000 | 11,950,000 | 36,250,000 |

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

| ITEM/ SUB ITEM | TITLE | APPROVED BUDGET ESTIMATES 2025/2026 | ADDITIONS | SUBTRACTIONS | SUPPLEMENTARY BUDGET ESTIMATES 2025/2026 |
|----------------------|---------------------------------------|--|-----------|--------------|---|
| | DEVELOPMENT EXPENDITURE | 2,142 | - | - | 2,142 |
| 2640500 | Other Capital Grants and Transfers | 2,142 | - | - | 2,142 |

**THAT, THE SUM OF KSH. 108,332,000 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 WATER, IRRIGATION,
ENVIRONMENT, CLIMATE CHANGE AND NATURAL RESOURCES**

| ITEM/ SUB ITEM | TITLE | APPROVED BUDGET ESTIMATES 2025/2026 | ADDITIONS | SUBTRACTIONS | SUPPLEMENTARY BUDGET ESTIMATES 2025/2026 |
|-------------------|------------------------------------|--|-------------------|-------------------|---|
| | DEVELOPMENT EXPENDITURE | 101,997,600 | 30,334,400 | 24,000,000 | 108,332,000 |
| 3110500 | Construction And Civil Works | 101,997,600 | 30,334,400 | 24,000,000 | 108,332,000 |

**THAT, THE SUM OF KSH. 237,670,801 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/S UB ITEM | TITLE | APPROVED BUDGET ESTIMATES 2025/2026 | ADDITIONS | SUBTRACTIONS | SUPPLEMENTARY BUDGET ESTIMATES 2025/2026 |
|----------------------|--|--|-------------------|-------------------|---|
| | TOTAL DEVELOPMENT EXPENDITURE | 211,217,778 | 56,453,023 | 30,000,000 | 237,670,801 |
| | YOUTH EMPOWERMENT AND SPORTS DEVELOPMENT EXPENDITURE | 120,299,744 | 28,476,063 | 14,000,000 | 134,775,807 |
| | GENDER, CULTURE,CHILD REN AND SOCIAL SERVICES DEVELOPMENT EXPENDITURE | 90,918,034 | 27,976,960 | 16,000,000 | 102,894,994 |
| 3110500 | Construction and Civil Works | 21,318,034 | 3,000,000 | 2,000,000 | 22,318,034 |
| 2640500 | Others Capital Grants and Transfers | 58,500,000 | 16,000,000 | 14,000,000 | 60,500,000 |
| 3110900 | Purchase of Household Furniture And Institutional Equipment | 11,100,000 | 8,976,960 | - | 20,076,960 |

YOUTH EMPOWERMENT AND SPORTS

| ITEM/ SUB ITEM | TITLE | APPROVED BUDGET ESTIMATES 2025/2026 | ADDITIONS | SUBTRACTIONS | SUPPLEMENTAR Y BUDGET ESTIMATES 2025/2026 |
|----------------------|--|--|-------------------|-------------------|---|
| | DEVELOPMENT EXPENDITURE | 120,299,744 | 28,476,063 | 14,000,000 | 134,775,807 |
| 3110500 | Construction and Civil Works | 81,299,744 | 6,976,063 | 12,000,000 | 76,275,807 |
| 3110300 | Refurbishment of Buildings | 3,000,000 | - | 2,000,000 | 1,000,000 |
| 2640500 | Others Capital Grants and Transfers | 36,000,000 | 21,500,000 | - | 57,500,000 |

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 ADMINISTRATION,PUBLIC SERVICE,DEVOLUTION,GOVERNANCE,ICT AND GOVERNOR'S DELIVERY UNIT

| ITEM/ SUB ITEM | TITLE | APPROVED BUDGET ESTIMATES 2025/2026 | ADDITIONS | SUBTRACTIONS | SUPPLEMENTARY BUDGET ESTIMATES 2025/2026 |
|-------------------|--|--|-----------|--------------|---|
| | TOTAL DEVELOPMENT EXPENDITURE | 354,150,000 | - | - | 354,150,000 |
| | SECOND KENYA DEVOLUTION SUPPORT PROGRAMME(KD SP II) - LEVEL 2 GRANT DEVELOPMENT EXPENDITURE | 352,500,000 | - | - | 352,500,000 |
| | DEVELOPMENT EXPENDITURE | 1,650,000 | - | - | 1,650,000 |
| 3111100 | Purchase of Specialized Plant, Equipment and Machinery | 1,200,000 | - | - | 1,200,000 |
| 3110300 | Refurbishment of Buildings | 450,000 | - | - | 450,000 |

SECOND KENYA DEVOLUTION SUPPORT PROGRAMME (KDSP II) - LEVEL 2 GRANT

| ITEM/ SUB ITEM | TITLE | APPROVED BUDGET ESTIMATES 2025/2026 | ADDITIONS | SUBTRACTIONS | SUPPLEMENTARY BUDGET ESTIMATES 2025/2026 |
|-------------------|--|--|-----------|--------------|---|
| | DEVELOPMENT EXPENDITURE | 352,500,000 | - | - | 352,500,000 |
| 2640500 | Others Capital Grants and Transfers | 352,500,000 | - | - | 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/ SUB ITEM | TITLE | APPROVED BUDGET ESTIMATES 2025/2026 | ADDITIONS | SUBTRACTIONS | SUPPLEMENTARY BUDGET ESTIMATES 2025/2026 |
|-------------------|------------------------------------|--|-----------|--------------|---|
| | DEVELOPMENT EXPENDITURE | 40,000,000 | - | - | 40,000,000 |
| 3110200 | Construction Of Buildings | 40,000,000 | - | - | 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 | ADDITIONS | SUBTRACTIONS | SUPPLEMENTARY BUDGET ESTIMATES 2025/2026 |
|-------------------|--|--|-------------------|-------------------|---|
| | DEVELOPMENT EXPENDITURE | 78,050,000 | 22,793,947 | 22,793,947 | 78,050,000 |
| 3110200 | Construction of Buildings | 21,050,000 | - | 5,000,000 | 16,050,000 |
| 3111100 | Purchase of Specialized Plant, Equipment and Machinery | 57,000,000 | 22,793,947 | 17,793,947 | 62,000,000 |

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 | ADDITIONS | SUBTRACTIONS | SUPPLEMENTARY BUDGET ESTIMATES 2025/2026 |
|-------------------|--|--|-----------|--------------|---|
| | TOTAL DEVELOPMENT EXPENDITURE | 42,000,000 | - | - | 42,000,000 |
| 3111100 | Purchase of Specialized Plant, Equipment and Machinery | 42,000,000 | - | - | 42,000,000 |
| 3111120 | Purchase of Equipment and Android Devices | 2,000,000 | - | - | 2,000,000 |
| 3111120 | Purchase and Digitization of Revenue Management System | 40,000,000 | - | - | 40,000,000 |

THE SUM OF KSH. 296,606,727 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 | ADDITIONS | SUBTRACTIONS | SUPPLEMENTARY BUDGET ESTIMATES 2025/2026 |
|-------------------|------------------------------------|--|--------------------|--------------------|---|
| | DEVELOPMENT EXPENDITURE | 290,541,470 | 113,065,257 | 107,000,000 | 296,606,727 |
| 3110500 | Construction and | 257,541,470 | 97,700,000 | 85,000,000 | 270,241,470 |

| | | | | | |
|---------|-------------------------------------|------------|------------|------------|------------|
| | Civil Works | | | | |
| 2640500 | Others Capital Grants and Transfers | 33,000,000 | 15,365,257 | 22,000,000 | 26,365,257 |

THE SUM OF KSH. 114,165,222 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 | ADDITIONS | SUBTRACTIONS | SUPPLEMENTARY BUDGET ESTIMATES 2025/2026 |
|----------------------|------------------------------------|--|------------------|--------------|---|
| | DEVELOPMENT EXPENDITURE | 105,191,124 | 8,974,098 | - | 114,165,222 |
| 3110500 | Construction and Civil Works | 52,595,562 | - | - | 52,595,562 |
| 3110500 | Construction and Civil Works | 52,595,562 | 8,974,098 | - | 61,569,660 |

MEMORANDUM OF OBJECTS AND REASONS

The Embu County Supplementary Appropriation Bill, 2026 makes provision for giving statutory sanction for public expenditure for the year ending on the 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 re-appropriation of those amounts.

Dated the 10th April, 2026.

EDWIN MURIITHI NJIRU,
Chairperson, Budget and Appropriations Committee.