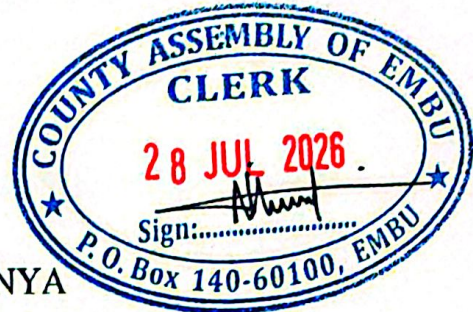


SPECIAL ISSUE

Kenya Gazette Supplement No. 3 (Embu County Bills No. 2)



REPUBLIC OF KENYA



KENYA GAZETTE SUPPLEMENT

EMBU COUNTY BILLS, 2026

NAIROBI, 23rd July, 2026

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FIRST SCHEDULE		(Section 2)	
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Vote No.	Service or Purpose	CRF	FIF
	Recurrent Expenditure	KSh.	KSh.
R01	The amount required in the year ending 30th June, 2027 for salaries and expenses of the Office of Governor, including the deputy governor's office, salaries, general administration and field administration services.....	327,341,980	
R02	The amount required in the year ending 30th June, 2027 for expenses of the County executive portfolio for Finance and Economic Planning, including, general administration and field administration services	235,197,686	
R03	The amount required in the year ending 30th June, 2027 for expenses of the County executive portfolio for Education, Science and Technology, including salaries, general administration and field administration services	503,052,180	
R04	The amount required in the year ending 30th June, 2027 for expenses of the County executive portfolio for Health, including salaries, general administration and field administration services	2,175,965,088	282,813,143
R05	The amount required in the year ending 30th June, 2027 for expenses of the County executive portfolio for Roads, Public Works, Energy and Transport including, salaries, general administration and field administration services.....	63,680,801	
R06	The amount required in the year ending 30th June 2027 for expenses of the County executive portfolio, Trade, Tourism Investment, Industrial Development and Marketing including, salaries, general administration and field administration services	36,383,827	
R07	The amount required in the year ending 30th June, 2027 for expenses of the County executive portfolio for Agriculture Livestock, Blue Economy and Co-operative Development including salaries, general administration and field administration services	209,306,212	
R08	The amount required in the year ending 30th June, 2027 for expenses of the Lands, Mining, Housing physical planning, urban development, including, salaries, general administration and field administration services	69,759,072	

(1)	(2)	(3)	(4)
Vote No.	Service or Purpose	CRF	FIF
	Recurrent Expenditure	KSh.	KSh.
R09	The amount required in the year ending 30th June, 2027 for expenses of the Water, Irrigation, Environment, Climate Change and Natural Resources including, salaries, general administration and field administration services.....	48,897,119	
R10	The amount required in the year ending 30th June, 2027 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	264,172,978	
R11	The amount required in the year ending 30th June, 2027 for expenses of the County Executive portfolio for Administration, Public Service, Devolution, Governance, ICT and GDU including, salaries, general administration and field administration services	946,130,239	
R12	The amount required in the year ending 30th June, 2027 for expenses of the County Public Service Board including salaries, general administration and field administration services	40,244,514	
R13	The amount required in the year ending 30th June, 2027 for expenses of the County Assembly of Embu, including salaries, general administration and field administration services	655,515,348	
R14	The amount required in the year ending 30th June, 2027 for expenses of the Embu Level 5 Hospital, including, general administration and field administration services	94,744,580	781,374,376
R15	The amount required in the year ending 30th June, 2027 for expenses of the Embu Revenue Authority, including, general administration and field administration services	22,054,810	
R16	The amount required in the year ending 30th June, 2027 for expenses of the Embu Municipality including, general administration and field administration services	83,567,876	
R17	The amount required in the year ending 30th June, 2027 for expenses of the Office of the County Attorney including, general administration and field administration services	23,000,000	
	Sub-Total (Recurrent Expenditure).....	5,799,014,310	1,064,187,519

SECOND SCHEDULE

(1)	(2)	(3)	(4)
Vote No.	Service or Purpose	CRF	A.I.A
	Development Expenditure	KSh.	KSh.
D02	The amount required in the year ending 30th June, 2027 for capital expenditure in the County Executive portfolio for Finance and Economic Planning including development of County Knowledge repository	79,726,866	
D03	The amount required in the year ending 30th June, 2027 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	205,794,566	
D04	The amount required in the year ending 30th June, 2027 for capital expenditure in the County executive portfolio for Health, including Completion and equipping of Dispensaries	170,935,080	
D05	The amount required in the year ending 30th June, 2027 for capital expenditure in the County executive portfolio for Infrastructure, Public Works, and Energy including tarmacking and maintenance of county roads	1,003,161,238	
D06	The amount required in the year ending 30th June, 2027 for capital expenditure in the County executive portfolio for Investment, industrialization, trade and tourism including Construction of market sheds, stalls, installation of Floodlights and Boda Boda Empowerment	140,993,594	
D07	The amount required in the year ending 30th June, 2027 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	177,382,135	
D08	The amount required in the year ending 30th June, 2027 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	87,800,352	
D09	The amount required in the year ending 30th June, 2027 for capital expenditure in the County executive portfolio Water, Irrigation, Environment, climate change and natural		

(1)	(2)	(3)	(4)
Vote No.	Service or Purpose	CRF	A.I.A
	Development Expenditure	KSh.	KSh.
	resources including infrastructural development of water projects and operationalization of the drilling rig.....	145,949,142	
D10	The amount required in the year ending 30th June, 2027 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	46,003,356	
D11	The amount required in the year ending 30th June, 2027 for capital expenditure in the County executive portfolio for Public Service, Administration and Devolution including fencing of County headquarters	713,190,605	
D13	The amount required in the year ending 30th June, 2027 for capital expenditure in the County Assembly including construction of Office Complex	30,000,000	
D14	The amount required in the year ending 30th June, 2027 for capital expenditure in the Embu Level 5 Hospital including refurbishment of Hospital Buildings.....	109,845,067	
D16	The amount required in the year ending 30th June, 2027 for capital expenditure in the Climate Change Unit.....	353,900,000	
D17	The amount required in the year ending 30th June, 2027 for capital expenditure in the Embu Municipality	71,369,660	
	Sub-Total (Development Expenditure)	3,336,051,661	
	GRANDTOTAL	9,135,065,971	1,064,187,519

THIRD SCHEDULE

(Section 1)

SUPPLY APPROVAL FOR RECURRENT EXPENDITURE

THAT, THE SUM OF KSH. 327,341,980 BE ISSUED FROM THE COUNTY REVENUE FUND TO MEET THE EXPENDITURE DURING THE YEAR ENDING 30TH JUNE 2027 IN RESPECT OF VOTE R01 – OFFICE OF GOVERNOR

ITEM/ SUB ITEM	TITLE	APPROVED BUDGET ESTIMATES 2026/2027 KSH.
	TOTAL RECURRENT EXPENDITURE	327,341,980
2110100	BASIC SALARIES	199,941,980
	TOTAL OPERATIONS AND MAINTENANCE EXPENDITURE	127,400,000
	DEPUTY GOVERNOR'S OFFICE OPERATIONS AND MAINTENANCE EXPENDITURE	10,000,000
	LIAISON OFFICE OPERATIONS AND MAINTENANCE EXPENDITURE	7,100,000
	ICT AND GDU OPERATIONS AND MAINTENANCE EXPENDITURE	2,000,000
	OFFICE OF GOVERNOR OPERATIONS AND MAINTENANCE EXPENDITURE	108,300,000
	OPERATIONS AND MAINTENANCE EXPENDITURE	108,300,000
2210200	Communication, Supplies and Services	900,000
2210300	Domestic Travel And Subsistence, and Other Transportation Costs	19,064,169
2210400	Foreign Travel And Subsistence, and Other Transportation Costs	6,000,000
2210500	Printing, Advertising And Information Supplies and Services	1,800,000
2210700	Training Expenses	1,000,000
2210800	Hospitality Supplies and Services	13,500,000
2210900	Insurance Costs	2,000,000
2211000	Specialized Materials and Supplies	300,000
2211100	Office And General Supplies and Services	2,500,000
2211200	Fuel Oil And Lubricants	16,200,418
2211300	Other Operating Expenses	32,535,413
2220100	Routine Maintenance - Vehicles and Other Transport Equipment	4,900,000
2220200	Routine Maintenance - Other Assets	600,000
3111000	Purchase Of Office Furniture and General Equipment	7,000,000

DEPUTY GOVERNOR'S OFFICE EXPENSES

ITEM/SUB ITEM	TITLE	APPROVED BUDGET ESTIMATES 2026/2027
	OPERATIONS AND MAINTENANCE EXPENDITURE	10,000,000
2210200	Communication, Supplies And Services	350,000
2210300	Domestic Travel And Subsistence, And Other Transportation Costs	4,331,582
2210400	Foreign Travel And Subsistence, And Other Transportation Costs	1,500,000
2210500	Printing, Advertising And Information Supplies And Services	100,000
	Training Expenses	150,000

ITEM/SUB ITEM	TITLE	APPROVED BUDGET ESTIMATES 2026/2027
2210700		
2210800	Hospitality Supplies And Services	560,000
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	100,000
2220100	Routine Maintenance - Vehicles And Other Transport Equipment	308,418

LIASON OFFICE EXPENSES

ITEM/SUB ITEM	TITLE	APPROVED BUDGET ESTIMATES 2026/2027
	OPERATIONS AND MAINTENANCE EXPENDITURE	7,100,000
2210100	Utilities, Supplies And Services	80,000
2210200	Communication Supplies And Services	322,000
2210300	Domestic Travel And Subsistence And Other Transportation Costs	680,000
2210500	Printing, Advertisement And Information Supplies And Services	40,000
2210600	Rentals Of Produced Assets	3,100,000
2210800	Hospitality Supplies And Services	770,000
2211100	Office And General Supplies And Services	250,000
2211200	Fuels Oils And Lubricants	290,000
3111000	Purchase Of Office Furniture And General Equipment	1,568,000

ICT AND GDU UNIT EXPENSES

ITEM/SUB ITEM	TITLE	APPROVED BUDGET ESTIMATES 2026/2027
	OPERATIONS AND MAINTENANCE EXPENDITURE	2,000,000
2210100	Utilities, Supplies And Services	40,000
2210200	Communication Supplies And Services	320,000
2210300	Domestic Travel And Subsistence And Other Transportation Costs	1,100,000
2210500	Printing, Advertisement And Information Supplies And Services	40,000
2210800	Hospitality Supplies And Services	120,000
2211100	Office And General Supplies And Services	380,000

THAT, THE SUM OF KSH. 235,197,686 BE ISSUED FROM THE COUNTY REVENUE FUND TO MEET THE EXPENDITURE DURING THE YEAR ENDING 30TH JUNE 2027 IN RESPECT OF VOTE R02 - COUNTY EXECUTIVE PORTFOLIO FOR FINANCE AND ECONOMIC PLANNING

ITEM/SUB ITEM	TITLE	APPROVED BUDGET ESTIMATES 2026/2027
	TOTAL RECURRENT EXPENDITURE	235,197,686
2110100	BASIC SALARIES	114,351,516
	TOTAL OPERATIONS AND MAINTENANCE	

ITEM/SUB ITEM	TITLE	APPROVED BUDGET ESTIMATES 2026/2027
	EXPENDITURE	120,846,170
	INTERNAL AUDIT UNIT OPERATIONS AND MAINTENANCE EXPENDITURE	5,500,000
	ECONOMIC PLANNING AND BUDGETING UNIT OPERATIONS AND MAINTENANCE EXPENDITURE	42,400,000
	OPERATIONS AND MAINTENANCE EXPENDITURE	72,946,170
2210100	Utilities, Supplies And Services	42,396,170
2210200	Communication Supplies And Services	980,000
2210300	Domestic Travel And Subsistence And Other Transportation Costs	3,400,000
2210400	Foreign Travel And Subsistence, Other Transportation Costs	1,000,000
2210500	Printing, Advertisement And Information Supplies And Services	350,000
2210700	Training Expenses	1,200,000
2210800	Hospitality Supplies And Services	350,000
2211100	Office And General Supplies And Services	2,220,000
2211200	Fuels Oils And Lubricants	5,550,000
2210900	Insurance Costs	200,000
2211300	Other Operating Expenses	13,500,000
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 EXPENSES

ITEM/ SUB ITEM	TITLE	APPROVED BUDGET ESTIMATES 2026/2027
	OPERATIONS AND MAINTENANCE EXPENDITURE	42,400,000
2640500	Others Capital Grants And Transfers	42,400,000

INTERNAL AUDIT EXPENSES

ITEM/SUB ITEM	TITLE	APPROVED BUDGET ESTIMATES 2026/2027
	OPERATIONS AND MAINTENANCE EXPENDITURE	5,500,000
2210200	Communication Supplies And Services	250,000

ITEM/SUB ITEM	TITLE	APPROVED BUDGET ESTIMATES 2026/2027
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
2211300	Other Operating Expenses	2,500,000

THAT, THE SUM OF KSH. 503,052,180 BE ISSUED FROM THE COUNTY
REVENUE FUND TO MEET THE EXPENDITURE DURING THE YEAR ENDING 30TH
JUNE 2027 IN RESPECT OF VOTE R03 - COUNTY EXECUTIVE PORTFOLIO FOR
EDUCATION AND VOCATIONAL TRAINING CENTRES

ITEM/ SUB ITEM	TITLE	APPROVED BUDGET ESTIMATES 2026/2027
	TOTAL RECURRENT EXPENDITURE	503,052,180
2110100	BASIC SALARIES	473,752,196
	TOTAL OPERATIONS AND MAINTENANCE EXPENDITURE	29,299,984
	LIBRARY SERVICES OPERATIONS AND MAINTENANCE EXPENDITURE	2,000,000
	OPERATIONS AND MAINTENANCE EXPENDITURE	27,299,984
2210100	Utilities, Supplies And Services	120,000
2210200	Communication, Supplies And Services	100,000
2210300	Domestic Travel And Subsistence, And Other Transportation Costs	1,500,000
2210700	Training Expenses	1,500,000
2210800	Hospitality Supplies And Services	280,000
2210900	Insurance Costs	80,000
2211100	Office And General Supplies And Services	4,299,984
2211200	Fuel Oil And Lubricants	1,400,000
2211300	Other Operating Expenses	360,000
2220100	Routine Maintenance-Vehicles And Other Transport Equipment	500,000
2640500	Other Capital Grants And Transfers	16,800,000
3111000	Purchase Of Office Furniture And General Equipment	360,000

LIBRARY SERVICES EXPENSES

ITEM/SUB ITEM	TITLE	APPROVED BUDGET ESTIMATES 2026/2027
	OPERATIONS AND MAINTENANCE EXPENDITURE	2,000,000
2210100	Utilities, Supplies And Services	250,000
2210200	Communication, Supplies And Services	100,000
2210300	Domestic Travel And Subsistence, And Other	

ITEM/SUB ITEM	TITLE	APPROVED BUDGET ESTIMATES 2026/2027
	Transportation Costs	1,150,000
2210500	Printing, Advertisement And Information Supplies And Services	50,000
2210900	Insurance Costs	100,000
2211100	Office And General Supplies And Services	100,000
2211200	Fuel Oil And Lubricants	150,000
2220100	Routine Maintenance-Vehicles And Other Transport Equipment	100,000

THAT, THE SUM OF KSH. 2,175,965,088 BE ISSUED FROM THE COUNTY REVENUE FUND TO MEET THE EXPENDITURE DURING THE YEAR ENDING 30TH JUNE 2027 IN RESPECT OF VOTE R04 - COUNTY EXECUTIVE PORTFOLIO FOR HEALTH

ITEM/ SUB ITEM	TITLE	APPROVED BUDGET ESTIMATES 2026/2027
	TOTAL RECURRENT EXPENDITURE	2,175,965,088
2110101	TOTAL BASIC SALARIES	1,746,363,641
	TOTAL OPERATIONS AND MAINTENANCE EXPENDITURE	429,601,447
	CONDITIONAL ALLOCATION FOR THE TRANSITION OF UNIVERSAL HEALTH COVERAGE (UHC) WORKERS SALARY TO PERMANENT AND PENSIONABLE TERMS	241,766,294
	CONDITIONAL ADDITIONAL ALLOCATION FOR COMMUNITY HEALTH PROMOTERS EXPENSES	111,097,500
	CONDITIONAL ALLOCATION FOR THE BUILDING RESILIENCE AND RESPONSIVE HEALTH SYSTEM (BREHS)	22,493,595
	CONDITIONAL ALLOCATION FOR THE BUILDING RESILIENCE AND RESPONSIVE HEALTH SYSTEM (BREHS)-IN KIND	26,242,526
	CONDITIONAL ALLOCATION FOR THE FRED HOLLOWS (EYE) VISION IMPACT PROGRAM (VIP)	8,000,000
	CONDITIONAL ALLOCATION FOR KENYA NUTRITION SUPPORT GRANT	7,081,532
	OPERATIONS AND MAINTENANCE	12,920,000
2210800	Hospitality Supplies And Services	224,000
2211000	Specialized Materials and Supplies	3,696,000
2211200	Fuels Oils And Lubricants	2,000,000
3110700	Purchase Of Motor Vehicles and Other Transport Equipment	7,000,000

APPROPRIATION-IN-AID (A-I-A) FOR THE FACILITY IMPROVEMENT FUND

HEALTH UNIT	APPROVED BUDGET ESTIMATES 2026/2027
OPERATIONS AND MAINTENANCE EXPENDITURE	1,064,187,519

**CONDITIONAL ALLOCATION FOR THE TRANSITION OF UNIVERSAL
HEALTH COVERAGE (UHC) WORKERS SALARY TO PERMANENT AND
PENSIONABLE TERMS**

ITEM/SUB ITEM	TITLE	APPROVED BUDGET ESTIMATES 2026/2027
	OPERATIONS AND MAINTENANCE EXPENDITURE	241,766,294
2211300	Other Operating Expenses	241,766,294

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

ITEM/SUB ITEM	TITLE	APPROVED BUDGET ESTIMATES 2026/2027
	OPERATIONS AND MAINTENANCE EXPENDITURE	111,097,500
2211300	Other Operating Expenses	111,097,500

**CONDITIONAL ALLOCATION FOR THE BUILDING RESILIENCE AND
RESPONSIVE HEALTH SYSTEM (BREHS)**

ITEM/SUB ITEM	TITLE	APPROVED BUDGET ESTIMATES 2026/2027
	OPERATIONS AND MAINTENANCE EXPENDITURE	22,493,595
2211300	Other Operating Expenses	22,493,595

**CONDITIONAL ALLOCATION FOR THE BUILDING RESILIENCE AND
RESPONSIVE HEALTH SYSTEM (BREHS)-IN KIND**

ITEM/SUB ITEM	TITLE	APPROVED BUDGET ESTIMATES 2026/2027
	OPERATIONS AND MAINTENANCE EXPENDITURE	26,242,526
2640500	Others Capital Grants And Transfers	26,242,526

**CONDITIONAL ALLOCATION FOR THE FRED HOLLOWS (EYE) VISION
IMPACT PROGRAM (VIP)**

ITEM/ SUB ITEM	TITLE	APPROVED BUDGET ESTIMATES 2026/2027
	OPERATIONS AND MAINTENANCE EXPENDITURE	8,000,000
2210300	Domestic Travel And Subsistence, And Other Transportation Costs	625,000

ITEM/ SUB ITEM	TITLE	APPROVED BUDGET ESTIMATES 2026/2027
2211000	Specialized Materials And Supplies	900,000
2210700	Training Expenses	200,000
3111100	Purchase Of Specialized Plant, Equipment And Machinery	6,275,000

CONDITIONAL ALLOCATION FOR KENYA NUTRITION SUPPORT GRANT

ITEM/ SUB ITEM	TITLE	APPROVED BUDGET ESTIMATES 2026/2027	UNSPENT FUNDS FOR FY 2025/2026	TOTAL APPROVED BUDGET ESTIMATES 2026/2027
	OPERATIONS AND MAINTENANCE	3,000,000	4,081,532	7,081,532
2210200	Communication Supplies And Services	56,000	-	56,000
2210300	Domestic Travel And Subsistence, And Other Transportation Costs	615,000	-	615,000
2210800	Hospitality Supplies Services	428,600	545,000	973,600
2211000	Specialized Materials And Supplies	1,622,400	1,749,055	3,371,455
2211200	Fuel Oil And Lubricants	138,000	-	138,000
2211300	Other Operating Expenses	140,000	1,787,477	1,927,477

THAT, THE SUM OF KSH. 63,680,801 BE ISSUED FROM THE COUNTY REVENUE FUND TO MEET THE EXPENDITURE DURING THE YEAR ENDING 30TH JUNE 2027 IN RESPECT OF VOTE R05 - COUNTY EXECUTIVE PORTFOLIO FOR ROADS, PUBLIC WORKS, ENERGY AND TRANSPORT

ITEM/SUB ITEM	TITLE	APPROVED BUDGET ESTIMATES 2026/2027
	TOTAL RECURRENT EXPENDITURE	63,680,801
2110100	BASIC SALARIES	39,741,428
	OPERATIONS AND MAINTENANCE EXPENDITURE	23,939,373
2210100	Utilities Supplies And Services	10,000
2210200	Communication Supplies And Services	246,000
2210300	Domestic Travel And Subsistence, And Other Transportation Costs	2,366,011
2210700	Training Expenses	120,000
2210800	Hospitality Supplies Services	400,000
2211000	Specialized Materials And Supplies	200,000
2211100	Office And General Supplies And Services	334,229
2211200	Fuel Oil And Lubricants	6,800,460
2211300	Other Operating Expenses	6,069,600

ITEM/SUB ITEM	TITLE	APPROVED BUDGET ESTIMATES 2026/2027
3111100	Purchase Of Office Furniture And General Equipment	950,000
2220100	Routine Maintenance -Vehicle And Other Transport Equipment	5,418,073
2220200	Routine Maintenance- Other Assets	1,025,000

THAT, THE SUM OF KSH. 36,383,827 BE ISSUED FROM THE COUNTY REVENUE FUND TO MEET THE EXPENDITURE DURING THE YEAR ENDING 30TH JUNE 2027 IN RESPECT OF VOTE R06 – COUNTY EXECUTIVE PORTFOLIO FOR TRADE, TOURISM, INVESTMENT, INDUSTRIAL DEVELOPMENT AND MARKETING

ITEM/ SUB ITEM	TITLE	APPROVED BUDGET ESTIMATES 2026/2027
	TOTAL RECURRENT EXPENDITURE	36,383,827
2110100	BASIC SALARIES	18,883,827
	TOTAL OPERATIONS AND MAINTENANCE EXPENDITURE	17,500,000
	INVESTMENT AND MARKETING UNIT OPERATIONS AND MAINTENANCE EXPENDITURE	8,250,000
	TRADE AND TOURISM OPERATIONS AND MAINTENANCE EXPENDITURE	9,250,000
2210100	Utilities Supplies And Services	500,000
2210300	Domestic Travel And Subsistence, And Other Transportation Costs	400,000
2210500	Printing , Advertising And Information Supplies And Services	250,000
2210700	Training Expenses	20,000
2210800	Hospitality Supplies And Services	100,000
2211100	Office And General Supplies And Services	200,000
2211200	Fuel Oil And Lubricants	430,000
2211300	Other Operating Expenses	5,000,000
2220100	Routine Maintenance - Vehicles And Other Transport Equipment	250,000
2220200	Routine Maintenance - Other Assets	50,000
3111000	Purchase Of Office Furniture And General Equipment	50,000
2640500	Others Capital Grants And Transfers	2,000,000

INVESTMENT AND MARKETING EXPENSES

ITEM/ SUB ITEM	TITLE	APPROVED BUDGET ESTIMATES 2026/2027
	OPERATIONS AND MAINTENANCE	8,250,000

ITEM/ SUB ITEM	TITLE	APPROVED BUDGET ESTIMATES 2026/2027
	EXPENDITURE	
2210100	Utilities Supplies And Services	30,000
2210300	Domestic Travel And Subsistence, And Other Transportation Costs	1,000,000
2210800	Hospitality Supplies And Services	30,000
2211100	Office And General Supplies And Services	10,000
2211200	Fuel Oil And Lubricants	180,000
2210700	Training Expenses	300,000
2211300	Other Operating Expenses	700,000
2640500	Others Capital Grants And Transfers	6,000,000

THAT, THE SUM OF KSH. 209,306,212 BE ISSUED FROM THE COUNTY REVENUE FUND TO MEET THE EXPENDITURE DURING THE YEAR ENDING 30TH JUNE 2027 IN RESPECT OF VOTE R07-COUNTY EXECUTIVE PORTFOLIO FOR AGRICULTURE, LIVESTOCK,BLUE ECONOMY AND CO-OPERATIVE DEVELOPMENT

ITEM/ SUB ITEM	TITLE	APPROVED BUDGET ESTIMATES 2026/2027
	TOTAL RECURRENT EXPENDITURE	209,306,212
2110100	BASIC SALARIES	182,488,347
	TOTAL OPERATIONS AND MAINTENANCE EXPENDITURE	26,817,865
	CONDITIONAL ALLOCATION FOR NATIONAL AGRICULTURAL VALUE CHAIN DEVELOPMENT PROJECT(NAVCDP) OPERATIONS AND MAINTENANCE EXPENDITURE	17,617,865
	OPERATIONS AND MAINTENANCE EXPENDITURE	9,200,000
2210100	Utilities Supplies And Services	800,000
2210200	Communication Supplies And Services	350,000
2210300	Domestic Travel And Subsistence, And Other Transportation Costs	200,000
2210800	Hospitality Supplies And Services	100,000
2211000	Specialized Materials And Supplies	200,000
2211100	Office And General Supplies And Services	300,000
2211200	Fuel Oil And Lubricants	1,000,000
2211300	Other Operating Expenses	5,100,000
2220100	Routine Maintenance - Vehicles And Other Transport Equipment	200,000
2220200	Routine Maintenance-Other Assets	250,000
2640500	Others Capital Grants And Transfers	700,000

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

ITEM/ SUB ITEM	TITLE	APPROVED BUDGET ESTIMATES 2026/2027
	OPERATIONS AND MAINTENANCE EXPENDITURE	17,617,865
2210100	Utilities Supplies And Services	216,000
2210200	Communication Supplies And Services	1,003,500
2210300	Domestic Travel And Subsistence, And Other Transportation Costs	8,480,535
2210700	Training Expenses	3,750,000
2210800	Hospitality Supplies And Services	420,000
2211100	Office And General Supplies And Services	996,630
2211200	Fuel Oil And Lubricants	992,520
2220100	Routine Maintenance - Vehicles And Other Transport Equipment	848,680
3111110	Purchase Of Specialized Plant, Equipment And Machinery	910,000

**THAT, THE SUM OF KSH. 69,759,072 BE ISSUED FROM THE COUNTY
REVENUE FUND TO MEET THE EXPENDITURE DURING THE YEAR ENDING 30TH
JUNE 2027 IN RESPECT OF VOTE R08 - COUNTY EXECUTIVE PORTFOLIO FOR
LANDS, MINING, HOUSING, PHYSICAL PLANNING AND URBAN DEVELOPMENT**

ITEM/SU B ITEM	TITLE	APPROVED BUDGET ESTIMATES 2026/2027
	TOTAL RECURRENT EXPENDITURE	69,759,072
2110100	BASIC SALARIES	46,541,568
	TOTAL OPERATIONS AND MAINTENANCE EXPENDITURE	23,217,504
	CONDITIONAL ALLOCATION FROM 0.5% OF HOUSING LEVY FUND TO THE COUNTY RURAL AND URBAN AFFORDABLE HOUSING COMMITTEES	7,787,057
	OPERATIONS AND MAINTENANCE EXPENDITURE	15,430,447
2210100	Utilities, Supplies And Services	65,000
2210200	Communication Supplies And Services	20,000
2210300	Domestic Travel And Subsistence, And Other Transportation Costs	3,000,000
2210500	Printing , Advertising And Information Supplies And Services	20,000
2210800	Hospitality Supplies and Services	2,075,447
2210900	Insurance Costs	50,000
2211100	Office And General Supplies And Services	120,000
2211200	Fuel And Lubricants	500,000
2220100	Routine Maintenance-Vehicles And Other Transport Equipment	100,000
2220200	Routine Maintenance -Other Assets	130,000
3110900	Purchase Of Household Furniture And Institutional Equipment	850,000
3111000	Purchase Of Office Furniture And General Equipment	50,000
2640500	Other Capital Grants And Transfers	8,450,000

**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 2026/2027
	OPERATIONS AND MAINTENANCE EXPENDITURE	7,787,057
2640500	Others Capital Grants And Transfers	7,787,057

**THAT, THE SUM OF KSH. 48,897,119 BE ISSUED FROM THE COUNTY
REVENUE FUND TO MEET THE EXPENDITURE DURING THE YEAR ENDING 30TH
JUNE 2027 IN RESPECT OF VOTE R09 - COUNTY EXECUTIVE PORTFOLIO FOR
WATER, IRRIGATION, ENVIRONMENT, CLIMATE CHANGE AND NATURAL
RESOURCES,**

ITEM/SUB ITEM	TITLE	APPROVED BUDGET ESTIMATES 2026/2027
	TOTAL RECURRENT EXPENDITURE	48,897,119
2110100	BASIC SALARIES	34,697,119
	OPERATIONS AND MAINTENANCE EXPENDITURE	14,200,000
2210100	Utilities, Supplies And Services	260,000
2210200	Communication Supplies And Services	105,000
2210300	Domestic Travel And Subsistence, And Other Transportation Costs	1,830,000
2210700	Training Expenses	140,000
2210800	Hospitality Supplies and Services	320,000
2210900	Insurance Costs	2,500,000
2211000	Specialized Materials And Supplies	80,000
2211100	Office And General Supplies And Services	545,000
2211200	Fuel And Lubricants	2,040,000
2211300	Other Operating Expenses	1,380,000
2220100	Routine Maintenance-Vehicles And Other Transport Equipment	1,000,000
2220200	Routine Maintenance -Other Assets	700,000
3111000	Purchase Of Office Furniture And General Equipment	300,000
2640500	Others Capital Grants And Transfers	3,000,000

**THAT, THE SUM OF KSH. 264,172,978 BE ISSUED FROM THE COUNTY
REVENUE FUND TO MEET THE EXPENDITURE DURING THE YEAR ENDING 30TH
JUNE, 2027 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 2026/2027
	TOTAL RECURRENT EXPENDITURE	264,172,978
2110100	BASIC SALARIES	30,422,978
	TOTAL OPERATIONS AND MAINTENANCE EXPENDITURE	233,750,000
	GENDER, CULTURE, CHILDREN AND SOCIAL	115,000,000

ITEM/ SUB ITEM	TITLE	APPROVED BUDGET ESTIMATES 2026/2027
	SERVICES OPERATIONS AND MAINTENANCE EXPENDITURE	
	YOUTH EMPOWERMENT AND SPORTS OPERATIONS AND MAINTENANCE EXPENDITURE	118,750,000
	YOUTH EMPOWERMENT AND SPORTS OPERATIONS AND MAINTENANCE EXPENDITURE	118,750,000
2210100	Utilities Supplies And Services	700,000
2210200	Communication Supplies And Services	180,000
2210300	Domestic Travel And Subsistence And Other Transportation Costs	500,000
2210400	Foreign Travel And Subsistence, And Other Transportation Costs	2,400,000
2210500	Printing , Advertising And Information Supplies And Services	100,000
2210700	Training Expenses	100,000
2210800	Hospitality Supplies And Services	50,000
2211000	Specialized Materials And Supplies	100,000
2211100	Office And General Supplies And Services	100,000
2211200	Fuels Oil And Lubricants	200,000
2211300	Other Operating Expenses	3,070,000
2220200	Routine Maintenance -Other Assets	100,000
2640500	Others Capital Grants And Transfers	111,150,000

GENDER, CULTURE, CHILDREN AND SOCIAL SERVICES

ITEM/SUB ITEM	TITLE	APPROVED BUDGET ESTIMATES 2026/2027
	OPERATIONS AND MAINTENANCE EXPENDITURE	115,000,000
2210100	Utilities Supplies And Services	100,000
2210200	Communication Supplies And Services	120,000
2210300	Domestic Travel And Subsistence And Other Transportation Costs	500,000
2210500	Printing, Advertising And Information Supplies And Services	10,000
2210700	Training Expenses	100,000
2210800	Hospitality Supplies And Services	20,000
2211100	Office And General Supplies And Services	50,000
2211200	Fuels Oil And Lubricants	450,000
3111000	Purchase Of Office Furniture And General Equipment	100,000
2211300	Other Operating Expenses	850,000
2640500	Others Capital Grants And Transfers	112,700,000

THAT, THE SUM OF KSH. 946,130,239 BE ISSUED FROM THE COUNTY REVENUE FUND TO MEET THE EXPENDITURE DURING THE YEAR ENDING 30TH JUNE 2027 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 2026/2027
	TOTAL RECURRENT EXPENDITURE	946,130,239
2110100	TOTAL BASIC SALARIES	700,162,716
	TOTAL OPERATIONS AND MAINTENANCE EXPENDITURE	245,967,523
	CONDITIONAL ALLOCATION OF THE SECOND KENYA DEVOLUTION SUPPORT PROGRAMME (KDSP II) EXPENDITURE	61,967,523
	COUNTY SECRETARY'S OFFICE OPERATIONS AND MAINTENANCE EXPENDITURE	3,000,000
	DISASTER RISK MANAGEMENT UNIT OPERATIONS AND MAINTENANCE EXPENDITURE	5,000,000
	ADMINISTRATION OPERATIONS AND MAINTENANCE EXPENDITURE	176,000,000
	OPERATIONS AND MAINTENANCE EXPENDITURE	176,000,000
2210200	Communication Supplies And Services	850,000
2210300	Domestic Travel Costs (Airline, Bus, Railway, Mileage, Allowances Etc)	2,000,000
2210700	Training Expenses	200,000
2210800	Hospitality Supplies And Services	150,000
2210900	Insurance Costs	170,200,000
2211100	Office And General Supplies And Services	600,000
2211200	Fuels Oils And Lubricants	1,500,000
2220100	Routine Maintenance-Vehicles And Other Transport Equipment	500,000

DISASTER MANAGEMENT UNIT EXPENSES

ITEM/ SUB ITEM	TITLE	APPROVED BUDGET ESTIMATES 2026/2027
	OPERATIONS AND MAINTENANCE	5,000,000
2210200	Communication Supplies And Services	200,000
2210300	Domestic Travel Costs (Airline, Bus, Railway, Mileage, Allowances Etc)	300,000
2210700	Training Expenses	2,000,000
2210800	Hospitality Supplies And Services	100,000
2211100	Office And General Supplies And Services	50,000
2211200	Fuels Oils And Lubricants	750,000
2211300	Other Operating Expenses	1,300,000
2220100	Routine Maintenance-Vehicles And Other Transport Equipment	300,000

COUNTY SECRETARY'S OFFICE EXPENSES

ITEM/ SUB ITEM	TITLE	APPROVED BUDGET ESTIMATES 2026/2027
	OPERATIONS AND MAINTENANCE	3,000,000
2210200	Communication Supplies And Services	300,000
2210300	Domestic Travel Costs (Airline, Bus, Railway, Mileage, Allowances Etc)	700,000
2210400	Foreign Travel And Subsistence, And Other Transportation Costs	1,050,000
2210800	Hospitality Supplies And Services	50,000
2211100	Office And General Supplies And Services	100,000
2211200	Fuels Oils And Lubricants	400,000
2211300	Other Operating Expenses	250,000
2220100	Routine Maintenance-Vehicles And Other Transport Equipment	150,000

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

ITEM/SUB ITEM	TITLE	APPROVED BUDGET ESTIMATES 2026/2027	UNSPENT FUNDS FOR FY 2025/2026	TOTAL APPROVED BUDGET ESTIMATES 2026/2027
	OPERATIONS AND MAINTENANCE	47,500,000	14,467,523	61,967,523
2210300	Domestic Travel Costs (Airline, Bus, Railway, Mileage, Allowances Etc.)	-	2,691,159	2,691,159
2210700	Training Expenses	-	7,483,693	7,483,693
2210800	Hospitality Supplies And Services	-	581,175	581,175
2211300	Other Operating Expenses	-	300,000	300,000
2211100	Office And General Supplies And Services	-	461,496	461,496
3111000	Purchase Of Office Furniture And General Equipment	-	2,950,000	2,950,000
2640500	Others Capital Grants And Transfers	47,500,000	-	47,500,000

THAT, THE SUM OF KSH. 40,244,514 BE ISSUED FROM THE COUNTY REVENUE FUND TO MEET THE EXPENDITURE DURING THE YEAR ENDING 30TH JUNE 2027 IN RESPECT OF VOTE R12- COUNTY PUBLIC SERVICE BOARD

ITEM/ SUB ITEM	TITLE	APPROVED BUDGET ESTIMATES 2026/2027
	TOTAL RECURRENT EXPENDITURE	40,244,514
2110100	BASIC SALARIES	30,744,514
	OPERATIONS AND MAINTENANCE EXPENDITURE	9,500,000
2210100	Utilities ,Supplies And Services	38,000
2210200	Communication Supplies And Services	832,000
2210300	Domestic Travel Costs (Airline, Bus, Railway, Mileage, Allowances Etc.)	4,050,000
2210700	Training Expenses	700,000
2210800	Hospitality Supplies And Services	180,000
2211100	Office And General Supplies And Services	1,300,000
2211200	Fuels Oils And Lubricants	200,000
2211300	Other Operating Expenses	2,200,000

THAT, THE SUM OF KSH. 655,515,348 BE ISSUED FROM THE COUNTY REVENUE FUND TO MEET THE EXPENDITURE DURING THE YEAR ENDING 30TH JUNE 2027 IN RESPECT OF VOTE R13- COUNTY ASSEMBLY

ITEM/ SUB ITEM	TITLE	APPROVED BUDGET ESTIMATES 2026/2027
	RECURRENT EXPENDITURE	655,515,348
2110100	Basic Salary	173,779,764
2110300	Personal Allowances - Paid As Part Of Salary	146,059,309
2110400	Personal Allowance Paid As Reimbursements	1,000,000
2210100	Utilities Supplies And Services	2,100,000
2210200	Communication Supplies And Services	1,455,000
2210300	Domestic Travel And Subsistence, And Other Transportation Costs	78,790,806
2210400	Foreign Travel And Subsistence, And Other Transportation Costs	3,353,897
2210500	Printing , Advertising And Information Supplies And Services	5,520,000
2210600	Rentals Of Produced Assets	12,500,000
2210700	Training Expenses	2,500,000
2210800	Hospitality, Supplies And Services	21,000,000
2210900	Insurance Costs	34,600,000
2211000	Specialized Materials And Supplies	

ITEM/ SUB ITEM	TITLE	APPROVED BUDGET ESTIMATES 2026/2027
		500,000
2211100	Office And General Supplies And Services	2,820,000
2211200	Fuel Oil And Lubricants	1,500,000
2211300	Other Operating Expenses	104,924,269
2220100	Routine Maintenance - Vehicles And Other Transport Equipment	4,300,000
2220200	Routine Maintenance - Other Assets	2,000,000
2710100	Government Pension And Retirement Benefits	49,288,303
3111000	Purchase Of Office Furniture And General Equipment	2,100,000
3111100	Purchase Of Specialized Plant, Equipment And Machinery	1,000,000
4110400	Domestic Loans To Individuals And Households	4,424,000

THE SUM OF KSH. 94,744,580 BE ISSUED FROM THE COUNTY REVENUE FUND TO MEET THE EXPENDITURE DURING THE YEAR ENDING 30TH JUNE 2027 IN RESPECT OF VOTE R14- EMBU LEVEL FIVE HOSPITAL.

ITEM/SUB ITEM	TITLE	APPROVED BUDGET ESTIMATES 2026/2027
	OPERATIONS AND MAINTENANCE EXPENDITURE	94,744,580
2211000	Specialized Materials And Supplies	7,935,090
2211100	Office And General Supplies And Services	5,478,900
2640500	Other Capital Grants And Transfers	81,330,590

THE SUM OF KSH. 22,054,810 BE ISSUED FROM THE COUNTY REVENUE FUND TO MEET THE EXPENDITURE DURING THE YEAR ENDING 30TH JUNE 2027 IN RESPECT OF VOTE R15 - EMBU COUNTY REVENUE AUTHORITY

ITEM/ SUB ITEM	TITLE	APPROVED BUDGET ESTIMATES 2026/2027
	OPERATIONS AND MAINTENANCE EXPENDITURE	22,054,810
2210200	Communication Supplies And Services	100,000
2210300	Domestic Travel And Subsistence And Other Transportation Costs	900,000

ITEM/ SUB ITEM	TITLE	APPROVED BUDGET ESTIMATES 2026/2027
2210500	Printing, Advertisement And Information Supplies And Services	700,000
2210800	Hospitality Supplies And Services	2,000,000
2211100	Office And General Supplies And Services	300,000
2211200	Fuels Oils And Lubricants	2,500,000
2211300	Other Operating Expenses	14,054,810
2210900	Insurance Costs	300,000
2220100	Routine Maintenance - Vehicles And Other Transport Equipment	1,200,000

THE SUM OF KSH. 83,567,876 BE ISSUED FROM THE COUNTY REVENUE FUND TO MEET THE EXPENDITURE DURING THE YEAR ENDING 30TH JUNE 2027 IN RESPECT OF VOTE R17- EMBU MUNICIPALITY- KENYA URBAN SUPPORT PROGRAMME-URBAN INSTITUTIONAL GRANTS(UG)

ITEM/ SUB ITEM	TITLE	APPROVED BUDGET ESTIMATES 2026/2027
	TOTAL RECURRENT EXPENDITURE	83,567,876
2110100	BASIC SALARIES	41,067,876
	TOTAL OPERATIONS AND MAINTENANCE EXPENDITURE	42,500,000
	KENYA URBAN SUPPORT PROGRAMME-URBAN INSTITUTIONAL GRANTS(UG)-COUNTY CONTRIBUTION	7,500,000
	KENYA URBAN SUPPORT PROGRAMME-URBAN INSTITUTIONAL GRANTS(UG) OPERATIONS AND MAINTENANCE EXPENDITURE	35,000,000
	OPERATIONS AND MAINTENANCE EXPENDITURE	35,000,000
2210300	Domestic Travel Costs (Airline, Bus, Railway, Mileage, Allowances Etc.)	9,000,000
2210500	Printing , Advertising And Information Supplies And Services	2,500,000
2210700	Training Expenses	8,000,000
2210800	Hospitality, Supplies And Services	2,600,000
2211000	Specialized Materials And Supplies	7,400,000
2211100	Office And General Supplies And Services	1,100,000
3111000	Purchase Of Office Furniture And General Equipment	400,000
2211300	Other Operating Expenses	4,000,000

URBAN INSTITUTIONAL GRANTS(UG)-COUNTY CONTRIBUTION

ITEM/ SUB ITEM	TITLE	APPROVED BUDGET ESTIMATES 2026/2027
	OPERATIONS AND MAINTENANCE	7,500,000
2210600	Rentals Of Produced Assets	2,400,000
2211200	Fuel Oil And Lubricants	600,000
2211300	Other Operating Expenses	2,500,000
2640500	Others Capital Grants And Transfers	2,000,000

THE SUM OF KSH. 23,000,000 BE ISSUED FROM THE COUNTY REVENUE FUND TO MEET THE EXPENDITURE DURING THE YEAR ENDING 30TH JUNE 2027 IN RESPECT OF VOTE R18 – OFFICE OF THE COUNTY ATTORNEY

ITEM/ SUB ITEM	TITLE	APPROVED BUDGET ESTIMATES 2026/2027
	OPERATIONS AND MAINTENANCE	23,000,000
2210200	Communication Supplies And Services	200,000
2210300	Domestic Travel Costs (Airline, Bus, Railway, Mileage, Allowances Etc.)	400,000
2210700	Training Expenses	200,000
2210800	Hospitality, Supplies And Services	100,000
2211300	Other Operating Expenses	21,500,000
2211100	Office And General Supplies And Services	600,000

THIRD SCHEDULE: SUPPLY APPROVAL FOR DEVELOPMENT EXPENDITURE

THAT, THE SUM OF KSH. 79,726,86 BE ISSUED FROM THE COUNTY REVENUE FUND TO MEET THE EXPENDITURE DURING THE YEAR ENDING 30TH JUNE 2027 IN RESPECT OF VOTE D02 – COUNTY EXECUTIVE PORTFOLIO FOR FINANCE AND ECONOMIC PLANNING

ITEM/SUB ITEM	TITLE	APPROVED BUDGET ESTIMATES 2026/2027
	TOTAL DEVELOPMENT EXPENDITURE	79,726,866
2640500	Others Capital Grants And Transfers	18,726,866
2810200	Civil Contingency Reserves	33,000,000
3110300	Refurbishment Of Buildings	28,000,000

THAT, THE SUM OF KSH. 205,794,566 BE ISSUED FROM THE COUNTY REVENUE FUND TO MEET THE EXPENDITURE DURING THE YEAR ENDING 30TH JUNE 2027 IN RESPECT OF VOTE D03 - COUNTY EXECUTIVE PORTFOLIO FOR EDUCATION AND VOCATIONAL TRAINING CENTRES

ITEM/ SUB ITEM	TITLE	APPROVED BUDGET ESTIMATES 2026/2027
	TOTAL DEVELOPMENT EXPENDITURE	205,794,566
	LIBRARY SERVICES DEVELOPMENT EXPENDITURE	2,000,000
	DEVELOPMENT EXPENDITURE	203,794,566
2640100	Scholarships And Other Educational Benefits	100,000,000
2640500	Other Capital Grants And Transfers	65,000,000
3110900	Purchase Of Household Furniture And Institutional Equipment	3,500,000
3110200	Construction of Buildings	25,397,435
3110300	Refurbishment Of Buildings	9,897,131

LIBRARY SERVICES EXPENSES

ITEM/ SUB ITEM	TITLE	APPROVED BUDGET ESTIMATES 2026/2027
	DEVELOPMENT EXPENDITURE	2,000,000
3110300	Refurbishment Of Buildings	2,000,000

THAT, THE SUM OF KSH. 170,935,080 BE ISSUED FROM THE COUNTY REVENUE FUND TO MEET THE EXPENDITURE DURING THE YEAR ENDING 30TH JUNE 2027 IN RESPECT OF VOTE D04 – COUNTY EXECUTIVE PORTFOLIO FOR HEALTH

ITEM/ SUB ITEM	TITLE	APPROVED BUDGET ESTIMATES 2026/2027
	TOTAL DEVELOPMENT EXPENDITURE	170,935,080
3110200	Construction of Buildings	113,092,997
3110300	Refurbishment Of Buildings	15,998,956
3110500	Construction And Civil Works	11,029,874
3110900	Purchase Of Household Furniture And Institutional Equipment	30,813,253

THAT, THE SUM OF KSH. 1,003,161,238 BE ISSUED FROM THE COUNTY REVENUE FUND TO MEET THE EXPENDITURE DURING THE YEAR ENDING 30TH JUNE 2027 IN RESPECT OF VOTE D05 – COUNTY EXECUTIVE PORTFOLIO FOR ROADS, PUBLIC WORKS, ENERGY AND TRANSPORT

ITEM/ SUB ITEM	TITLE	APPROVED BUDGET ESTIMATES 2026/2027
	TOTAL DEVELOPMENT EXPENDITURE	1,003,161,238
2640500	Other Capital Grants and Transfers	211,127,369
3110400	Construction Of Roads	98,870,467
3110500	Construction And Civil Works	38,794,796
3110600	Overhaul And Refurbishment of Construction and Civil Works	651,368,606
3110900	Purchase Of Household Furniture And Institutional Equipment	3,000,000

THAT, THE SUM OF KSH. 140,993,594 BE ISSUED FROM THE COUNTY REVENUE FUND TO MEET THE EXPENDITURE DURING THE YEAR ENDING 30TH JUNE 2027 IN RESPECT OF VOTE D06 - COUNTY EXECUTIVE PORTFOLIO FOR TRADE, TOURISM, INVESTMENT, INDUSTRIAL DEVELOPMENT AND MARKETING

ITEM/ SUB ITEM	TITLE	APPROVED BUDGET ESTIMATES 2026/2027
	TOTAL DEVELOPMENT EXPENDITURE	140,993,594
	INVESTMENT, INDUSTRIAL DEVELOPMENT AND MARKETING DEVELOPMENT EXPENDITURE	19,058,225
	DEVELOPMENT EXPENDITURE	121,935,369
3110500	Construction And Civil Works	116,935,369
2640500	Other Capital Grants And Transfers	5,000,000

INVESTMENT AND MARKETING EXPENSES

ITEM/SUB ITEM	TITLE	APPROVED BUDGET ESTIMATES 2026/2027
	DEVELOPMENT EXPENDITURE	19,058,225
3110500	Construction And Civil Works	3,400,000
2640500	Other Capital Grants And Transfers	15,658,225

THAT, THE SUM OF KSH. 177,382,135 BE ISSUED FROM THE COUNTY REVENUE FUND TO MEET THE EXPENDITURE DURING THE YEAR ENDING 30TH JUNE 2027 IN RESPECT OF VOTE D07 - COUNTY EXECUTIVE PORTFOLIO FOR AGRICULTURE, LIVESTOCK, BLUE ECONOMY AND CO-OPERATIVE DEVELOPMENT

ITEM/SUB ITEM	TITLE	APPROVED BUDGET ESTIMATES 2026/2027
	TOTAL DEVELOPMENT EXPENDITURE	177,382,135
	CONDITIONAL ALLOCATION FOR NATIONAL AGRICULTURAL VALUE CHAIN DEVELOPMENT PROJECT(NAVCDP)	97,382,135
	DEVELOPMENT EXPENDITURE	80,000,000
2211000	Specialized Materials and Supplies	5,225,000
3110300	Refurbishment of Buildings	1,004,508
3110500	Construction and Civil Works	14,000,000
3110600	Overhaul And Refurbishment of Construction and Civil Works	1,595,492
3111300	Purchase of Certified Seeds, Breeding Stock and Live Animals	43,175,000
3111100	Purchase of Specialized Plant, Equipment and Machinery	2,000,000
2640500	Other Capital Grants and Transfers	13,000,000

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

ITEM/ SUB ITEM	TITLE	APPROVED BUDGET ESTIMATES 2026/2027
	DEVELOPMENT EXPENDITURE	97,382,135
2640500	Other Capital Grants and Transfers	97,382,135

**THAT, THE SUM OF KSH. 87,800,352 ISSUED FROM THE COUNTY REVENUE FUND
TO MEET THE EXPENDITURE DURING THE YEAR ENDING 30TH JUNE 2027 IN
RESPECT OF VOTE D08 - COUNTY EXECUTIVE PORTFOLIO FOR LANDS, MINING,
HOUSING, PHYSICAL PLANNING AND URBAN DEVELOPMENT**

ITEM/ SUB ITEM	TITLE	APPROVED BUDGET ESTIMATES 2026/2027
	TOTAL DEVELOPMENT EXPENDITURE	87,800,352
	UNCONDITIONAL ALLOCATIONS TO COUNTY GOVERNMENTS FROM COURT FINES AND MINERAL ROYALTIES	1,193,390
	DEVELOPMENT EXPENDITURE	86,606,962
3110200	Construction of Buildings	4,000,000
3110500	Construction and Civil Works	45,156,962
3130100	Acquisition of Land	37,450,000

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

ITEM/ SUB ITEM	TITLE	APPROVED BUDGET ESTIMATES 2026/2027
	DEVELOPMENT EXPENDITURE	1,193,390
2640500	Other Capital Grants And Transfers	1,193,390

THAT, THE SUM OF KSH. 145,949,142 ISSUED FROM THE COUNTY REVENUE FUND TO MEET THE EXPENDITURE DURING THE YEAR ENDING 30TH JUNE 2027 IN RESPECT OF VOTE D09 - COUNTY EXECUTIVE PORTFOLIO WATER, IRRIGATION, ENVIRONMENT, CLIMATE CHANGE AND NATURAL RESOURCES

ITEM/SUB ITEM	TITLE	APPROVED BUDGET ESTIMATES 2026/2027
	DEVELOPMENT EXPENDITURE	145,949,142
3110500	Construction and Civil Works	145,949,142

THAT, THE SUM OF KSH. 46,003,356 BE ISSUED FROM THE COUNTY REVENUE FUND TO MEET THE EXPENDITURE DURING THE YEAR ENDING 30TH JUNE 2027 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 2026/2027
	TOTAL DEVELOPMENT EXPENDITURE	46,003,356
	YOUTH EMPOWERMENT AND SPORTS DEVELOPMENT EXPENDITURE	28,285,310
	GENDER, CULTURE, CHILDREN AND SOCIAL SERVICES DEVELOPMENT EXPENDITURE	17,718,046
	YOUTH EMPOWERMENT AND SPORTS DEVELOPMENT EXPENDITURE	28,285,310
3110500	Construction and Civil Works	28,285,310

GENDER, CULTURE, CHILDREN AND SOCIAL SERVICES

ITEM/ SUB ITEM	TITLE	APPROVED BUDGET ESTIMATES 2026/2027
	DEVELOPMENT EXPENDITURE	17,718,046
3110500	Construction and Civil Works	1,821,432
3110300	Refurbishment of Buildings	4,899,769
3110900	Purchase Of Household Furniture and Institutional Equipment	1,000,000
3110900	Purchase Of Household Furniture and Institutional Equipment	6,996,845
2640500	Others Capital Grants and Transfers	3,000,000

THAT, THE SUM OF KSH. 713,190,605 BE ISSUED FROM THE COUNTY REVENUE FUND TO MEET THE EXPENDITURE DURING THE YEAR ENDING 30TH JUNE 2027 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 2026/2027
	TOTAL DEVELOPMENT EXPENDITURE	713,190,605
	KENYA DEVOLUTION SUPPORT PROGRAMME II - LEVEL 2 GRANT DEVELOPMENT EXPENDITURE	705,000,000
	DEVELOPMENT EXPENDITURE	8,190,605
3110300	Refurbishment of Buildings	6,998,760
3111100	Purchase of Specialized Plant, Equipment and Machinery	1,191,845

KENYA DEVOLUTION SUPPORT PROGRAMME II - LEVEL 2 GRANT

ITEM/ SUB ITEM	TITLE	APPROVED BUDGET ESTIMATES 2026/2027	UNSPENT FUNDS FOR FY 2025/2026	TOTAL APPROVED BUDGET ESTIMATES 2026/2027
	DEVELOPMENT EXPENDITURE	352,500,000	352,500,000	705,000,000
2640500	Others Capital Grants and Transfers	352,500,000	352,500,000	705,000,000

THAT, THE SUM OF KSH. 30,000,000 BE ISSUED FROM THE COUNTY REVENUE FUND TO MEET THE EXPENDITURE DURING THE YEAR ENDING 30TH JUNE 2027 IN RESPECT OF VOTE D13 - COUNTY ASSEMBLY

ITEM/SUB ITEM	TITLE	APPROVED BUDGET ESTIMATES 2026/2027
	DEVELOPMENT EXPENDITURE	30,000,000
3110200	Construction of Buildings	30,000,000

THE SUM OF KSH. 109,845,067 BE ISSUED FROM THE COUNTY REVENUE FUND TO MEET THE EXPENDITURE DURING THE YEAR ENDING 30TH JUNE 2027 IN RESPECT OF VOTE D14 – EMBU LEVEL 5 HOSPITAL

ITEM/ SUB ITEM	TITLE	APPROVED BUDGET ESTIMATES 2026/2027	UNSPENT FUNDS FOR FY 2025/2026	TOTAL APPROVED BUDGET ESTIMATES 2026/2027
	DEVELOPMENT EXPENDITURE	55,095,211	54,749,856	109,845,067
3110200	Construction of Buildings	35,895,211	16,097,506	51,992,717

3110300	Refurbishment of Buildings	19,200,000	-	19,200,000
3111100	Purchase of Specialized Plant, Equipment And Machinery	-	38,652,350	38,652,350

THE SUM OF KSH. 353,900,000 BE ISSUED FROM THE COUNTY REVENUE FUND TO MEET THE EXPENDITURE DURING THE YEAR ENDING 30TH JUNE 2027 IN RESPECT OF VOTE D16 – CLIMATE CHANGE UNIT

ITEM/ SUB ITEM	TITLE	APPROVED BUDGET ESTIMATES 2026/2027	UNSPENT FUNDS FOR FY 2025/2026	TOTAL APPROVED BUDGET ESTIMATES 2026/2027
	DEVELOPMENT EXPENDITURE	177,500,000	176,400,000	353,900,000
3110500	Construction and Civil Works	117,625,000	166,400,000	284,025,000
2640500	Others Capital Grants and Transfers	59,875,000	10,000,000	69,875,000

THE SUM OF KSH. 71,369,660 BE ISSUED FROM THE COUNTY REVENUE FUND TO MEET THE EXPENDITURE DURING THE YEAR ENDING 30TH JUNE 2027 IN RESPECT OF VOTE D17 – EMBU MUNICIPALITY -KENYA URBAN SUPPORT PROGRAMME-URBAN DEVELOPMENT GRANTS(UDG)

ITEM/ SUB ITEM	TITLE	APPROVED BUDGET ESTIMATES 2026/2027
	DEVELOPMENT EXPENDITURE	71,369,660
3110500	Construction and Civil Works	71,369,660

MEMORANDUM OF OBJECTS AND REASONS

The Embu County Appropriation Bill, 2026 makes provision for giving statutory sanction for public expenditure for the year ending on the 30th June, 2027, on the basis of the Estimates of Expenditure 2026/27 (Recurrent) and the Estimates of Expenditure 2026/27 (Development) and for the Appropriation of those amounts.

Dated the 22nd July, 2026.

EDWIN MURIITHI NJIRU,
Chairperson, Budget and Appropriations Committee.