

EMBU COUNTY GOVERNMENT



APPROVED PROGRAMMED BASED BUDGET ESTIMATES FOR FINANCIAL YEAR 2025/2026

JULY 2025

COUNTY GOVERNMENT OF EMBU



COUNTY ASSEMBLY OF EMBU

THIRD ASSEMBLY- FOURTH SESSION

REPORT OF THE BUDGET AND APPROPRIATIONS
COMMITTEE ON

THE EMBU COUNTY GOVERNMENT'S BUDGET
ESTIMATES FOR THE FINANCIAL YEAR 2025/2026.

AS APPROVED BY THE COUNTY ASSEMBLY

ON 16TH JULY, 2025

Clerk's Office
County Assembly of Embu
P.O BOX 140-60100
EMBU



Report of the Budget and Appropriations Committee on the Embu County Government's Budget Estimates for the Financial

Approved PBB Budget Estimates 2025/2026-July 2025

Approved for Submission

SCA
16/7/25

Hon. Speaker
Hon. Speaker for taking
Pw. Appr. for taking
16/07/2025

16/07/25
T. O. A.
16/07/25

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**SUMMARY OF EMBU COUNTY REVENUE BASKET FOR THE BUDGET ESTIMATES
2025/2026**

DESCRIPTION OF REVENUE ITEM	RESOURCE BASKETFOR FY 2025/2026	UNSPENT BALANCES FY 2024/2025	UNSPENT BALANCES FY 2023/2024	TOTAL RESOURCE BASKET FOR FY 2025/2026
Equitable Share Of Revenue From National Government	6,077,441,672	150,109,125	-	6,227,550,797
Conditional Allocation for National Agricultural Value Chain Development Project(NAVCDP)	231,250,000	-	-	231,250,000
DANIDA Grant To Finance Primary Health Care in Devolved Context	6,930,000	9,690,000	7,854,000	24,474,000
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	60,300,000	-	-	60,300,000
Financing Locally Led Climate Action(FLLoCA)- County Climate Resilience Investment(CCRI) Grant	137,500,000	98,041,470	-	235,541,470
Aquaculture Business Development Project(ABDP)	10,020,000	-	-	10,020,000
Second Kenya Devolution Support Programme (KDSP II)- Level 1 Grant	37,500,000	37,500,000	-	75,000,000
Second Kenya Devolution Support Programme(KDSP II) - Level 2 Grant	352,500,000	-	-	352,500,000
Kenya Urban Support Programme-Urban Institutional Grants	35,000,000	-	-	35,000,000
Kenya Urban Support Programme- Urban Development Grants	52,595,562	52,595,562	-	105,191,124
Local Sources	712,487,161	-	-	712,487,161
Appropriations In Aid (AiA)- Ministerial-Other	52,000,000	-	-	52,000,000
Appropriations In Aid (AiA)-Health-Facility Improvement Fund (FIF)	600,000,000	-	-	600,000,000

DESCRIPTION OF REVENUE ITEM	RESOURCE BASKET FOR FY 2025/2026	UNSPENT BALANCES FY 2024/2025	UNSPENT BALANCES FY 2023/2024	TOTAL RESOURCE BASKET FOR FY 2025/2026
Unconditional Allocations To County Governments From Court Fines And Mineral Royalties	2,142	-	-	2,142
Kenya Commercial Bank Vocational Training Centre Scholarship Grant	20,000,000	-	-	20,000,000
Conditional Allocation For Kenya Nutrition Support Grant	5,000,000	-	-	5,000,000
Conditional Additional Allocation For Maintenance Of County Roads From The Road Maintenance Levy Fund (RMLF)	-	211,127,369	-	211,127,369
TOTAL	8,423,327,768	559,063,526	7,854,000	8,990,245,294

SUMMARY OF THE BUDGET BY VOTE AND CATEGORY FOR FY 2025/26

PORTFOLIO	EMOLUMENTS	OPERATIONS	DEVELOPMENT	TOTAL
Office of The Governor	192,251,904	110,230,591	-	302,482,495
Finance and Economic Planning	109,953,380	104,166,075	75,000,000	289,119,455
Education, Vocational Training Centers	423,249,192	27,500,000	189,084,595	639,833,787
Health	1,605,157,347	761,836,051	430,312,513	2,797,305,911
Roads, Public Works, Energy And Transport	38,212,912	56,563,846	869,469,009	964,245,767
Trade, Tourism, Investment, Industrial Development And Marketing	18,157,526	21,320,000	167,497,307	206,974,833
Agriculture, Livestock, Blue Economy And Cooperative Development	175,469,564	53,256,992	255,913,008	484,639,564
Lands, Mining Housing, Physical Planning and Urban Development	44,751,508	6,339,000	106,700,647	157,791,155
Water, Irrigation, Environment, Climate Change And Natural Resources	33,362,614	7,000,000	101,997,600	142,360,214
Youth Empowerment And Sports, Gender, Culture, Children And Social Services	30,222,676	90,690,000	211,217,778	332,130,454
Administration, Public Service, Devolution, Governance, ICT and GDU	640,820,341	291,600,000	354,150,000	1,286,570,341
County Public Service Board	29,562,033	9,000,000	-	38,562,033
County Assembly	357,737,162	296,260,747	40,000,000	693,997,909
Embu Level 5 Hospital	-	4,498,244	78,050,000	82,548,244
Embu County Revenue Authority	-	23,915,985	42,000,000	65,915,985
Climate Change Unit	-	-	290,541,470	290,541,470
Embu Municipality	39,488,342	50,600,000	105,191,124	195,279,466
County Attorney	-	19,946,211		19,946,211
TOTAL	3,738,396,501	1,934,723,742	3,317,125,051	8,990,245,294

SUMMARY OF BUDGET BY PROGRAMMES AND SUB-PROGRAMMES

ECONOMIC CLASSIFICATION	Supplementary Estimates 2024/25	ESTIMATES 2025/26	PROJECTED ESTIMATES	
			2026/27	2027/28
Office of The Governor				
P1: General Administration Planning And Support Services	224,470,815	211,737,747	224,836,941	238,923,072
Sp1.1: Management Of County Affairs (Office Of Governor)	224,470,815	211,737,747	224,836,941	238,923,072
P2: County Leadership And Coordination	87,660,645	90,744,749	96,358,689	102,395,602
Sp2.1: Sub-County Administration And Field Services	87,660,645	90,744,749	96,358,689	102,395,602
Total	312,131,460	302,482,495	321,195,630	341,318,674
Finance and Economic Planning				
P1: General Administration Planning and Support Services	118,044,548	154,827,001	124,202,612	128,772,375
SP1.1: Administration, Planning and Support Services	118,044,548	154,827,001	124,202,612	128,772,375
P2:Economic Policy and County Planning	49,767,486	60,095,627	42,001,450	43,998,606
SP 2.1: Economic Development Planning and Coordination	49,767,486	60,095,627	42,001,450	43,998,606
P3:Revenue Management	92,298,784	89,006,195	93,141,602	97,470,512
SP3.1: Revenue Management Services	92,298,784	89,006,195	93,141,602	97,470,512
P4:Financial Management	58,511,893	47,606,617	49,833,013	52,164,572
SP4.1: Control and Management of Public Finances	58,511,893	47,606,617	49,833,013	52,164,572
P5: Monitoring and Evaluation	3,000,000	2,000,000	2,100,000	2,205,000
SP 5.1:Monitoring and Evaluation of projects	3,000,000	2,000,000	2,100,000	2,205,000
P6:Research and Statistics	9,050,000	1,500,000	1,575,000	1,653,750
SP6.1: County database	9,050,000	1,500,000	1,575,000	1,653,750
TOTAL	330,672,712	355,035,440	312,853,678	326,264,815
Education And Vocational Training Centres				
P1: General Administration, Planning and Support Services	56,157,616	63,983,379	67,842,221	71,985,369
SP1.1:General Administration and Support	56,157,616	63,983,379	67,842,221	71,985,369

ECONOMIC CLASSIFICATION	Supplementary Estimates 2024/25	ESTIMATES 2025/26	PROJECTED ESTIMATES	
			2026/27	2027/28
Services				
P2: Access and retention in ECDE centers	224,630,462	255,933,515	271,368,886	287,941,474
SP2.1: Access and retention in ECDE centers	224,630,462	255,933,515	271,368,886	287,941,474
P3: Improve Quality And Relevance Of ECDE Services	56,157,616	63,983,379	67,842,221	71,985,369
SP3.1: Improve Quality And Relevance Of ECDE Services	56,157,616	63,983,379	67,842,221	71,985,369
P4: Improve on Transition from pre-primary to primary school	56,157,616	63,983,379	67,842,221	71,985,369
SP4.1: Improve on Transition from pre-primary to primary school	56,157,616	63,983,379	67,842,221	71,985,369
P5: Increase access and retention in Vocational training.	168,472,847	191,950,136	203,526,664	215,956,106
SP5.1: Increase access and retention in Vocational training.	168,472,847	191,950,136	203,526,664	215,956,106
<u>TOTAL</u>	561,576,155	639,833,787	678,422,214	719,853,686
Health				
P1: Curative Health Services	1,458,230,120	1,748,136,039	1,869,979,451	2,001,888,396
SP1.1: Primary Health Care	1,458,230,120	1,748,136,039	1,869,979,451	2,001,888,396
P2: Preventive and Promotive Health Services	572,392,358	635,904,162	675,417,218	717,918,485
SP2.1: Health Promotion & Disease Control	572,392,358	635,904,162	675,417,218	717,918,485
P3: General Administration Planning and Support Services	453,225,268	495,813,954	526,133,461	558,714,444
SP3.1: General Administration services	453,225,268	495,813,954	526,133,461	558,714,444
<u>TOTAL</u>	2,483,847,746	2,879,854,155	3,071,530,130	3,278,521,324
Roads, Transport, Energy and Public Works				
P1: General Administration Planning and Support Services	145,754,984	144,636,865	158,756,635	174,274,626
SP1.1: General Administration Services	145,754,984	144,636,865	158,756,635	174,274,626
P2: Roads Development	388,679,958	482,122,884	529,188,784	580,915,420
SP2.1: Rural Roads Improvement and Maintenance	388,679,958	482,122,884	529,188,784	580,915,420

ECONOMIC CLASSIFICATION	Supplementary Estimates 2024/25	ESTIMATES 2025/26	PROJECTED ESTIMATES	
			2026/27	2027/28
P3.1 Public Works	145,754,984	192,849,153	211,675,514	232,366,168
SP3.1 Public Works	145,754,984	192,849,153	211,675,514	232,366,168
P4: Renewable Energy Development	194,339,979	96,424,577	105,837,757	116,183,084
SP4.1 Streelights and Floodlights	194,339,979	96,424,577	105,837,757	116,183,084
P5:Transport and Logistics	97,169,989	48,212,288	52,918,878	58,091,542
SP5.1 Fleet management	97,169,989	48,212,288	52,918,878	58,091,542
TOTAL	971,699,894	964,245,767	1,058,377,569	1,161,830,840
Trade, Tourism, Investment, Industrial Development And Marketing				
P1:Administrative Support Services	35,174,978	18,244,247	19,796,309	21,492,682
P1.1:Administrative Support Services	35,174,978	18,244,247	19,796,309	21,492,682
P2: Trade development and Promotion	289,409,959	105,940,653	116,153,410	127,372,191
P2.1: Trade development and Promotion	289,409,959	105,940,653	116,153,410	127,372,191
P3:Industrial Development and Investment	119,014,477	45,534,463	49,848,230	54,583,787
P3.1:Industrial Development and Investment	119,014,477	45,534,463	49,848,230	54,583,787
P4:Tourism Development	97,375,481	37,255,470	40,784,916	44,659,462
P4.1:Tourism Development	97,375,481	37,255,470	40,784,916	44,659,462
TOTAL	540,974,894	206,974,833	226,582,865	248,108,122
Agriculture, Livestock, Fisheries And Co-Operative Development				
P1: Administrative Support Services	88,777,453	81,206,178	86,168,344	91,500,388
P1.1: Administrative Support Services	88,777,453	81,206,178	86,168,344	91,500,388
P2:Crop Development and Management	101,796,424	126,533,754	137,081,495	148,599,784
P2.1:Crop Development and Management	101,796,424	126,533,754	137,081,495	148,599,784
P3:Agribusiness and Information Management	90,833,669	88,154,435	95,390,652	103,287,322
P3.1:Agribusiness and Information Management	90,833,669	88,154,435	95,390,652	103,287,322
P4:Livestock Resources Management and Development	86,072,121	85,491,585	92,461,517	100,065,274

ECONOMIC CLASSIFICATION	Supplementary Estimates 2024/25	ESTIMATES 2025/26	PROJECTED ESTIMATES	
			2026/27	2027/28
P4.1:Livestock Resources Management and Development	86,072,121	85,491,585	92,461,517	100,065,274
P5: Cooperative Development and management	77,060,880	76,718,107	83,337,100	90,575,880
P5.1:Strengthening the Cooperatives	77,060,880	76,718,107	83,337,100	90,575,880
P6: Aquaculture Development and management	54,684,004	26,535,505	28,136,238	29,854,932
P6.1:Fisheries Development	54,684,004	26,535,505	28,136,238	29,854,932
TOTAL	499,224,551	484,639,564	522,575,347	563,883,580
Lands, Mining, Housing, Physical Planning and Urban Development				
P1:Administrative Support Services	18,953,898	18,107,659	19,247,153	20,473,744
P1.1:Administrative Support Services	18,953,898	18,107,659	19,247,153	20,473,744
P2: Physical Planning	49,280,136	76,567,034	83,283,955	90,634,978
P2.1: Physical Planning	49,280,136	76,567,034	83,283,955	90,634,978
P3:Urban Development	94,769,491	63,116,462	68,354,072	74,072,482
P3.1: Urban Development	94,769,491	63,116,462	68,354,072	74,072,482
TOTAL	189,538,982	157,791,155	170,885,180	185,181,204
Embu Municipality				
P1: General Administration Planning and Support Services	35,227,922	45,799,310	49,313,056	53,135,529
P1.1. General Administration Planning and Support Services	35,227,922	45,799,310	49,313,056	53,135,529
P2: Urban Development	38,880,144	52,569,145	56,996,804	61,834,059
P2.1.Urban Development	38,880,144	52,569,145	56,996,804	61,834,059
P3: Embu Municipal infrastructure	67,517,720	96,911,011	106,128,252	116,248,263
P3:1 Embu Municipal infrastructure	67,517,720	96,911,011	106,128,252	116,248,263
TOTAL	141,625,786	195,279,466	212,438,112	231,217,851
Water, Irrigation, Environment, Climate Change and Natural Resources				
P1: General Administration, Planning and Support Services	47,856,363	2,018,131	2,119,856	2,227,750

ECONOMIC CLASSIFICATION	Supplementary Estimates 2024/25	ESTIMATES 2025/26	PROJECTED ESTIMATES	
			2026/27	2027/28
SP 1.1 General Administration and support Services	47,856,363	2,018,131	2,119,856	2,227,750
P2: Water Service Delivery	143,569,087	204,211,967	223,731,891	245,167,756
SP2.1: Domestic water supply	143,569,087	204,211,967	223,731,891	245,167,756
P3: Sanitation Services	23,928,181	59,274,894	64,940,779	71,162,788
SP3.1: Sanitation Services	23,928,181	59,274,894	64,940,779	71,162,788
P4: Irrigation Development	47,856,363	41,711,963	45,699,067	50,077,517
SP4.1 Development of Irrigation schemes	47,856,363	41,711,963	45,699,067	50,077,517
P5: Environmental Management and Conservation	47,856,363	84,137,419	92,179,828	101,011,624
SP 5.1 Environmental Management and Conservation	47,856,363	84,137,419	92,179,828	101,011,624
P6: Forestry and Landscapes Conservation	23,928,181	5,488,416	6,013,035	6,589,147
SP 6.1 Forestry and Landscapes Conservation	23,928,181	5,488,416	6,013,035	6,589,147
P7: Climate Change Mitigation and Adaptation	143,569,087	36,058,894	39,505,640	43,290,696
SP 7.1 Climate Change Mitigation and Adaptation	143,569,087	36,058,894	39,505,640	43,290,696
TOTAL	478,563,625	432,901,684	474,190,096	519,527,278
Youth Empowerment and Sports, Gender, Culture, Children and Social Services				
P1: General Administration Planning and Support Services	27,110,786	39,855,654	43,623,617	47,759,671
SP1.1: General Administration services	27,110,786	39,855,654	43,623,617	47,759,671
P2: Gender and Social Development	33,888,482	49,819,568	54,529,521	59,699,589
SP2.1 : Gender mainstreaming and development	33,888,482	49,819,568	54,529,521	59,699,589
P3: Children Services	22,592,322	33,213,045	36,353,014	39,799,726
SP3.1: Child rehabilitation and custody	22,592,322	33,213,045	36,353,014	39,799,726
P4: Culture and Cultural Preservation	29,370,018	43,176,959	47,258,918	51,739,644
SP 4.1 Cultural preservation	29,370,018	43,176,959	47,258,918	51,739,644
P5: Youth Development and Empowerment Services	60,999,268	89,675,223	98,153,137	107,459,260

ECONOMIC CLASSIFICATION	Supplementary Estimates 2024/25	ESTIMATES 2025/26	PROJECTED ESTIMATES	
			2026/27	2027/28
SP5.1: Youth Development and Empowerment Services	60,999,268	89,675,223	98,153,137	107,459,260
P6: Management and development of Sport and Sport facilities	51,962,339	76,390,004	83,611,932	91,539,369
SP6.1: Community Sports programme	51,962,339	76,390,004	83,611,932	91,539,369
TOTAL	225,923,215	332,130,454	363,530,139	397,997,258
Administration, Public Service, Devolution, Governance, ICT And Governor's Delivery Unit				
P1: General Administration Planning and Support Services	638,990,388	562,938,259	594,240,091	627,672,427
SP1.1: Service delivery and management of County Affairs	638,990,388	562,938,259	594,240,091	627,672,427
P2: Public Service	241,314,572	216,341,638	228,363,497	241,203,049
SP2.1: Human Resource Development and Culture Change Management	241,314,572	216,341,638	228,363,497	241,203,049
P3: ICT Infrastructure	40,434,832	36,860,124	39,008,168	41,309,497
SP3.1: ICT Infrastructure Expansion	40,434,832	36,860,124	39,008,168	41,309,497
P4: Disaster Risk Reduction Management	32,812,332	38,060,124	40,328,168	42,761,497
SP4.1: Disaster Risk Reduction Management	32,812,332	38,060,124	40,328,168	42,761,497
P5: Kenya Devolution Support Programme	53,156,166	452,316,407	496,779,063	545,657,226
SP5.1: Kenya Devolution Support Programme	53,156,166	452,316,407	496,779,063	545,657,226
TOTAL	1,006,708,289	1,306,516,552	1,398,718,987	1,498,603,696
County Public Service Board				
P1: General Administration Planning and Support Services	35,850,883	38,562,033	40,644,514	42,864,295
SP1.1: General Administration Planning and Support Services	8,245,703	6,555,546	6,909,567	7,286,930
SP1.2: Recruitment and Selection, Career Management, HR Policy & Audit	12,547,809	9,640,508	10,161,129	10,716,074
SP1.3: Administration of board programmes	8,962,721	13,496,712	14,225,580	15,002,503
SP1.4: Performance Management & Discipline	6,094,650	8,869,268	9,348,238	9,858,788
TOTAL	35,850,883	38,562,033	40,644,514	42,864,295

ECONOMIC CLASSIFICATION	Supplementary Estimates 2024/25	ESTIMATES 2025/26	PROJECTED ESTIMATES	
			2026/27	2027/28
County Assembly				
P.1 Legislation , Representation and Legislative Oversight	319,434,935	307,925,415	320,242,432	333,052,129
P.2 General Administration, Planning and Support Services	439,648,737	386,072,494	419,915,393	440,312,009
TOTAL	759,083,672	693,997,909	740,157,825	773,364,138
TOTAL EXPENDITURE	8,537,421,864	8,990,245,294	9,592,102,286	10,288,536,761

VOTE: OFFICE OF THE GOVERNOR

The sector comprises Office of the Governor, Office of the Deputy Governor, and the County Executive Committee Office. Its functions entails providing County leadership in implementation of County Policy and development by ensuring the County Government works in harmony through improved policy direction, coordination and information sharing between County Government Ministries, Departments and Agencies.

Part A: Vision

A Prosperous, Wealthy and Secure County

Part B: Mission

To improve livelihoods through provision of suitable infrastructure, Investment Opportunities, legislation and security, while maintaining sustainable environmental management practices.

Part C: Performance Overview and Background for Programme(s)

The Governorship as established in the County Government Act, 2012 is comprised of Office of the Governor, Office of the Deputy Governor and the County Executive Committee Office. It is charged with the mandate of providing County leadership in implementation of County Policy and development by ensuring the County Government works in harmony through improved policy direction, coordination and information sharing between County Government Ministries, Departments and Agencies. The major achievements for the department in FY 2024/25 include:

- Coordinate the management and administration of county affairs with effectiveness and efficiency
- Ensuring effective and efficient service delivery
- Formulate and implement policies, laws and regulations
- Provide strategic leadership in setting priorities for both legislative and executive functions
- Strengthen the collection, management and dissemination of information
- Ensure adherence to constitutional and legal requirements
- Respond promptly and effectively to emergencies and manage disasters

In FY 2025/26, the department will focus on strengthening governance and institutional effectiveness by undertaking several key initiatives. These include coordinating the management and administration of county affairs with enhanced efficiency, ensuring the effective delivery of public services, and formulating and implementing relevant policies, laws, and regulations. The department will also provide strategic leadership in setting priorities for both the legislative and executive arms of government. Efforts will be made to improve the collection, management, and dissemination of information to support evidence-based decision-making, ensure strict adherence to constitutional and legal requirements, and enhance the county's capacity to respond promptly and effectively to emergencies and manage disasters.

Part D. Programme Objectives

Programme	Strategic Objectives
General Administration Planning and Support Services	To ensure effective and efficient running of the county affairs as provided for by the constitution
County Leadership and Coordination	To oversee the running of the various ministries and county entities

Part E. Summary of Programme Outputs and Performance Indicators for 2025/2026 - 2027/2028

Sub Programme	Delivery Unit	Key Output (KO)	Key Performance Indicators (KPIs)	Targets 2025/26	Targets 2026/27	Targets 2027/28
Programme 1: General Administration Planning and Support Services						
Outcome: Improved coordination and support for implementing departments						
Management of County Affairs (Office of Governor)	Directorate Office of Governor	Cabinet meeting held	No. of: Cabinet minutes	12	12	12
		Generating Cabinet memos	Number of Cabinet memos Generated	12	12	12
		Submission of Annual Progress reports	Number of Annual progress reports	1	1	1
		Delivering an Annual State of the County Address	Copy of Annual State of the County Speech	1	1	1
Programme 2: County Leadership and Coordination						
Outcome: Improved Government policy formulation						
Management of County Executive Services (Office of County Secretary)	Office of County Secretary	-Organizing Cabinet meetings	No. of annual cabinet memos	12	12	12
		- Generating agendas for Cabinet meetings - Issuance of Cabinet Circulars	Executive Notice of meetings issued	12	12	12

Part F: Summary of Expenditure by Programmes, 2025/2026 - 2027/2028

Economic Classification	Supplementary Estimates 2024/25	Estimates 2025/26	Projected Estimates	
			2026/27	2027/28
P1: General Administration Planning And Support Services	224,470,815	211,737,747	224,836,941	238,923,072
Sp1.1: Management Of County Affairs (Office Of Governor)	224,470,815	211,737,747	224,836,941	238,923,072
P2: County Leadership And Coordination	87,660,645	90,744,749	96,358,689	102,395,602
Sp2.1: Sub-County Administration And Field Services	87,660,645	90,744,749	96,358,689	102,395,602
Total	312,131,460	302,482,495	321,195,630	341,318,674

Part G: Summary of Expenditure by Vote and Economic Classification, 2025/2026 - 2027/2028

ECONOMIC CLASSIFICATION	Supplementary Estimates 2024/25	Estimates 2025/26	Projected Estimates	
			2026/27	2027/28
<u>Total Expenditure</u>	292,202,150	302,482,495	321,195,630	341,318,674
Compensation to Employees	173,081,039	192,251,904	199,941,980	207,939,659
Use of Goods	119,121,111	110,230,591	121,253,650	133,379,015
<u>Capital Expenditure</u>	19,929,310	-	-	-
Non-financial assets	19,929,310	-	-	-
TOTAL	312,131,460	302,482,495	321,195,630	341,318,674

PART H: SUMMARY OF EXPENDITURE BY PROGRAMME, SUB-PROGRAMME AND ECONOMIC CLASSIFICATION, 2024/2025 - 2026/2027

ECONOMIC CLASSIFICATION	Supplementary Estimates 2024/25	Estimates 2025/26	Projected Estimates	
			2026/27	2027/28
P1: General Administration Planning and Support Services	224,470,815	211,737,747	224,836,941	238,923,072
SP1.1: Management of County Affairs (Office of Governor)	224,470,815	211,737,747	224,836,941	238,923,072
<u>Recurrent Expenditure</u>	204,541,505	211,737,747	224,836,941	238,923,072
Compensation to Employees	121,156,727	134,576,333	139,959,386	145,557,762
Use of Goods	83,384,778	77,161,414	84,877,555	93,365,311
<u>Capital Expenditure</u>	19,929,310	-	-	-
Non-financial assets	19,929,310	-	-	-
P2: County Leadership and	87,660,645	90,744,749	96,358,689	102,395,602

ECONOMIC CLASSIFICATION	Supplementary Estimates 2024/25	Estimates 2025/26	Projected Estimates	
			2026/27	2027/28
Coordination				
SP2.1: Sub-County Administration and Field Services	87,660,645	90,744,749	96,358,689	102,395,602
Recurrent Expenditure	87,660,645	90,744,749	96,358,689	102,395,602
Compensation to Employees	51,924,312	57,675,571	59,982,594	62,381,898
Use of Goods	35,736,333	33,069,177	36,376,095	40,013,705
Capital Expenditure	-	-	-	-
Non-financial assets	-	-	-	-
TOTAL	312,131,460	302,482,495	321,195,630	341,318,674

Part I: Detailed Recurrent Expenditure Budget

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

ITEM/SUB ITEM	TITLE	APPROVED BUDGET ESTIMATES 2025/2026
	TOTAL RECURRENT EXPENDITURE	302,482,495
2110100	BASIC SALARIES	192,251,904
	TOTAL OPERATIONS AND MAINTENANCE EXPENDITURE	110,230,591
	DEPUTY GOVERNOR'S OFFICE OPERATIONS AND MAINTENANCE EXPENDITURE	13,018,418
	LIAISON OFFICE OPERATIONS AND MAINTENANCE EXPENDITURE	13,901,136
	OFFICE OF GOVERNOR OPERATIONS AND MAINTENANCE EXPENDITURE	83,311,037
	OPERATIONS AND MAINTENANCE EXPENDITURE	83,311,037
2210200	Communication, Supplies And Services	1,393,683
2210201	Telephone, Telex, Facsimile And Mobile Phone Services	518,533
2210202	Internet Connections	51,853
2210203	Courier And Postal Services	13,645
2210204	Leased Communication Lines	809,652
2210300	Domestic Travel And Subsistence, And Other Transportation Costs	17,051,601
2210301	Travel Costs (Airlines, Bus, Railway, Mileage Allowances, Etc.)	5,505,000

ITEM/SUB ITEM	TITLE	APPROVED BUDGET ESTIMATES 2025/2026
2210302	Accommodation - Domestic Travel	11,546,601
2210400	Foreign Travel And Subsistence, And Other Transportation Costs	9,256,950
2210407	State Visits Abroad	9,256,950
2210500	Printing, Advertising And Information Supplies And Services	2,782,240
2210502	Publishing And Printing Services	1,300,000
2210503	Subscriptions To Newspapers, Magazines And Periodicals	113,707
2210504	Advertising, Awareness And Publicity Campaigns	568,533
2210505	Trade Shows And Exhibitions	800,000
2210800	Hospitality Supplies And Services	9,500,000
2210801	Catering Services (Receptions), Accommodation, Gifts, Food And Drinks	3,500,000
2210805	National Celebrations	6,000,000
2210900	Insurance Costs	2,000,000
2210904	Motor Vehicle Insurance	2,000,000
2211000	Specialized Materials And Supplies	300,000
2211016	Purchase Of Uniforms And Clothing – Staff	300,000
2211100	Office And General Supplies And Services	4,035,038
2211101	General Office Supplies (Papers, Pencils, Forms, Small Office Equipment	2,500,000
2211102	Supplies And Accessories For Computers And Printers	795,946
2211103	Sanitary And Cleaning Materials, Supplies And Services	739,092
2211200	Fuel Oil And Lubricants	8,316,796
2211201	Refined Fuels And Lubricants For Transport	7,616,796
2211204	Other Fuels (Wood, Charcoal, Cooking Gas Etc.)	700,000
2211300	Other Operating Expenses	23,278,185
2211305	Contracted Guards And Cleaning Services	227,413
2211306	Membership Fees, Dues And Subscriptions To Professional And Trade Bodies	1,250,772
2211399	Public Participation	17,800,000
2211399	Corporate Communications/Public relation Consultancy	4,000,000
2220100	Routine Maintenance - Vehicles And Other Transport Equipment	3,819,305
2220101	Maintenance Expenses - Motor Vehicles	3,819,305
2220200	Routine Maintenance - Other Assets	895,000
2220205	Maintenance Of Building And Stations-Non-Residential	395,000

ITEM/SUB ITEM	TITLE	APPROVED BUDGET ESTIMATES 2025/2026
2220210	Maintenance Of Computers, Software, And Networks	500,000
3111000	Purchase Of Office Furniture And General Equipment	682,239
3111001	Purchase Of Office Furniture And Fittings	454,826
3111002	Purchase Of Computers, Printers And Other IT Equipment	227,413

DEPUTY GOVERNOR

ITEM/SUB ITEM	TITLE	APPROVED BUDGET ESTIMATES 2025/2026
	OPERATIONS AND MAINTENANCE EXPENDITURE	13,018,418
2210200	Communication, Supplies And Services	350,000
2210201	Telephone, Telex, Facsimile And Mobile Phone Services	300,000
2210203	Courier And Postal Services	25,000
2210204	Leased Communication Lines	25,000
2210300	Domestic Travel And Subsistence, And Other Transportation Costs	3,455,418
2210301	Travel Costs (Airlines, Bus, Railway, Mileage Allowances, Etc.)	1,236,877
2210302	Accommodation - Domestic Travel	2,218,541
2210400	Foreign Travel And Subsistence, And Other Transportation Costs	1,500,000
2210407	State Visits Abroad	1,500,000
2210500	Printing, Advertising And Information Supplies And Services	100,000
2210503	Subscriptions To Newspapers, Magazines And Periodicals	100,000
2210700	Training Expenses	150,000
2210799	Training Expenses-Other	150,000
2210800	Hospitality Supplies And Services	553,000
2210801	Catering Services (Receptions), Accommodation, Gifts, Food And Drinks	553,000
2210900	Insurance Costs	1,000,000
2210904	Motor Vehicle Insurance	1,000,000
2211100	Office And General Supplies And Services	600,000
2211101	General Office Supplies (Papers, Pencils, Forms, Small Office Equipment	300,000
2211102	Supplies And Accessories For Computers And Printers	100,000

ITEM/SUB ITEM	TITLE	APPROVED BUDGET ESTIMATES 2025/2026
2211103	Sanitary And Cleaning Materials, Supplies And Services	200,000
2211200	Fuel Oil And Lubricants	1,000,000
2211201	Refined Fuels And Lubricants For Transport	1,000,000
2211300	Other Operating Expenses	250,000
2211306	Membership Fees, Dues And Subscriptions To Professional And Trade Bodies	250,000
2220100	Routine Maintenance - Vehicles And Other Transport Equipment	60,000
2220101	Maintenance Expenses - Motor Vehicles	60,000
3110700	Purchase Of Motor Vehicles And Other Transport Equipment	4,000,000
3110701	Purchase Of Motor Vehicles	4,000,000

LIAISON OFFICE EXPENSES

ITEM/SUB ITEM	TITLE	APPROVED BUDGET ESTIMATES 2025/2026
	OPERATIONS AND MAINTENANCE EXPENDITURE	13,901,136
2210100	Utilities, Supplies And Services	80,000
2110101	Electricity	40,000
2110102	Water Sewerage Charges	40,000
2210200	Communication Supplies And Services	231,136
2110201	Telephone, Telex, Facsimile And Mobile Phone Services	120,000
2110202	Internet Connections	81,136
2210203	Courier And Postal Services	30,000
2210300	Domestic Travel And Subsistence And Other Transportation Costs	620,000
2210301	Travel Costs (Airlines, Bus, Railway, Mileage Allowances, Etc.)	100,000
2210302	Accommodation - Domestic Travel	520,000
2210500	Printing, Advertisement And Information Supplies And Services	150,000
2210503	Subscription To Newspapers, Magazines And Periodicals	40,000
2210504	Advertising, Awareness And Publicity Campaigns	70,000

ITEM/SUB ITEM	TITLE	APPROVED BUDGET ESTIMATES 2025/2026
2210505	Trade Shows And Exhibitions	40,000
2210600	Rentals Of Produced Assets	2,600,000
2210603	Rents And Rates - Non-Residential	2,600,000
2210800	Hospitality Supplies And Services	300,000
2210801	Catering Services (Reception) Accommodation And Gifts, Food And Drinks	300,000
2211100	Office And General Supplies And Services	400,000
2211101	General Office Supplies (Papers, Pencils, Forms, Small Office Equipment Etc.)	150,000
2211102	Supplies And Accessories For Computers And Printers	50,000
2211103	Sanitary And Cleaning Materials, Supplies And Services	200,000
2211200	Fuels Oils And Lubricants	20,000
2211204	Other Fuels (Wood, Gas, Charcoal,)	20,000
2211300	Other Operating Expenses	1,800,000
2211399	Equipping Of the Nairobi Liaison Office	1,800,000
3111000	Purchase Of Office Furniture And General Equipment	7,700,000
3111001	Purchase Of Office Furniture And Fittings	2,500,000
3111002	Purchase Of Computers, Printers And Other IT Equipment	2,100,000
3111099	Purchase Of Public Address System	1,100,000
3111099	Purchase Of Live Streaming Equipment	2,000,000

VOTE: FINANCE AND ECONOMIC PLANNING

Part A: Vision

To be a centre of excellence in planning, financial management and administration for a competitive and prosperous county with a high quality service delivery to improve the life for all citizens.

Part B: Mission

To provide leadership and coordination in Planning, policy formulation, Financial Management and tracking results, and performance for Public Service for the County.

Part C: Performance Overview and Background for Programme(s)

The Department of Finance and Economic Planning plays a key role in shaping Embu County's economic growth through sound policy formulation, strategic planning and fiscal oversight. It manages the county's budgeting, expenditure, and financial reporting processes under Financial Management Services.. It also leads the development and review of economic plans, monitors and evaluates the performance of county programmes and supports evidence-based decision-making through research, data collection, and statistical analysis. Revenue collection and mobilization are implemented through the Embu County Revenue Authority (ECRA) with the department providing overall oversight and coordination. The major achievements for the department in FY 2024/25 include:

- Preparation and submission of the Annual Development Plan for the FY 2025/26.
- Preparation and submission of the County Budget Review and Outlook Paper (CBROP), 2024.
- Preparation and submission of the County Fiscal Strategy Paper, 2025.
- Preparation and submission of the Budget Estimates, 2025/26.
- Preparation and submission of the quarterly Budget Implementation and Financial Reports:
- Preparation and submission of financial statements for 2023/2024
- Preparation and submission of quarterly financial statements for the FY 2023/2024

In FY 2025/26, Embu County Government is focusing on key programmes to strengthen governance, improve service delivery, and enhance transparency. This includes the Mid-Term Review of the CIDP 2023–2027, revitalizing the Emergency Fund, and refurbishing county headquarters to improve working conditions. To boost revenue collection, the County is implementing a digitized revenue management system supported by the purchase of equipment and Android devices for field officers. Additionally, efforts are being made to strengthen Monitoring and Evaluation, ensure timely preparation of key planning and budgeting documents and develop a County Statistical Abstract to support evidence-based decision-making.

Part D. Programme Objectives

Programme	Objective
General Administration Planning and Support Services	To facilitate the delivery of services to empowered, informed customers by an efficient, effective and service-oriented staff
Economic Policy and County Planning	To provide leadership and policy direction for effective service delivery
Revenue Management	To ensure Efficient and effective revenue management
Financial Management Services	To develop, sustain and safeguard a transparent and accountable system for management of public finances
Monitoring and Evaluation	To improve tracking of CIDP implementation
Research and Statistics	To provide comprehensive, integrated, accurate and timely county statistics

Part E. Summary of Programme Outputs and Performance Indicators for 2025/2026 - 2027/2028

Sub Programme	Delivery Unit	Key Output (KO)	Key Performance Indicators (KPIs)	Targets 2025/26	Targets 2026/27	Targets 2027/28
Programme 1: General Administration Planning and Support Services						
Outcome: An efficient, effective and service-oriented staff, empowered and informed customers						
Administration, Planning and Support Services	County Treasury administrative Office	Annual Consolidated Financial Statements prepared	No. of Annual Consolidated Financial Statements prepared	1	1	1
Programme 2: Economic Policy and County Planning						
Outcome: A county enjoying a high standard of living						
Economic Development, Planning and Coordination Services	Economic Planning	Annual Development Plan prepared	No. of Annual development plans (ADP) prepared	1	1	1
		County Budget Review and Outlook papers prepared	No. of County Budget Review and Outlook papers prepared	1	1	1

Sub Programme	Delivery Unit	Key Output (KO)	Key Performance Indicators (KPIs)	Targets 2025/26	Targets 2026/27	Targets 2027/28
		County Fiscal Strategy paper prepared	No. of County Fiscal Strategy papers prepared	1	1	1
		Programme based Budget Estimates prepared	No. of Programme based Budget Estimates prepared	1	1	1
		Annual Progress reports prepared	No. of Annual Progress reports prepared	1	1	1
Programme 3: Financial Management Services						
Outcome: A transparent and accountable system for the management of public financial resources						
Control and Management of Public Finances)	County Treasury	Monthly OCoB reports prepared	No. of Monthly OCoB reports prepared	12	12	12
Programme Name: Revenue Management						
Outcome: Efficient and effective revenue management						
Revenue Management Services	County Revenue Authority	Increased Revenue collected	Revenue collected as a percentage of the County Budget	15.2%	15.7%	16.2%
Programme Name: Monitoring and Evaluation						
Outcome: Improved tracking of CIDP implementation						
Monitoring and Evaluation	Economic Planning	M&E reports prepared and disseminated	No. of M&E reports prepared and disseminated	5	5	5
Programme Name: Research and Statistics						
Outcome: Comprehensive, integrated, accurate and timely county statistics						
Research and Statistics	Economic Planning	Statistical Abstract developed	No. of County Statistical Abstracts developed	1	0	0

Part F: Summary of Expenditure by Programmes, 2025/2026 - 2027/2028

Economic Classification	Supplementary Estimates 2024/25	Estimates 2025/26	Projected Estimates	
			2026/27	2027/28
P1: General Administration Planning and Support Services	118,044,548	154,827,001	124,202,612	128,772,375
SP1.1: Administration, Planning and Support Services	118,044,548	154,827,001	124,202,612	128,772,375
P2:Economic Policy and County Planning	49,767,486	60,095,627	42,001,450	43,998,606
SP 2.1: Economic Development Planning and Coordination	49,767,486	60,095,627	42,001,450	43,998,606
P3:Revenue Management	92,298,784	89,006,195	93,141,602	97,470,512
SP3.1: Revenue Management Services	92,298,784	89,006,195	93,141,602	97,470,512
P4:Financial Management	58,511,893	47,606,617	49,833,013	52,164,572
SP4.1: Control and Management of Public Finances	58,511,893	47,606,617	49,833,013	52,164,572
P5: Monitoring and Evaluation	3,000,000	2,000,000	2,100,000	2,205,000
SP 5.1:Monitoring and Evaluation of projects	3,000,000	2,000,000	2,100,000	2,205,000
P6:Research and Statistics	9,050,000	1,500,000	1,575,000	1,653,750
SP6.1: County database	9,050,000	1,500,000	1,575,000	1,653,750
TOTAL	330,672,712	355,035,440	312,853,678	326,264,815

Part G: Summary of Expenditure by Vote and Economic Classification, 2025/2026 - 2027/2028

Economic Classification	Supplementary Estimates 2024/25	Estimates 2025/26	Projected Estimates	
			2026/27	2027/28
<u>Total Expenditure</u>	290,622,712	238,035,440	248,837,678	260,136,047
Compensation to Employees	123,331,239	109,953,380	114,351,515	118,925,576
Use of Goods	167,291,473	128,082,060	134,486,163	141,210,471
<u>Capital Expenditure</u>	40,050,000	117,000,000	64,016,000	66,128,768
Non-financial assets	40,050,000	117,000,000	64,016,000	66,128,768
TOTAL	330,672,712	355,035,440	312,853,678	326,264,815

**Part H: Summary of Expenditure by Programme, Sub-Programme and Economic Classification,
2024/2025 - 2026/2027**

Economic Classification	Supplementary Estimates 2024/25	Estimates 2025/26	Projected Estimates	
			2026/27	2027/28
P1: General Administration Planning and Support Services	118,044,548	154,827,001	124,202,612	128,772,375
SP1.1: Administration, Planning and Support Services	118,044,548	154,827,001	124,202,612	128,772,375
<u>Recurrent Expenditure</u>	118,044,548	99,827,001	104,202,612	108,772,375
Compensation to Employees	69,065,494	61,573,893	64,036,849	66,598,322
Use of Goods	48,979,055	38,253,108.50	40,165,764	42,174,052
<u>Capital Expenditure</u>	-	55,000,000	20,000,000	20,000,000
Non-financial assets	-	55,000,000	20,000,000	20,000,000
P2:Economic Policy and County Planning	49,767,486	60,095,627	42,001,450	43,998,606
SP 2.1: Economic Development Planning and Coordination	49,767,486	60,095,627	42,001,450	43,998,606
<u>Recurrent Expenditure</u>	49,767,486	40,095,627	42,001,450	43,998,606
Compensation to Employees	11,099,812	9,895,804	10,291,636	10,703,302
Use of Goods	38,667,674.70	30,199,822.50	31,709,814	33,295,304
<u>Capital Expenditure</u>	-	20,000,000	-	-
Non-financial assets	-	20,000,000	-	-
P3:Revenue Management	92,298,784	89,006,195	93,141,602	97,470,512
SP3.1: Revenue Management Services	92,298,784	89,006,195	93,141,602	97,470,512
<u>Recurrent Expenditure</u>	61,298,784	47,006,195	49,125,602	51,341,744
Compensation to Employees	25,899,560	23,090,210	24,013,818	24,974,371
Use of Goods	35,399,224	23,915,985	25,111,784	26,367,373
<u>Capital Expenditure</u>	31,000,000	42,000,000	44,016,000	46,128,768
Non-financial assets	31,000,000	42,000,000	44,016,000	46,128,768
P4:Financial Management	58,511,893	47,606,617	49,833,013	52,164,572
SP4.1: Control and Management of Public Finances	58,511,893	47,606,617	49,833,013	52,164,572
<u>Recurrent Expenditure</u>	58,511,893	47,606,617	49,833,013	52,164,572
Compensation to Employees	17,266,373	15,393,473	16,009,212	16,649,581
Use of Goods	41,245,519.68	32,213,144.00	33,823,801	35,514,991
<u>Capital Expenditure</u>	-	-	-	-
Non-financial assets	-	-	-	-
P5: Monitoring and Evaluation	3,000,000	2,000,000	2,100,000	2,205,000
SP 5.1:Monitoring and Evaluation of projects	3,000,000	2,000,000	2,100,000	2,205,000

Economic Classification	Supplementary Estimates 2024/25	Estimates 2025/26	Projected Estimates	
			2026/27	2027/28
Recurrent Expenditure	3,000,000	2,000,000	2,100,000	2,205,000
Compensation to Employees	-	-	-	-
Use of Goods	3,000,000	2,000,000	2,100,000	2,205,000
Capital Expenditure	-	-	-	-
Non-financial assets	-	-	-	-
P6:Research and Statistics	9,050,000	1,500,000	1,575,000	1,653,750
SP6.1: County database	9,050,000	1,500,000	1,575,000	1,653,750
<u>Recurrent Expenditure</u>	-	1,500,000	1,575,000	1,653,750
Compensation to Employees	-	-	-	-
Use of Goods	-	1,500,000	1,575,000	1,653,750
<u>Capital Expenditure</u>	9,050,000	-	-	-
Non-financial assets	9,050,000	-	-	-
TOTAL	330,672,712	355,035,440	312,853,678	326,264,815

Part I: Detailed Recurrent Expenditure Budget Finance, Planning & Economic Affairs

THAT, THE SUM OF KSHS. 214,119,455 BE ISSUED FROM THE COUNTY REVENUE FUND TO MEET THE EXPENDITURE DURING THE YEAR ENDING 30TH JUNE 2026 IN RESPECT OF VOTE R02 - COUNTY EXECUTIVE PORTFOLIO FOR FINANCE AND ECONOMIC PLANNING

ITEM/SUB ITEM	TITLE	APPROVED BUDGET ESTIMATES 2025/2026
	TOTAL RECURRENT EXPENDITURE	214,119,455
2110100	BASIC SALARIES	109,953,380
	TOTAL OPERATIONS AND MAINTENANCE EXPENDITURE	104,166,075
	INTERNAL AUDIT UNIT OPERATIONS AND MAINTENANCE EXPENDITURE	3,000,000
	ECONOMIC PLANNING AND BUDGETING UNIT OPERATIONS AND MAINTENANCE EXPENDITURE	30,060,141
	OPERATIONS AND MAINTENANCE EXPENDITURE	71,105,934
2210100	Utilities, Supplies And Services	40,129,274
2110101	Electricity	35,529,274
2110102	Water Sewerage Charges	4,600,000
2210200	Communication Supplies And Services	980,000

ITEM/SUB ITEM	TITLE	APPROVED BUDGET ESTIMATES 2025/2026
2110201	Telephone, Telex, Facsimile And Mobile Phone Services	800,000
2110202	Internet Connections	150,000
2210203	Courier And Postal Services	30,000
2210300	Domestic Travel And Subsistence And Other Transportation Costs	3,200,000
2210301	Travel Costs (Airlines, Bus, Railway, Mileage Allowances, Etc.)	1,100,000
2210302	Accommodation - Domestic Travel	2,100,000
2210400	Foreign Travel And Subsistence, Other Transportation Costs	1,000,000
2210407	State Visits Abroad	1,000,000
2210500	Printing, Advertisement And Information Supplies And Services	400,000
2210503	Subscription To Newspapers, Magazines And Periodicals	150,000
2210504	Advertising, Awareness And Publicity Campaigns	200,000
2210505	Trade Shows And Exhibitions	50,000
2210700	Training Expenses	1,250,000
2210799	Training Expenses-Other	1,250,000
2210800	Hospitality Supplies And Services	300,000
2210801	Catering Services (Reception) Accommodation And Gifts, Food And Drinks	300,000
2211100	Office And General Supplies And Services	2,220,000
2211101	General Office Supplies (Papers, Pencils, Forms, Small Office Equipment Etc.)	1,500,000
2211102	Supplies And Accessories For Computers And Printers	500,000
2211103	Sanitary And Cleaning Materials, Supplies And Services	120,000
2211104	Computer Programming And System Support	100,000
2211200	Fuels Oils And Lubricants	1,550,000
2211201	Refined Fuel And Lubricants For Transport	1,500,000
2211204	Other Fuels (Wood, Gas, Charcoal,)	50,000
2210900	Insurance Costs	200,000
2210910	Motor Vehicle Insurance	200,000
2211300	Other Operating Expenses	18,076,660
2211305	Contracted Guards And Cleaning Services	10,656,660
2211306	Membership Fees, Dues And Subscriptions To Professional And Trade Bodies	4,220,000
2211328	Monitoring And Evaluation	2,000,000
2211399	Resource Mobilization Activities	1,000,000

ITEM/SUB ITEM	TITLE	APPROVED BUDGET ESTIMATES 2025/2026
2211399	Partnerships Mobilization And Documentation Expenses	200,000
2220100	Routine Maintenance - Vehicles And Other Transport Equipment	850,000
2220101	Maintenance Expenses-Motor Vehicles	850,000
2220200	Routine Maintenance - Other Assets	50,000
2220205	Maintenance Of Buildings And Stations - Non-Residential	50,000
3111000	Purchase Of Office Furniture And General Equipment	900,000
3111002	Purchase Of Computers, Printers And Other IT Equipment	900,000

ECONOMIC PLANNING AND BUDGETING UNIT EXPENSES

ITEM/ SUB ITEM	TITLE	APPROVED BUDGET ESTIMATES 2025/2026
	OPERATIONS AND MAINTENANCE EXPENDITURE	30,060,141
2640500	Others Capital Grants And Transfers	30,060,141
2640505	Budget Preparations(Pre And Post Budget)	9,000,000
2640506	Preparation Of Planning And Budget Documents	8,700,000
2640507	Budget Management And Liaison Operations	7,360,141
2640508	Budget Implementation And Reporting	2,000,000
2640509	Budget Feedback Mechanism-Post Planning	1,500,000
2640510	Preparation Of Statistical Abstract	1,500,000

INTERNAL AUDIT UNIT EXPENSES

ITEM/SUB ITEM	TITLE	APPROVED BUDGET ESTIMATES 2025/2026
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ITEM/SUB ITEM	TITLE	APPROVED BUDGET ESTIMATES 2025/2026
	OPERATIONS AND MAINTENANCE EXPENDITURE	3,000,000
2210200	Communication Supplies And Services	250,000
2210201	Telephone, Telex, Facsimile And Mobile Phone Services	250,000
2210300	Domestic Travel And Subsistence And Other Transportation Costs	1,000,000
2210301	Travel Costs (Airlines, Bus, Railway, Mileage Allowances, Etc.)	350,000
2210302	Accommodation - Domestic Travel	650,000
2210700	Training Expenses	650,000
2210799	Training Expenses-Other	650,000
2210800	Hospitality Supplies And Services	500,000
2210801	Catering Services (Reception) Accommodation And Gifts, Food And Drinks	500,000
2211100	Office And General Supplies And Services	250,000
2211101	General Office Supplies (Papers, Pencils, Forms, Small Office Equipment Etc.)	175,000
2211102	Supplies And Accessories For Computers And Printers	75,000
2211200	Fuels Oils And Lubricants	350,000
2211201	Refined Fuel And Lubricants For Transport	300,000
2211204	Other Fuels (Wood, Gas, Charcoal,)	50,000

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

ITEM/SUB ITEM	TITLE	APPROVED BUDGET ESTIMATES 2025/2026
	OPERATIONS AND MAINTENANCE EXPENDITURE	23,915,985
2210100	Utilities, Supplies And Services	200,000
2210101	Electricity	200,000
2210200	Communication Supplies And Services	400,000
2210201	Telephone, Telex, Facsimile And Mobile Phone Services	400,000
2210300	Domestic Travel And Subsistence And Other Transportation Costs	3,200,000

ITEM/SUB ITEM	TITLE	APPROVED BUDGET ESTIMATES 2025/2026
2210301	Travel Costs (Airlines, Bus, Railway, Mileage Allowances, Etc.)	300,000
2210302	Accommodation - Domestic Travel	900,000
2210303	Daily Subsistence Allowance-Meal Allowance	2,000,000
2210500	Printing, Advertisement And Information Supplies And Services	2,700,000
2210504	Advertising, Awareness And Publicity Campaigns	200,000
2210599	Printing-Other	2,500,000
2210700	Training Expenses	2,300,000
2210799	Training Expenses-Other	2,300,000
2210800	Hospitality Supplies And Services	3,600,000
2210801	Catering Services (Reception) Accommodation, And Gifts, Food And Drinks	500,000
2210802	Boards, Committees, Conferences And Seminars	400,000
2210809	Board and Committee Allowances	2,700,000
2211100	Office And General Supplies And Services	500,000
2211101	General Office Supplies (Papers, Pencils, Forms, Small Office Equipment Etc.)	500,000
2211200	Fuels Oils And Lubricants	4,300,000
2211201	Refined Fuel And Lubricants For Transport	3,300,000
2211299	Refined Fuel And Lubricants For Transport-Enforcement	1,000,000
2211300	Other Operating Expenses	2,000,000
2211399	Digitalization Support	1,500,000
2211399	Enforcement Operations	500,000
2210900	Insurance Costs	500,000
2210904	Motor Vehicle Insurance	500,000
2220100	Routine Maintenance - Vehicles And Other Transport Equipment	4,215,985
2220101	Maintenance Expenses-Motor Vehicles	3,000,000
2220101	Repairs And Servicing Of ECRA Vehicles	1,215,985

Part J: Detailed Development Expenditure Budget

THAT, THE SUM OF KSHS. 75,000,000 BE ISSUED FROM THE COUNTY REVENUE FUND TO MEET THE EXPENDITURE DURING THE YEAR ENDING 30TH JUNE 2026 IN RESPECT OF VOTE D02 – COUNTY EXECUTIVE PORTFOLIO FOR FINANCE AND ECONOMIC PLANNING

ITEM/SUB ITEM	TITLE	APPROVED BUDGET ESTIMATES 2025/2026
	TOTAL DEVELOPMENT EXPENDITURE	75,000,000
2640500	Others Capital Grants And Transfers	20,000,000
2640503	County Integrated Development Plan(CIDP) 2023-2027 Mid Term Review	20,000,000
2810200	Civil Contingency Reserves	20,000,000
2810202	Emergency Fund	20,000,000
3110300	Refurbishment Of Buildings	35,000,000
3110302	Refurbishment Of The County Headquarter Offices	35,000,000

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

ITEM/SUB ITEM	TITLE	APPROVED BUDGET ESTIMATES 2025/2026
	TOTAL DEVELOPMENT EXPENDITURE	42,000,000
3111100	Purchase Of Specialized Plant, Equipment And Machinery	42,000,000
3111120	Purchase Of Equipment And Android Devices	2,000,000
3111120	Purchase And Digitization Of Revenue Management System	40,000,000

VOTE: EDUCATION AND VOCATIONAL TRAINING CENTRES

Part A: Vision

To be a competitive sector in provision of quality Early Childhood Development Education, vocational skills development, innovation and entrepreneurship

Part B: Mission

To provide, promote and nurture quality Early Childhood Development Education, vocational skills development, innovation and entrepreneurship through provision of conducive teaching and learning environment.

Part C: Performance Overview and Background for Programme(s)

Early Childhood Development Education (ECDE) is crucial for broadening access to pre-primary education by building new classrooms and learning centres. It also focuses on fairness by hiring more teachers, implementing school feeding programs, and providing essential learning materials like textbooks. The sector is dedicated to delivering quality education by employing qualified instructors who know how to effectively share knowledge with students.

On a similar note, Vocational Training Centres (VTCs) are tasked with enhancing the quality and relevance of vocational education by ensuring that skills training meet both current and future market needs. This means assessing the requirements of students, employers, and society, spotting skill gaps, and tweaking curricula as needed. Innovation is fostered through the availability of modern tools and equipment, while students gain practical entrepreneurial skills, especially in technical areas like engineering.

In the 2024/25 period, the Department of Education and Vocational Training made impressive progress, including the construction of new ECDE classrooms, the expansion and improvement of VTC facilities with additional classrooms and dormitories, and better sanitation through the building of toilets and kitchens. They also renovated several ECDE and VTC facilities, provided necessary furniture and equipment, and supported educational access through extensive scholarships and funding for learners throughout the county.

However, despite these advancements in 2024/25, the department encountered several hurdles. The funds allocated often fell short of meeting the increasing demand for infrastructure and student support. Capitation for VTCs was inadequate in light of rising enrolment, and a lack of qualified CBC-trained teachers impacted the quality of education. Additionally, poor infrastructure in remote areas and high student-teacher ratios strained resources, making effective service delivery a challenge.

As we head into the financial year 2025/26, the department has set aside a budget of Kshs. 450 million for recurrent expenses and Kshs. 189 million for development initiatives. This includes Kshs. 49.3 million dedicated to building and renovating ECDE classrooms, Kshs. 14.2 million for toilets, kitchens, and fencing, Kshs. 50 million for constructing and finishing VTCs, Kshs. 15.8 million for upgrading existing VTCs, and Kshs. 9.7 million for essential equipment and tools. On top of that,

Kshs. 75 million has been earmarked for scholarships and capitation grants. The department is dedicated to enhancing educational infrastructure, boosting the quality of teaching, and ensuring that vocational training meets the needs of the job market, all while navigating ongoing challenges like funding shortages, staffing issues, and infrastructure gaps.

Part D: Programme and Objectives.

PROGRAMME	OBJECTIVES
Education administration and Support Services	To Provide Effective and Efficient Service delivery
Access and retention in ECDE centers	To increase enrolment in ECDE centers.
Improve Quality and Relevance Of ECDE Services	To improve quality an relevance of ECDE services
Improve on Transition from pre-primary to primary school	To promote improved transition from pre-primary to primary school
Increase access and retention in Vocational training.	To increase enrolment in VTCs
Quality and relevance of Vocational Training.	To promote quality and relevant vocational training

Part E: Summary of Programme Outputs and Performance

Sub Programme	Delivery Unit	Key Output (KO)	Key Performance Indicators (KPIs)	Targets 2025/26	Targets 2026/27	Targets 2027/28
Programme 1: Education administration and Support Services						
Outcome: Improved Service Delivery						
Human Resource Development	Director	Employment of ECDE and VTC Instructor	No Of ECDE Teachers and Instructors employed	0	120	0
General Operation and Maintenance	Director	Effective and efficient service delivery	Number of staff supported	730	730	730
Continuous assessment, monitoring and Evaluation	Director	Continuous assessment and evaluation reports	Number of continuous assessment and evaluation reports	398	398	398
Programme 2: Access and Retention In ECDE Centres						
Outcome: Increased children enrolment						
Construction of ECDE classes.	Chief Officers	Increased number of ECDE Centers	Number of Classes built to	31	24	24

Sub Programme	Delivery Unit	Key Output (KO)	Key Performance Indicators (KPIs)	Targets 2025/26	Targets 2026/27	Targets 2027/28
			completion			
Community mobilization and sensitization	Chief Officer	Reports from the community meetings held.	Number of community meetings held	6	6	6
Development and review of nurturing care ACTS & policies	Chief Officer	Nurturing care policies developed/reviewed	Number of nurturing care policies developed/reviewed	3	2	2
Provide and improve on outdoor and indoor play equipment.	Chief Officer	Provision and improvement of outdoor and indoor play equipment	Number of schools with new/improved outdoor and indoor play equipment	2	20	20
Programme 3: Improve Quality and Relevance Of ECDE Services						
Outcome: Quality and relevant ECDE services						
Enhance use of digital learning programmes	Director	Integration of digital learning in ECDE	Number of ECDE learners with access to digital learning	21,000	21,000	21,000
Retooling of ECDE Teachers	Director	Fully retooled teachers	The number of teachers trained	250	250	250
Provision of adequate and relevant learning materials	Director	ECDE centers supplied with relevant learning materials	Number of ECDE centers supplied with relevant learning materials	300	300	300
Renovation of ECDE facilities	Director	Completely renovated ECDE centers	Number of ECDE centers fully renovated	5	7	7
Improve quality assurance	Director	Quality assurance assessment reports	Number of assessment visits per ECDE center	4	4	4
Programme 4: Improve on Transition from Pre-Primary to Primary School						
Outcome: Raised transition rate from pre-primary to primary school						
Develop a county education	Director	Developed and installed education	An operational	1	1	1

Sub Programme	Delivery Unit	Key Output (KO)	Key Performance Indicators (KPIs)	Targets 2025/26	Targets 2026/27	Targets 2027/28
management system to track transition of children.		management system	education management system			
Sensitization of parents and BOMs on ECDE issues	Director	Sensitization meetings reports.	Number of sensitization meetings held	4	4	4
Programme 5: Increase access and retention in Vocational training.						
Outcome: Increased VTC enrolment						
Refurbish existing VTCs	Director	Refurbished institutions	Number of VTCs refurbished	2	3	3
Construction of dormitories, in existing VTCs	Director	Complete dormitories	Number of complete dormitories	2	3	3
Construction of dining halls and kitchens in existing VTCs	Director	Complete dining halls and kitchens	Number of complete dining halls and kitchens	1	1	1
Provision of grants, and scholarships	Director	Retention and improved equity and quality training	Number of trainees allocated bursaries and scholarships	700	700	700
Provision of modern tools and equipment	Director	Modernized and Equipped VTCs	Number of VTCs equipped with modern equipment	3	5	5

Part F: Summary of Expenditure by Programmes, 2025/26 – 2027/28

PROGRAMMES	Supplementary Budget 2024/25	Estimates 2025/26	PROJECTED ESTIMATES	
			2026/27	2027/28
P1: General Administration, Planning and Support Services	56,157,616	63,983,379	67,842,221	71,985,369
SP1.1: General Administration and Support Services	56,157,616	63,983,379	67,842,221	71,985,369
P2: Access and retention in ECDE centers	224,630,462	255,933,515	271,368,886	287,941,474
SP2.1: Access and retention in ECDE centers	224,630,462	255,933,515	271,368,886	287,941,474
P3: Improve Quality And Relevance Of ECDE Services	56,157,616	63,983,379	67,842,221	71,985,369
SP3.1: Improve Quality And Relevance Of ECDE Services	56,157,616	63,983,379	67,842,221	71,985,369
P4: Improve on Transition from pre-primary to primary school	56,157,616	63,983,379	67,842,221	71,985,369
SP4.1: Improve on Transition from pre-primary to primary school	56,157,616	63,983,379	67,842,221	71,985,369
P5: Increase access and retention in Vocational training.	168,472,847	191,950,136	203,526,664	215,956,106
SP5.1: Increase access and retention in Vocational training.	168,472,847	191,950,136	203,526,664	215,956,106
<u>TOTAL</u>	561,576,155	639,833,787	678,422,214	719,853,686

Part G: Summary of Expenditure by Vote And Economic Classification, 2025/26- 2027/28

ECONOMIC CLASSIFICATION	Supplementary Budget 2024/25	ESTIMATES 2025/26	PROJECTED ESTIMATES	
			2026/27	2027/28
<u>Total Expenditure</u>	395,098,561	450,749,192	470,429,160	491,061,326
Compensation to Employees	370,298,561	423,249,192	440,179,160	457,786,326
Use of Goods	24,800,000	27,500,000	30,250,000	33,275,000
<u>Capital Expenditure</u>	166,477,594	189,084,595	207,993,055	228,792,360
Non-financial assets	166,477,594	189,084,595	207,993,055	228,792,360
<u>TOTAL</u>	561,576,155	639,833,787	678,422,214	719,853,686

**Part H: Summary of Expenditure by Programme, Sub-Programme and Economic Classification,
2025/26 - 2027/28**

PROGRAMMES	Supplementary Budget 2024/25	ESTIMATES 2025/26	PROJECTED ESTIMATES	
			2026/27	2027/28
P1: General Administration, Planning and Support Services	56,157,616	63,983,379	67,842,221	71,985,369
SP1.1: General Administration and Support Services	56,157,616	63,983,379	67,842,221	71,985,369
<u>Recurrent Expenditure</u>	39,509,856	45,074,919	47,042,916	49,106,133
Compensation To Employees	37,029,856	42,324,919	44,017,916	45,778,633
Use of goods	2,480,000	2,750,000	3,025,000	3,327,500
<u>Capital Expenditure</u>	16,647,759	18,908,460	20,799,305	22,879,236
Acquisition of Non-Financial Assets	16,647,759	18,908,460	20,799,305	22,879,236
P2: Access and retention in ECDE centers	224,630,462	255,933,515	271,368,886	287,941,474
SP2.1: Access and retention in ECDE centers	224,630,462	255,933,515	271,368,886	287,941,474
<u>Recurrent Expenditure</u>	158,039,424	180,299,677	188,171,664	196,424,530
Compensation To Employees	148,119,424	169,299,677	176,071,664	183,114,530
Use of goods	9,920,000	11,000,000	12,100,000	13,310,000
<u>Capital Expenditure</u>	66,591,038	75,633,838	83,197,222	91,516,944
Acquisition of Non-Financial Assets	66,591,038	75,633,838	83,197,222	91,516,944
P3: Improve Quality And Relevance Of ECDE Services	56,157,616	63,983,379	67,842,221	71,985,369
SP3.1: Improve Quality And Relevance Of ECDE Services	56,157,616	63,983,379	67,842,221	71,985,369
<u>Recurrent Expenditure</u>	39,509,856	45,074,919	47,042,916	49,106,133
Compensation To Employees	37,029,856	42,324,919	44,017,916	45,778,633
Use of Goods	2,480,000	2,750,000	3,025,000	3,327,500
<u>Capital Expenditure</u>	16,647,759	18,908,460	20,799,305	22,879,236
Acquisition of Non-Financial Assets	16,647,759	18,908,460	20,799,305	22,879,236
P4: Improve on Transition from pre-primary to primary school	56,157,616	63,983,379	67,842,221	71,985,369
SP4.1 Improve on Transition from pre-primary to primary school	56,157,616	63,983,379	67,842,221	71,985,369
<u>Recurrent Expenditure</u>	39,509,856	45,074,919	47,042,916	49,106,133
Compensation To Employees	37,029,856	42,324,919	44,017,916	45,778,633
Use of Goods	2,480,000	2,750,000	3,025,000	3,327,500
<u>Capital Expenditure</u>	16,647,759	18,908,460	20,799,305	22,879,236

PROGRAMMES	Supplementary Budget 2024/25	ESTIMATES 2025/26	PROJECTED ESTIMATES	
			2026/27	2027/28
Acquisition of Non-Financial Assets	16,647,759	18,908,460	20,799,305	22,879,236
P5:Increase access and retention in Vocational training.	168,472,847	191,950,136	203,526,664	215,956,106
SP5.1 Increase access and retention in Vocational training.	168,472,847	191,950,136	203,526,664	215,956,106
<u>Recurrent Expenditure</u>	118,529,568	135,224,758	141,128,748	147,318,398
Compensation To Employees	111,089,568	126,974,758	132,053,748	137,335,898
Use of Goods	7,440,000	8,250,000	9,075,000	9,982,500
<u>Capital Expenditure</u>	49,943,278	56,725,379	62,397,916	68,637,708
Acquisition of Non-Financial Assets	49,943,278	56,725,379	62,397,916	68,637,708
<u>TOTAL</u>	561,576,155	639,833,787	678,422,214	719,853,686

Part I: Detailed Recurrent Expenditure

ITEM/SUB ITEM	TITLE	APPROVED BUDGET ESTIMATES 2025/2026
	TOTAL RECURRENT EXPENDITURE	450,749,192
	TOTAL BASIC SALARIES	423,249,192
2110100	BASIC SALARIES	401,049,192
	RECRUITMENT AND INTERNSHIP	22,200,000
	OPERATIONS AND MAINTENANCE EXPENDITURE	27,500,000
2210100	Utilities, Supplies And Services	100,000
2110101	Electricity	50,000
2110102	Water Sewerage Charges	30,000
2210103	Gas Expenses	20,000
2210200	Communication, Supplies And Services	100,000
2110201	Telephone, Telex, Facsimile And Mobile Phone Services	50,000
2110202	Internet Connections	50,000
2210300	Domestic Travel And Subsistence, And Other Transportation Costs	1,348,000
2210301	Travel Costs (Airlines, Bus, Railway, Mileage Allowances, Etc.)	1,100,000
2210302	Accommodation-Domestic Travel (School Assessments And Supervision)	248,000
2210700	Training Expenses	2,300,000
2210711	Tuition Fee Allowance	300,000
2210713	Training Expenses-VTC/ECDE Instructors/Teachers	2,000,000
2210800	Hospitality Supplies And Services	300,000

ITEM/SUB ITEM	TITLE	APPROVED BUDGET ESTIMATES 2025/2026
2210801	Catering Services (Reception) Accommodation, Gifts, Food And Drinks.	200,000
2210802	Boards, Committees, Conferences And Seminars	100,000
2210900	Insurance Costs	150,000
2210904	Motor Vehicle Insurance	150,000
2211000	Specialized Materials And Supplies	300,000
2211009	Education And Library Supplies	300,000
2211100	Office And General Supplies And Services	500,000
2211101	General Office Supplies (Papers, Pencils, Forms, Small Office Equipment Etc.)	500,000
2211200	Fuel Oil And Lubricants	780,000
2211201	Refined Fuel And Lubricants For Transport	780,000
2211300	Other Operating Expenses	4,992,000
2211305	Contracted Guards And Cleaning Services	300,000
2211325	School Co-Curricular Activities(ECDE/Youth Polytechnics)	4,692,000
2220100	Routine Maintenance-Vehicles And Other Transport Equipment	600,000
2220101	Maintenance Expenses-Motor Vehicles And Cycles	600,000
2220200	Routine Maintenance-Other Assets	130,000
2220202	Maintenance Of Office Furniture And Equipment	50,000
2220205	Maintenance Of Building And Stations- Non Residential	50,000
2220210	Maintenance Of Computers, Software And Networks	30,000
2640500	Other Capital Grants And Transfers	15,900,000
2640503	Monitoring And Evaluation Of VTCs and ECDEs	1,000,000
2640503	ECDE Digital Learning Programme	3,400,000
2640503	ECDE Textbooks/Library Supplies(New Revised CBC Curriculum) All 398 ECDE Centres@ 10,000 Per School	4,000,000
2640503	Policy Development (ECDE, Childcare and VTC Policies)	2,500,000
2640503	ECDE Empowerment Programme-Mbeti South	3,000,000
2640503	Boda Boda Training And Licence At Kanja VTC-Kagaari North	2,000,000

Part J: Development Expenditure

ITEM/SUB ITEM	TITLE	APPROVEDBUD GET ESTIMATES 2025/2026
	TOTAL DEVELOPMENT EXPENDITURE	189,084,595
	KENYA COMMERCIAL BANK VOCATIONAL TRAINING CENTRES SCHOLARSHIP GRANT	40,000,000
	DEVELOPMENT EXPENDITURE	149,084,595
3110200	Construction of Buildings	89,385,969
3110202	Construction of 2 nd ECDE Classroom, Toilets And Kitchen At Njakairi Primary School	3,000,000

ITEM/SUB ITEM	TITLE	APPROVEDBUD GET ESTIMATES 2025/2026
3110202	Construction of ECDE Kitchen And Toilets At Embu County Primary School	1,500,000
3110202	Construction of ECDE Classroom At Riadina Primary School In Kiambere	1,500,000
3110202	Construction of ECDE Classroom At Kanothi Primary School In Mavuria	1,500,000
3110202	Construction of ECDE Classroom At Kiamathuku Primary School In Evurore	1,500,000
3110202	Construction of ECDE Classroom At Kirie Primary School In Muminji	1,500,000
3110202	Construction of ECDE Classroom At Kathiani Primary School In Mwea	1,500,000
3110202	Construction of Kitchen, Toilets And Fencing Of Ngeniari Primary School In Kagaari South	1,500,000
3110202	Construction of ECDE Classroom (Playground And Equipping)At Kanja Primary School In Kagaari North	1,500,000
3110202	Construction Of Sentry House And Toilets At Education Department Offices	1,000,000
3110202	Construction Of Mutuobare Vocational Training Centre	2,000,000
3110202	Construction Of Workshop At Nembure Vocational Training Centre	2,000,000
3110202	Completion Of A Twin Workshop At Makinda Vocational Training Centre	3,000,000
3110202	Completion Of Kathageri Vocational Training Centre	16,000,000
3110202	Construction Of A Workshop At Kithimu Vocational Training Centre	5,000,000
3110202	Construction Of An Administration Block At Irangi Vocational Training Centre	3,000,000
3110202	Construction Of ECDE Classroom At Mashamba Primary School-Makima	1,500,000
3110202	Construction Of ECDE Classroom At Kanganga Primary School-Evurore	1,300,000
3110202	Construction Of ECDE Classroom At Ngoce Primary School-Evurore	1,300,000
3110202	Construction Of ECDE Kitchens At Ciakungungu And Mbaci Primary Schools - Evurore	1,400,000
3110202	Construction Of ECDE Toilets At Cianthi And Ngunyumu Primary Schools -Evurore	1,400,000
3110202	Construction Of ECDE Classroom At Kaitutu Primary School-Kyeni South	1,500,000
3110202	Construction Of ECDE Classroom At Muchonoke Primary School-Kyeni South	1,500,000
3110202	Construction Of Ngoori Vocational Training Centre Class-Mavuria	1,500,000
3110202	Construction Of A Workshop At Kangaru Vocational Training Centre-Phase 2-Kirimari	1,000,000
3110202	Construction Of ECDE Classroom At Cieria Primary School-Muminji	1,500,000
3110202	Construction Of ECDE Classroom At Kavui Primary School-Muminji	1,500,000
3110202	Construction Of ECDE Classroom At Mukororia Primary School-Muminji	1,500,000
3110202	Construction Of ECDE Classroom At Karambari Primary School-Muminji	1,500,000
3110202	Construction Of ECDE Classroom At St. Hellen Karimari Primary School-Nginda	1,500,000
3110202	Construction Of ECDE Toilets At Kamwaa And Kamukanya Primary Schools-Evurore	1,199,556
3110202	Construction Of ECDE Toilets At Iriri, Murangu And Karuari Primary Schools-Evurore	1,797,698
3110202	Construction Of ECDE Classroom At Makima Primary School- Makima	1,500,000
3110202	Completion And Operationalization Of Ngerwe ECDE Kitchen-Nginda	500,000
3110202	Construction Of Kathageri VTC Hair Dressing Workshop –Kyeni North	1,498,990

ITEM/SUB ITEM	TITLE	APPROVEDBUD GET ESTIMATES 2025/2026
3110202	Construction Of ECDE Toilet At Rukuriri Primary School-Phase II-Kyeni North	500,000
3110202	Construction Of PP2 ECDE Classroom At Kerangi Primary School-Kiambere	1,200,000
3110202	Construction Of ECDE Classroom At Gatinda Primary School-Runyenjes Central	1,300,000
3110202	Construction Of A Classroom At Gitare Vocational Training Centre -Runyenjes Central	1,500,000
3110202	Construction Of ECDE Toilet At Unyuani Primary School -Mwea	500,000
3110202	Completion Of Makawani Vocational Ttraining Centre Boys Dormitory -Mwea	2,000,000
3110202	Construction Of ECDE Classroom At Rukira Primary-Phase 2 (Fedy Construction)-Kithimu	1,200,000
3110202	Construction Of ECDE Classroom At Ithangawe Primary-Phase 2 (Dylix Co. Ltd) -Kithimu	1,200,000
3110202	Construction Of ECDE Classroom At St. Andrew Primary School -Kithimu	1,500,000
3110202	Construction Of ECDE Toilet At Kathanjuri Primary School	483,129
3110202	Construction Of Njarange ECDE Toilet	691,059
3110202	Construction Of Kamugu ECDE Kitchen	1,198,790
3110202	Construction Of ECDE Class And Renovation Of Existing Structure At Kamugere Primary School	1,500,000
3110202	Construction Of ECDE Classroom At Funyu Primary School	1,216,747
3110300	Refurbishment Of Buildings	15,016,010
3110302	Refurbishment Of Karurumo Vocational Training Centre Workshop	3,000,000
3110302	Refurbishment And Equipping Of Kanja Vocational Training Centre Workshop	5,000,000
3110302	Refurbishment Of Mbonzuki Vocational Training Centre Workshops	2,000,000
3110302	Renovation Of ECDE Classroom At Gatorori Primary School-Evurore	800,000
3110302	Renovation Of ECDE Classroom At Kagumori Primary School-Nginda	1,000,000
3110302	Renovation Of ECDE Classroom At Ngeca Primary School-Makima	1,000,000
3110302	Renovation Of ECDE Classroom 1 At Kiangungi Primary School- Kyeni North	700,000
3110302	Renovation Of ECDE Classroom 1 At Kiangungi Primary School- Kyeni North	700,000
3110302	Proposed Renovation Of Kiambere Education Offices Hall-M/S Embuos Ventures	816,010
2640500	Other Capital Grants And Transfers	39,000,000
2640503	Provision Of Modern Tools And Equipment For Vocational Training Centers	4,000,000
2640503	Scholarships(Capitation) For the Vocational Training Centers	25,000,000
2640503	Monitoring And Implementation Of The School Feeding Programme	10,000,000
3110900	Purchase Of Household Furniture And Institutional Equipment	5,682,616
3110901	Equipping Of ECDE Centers	2,000,000
3110901	Equipping Of ECDE Centers-Kithimu	1,500,000
3110901	Supply And Delivery Of VTC Support Programme For Nduuri,Irangi And Kanja VTC - Kagaari North	984,400
3110901	Supply Of Computer Lab Kithimu VTC Equipment's-XPAD Solutions	1,198,216

VOTE: HEALTH

The sector comprises of medical services and public health and sanitation sub-sectors. The main roles of the sector are to provide both curative and rehabilitative health services; and to offer preventive, promotive health and sanitation services.

Part A: Vision

Is ideally to achieve the state of a leading county in provision of quality health care services that is accessible, equitable, affordable and sustainable for the residents of Embu County

Part B: Mission

To promote and provide quality health care services to the people of Embu County.

Part C: Performance Overview and Background for Programme(s)

The main aim of the health sector is to create an enabling environment for the provision of sustainable quality health care that is affordable and accessible to the residents. In the last two financial years, there has been increased focus on preventive and promotive health care services to ease pressure on limited resources available for curative health care. These initiatives ensure the county has a healthy and productive population for wealth creation.

In FY 2024/25, the County Government has prioritized strategic health sector investments to enhance service delivery and expand access to quality care. These include upgrading Gategi Health Centre to a Level 4 Hospital to provide specialized services closer to the community, completing ongoing construction of health facilities to make them fully operational, renovating existing facilities to improve infrastructure and patient experience, and equipping health centers with essential medical tools and furniture to strengthen their capacity. The completion of BADEA Block B at Embu Level 5 Hospital will further expand specialized care, including ICU and surgical services, reinforcing the hospital's role as a key regional referral facility.

In FY 2025/26, the health sector will prioritize improving access to quality healthcare through the completion, construction, renovation, and equipping of health facilities, maternities, and wards across the county. The sector will also implement a solarization project to ensure reliable power supply in health centers and sink boreholes at Ishiara, Siakago, and Runyenjes Level 4 Hospitals to enhance water access. At Embu Level 5 Hospital, key projects will include the installation of oxygen piping, vacuum, and nurse call systems in Badea Block B, renovation works including the replacement of asbestos roofing, and the purchase of specialized equipment such as a laparoscopy machine. Additionally, the hospital will be equipped with essential plant and machinery, as well as upgrades to the mortuary cold-room to improve service delivery.

Part D. Programme Objectives

PROGRAMME	OBJECTIVE
Curative Health Services	To improve health status of the individual, family and community
Preventive and promotive Health Services	To improve hospitals infrastructure and strengthen human resource capacity
General Administration Planning and Support Services	To improve service delivery and provide supportive function to departments under the health sector

Part E. Summary of Programme Outputs and Performance Indicators for 2025/2026 - 2027/2028

Sub Programme	Delivery Unit	Key Output (KO)	Key Performance Indicators (KPIs)	Targets 2025/26	Targets 2026/27	Targets 2027/28
Programme 1: Curative Health Services						
Outcome: Improved health status of the individual, family and community						
Primary Healthcare	All Health Facilities	Access to Primary Healthcare	No. of functional Primary Healthcare facilities in the county	91 Health centres and dispensaries	94 Health centres and dispensaries	97 Health centres and dispensaries
			No. of health personnel per population:	1 Doctor per 10,000 population; 1 Nurse per 600 population	1 Doctor per 9,000 population; 1 Nurse per 500 population	1 Doctor per 8,000 population; 1 Nurse per 400 population
		Health supplies and consumables	% of days the health supplies and consumables are available	80%	90%	100%
Programme 2: Preventive and Promotive Health Services						
Outcome: Improved hospitals infrastructure and strengthened human resource capacity						
Health Promotion and Disease Control	County Director of Health	Capacity building of health workers strengthened	%of health workers trained	70%	80%	90%
		Exclusive breastfeeding at 6 months	%of babies on exclusive breastfeeding	60%	70%	80%

Sub Programme	Delivery Unit	Key Output (KO)	Key Performance Indicators (KPIs)	Targets 2025/26	Targets 2026/27	Targets 2027/28
		Increased number of immunized children	% of children immunized	90%	95%	100%
		Availability of family planning commodities, condoms.	% of days in a year the family planning commodities, condoms are available	70%	80%	90%
		Commemoration of various health world days	No. of World health days commemorate	10	12	14
	County Diseases Surveillance Unit	Increased case detection and response	% of cases detected and investigated	100%	100%	100%
	Community Health Coordinators	Increased No. of functional community units established	No. of community health units established	10	14	18
Programme 3:General Administration Planning and Support Services Outcome: Improved service delivery and supportive functions to departments under the health sector						
General Administration Services	Chief Officer and Technical Services	Improved services that enhances customer satisfaction	% rating in efficiency and effectiveness in relation to service delivery	100%	100%	100%

Part F: Summary of Expenditure by Programmes, 2025/2026 - 2027/2028

Economic Classification	Supplementary Estimates 2024/25	Estimates 2025/26	Projected Estimates	
			2026/27	2027/28
P1: Curative Health	1,458,230,120	1,748,136,039	1,869,979,451	2,001,888,396

Economic Classification	Supplementary Estimates 2024/25	Estimates 2025/26	Projected Estimates	
			2026/27	2027/28
Services				
SP1.1: Primary Health Care	1,458,230,120	1,748,136,039	1,869,979,451	2,001,888,396
P2: Preventive and Promotive Health Services	572,392,358	635,904,162	675,417,218	717,918,485
SP2.1: Health Promotion & Disease Control	572,392,358	635,904,162	675,417,218	717,918,485
P3: General Administration Planning and Support Services	453,225,268	495,813,954	526,133,461	558,714,444
SP3.1: General Administration services	453,225,268	495,813,954	526,133,461	558,714,444
TOTAL	2,483,847,746	2,879,854,155	3,071,530,130	3,278,521,324

Part G: Summary of Expenditure by Vote and Economic Classification, 2025/2026 - 2027/2028

Economic Classification	Supplementary Estimates 2024/25	Estimates 2025/26	Projected Estimates	
			2026/27	2027/28
Total Expenditure	2,227,054,517.00	2,371,491,642	2,512,331,365	2,663,402,683
Compensation to Employees	1,500,309,494.00	1,605,157,347	1,669,363,641	1,736,138,187
Use of Goods	726,745,023.00	766,334,295	842,967,725	927,264,497
Capital Expenditure	256,793,229.00	508,362,513	559,198,764	615,118,641
Non-financial assets	256,793,229.00	508,362,513	559,198,764	615,118,641
TOTAL	2,483,847,746.00	2,879,854,155	3,071,530,130	3,278,521,324

Part H: Summary of Expenditure by Programme, Sub-Programme and Economic Classification, 2025/2026 - 2027/2028

Economic Classification	Supplementary Estimates 2024/25	Estimates 2025/26	Projected Estimates	
			2026/27	2027/28
P1: Curative Health Services	1,458,230,120	1,748,136,039	1,869,979,451	2,001,888,396
SP1.1: Primary Health Care	1,458,230,120	1,748,136,039	1,869,979,451	2,001,888,396
Recurrent Expenditure	1,224,879,984	1,304,320,403	1,381,782,251	1,464,871,476

Economic Classification	Supplementary Estimates 2024/25	Estimates 2025/26	Projected Estimates	
			2026/27	2027/28
Compensation To Employees	825,170,222	882,836,541	918,150,002	954,876,003
Use of Goods	399,709,763	421,483,862	463,632,248	509,995,473
Capital Expenditure	233,350,135	443,815,636	488,197,200	537,016,920
Non-financial assets	233,350,135	443,815,636	488,197,200	537,016,920
P2: Preventive and Promotive Health Services	572,392,358	635,904,162	675,417,218	717,918,485
SP2.1: Health Promotion & Disease Control	572,392,358	635,904,162	675,417,218	717,918,485
Recurrent Expenditure	556,763,629	592,872,911	628,082,841	665,850,671
Compensation To Employees	375,077,374	401,289,337	417,340,910	434,034,547
Use of Goods	181,686,256	191,583,574	210,741,931	231,816,124
Capital Expenditure	15,628,729	43,031,251	47,334,376	52,067,814
Non-financial assets	15,628,729	43,031,251	47,334,376	52,067,814
P3: General Administration Planning and Support Services	453,225,268	495,813,954	526,133,461	558,714,444
SP3.1: General Administration services	453,225,268	495,813,954	526,133,461	558,714,444
Recurrent Expenditure	445,410,903	474,298,328	502,466,273	532,680,537
Compensation To Employees	300,061,899	321,031,469	333,872,728	347,227,637
Use of Goods	145,349,005	153,266,859	168,593,545	185,452,899
Capital Expenditure	7,814,365	21,515,626	23,667,188	26,033,907
Non-financial assets	7,814,365	21,515,626	23,667,188	26,033,907
TOTAL	2,483,847,746	2,879,854,155	3,071,530,130	3,278,521,324

Part I: Detailed Recurrent Expenditure Budget

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

ITEM/SUB ITEM	TITLE	APPROVED BUDGET ESTIMATES 2025/2026
	TOTAL RECURRENT EXPENDITURE	1,766,993,398
	TOTAL SALARIES	1,605,157,347

ITEM/SUB ITEM	TITLE	APPROVED BUDGET ESTIMATES 2025/2026
2110101	BASIC SALARIES	1,558,267,347
	COMMUNITY HEALTH PROMOTERS (CHPs) EXPENSES-COUNTY CONTRIBUTION	46,890,000
	TOTAL OPERATIONS AND MAINTENANCE EXPENDITURE	161,836,051
	CONDITIONAL ADDITIONAL ALLOCATION FOR THE BASIC SALARY ARREARS FOR COUNTY GOVERNMENT HEALTH WORKERS	32,801,231
	CONDITIONAL ADDITIONAL ALLOCATION FOR COMMUNITY HEALTH PROMOTERS EXPENSES	60,300,000
	DANIDA GRANT TO FINANCE PRIMARY HEALTH CARE IN DEVOLVED CONTEXT EXPENSES	45,288,000
	LEVEL 3 AND 2 HOSPITALS SPECIALIZED SUPPLIES SUPPORT	13,000,000
	CONDITIONAL ALLOCATION FOR KENYA NUTRITION SUPPORT GRANT	10,000,000
	OPERATIONS AND MAINTENANCE	446,820
2211000	Specialized Materials And Supplies	446,820
2211015	Supply Of Food Stuffs At Siakago Hospital -Born Again Ltd	173,370
2211015	Supply Of Food Stuffs At Kianjokoma Hospital -Born Again Ltd	273,450

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

HEALTH UNIT	APPROVED BUDGET ESTIMATES 2025/2026
OPERATIONS AND MAINTENANCE EXPENDITURE	600,000,000
Embu Level 5 Hospital	426,800,000
Level 4 Hospitals	61,110,000
Level 3 Hospitals with Facility Improvement Fund (FIF)	20,370,000
Level 3 Hospitals without Facility Improvement Fund (FIF)	33,465,000
Level 2 Facilities	19,497,000
Public Health	20,758,000
Medical Services-Headquarters	18,000,000

***Breakdown of Budget Estimates in Annex 1**

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

ITEM/SUB ITEM	TITLE	APPROVED BUDGET ESTIMATES 2025/2026
	OPERATIONS AND MAINTENANCE	32,801,231
2211300	Other Operating Expenses	32,801,231
2211399	Basic Salary Arrears For County Government Health Workers	32,801,231

CONDITIONAL ADDITIONAL ALLOCATION FOR COMMUNITY HEALTH PROMOTERS EXPENSES
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ITEM/SUB ITEM	TITLE	APPROVED BUDGET ESTIMATES 2025/2026
	OPERATIONS AND MAINTENANCE	60,300,000
2211300	Other Operating Expenses	60,300,000
2211399	Community Health Promoters(1563) Stipend	60,300,000

DANIDA GRANT TO FINANCE PRIMARY HEALTH CARE IN DEVOLVED CONTEXT EXPENSES

ITEM/SUB ITEM	TITLE	APPROVED BUDGET ESTIMATES 2025/2026	UNSPENT FUNDS FOR FY 2023/2024202 4/2025	TOTAL APPROVED BUDGET ESTIMATES 2025/2026
	OPERATIONS AND MAINTENANCE EXPENDITURE	27,744,000	17,544,000	45,288,000
2210100	Utilities, Supplies And Services	5,374,844	3,398,808	8,773,652

ITEM/SUB ITEM	TITLE	APPROVED BUDGET ESTIMATES 2025/2026	UNSPENT FUNDS FOR FY 2023/2024202 4/2025	TOTAL APPROVED BUDGET ESTIMATES 2025/2026
2210101	Electricity	3,257,482	2,059,883	5,317,365
2210102	Water And Sewerage Charges	2,117,362	1,338,925	3,456,287
2210200	Communication Supplies And Services	3,094,616	1,956,882	5,051,498
2210201	Telephone, Telex, Mobile Phone Services	1,628,748	1,029,936	2,658,684
2210202	Internet Connections	1,302,994	823,952	2,126,946
2210203	Courier And Postal Services	162,874	102,994	265,868
2210300	Domestic Travel And Subsistence, And Other Transportation Costs	2,280,240	1,441,916	3,722,156
2210301	Travel Costs (Airlines, Bus, Railway, Mileage Allowances)	2,280,240	1,441,916	3,722,156
2210500	Printing , Advertising And Information Supplies And Services	1,302,994	823,952	2,126,946
2210502	Publishing And Printing Services	1,302,994	823,952	2,126,946
2210800	Hospitality, Supplies And Services	4,234,731	2,677,844	6,912,575
2210801	Catering Services,(Receptions),Accommodation, Gifts, Food And Drinks	2,280,240	1,441,916	3,722,156
2210802	Boards, Committees, Conferences And Seminars	1,954,491	1,235,928	3,190,419
2211000	Specialized Materials And Supplies	488,622	308,982	797,604
2211002	Dressing And Non-Pharmaceuticals Medical Items	244,311	154,491	398,802
2211008	Laboratory Materials, Supplies And Small Equipment	244,311	154,491	398,802
2211100	Office And General Supplies And Services	4,723,354	2,986,826	7,710,180
2211101	General Office Supplies (Papers, Pencils, Forms, Small Office Equipment)	2,280,240	1,441,916	3,722,156
2211103	Sanitary And Cleaning Materials, Supplies And Services	2,443,114	1,544,910	3,988,024
2211200	Fuels Oils And Lubricants	2,172,743	1,373,940	3,546,683
2211201	Refined Fuel And Lubricants For Transport	1,140,120	720,958	1,861,078
2211204	Other Fuels (Wood, Charcoal, Cooking Gas etc.)	1,032,623	652,982	1,685,605
2211300	Other Operating Expenses	162,874	102,994	265,868
2211301	Bank Service Commission And Charges	162,874	102,994	265,868
2220200	Routine Maintenance - Other Assets	3,908,982	2,471,856	6,380,838
2220202	Maintenance Of Office Furniture And Equipment	1,465,868	926,946	2,392,814
2220205	Maintenance Of Building And Stations- Non Residential	651,497	411,976	1,063,473
2220210	Maintenance Of Computers, Software And Networks	1,302,994	823,952	2,126,946

ITEM/SUB ITEM	TITLE	APPROVED BUDGET ESTIMATES 2025/2026	UNSPENT FUNDS FOR FY 2023/2024202 4/2025	TOTAL APPROVED BUDGET ESTIMATES 2025/2026
2220202	Maintenance Of Office Furniture And Equipment	488,623	308,982	797,605

LEVEL 3 AND 2 HOSPITALS SPECIALIZED SUPPLIES SUPPORT

ITEM/SUB ITEM	TITLE	APPROVED BUDGET ESTIMATES 2025/2026
	OPERATIONS AND MAINTENANCE EXPENDITURE	13,000,000
2211000	Specialized Materials And Supplies	13,000,000
2211099	Specialized Materials And Supplies	13,000,000

CONDITIONAL ALLOCATION FOR KENYA NUTRITION SUPPORT GRANT

ITEM/ SUB ITEM	TITLE	APPROVED BUDGET ESTIMATES 2025/2026
	OPERATIONS AND MAINTENANCE	10,000,000
2640500	Others Capital Grants And Transfers	10,000,000
2640503	Conditional Allocation For Kenya Nutrition Support Grant Expenses	5,000,000
2640503	Counter Fund For The Conditional Allocation For Kenya Nutrition Support Grant	5,000,000

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

ITEM/SUB ITEM	TITLE	APPROVED BUDGET ESTIMATES 2025/2026
	OPERATIONS AND MAINTENANCE EXPENDITURE	4,498,244
2211000	Specialized Materials And Supplies	2,310,344
2211008	Supply Of Laboratory Reagents And Consumables-Savannah Africa Ltd	803,504
2211008	Supply Of Laboratory Reagents And Consumables-Bioline Ltd	302,500
2211015	Supply Of Food Stuffs -Umasa Services Ltd	1,106,840
2211015	Supply Of Food Stuffs –(Onions Supplies)-Eagle Twenty Enterprises	97,500
2211100	Office And General Supplies And Services	2,187,900
2211103	Supply Of Stationery-County Zone General Supplies Ltd	2,187,900

Part J: Detailed Development Expenditure Budget

THAT, THE SUM OF KSHS. 430,312,513 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
	TOTAL DEVELOPMENT EXPENDITURE	430,312,513
3110200	Construction of Buildings	290,951,023
3110202	Completion Of Kariru Dispensary	11,130,000

ITEM/SUB ITEM	TITLE	APPROVED BUDGET ESTIMATES 2025/2026
3110202	Construction Of Kamviu Dispensary – Phase 2	7,745,436
3110202	Construction Of Kithegi Maternity	2,500,000
3110202	Completion Of OPD At Siakago Level Hospital	20,374,189
3110202	Completion Of Kathanje Dispensary	6,996,331
3110202	Construction Of Maternity At Mutuobare Health Centre - Phase 2	14,299,329
3110202	Construction Of Maternity At Gachuriri Dispensary - Phase 2	14,299,329
3110202	Construction Of Kamugere/Kibogi Dispensary	11,154,270
3110202	Construction Of Kabugua Kanyama Dispensary - Phase 2	11,154,270
3110202	Fencing, Gate, Completion And External Works At Gichera Dispensary - Phase 2	1,858,506
3110202	Completion Of Kang'ethia/Ndunduri Dispensary	691,206
3110202	Upgrading Of Kairuri Health Centre To Level 4 Hospital- Phase 2	12,000,000
3110202	Upgrading Of Kanja Health Centre	23,615,335
3110202	Completion Of A Maternity Ward In Ishiara Level 4 Hospital	2,500,000
3110202	Completion Of A Mortuary At Karaba Health Centre	2,500,000
3110202	Construction Of A Female Ward At Dallas Health Centre -Phase 2	5,000,000
3110202	Construction Of Kakawa Dispensary -Makima -Phase 3	3,815,951
3110202	Completion Of Maternity Ward At Runyenjes Level 4	4,998,236
3110202	Completion Of Theatre At Kianjokoma	3,000,000
3110202	Completion Of A Maternity At Mbita Dispensary	2,000,000
3110202	Fencing Of Rukira Dispensary	2,000,000
3110202	Upgrading Of Gategi Health Centre-Phase 2	63,000,000
3110202	Construction Of Runyenjes Level 4 Hospital Wards	24,000,000
3110202	Renovation Of Runyenjes OPD,Gate And Cabro Paving	12,000,000
3110202	Completion Of Mwenendega Dispensary-Runyenjes Central	2,000,000
3110202	Construction Of Kirigi Hospital-Ruguru Ngandori	1,500,000
3110202	Construction Of A Modern Laboratory And Completion Of Service Room At Mukuuri Dispensary - Kagaari North	2,000,000
3110202	Construction Of Kakawa Dispensary-Makima	2,000,000

ITEM/SUB ITEM	TITLE	APPROVED BUDGET ESTIMATES 2025/2026
3110202	Completion And Installation Of Electricity At Rukuriri Njeruri Laboratory- Kyeni North	699,654
3110202	Construction Of Kathangari Dispensary Kitchen-Kirimari	496,600
3110202	Construction Of Mwenendega Dispensary- Phase 3-Frasam Building Contractors Ltd	4,989,276
3110202	Construction Of Kathuriri Dispensary- Phase 3-Craftmiah Construction Work Ltd	4,956,645
3110202	Kimangaru Dispensary Toilets And Ground Back Filling-Mbeti North	998,760
3110202	Construction Of Gatitu Dispensary-Nthawa	1,000,000
3110202	Proposed Completion Of Ndumari Clinic Dispensary	948,909
3110202	Proposed Construction Of Bio Pit Latrine (Toilet) At Ugweri Dispensary	499,798
3110202	Renovation Of Karurumo Male Ward- Rayspark Ventures Limited	2,730,512
3110202	Construction Of Kithegi Dispensary- Kinwan General Contractors Limited	2,500,000
3110202	Renovation Of Gitaraka Dispensary In Mwea	998,481
3110300	Refurbishment Of Buildings	84,632,306
3110302	Proposed Ramp Renovation At The County Headquarters-Ambam Investments	553,789
110302	Renovation Of A Maternity Block Kiambere Dam Dispensary	1,000,000
3110302	Renovation And Expansion Of Makengi Dispensary	9,437,934
3110302	Renovation And Operationalization Of Karurumo Male Wards	2,731,353
3110302	Renovation Of Runyenjes Level 4 Hospital	9,000,000
3110302	Renovation Of Kiritiri Health Centre	13,000,000
3110302	Renovation Of Siakago Level 4 Hospital	5,000,000
3110302	Renovation And Equipping of Ishiara Level 4 hospital	16,000,000
3110302	Renovation Of Muchagori OPD And Construction Of A Laboratory At Muchagori Dispensary	4,000,000
3110302	Renovation Of A Maternity At Karaba Dispensary	2,000,000
3110302	Fencing And Relocation Of A Gate At Nembure Level 3 Hospital	500,000
3110302	Renovation Of Karau Dispensary- Phase 2	9,409,230
3110302	Renovation Of Old CCC Block And Old Maternity At Kirie Dispensary	3,000,000
3110302	Renovation Of Karurumo Health Centre	4,000,000

ITEM/SUB ITEM	TITLE	APPROVED BUDGET ESTIMATES 2025/2026
3110302	Renovation Of Kianjokoma Health Centre	4,000,000
3110302	Renovation And Roof Replacement At Gitare Dispensary	1,000,000
3110500	Construction And Civil Works	25,500,000
3110504	Solarization Project	9,000,000
3110504	Borehole For Ishiara, Siakago, Runyenjes Level 4 Hospitals	6,000,000
3110504	Installation Of Power, Transformer And Electrical Works At Ishiara Level 4 Hospital	6,500,000
3110504	Fencing Of Kangaru Dispensary	1,000,000
3110504	Construction Of Ablution Block, Waiting Bay And Grills At Kathuriri Dispensary	2,000,000
3110504	Levelling Of Back filling Of Kimangaru Dispensary	1,000,000
3110900	Purchase Of Household Furniture And Institutional Equipment	29,229,184
3110901	Equipping Of Makima Male Ward	2,500,000
3110901	Equipping Of Mbondoni Maternity	2,000,000
3110901	Equipping Of An OPD At Mwenendega Dispensary	1,500,000
3110901	Equipping Of An OPD At Kathuriri Dispensary	1,500,000
3110901	Equipping Of Kiritiri Mortuary	2,500,000
3110901	Equipping Of Runyenjes Level 4 Hospital	8,000,000
3110901	Equipping Of Kimangaru Dispensary	1,500,000
3110901	Equipping Of Njeruri And Rukuriri Laboratory-Kyeni North	600,000
3110901	Equipping Of Gitare Dispensary-Runyenjes Central	700,000
3110901	Medical Equipment For Kiangungi Dispensary- TRYP Merchants Limited	1,419,806
3110901	Medical Equipment For Male Ward At Karurumo- Dynamis Expres Services Limited	995,449
3110901	Medical Equipment For Pediatric At Mufu- Sumatran Links Limited	490,870
3110901	Supply And Delivery Of Trash Bins- Metacon Consultants Ltd	1,015,000
3110901	Medical Equipment For OPD At Mulukusi- Leo Medical Store Limited	1,458,540
3110901	Medical Equipment For Gichera Dispensary- Mohash Supplies	588,862
3110901	Medical Equipment's For Maternity At Machanga- Medihub Limited	2,460,657

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

ITEM/SUB ITEM	TITLE	APPROVED BUDGET ESTIMATES 2025/2026
	DEVELOPMENT EXPENDITURE	78,050,000
3110200	Construction Of Buildings	21,050,000
3110202	Oxygen Piping, Vacuum And Nurse Call System For Badea B	16,050,000
3110202	Renovation Of Buildings At Embu Level 5 Hospital - Replacing Of Asbestos Roofing Materials	5,000 ,000
3111100	Purchase Of Specialized Plant, Equipment And Machinery	57,000,000
3111120	Purchase Of Laparoscopy Machine	16,000,000
3111120	Equipping Of Badea Block B	14,793,947
3111120	Equipping Of Mortuary Cold-Room	7,000,000
3111120	Proposed Supply, Delivery, Installation, Testing And Commissioning Of Theatre Equipment For Maternity Theatre- Apical Med Limited	2,998,093
3111120	Proposed Supply, Delivery, Installation, Testing And Commissioning Of Theatre 4-Simply Home Ltd	2,894,200
3111120	Proposed Supply, Delivery, Installation, Testing And Commissioning Of Theatre Equipment For Maternity Theatre-Leo Medical Stores Ltd	2,741,386
3111120	Proposed Supply, Delivery, Installation, Testing And Commissioning Of Theatre-Sumatran Links Ltd	2,993,760
3111120	Proposed Supply, Delivery, Installation, Testing And Commissioning Of Theatre Equipment For Theatre 4-Lomy Ltd	2,880,307
3111120	Proposed Supply, Delivery, Installation, Testing And Commissioning Of Theatre-Kaichom Ltd	509,379
3111120	Proposed Supply, Delivery, Installation, Testing And Commissioning Of Theatre equipment For Theatre 4-Kaichom Ltd	592,732
3111120	Proposed Supply, Delivery, Installation, Testing And Commissioning Of Theatre Equipment For Theatre 4-Medi Hub Ltd	2,998,128
3111120	Proposed Supply, Delivery, Installation, Testing And Commissioning Of Hydraulic Delivery Bed-Apical Med Limited	598,068

VOTE: ROADS, TRANSPORT, ENERGY AND PUBLIC WORKS

Part A: Vision

“Excellence in provision of roads, public works, energy, transport, and logistic services for socio-economic development”.

Part B: Mission

“To provide efficient, cost effective and reliable roads, public works, energy, transport and logistics for sustainable economic growth and development through construction, modernization, rehabilitation and effective management for all roads, public works, transport, energy and logistics facilities”.

Part C: Strategic Overview and Context for Budget Intervention

The department's mandate includes the construction and maintenance of road infrastructure, improving road connectivity, managing transportation logistics and energy. Majorly, the department focuses on maintaining the county's gravel and earthen roads, ensuring they are regularly serviced to enhance accessibility and facilitate the smooth movement of people and goods. This includes constructing bridges, drifts, and box culverts in remote or challenging terrain to further improve accessibility.

In the Financial Year 2024/2025, the Department of Roads, Transport, Energy, and Public Works: KES 76,637,860 million shillings for recurrent expenditures and KES 895,062,034 million for development expenditure which recorded key achievements across its various sectors. Under roads development, 3.4 kilometres of new roads were constructed and tarmacked, while 3 kilometres of existing tarmacked roads were maintained. The department also undertook routine maintenance of 220 kilometres of gravel and earth roads, enhancing rural accessibility and transport reliability. In the public works sector, the department successfully provided technical supervision and oversight for ongoing county construction projects, ensuring quality and adherence to standards. Within transport and logistics, the department enhanced the management of the county fleet by maintaining vehicles, improving transport coordination, and ensuring efficient service delivery across departments.

During Financial Year 2024/2025, the department encountered several challenges that impeded the effective implementation of its infrastructure programs. Key among these was inadequate project funding, which constrained the scale of road and infrastructure works. The department further faced lengthy procurement processes, which slowed service delivery, and high expenses associated with the relocation of utilities such as water and power lines. In addition, delays in the disbursement of funds from the exchequer resulted in stalled projects and a build-up of payment

backlogs. Compounding these challenges were a growing backlog of road maintenance needs and unpaid bills, which further strained the department's capacity to deliver on its mandate.

In the Financial Year 2025/2026, the Department of Roads, Transport, Energy, and Public Works has outlined clear infrastructure targets aimed at enhancing connectivity and improving service delivery across the county. Key initiatives include the construction and tarmacking of new roads, the upgrading of selected roads to bitumen standards, and the maintenance of existing tarmacked roads. Additionally, routine maintenance will be undertaken on gravel and earth roads to guarantee year-round accessibility in both rural and urban areas.

To improve public lighting and security, the department will install solar-powered floodlights in every ward, strategically located in public spaces or market centers. This will be complemented by the conversion of existing AC-powered floodlights to solar power, alongside the regular maintenance of streetlights and floodlights to ensure optimal functionality. The department also plans to undertake the construction, maintenance, and repair of bridges, as well as the construction of multiple drifts to enhance connectivity in flood-prone areas.

These ambitious infrastructure initiatives are backed by a projected budget of KES 964,245,767, comprising KES 94,776,758 for recurrent expenditure and KES 869,469,009 for development expenditure. This significant investment reflects the County Government's commitment to strengthening road networks as a catalyst for improved mobility, enhanced safety, and accelerated economic growth. By boosting transportation efficiency, expanding market access for locally produced goods, and facilitating business growth, these efforts are expected to create employment opportunities and sustain the county's economic vibrancy.

Part D: Programme (s) Objectives

PROGRAMME	OBJECTIVE
General Administration Planning and Support Services	To enhance capacity for quality service delivery
Roads Development	Improving roads status and connectivity in the county
Public Works	To Design, approve, inspect, and Supervise buildings and other works
Renewable Energy Development	Develop and Utilize renewable and Green Energy
Transport and logistics	To establish a functional county and public transport and logistics system

Part E: Summary of Programme Outputs and Performance Indicators

Sub Programme	Delivery Unit	Key Output (KO)	Performance Indicators	Targets 2025/26	Targets 2026/27	Targets 2027/28
Programme 1: General Administration, Planning and Support Services						
Outcome: Enhanced quality of service delivered achieved through continuous capacity building						
General Administration Services	Headquarters Administrative Services	Improved services that enhance customer satisfaction	% rating in efficiency and effectiveness in service delivery	100%	100%	100%
Programme 2: Road Development						
Outcome: Improved road networks that will ease the business operations and reduce transport cost						
Road Development	Roads Department	Tarmacking of roads	No. of kilometers tarmacked	1.4km	4km	4km
		Maintenance Tarmacked town of roads	No. of Km of roads maintained	48Km	50km	50km
		Routine maintenance of roads	No. of roads maintained	220 km	2200km	220km
Programme 3: Public Works						
Outcome: High Quality standards buildings						
Public Works	Public Works department	Inspection of buildings and other development	No of building inspected	720	720	720
			Approval of building Plans	720	720	720
Programme 4: Renewable Energy Development						
Outcome: Reduced environmental impact and county power Bills						
Energy	Energy department	Installation of Floodlights	No of floodlights installed	30 Floodlights	30 Floodlights	30 Floodlights
Programme Name: Transport and logistics						
Outcome: improved county Fleet management and public transport logistics and management						
Transport and Logistics	Transport Department	Maintenance Of county Vehicles	No of vehicles maintained	10	10	10

Part F: Summary of Expenditure by Programme, 2025/26-2027/28

ECONOMIC CLASSIFICATION	Supplementary Budget	ESTIMATES 2025/26	PROJECTED ESTIMATES	
			2026/27	2027/28
P1: General Administration Planning and Support Services	145,754,984	144,636,865	158,756,635	174,274,626
SP1.1: General Administration Services	145,754,984	144,636,865	158,756,635	174,274,626
P2: Roads Development	388,679,958	482,122,884	529,188,784	580,915,420
SP2.1: Rural Roads Improvement and Maintenance	388,679,958	482,122,884	529,188,784	580,915,420
P3.1 Public Works	145,754,984	192,849,153	211,675,514	232,366,168
SP3.1 Public Works	145,754,984	192,849,153	211,675,514	232,366,168
P4: Renewable Energy Development	194,339,979	96,424,577	105,837,757	116,183,084
SP4.1 Streelights and Floodlights	194,339,979	96,424,577	105,837,757	116,183,084
P5:Transport and Logistics	97,169,989	48,212,288	52,918,878	58,091,542
SP5.1 Fleet management	97,169,989	48,212,288	52,918,878	58,091,542
TOTAL	971,699,894	964,245,767	1,058,377,569	1,161,830,840

Part G: Summary of Expenditure by Vote and Economic Classification, 2024/25-2027/28

ECONOMIC CLASSIFICATION	Supplementary Budget 2024/25	ESTIMATES 2025/26	PROJECTED ESTIMATES	
			2026/27	2027/28
Current Expenditure	76,637,860	94,776,758	101,961,659	109,773,339
Compensation to employees	23,530,740	38,212,912	39,741,428	41,331,086
Use of goods and services	53,107,120	56,563,846	62,220,231	68,442,254
Capital Expenditure	895,062,034	869,469,009	956,415,910	1,052,057,501
Acquisition of Non-Financial Assets	895,062,034	869,469,009	956,415,910	1,052,057,501
TOTAL EXPENDITURE	971,699,894	964,245,767	1,058,377,569	1,161,830,840

Part H: Summary of Expenditure by Programme, Sub-Programme and Economic Classification, 2025/26-2027/28

ECONOMIC CLASSIFICATION	Supplementary Budget 2024/25	ESTIMATES 2025/26	PROJECTED ESTIMATES	
			2026/27	2027/28
P1: General Administration Planning and Support Services	145,754,984	144,636,865	158,756,635	174,274,626
SP1.1: General Administration Services	145,754,984	144,636,865	158,756,635	174,274,626
<u>Recurrent Expenditure</u>	11,495,679	14,216,514	15,294,249	16,466,001
Compensation To Employees	3,529,611	5,731,937	5,961,214	6,199,663
Use of Goods	7,966,068	8,484,577	9,333,035	10,266,338
<u>Capital Expenditure</u>	134,259,305	130,420,351	143,462,386	157,808,625
Non-financial assets	134,259,305	130,420,351	143,462,386	157,808,625
P2: Roads Development	388,679,958	482,122,884	529,188,784	580,915,420
SP2.1: Roads Improvement and Maintenance	388,679,958	482,122,884	529,188,784	580,915,420
<u>Recurrent Expenditure</u>	30,655,144	47,388,379	50,980,830	54,886,670
Compensation To Employees	9,412,296	19,106,456	19,870,714	20,665,543
Use of Goods	21,242,848	28,281,923	31,110,115	34,221,127
<u>Capital Expenditure</u>	358,024,814	434,734,505	478,207,955	526,028,750
Non-financial assets	358,024,814	434,734,505	478,207,955	526,028,750
P3.1 Public Works	145,754,984	192,849,153	211,675,514	232,366,168
SP3.1 Public Works	145,754,984	192,849,153	211,675,514	232,366,168
<u>Recurrent Expenditure</u>	11,495,679	18,955,352	20,392,332	21,954,668
Compensation To Employees	3,529,611	7,642,582	7,948,286	8,266,217
Use of Goods	7,966,068	11,312,769	12,444,046	13,688,451
<u>Capital Expenditure</u>	134,259,305	173,893,802	191,283,182	210,411,500
Non-financial assets	134,259,305	173,893,802	191,283,182	210,411,500
P4: Renewable Energy Development	194,339,979	96,424,577	105,837,757	116,183,084
SP4.1 Streetlights and Floodlights	194,339,979	96,424,577	105,837,757	116,183,084
<u>Recurrent Expenditure</u>	15,327,572	9,477,676	10,196,166	10,977,334
Compensation To Employees	4,706,148	3,821,291	3,974,143	4,133,109
Use of Goods	10,621,424	5,656,385	6,222,023	6,844,225
<u>Capital Expenditure</u>	179,012,407	86,946,901	95,641,591	105,205,750
Non-financial assets	179,012,407	86,946,901	95,641,591	105,205,750
P5:Transport and Logistics	97,169,989	48,212,288	52,918,878	58,091,542
SP5.1 Fleet management	97,169,989	48,212,288	52,918,878	58,091,542
<u>Recurrent Expenditure</u>	7,663,786	4,738,838	5,098,083	5,488,667
Compensation To Employees	2,353,074	1,910,646	1,987,071	2,066,554

ECONOMIC CLASSIFICATION	Supplementary Budget 2024/25	ESTIMATES 2025/26	PROJECTED ESTIMATES	
			2026/27	2027/28
Use of Goods	5,310,712	2,828,192	3,111,012	3,422,113
Capital Expenditure	89,506,203	43,473,450	47,820,795	52,602,875
Non-financial assets	89,506,203	43,473,450	47,820,795	52,602,875
TOTAL	971,699,894	964,245,767	1,058,377,569	1,161,830,840

Part I: Detailed Recurrent Expenditure Budget

ITEM/SUB ITEM	TITLE	APPROVED BUDGET ESTIMATES 2025/2026
	TOTAL RECURRENT EXPENDITURE	94,776,758
	TOTAL SALARIES	38,212,912
2110100	BASIC SALARIES	35,212,912
	INTERNSHIP PROGRAM	3,000,000
	OPERATIONS AND MAINTENANCE EXPENDITURE	56,563,846
2210200	Communication Supplies And Services	246,000
2210201	Telephone, Telex Facsimile And Mobile Phone Services	120,000
2210202	Internet Connections	121,000
2210203	Courier And Postal Services	5,000
2210300	Domestic Travel And Subsistence, And Other Transportation Costs	1,173,811
2210301	Travel Cost (Airlines, Bus, Railway)	123,811
2210303	Daily Subsistence Allowance	1,050,000
2210700	Training Expenses	120,000
2210713	Training Allowance	120,000
2210800	Hospitality Supplies Services	100,000
2210801	Catering Services Receptions, Accommodation, Gifts	100,000
2211000	Specialized Materials And Supplies	200,000
2211016	Purchase Of Uniforms And Clothing- Staff	200,000
2211100	Office And General Supplies And Services	334,229
2211101	General Office Supplies And Printing	260,000
2211103	Sanitary And Cleaning Materials	74,229
2211200	Fuel Oil And Lubricants	14,300,460
2211201	Refined Fuels And Lubricants For Transport	1,250,460
2211203	Refined Fuels And Lubricants-(Graders)	4,750,000
2211203	Refined Fuels And Lubricants-(Graders)-Kyen North	1,000,000
2211203	Refined Fuels And Lubricants-(Graders)-Nthawa	400,000
2211203	Refined Fuels And Lubricants-(Graders)-Makima	1,000,000
2211203	Refined Fuels And Lubricants-(Graders)-Mbeti South	800,000

ITEM/SUB ITEM	TITLE	APPROVED BUDGET ESTIMATES 2025/2026
2211203	Refined Fuels And Lubricants-(Graders)-Nginda	1,000,000
2211203	Refined Fuels And Lubricants-(Graders)-Muminji	400,000
2211203	Refined Fuels And Lubricants-(Graders)-Kyen South	1,000,000
2211203	Refined Fuels And Lubricants-(Graders)-Kithimu	1,400,000
2211203	Refined Fuels And Lubricants-(Graders)-Kyen North	200,000
2211203	Refined Fuels And Lubricants-(Graders)-Mwea	500,000
2211203	Refined Fuels And Lubricants-(Graders)-Kagaari North	600,000
2211300	Other Operating Expenses	4,069,600
2211306	Membership Fees, Dues And Subscriptions To Professional And Trade Bodies	1,050,000
2211310	Contracted Professional Services	19,600
2211399	County Mechanical Fund Policy	1,000,000
2211399	Induction For The Energy Committee Expenses	500,000
2211399	Preparation Of The County Energy Plan	1,000,000
2211399	County Transport Safety Committee Operations	500,000
3111100	Purchase Of Office Furniture And General Equipment	450,000
3111012	Purchase Of Computers, Computer Stationery And Soft Wares	450,000
2220100	Routine Maintenance -Vehicle And Other Transport Equipment	28,769,746
2220101	Maintenance Expenses - Motor Vehicles	805,900
2220101	Repair Of Graders-Kamuhuri General Merchants	1,781,760
2220101	Repair Of Graders- KBY 827C- Achelis Material Handling Limited	1,832,806
2220101	Maintenance Expenses -Repair Of Graders- KBY 932C	2,021,669
2220101	Maintenance Expenses -Repair Of Graders- KBY 930C	5,900,606
2220101	Maintenance Expenses -Repair Of Graders- GKA 732U	5,427,005
2220101	Maintenance Expenses - Motor Vehicles(County Vehicles)	5,000,000
2220101	Maintenance Expenses - Motor Vehicles(Graders)	6,000,000
2220200	Routine Maintenance- Other Assets	6,800,000
2220201	Maintenance Of Plant, Machinery And Equipment (Including Lifts)	3,750,000
2220201	Maintenance Of Building And Stations-Non Residential	750,000
2220299	Maintenance Of Flood Lights	1,150,000
2220299	Maintenance Of Street Lights	1,150,000

Part J: Detailed Development Expenditure

ITEM/SUB ITEM	TITLE	UNSPENT FUNDS FOR 2024/2025	APPROVED BUDGET ESTIMATES 2025/2026	TOTAL APPROVED BUDGET ESTIMATES 2025/2026
	TOTAL DEVELOPMENT EXPENDITURE	211,127,369	658,341,640	869,469,009
2640500	Other Capital Grants and Transfers	211,127,369	-	211,127,369
2640503	Conditional Additional Allocation For Maintenance of County Roads From the Road Maintenance Levy Fund (RMLF)	211,127,369	-	211,127,369
3110400	Construction Of Roads	-	160,376,687	160,376,687
3110401	Maintenance Of Existing Tarmac Roads-Schedule In Annex 2	-	10,000,000	10,000,000
3110401	Upgrading To Bitumen Standards Of Siakago Market Road	-	30,000,000	30,000,000
3110401	Upgrading To Bitumen Standards Of Rwika Market Road	-	30,000,000	30,000,000
3110401	Upgrading To Bitumen Standards of Billionaire-Dallas,Rosteve-Woods,Bonden-Minni Inn Roads -Phase 1	-	30,000,000	30,000,000
3110401	Upgrading To Bitumen Standards Of Muchagori Tarmac-Phase II	-	30,000,000	30,000,000
3110401	Upgrading To Bitumen Standards Runyenjes Town Exit	-	20,000,000	20,000,000
3110401	Upgrading To Bitumen Standards Of Kivwe -Karingari Road Phase 2	-	2,100,369	2,100,369
3110401	Upgrading To Bitumen Standards Of Junction To Kamiu Primary Phase (AGPO)-Women)-Effective Quick Supplies Ltd	-	32,569	32,569
3110401	Upgrading To Bitumen Standards Of Kivue-Karingari Phase 2-Sunnco Engineering And Contractors	-	2,852,948	2,852,948
3110401	Upgrading To Bitumen Standards Of Ishiara-Karerema Phase 1-Melly And Lelly General Contractors	-	5,390,801	5,390,801
3110500	Construction And Civil Works	-	69,833,612	69,833,612
3110504	Installation Of Modern Solar-Powered Flood Lights-Schedule In Annex 2	-	14,000,000	14,000,000
3110504	Installation Of Community Markets Flood Lights	-	5,000,000	5,000,000
3110504	Conversion Of 40 No. AC-Powered Flood Lights To Solar-Powered	-	6,000,000	6,000,000
3110504	Maintenance Of 150 No. Street Lights	-	3,000,000	3,000,000
3110504	Conversion Of 30 No. AC-Powered Street Lights To Solar-Powered	-	4,000,000	4,000,000
3110504	Construction Of Mbonzuki River Drift-Makima	-	2,000,000	2,000,000
3110504	Construction Of Kwa Kilauni Drift-Makima	-	1,000,000	1,000,000
3110504	Installation Of Culverts And Drifts-Evurore	-	2,500,000	2,500,000

ITEM/SUB ITEM	TITLE	UNSPENT FUNDS FOR 2024/2025	APPROVED BUDGET ESTIMATES 2025/2026	TOTAL APPROVED BUDGET ESTIMATES 2025/2026
3110504	Land Scapping, Drainage Fixing And Tilling Of ECDE Centres-Kithimu	-	1,500,000	1,500,000
3110504	Construction Of Ikomenie Drift-Kiambere	-	2,500,000	2,500,000
3110504	Drainage Management On Various Roads(Karura, Rutumbi And Gituuri)-Kiambere	-	3,000,000	3,000,000
3110504	Drainage Management On Various Roads(Ngambari, Mutuugu And Gicigori)-Kiambere	-	3,000,000	3,000,000
3110504	Construction Of Culverts- Nthawa	-	3,000,000	3,000,000
3110504	Repair Of Kogari And Muonde Bridges- Nthawa	-	3,000,000	3,000,000
3110504	Construction Of Drift At Cianganaci-Mavuria	-	1,000,000	1,000,000
3110504	Construction Of Drift At Kwa Ngoreci -Mavuria	-	1,000,000	1,000,000
3110504	Construction Of Two(2) Drifts At Kanduku -Mavuria	-	2,000,000	2,000,000
3110504	Construction Of Murao Kirigo Drift-Evurore	-	1,499,024	1,499,024
3110504	Construction Of Thuci- Kavengero-Kamwimbi Foot Bridge-Evurore	-	3,995,272	3,995,272
3110504	Construction Of Nyanjara Bridges(2) Bridge-Nginda	-	800,000	800,000
3110504	Maintenance Of Flood Lights-Runyenjes Central	-	1,000,000	1,000,000
3110504	Construction Of Gitumbiri Drift-Mavuria	-	1,500,000	1,500,000
3110504	Installation Of Electricity Power In Gatunduri-Gakurungu-KPLC-Mbeti North	-	939,316	939,316
3110504	Installation Of Power In Various Areas-Mbeti North	-	2,100,000	2,100,000
3110504	Construction Of Mogori Drift-Mavuria	-	500,000	500,000
3110600	Overhaul And Refurbishment of Construction and Civil Works	-	427,131,341	427,131,341
3110604	Routine Maintenance Of County Roads Using County Equipment –Manyatta Sub County	-	4,000,000	4,000,000
3110604	Routine Maintenance Of County Roads Using County Equipment –Runyenjes Sub County	-	4,000,000	4,000,000
3110604	Routine Maintenance Of County Roads Using County Equipment –Mbeere South Sub County	-	4,000,000	4,000,000
3110604	Routine Maintenance Of County Roads Using County Equipment –Mbeere North Sub County	-	4,000,000	4,000,000
3110604	Opening Of Gravel Roads	-	7,000,000	7,000,000
3110604	Maintenance Of Nthagaiya Ena Roads-Kagaari South	-	4,400,000	4,400,000
3110604	Maintenance Of Kavuru Roads-Kagaari South	-	4,400,000	4,400,000
3110604	Maintenance Of Ugweri- Muregwa Roads-Kagaari South	-	3,900,000	3,900,000
3110604	Maintenance Of Gacicro-Maranga-Maruari Road-Kagaari South	-	3,000,000	3,000,000
3110604	Maintenance Of Gaciari A And Gaciari B Roads-Runyenjes	-	3,360,000	3,360,000

ITEM/SUB ITEM	TITLE	UNSPENT FUNDS FOR 2024/2025	APPROVED BUDGET ESTIMATES 2025/2026	TOTAL APPROVED BUDGET ESTIMATES 2025/2026
	Central			
3110604	Maintenance Of Ngimari Road-Runyenjes Central	-	1,990,000	1,990,000
3110604	Maintenance Of Kamica-Ikinduri,Kamica-Kwa Mike And Kamica Muregwa Roads-Runyenjes Central	-	3,870,000	3,870,000
3110604	Maintenance Of Kang'onde-Kwa Mariu And Kimuri Roads-Runyenjes Central	-	2,280,000	2,280,000
3110604	Maintenance Of Kimbu And Nguui Roads -Runyenjes Central	-	3,300,000	3,300,000
3110604	Maintenance Of Mwenendega Access Roads -Runyenjes Central	-	2,000,000	2,000,000
3110604	Grading And Murraming Of Kwa Munanda-Wango- Kilia Road-Mwea	-	5,000,000	5,000,000
3110604	Grading And Murraming Of Kivanga-Kwa Kisilu Road-Mwea	-	1,500,000	1,500,000
3110604	Grading And Murraming Of Kwa Mutaita-Tarmac Road-Mwea	-	1,000,000	1,000,000
3110604	Opening Grading,Murraming And Repair Of Drift Of Gatuiri-Maviani Road-Mwea	-	2,000,000	2,000,000
3110604	Hire Of Grader-Mwea	-	5,000,000	5,000,000
3110604	Maintenance Of Karaba Market Roads-Mwea	-	2,500,000	2,500,000
3110604	Opening Of ACK Karaba Catholic Road-Mwea	-	1,000,000	1,000,000
3110604	Grading And Murraming Of Kikumini-Gitaraka Road-Mwea	-	1,500,000	1,500,000
3110604	Opening And Grading Of Nthumo-Kituluni Road-Mwea	-	1,500,000	1,500,000
3110604	Opening, Grading And Murraming Of Ndururi And Kietheru Roads-Gaturi South	-	3,000,000	3,000,000
3110604	Opening, Grading And Murraming Of Black Jack And Gicindano Roads-Gaturi South	-	3,000,000	3,000,000
3110604	Opening, Grading And Murraming Of Makumbiri And Rututu Roads-Gaturi South	-	4,000,000	4,000,000
3110604	Opening Of Roads (Dozers)-Makima	-	4,000,000	4,000,000
3110604	Grading Of Roads (Graders)-Makima	-	2,500,000	2,500,000
3110604	Murramimg And Installation Of Culverts Of Mashamba-Mwanzo Road-Makima	-	3,000,000	3,000,000
3110604	Opening And Murraming Of Mwangati-Makuni Road-Makima	-	1,500,000	1,500,000
3110604	Grading And Maintenance Of Roads-Evurore	-	3,500,000	3,500,000
3110604	Opening And Dozing Of Roads-Evurore	-	2,500,000	2,500,000
3110604	Maintenance Of Kiethiga Primary Kwa Mukururi Road-	-	1,500,000	1,500,000

ITEM/SUB ITEM	TITLE	UNSPENT FUNDS FOR 2024/2025	APPROVED BUDGET ESTIMATES 2025/2026	TOTAL APPROVED BUDGET ESTIMATES 2025/2026
	Kithimu			
3110604	Maintenance Of Ngenge Main Road-Kithimu	-	1,500,000	1,500,000
3110604	Maintenance Of Gatumu Mbirori Dagoreti Road-Kithimu	-	1,500,000	1,500,000
3110604	Maintenance Of Igumo Catholic Gakui Road-Kithimu	-	1,500,000	1,500,000
3110604	Maintenance Of Cereals Kavaruka Road-Kithimu	-	1,250,000	1,250,000
3110604	Maintenance Of Kau Roads-Kithimu	-	1,500,000	1,500,000
3110604	Maintenance Of Ikon Tunjenge Road-Kithimu	-	1,000,000	1,000,000
3110604	Maintenance Of Kwa Gacuvi Kiandundu Primary Roads-Kithimu	-	1,250,000	1,250,000
3110604	Maintenance Of Kithegi ACK Kangone Road-Kithimu	-	1,500,000	1,500,000
3110604	Maintenance Of Ndatu ACK Allomano Road-Kithimu	-	1,500,000	1,500,000
3110604	Maintenance Of Mutaravo-Kasarani Road-Gaturi North	-	1,500,000	1,500,000
3110604	Maintenance Of Gitumbi-Kariimi Road-Gaturi North	-	1,600,000	1,600,000
3110604	Maintenance Of Kavutiri-Kiethetu-Ndagakira Road-Gaturi North	-	2,000,000	2,000,000
3110604	Maintenance Of Kianviti-Mutumbai-Muva Road-Gaturi North	-	1,800,000	1,800,000
3110604	Maintenance Of Kariguri-Full Gospel-Makengi Road-Gaturi North	-	1,200,000	1,200,000
3110604	Maintenance Of Nthamari-Ngindari-Kathuku Road-Gaturi North	-	1,500,000	1,500,000
3110604	Maintenance Of Kiandathi Catholic-Makengi-Gatura-Ngurueri Road-Gaturi North	-	2,400,000	2,400,000
3110604	Maintenance Of Various Roads-Kiambere	-	4,500,000	4,500,000
3110604	Widening Of Various Roads (Dozers)-Kiambere	-	2,000,000	2,000,000
3110604	Maintenance of Mugumori-Gacabari Road-Kyeni South	-	2,500,000	2,500,000
3110604	Maintenance of Nyagari Roads-Kyeni South	-	4,500,000	4,500,000
3110604	Maintenance of Karago-Katera Road-Kyeni South	-	3,000,000	3,000,000
3110604	Maintenance of Kaveti-Murari Road-Kyeni South	-	2,000,000	2,000,000
3110604	Opening And Grading Of Roads-Mbeti South	-	4,000,000	4,000,000
3110604	Maintenance Of Kangungi-Ndoma Road-Mbeti South	-	2,000,000	2,000,000
3110604	Maintenance Of Kanyariri-Kamirithu Road-Mbeti South	-	4,000,000	4,000,000
3110604	Maintenance Of Gikawa-Mbita Road-Mbeti South	-	3,000,000	3,000,000
3110604	Maintenance Of Ndarwa-Ngangari Road-Mbeti South	-	2,000,000	2,000,000
3110604	Maintenance Of Gitura-Rupingazi Road-Mbeti South	-	2,000,000	2,000,000
3110604	Grading And Murraming Of EAPC-Kathari Road-Kyeni North	-	1,500,000	1,500,000

ITEM/SUB ITEM	TITLE	UNSPENT FUNDS FOR 2024/2025	APPROVED BUDGET ESTIMATES 2025/2026	TOTAL APPROVED BUDGET ESTIMATES 2025/2026
3110604	Heavy Grading,Murraming, Dozing And Culverts Of Mutawetura-Iriari Road-Kyeni North	-	3,000,000	3,000,000
3110604	Grading And Murraming Of Karigiri Road-Kyeni North	-	3,000,000	3,000,000
3110604	Grading,Murraming And Dozing Of Rift Valley Road-Kyeni North	-	1,200,000	1,200,000
3110604	Grading And Murraming Of Kakato Namu-Kavuria-Makengi Road In Gaturi North	-	2,000,000	2,000,000
3110604	Grading And Murraming Of Kathanjuri-Kanjau-Kasafari-Kanjikeru In Kyeni South	-	4,000,000	4,000,000
3110604	Grading And Murraming Of Karundori-Kwa Jamla-Kwa Mbungu Road In Kyeni North	-	3,000,000	3,000,000
3110604	Grading And Murraming Of Nthawa Roads-Nthawa	-	4,000,000	4,000,000
3110604	Opening Of Various Roads-Nthawa	-	3,000,000	3,000,000
3110604	Grading Of Roads-Mavuria	-	4,000,000	4,000,000
3110604	Dozing Of Roads-Mavuria	-	4,000,000	4,000,000
3110604	Maintenance Of Kabuguri-Gitaru Road-Mavuria	-	2,000,000	2,000,000
3110604	Maintenance Of Roads (Kithunguru/Dallas)-Kirimari	-	4,000,000	4,000,000
3110604	Maintenance Of Kamugere Roads-Kagaari North	-	2,000,000	2,000,000
3110604	Grading And Murraming Of Thingingi Roads-Kagaari North	-	2,000,000	2,000,000
3110604	Maintenance Of Kubu Kubu To Mururiri Road-Kagaari North	-	1,500,000	1,500,000
3110604	Maintenance Of Muthege And Nduuri Road-Kagaari North	-	2,000,000	2,000,000
3110604	Grading And Gravelling Of Karurina-Makathi Kingdom Road-Mbeti North	-	3,400,000	3,400,000
3110604	Grading And Gravelling Of Kwa Mutheri Road-Mbeti North	-	1,400,000	1,400,000
3110604	Grading And Gravelling Of Kamukwego-Kithuki-Mundu Road-Mbeti North	-	1,600,000	1,600,000
3110604	Grading And Gravelling Mt. Carmel To Don Bosco Road-Mbeti North	-	2,400,000	2,400,000
3110604	Grading And Gravelling Of Ithata Loop Roads (Ithata A And B)-Mbeti North	-	3,000,000	3,000,000
3110604	Grading And Gravelling Of Karwagi To Catholic Road-Mbeti North	-	3,000,000	3,000,000
3110604	Grading And Gravelling Of Itabua To Gichereri Road-Mbeti North	-	3,200,000	3,200,000
3110604	Grading And Gravelling Of Majimbo Prison To Ngomano	-	1,000,000	1,000,000

ITEM/SUB ITEM	TITLE	UNSPENT FUNDS FOR 2024/2025	APPROVED BUDGET ESTIMATES 2025/2026	TOTAL APPROVED BUDGET ESTIMATES 2025/2026
	Road-Mbeti North			
3110604	Grading And Gravelling Of Kamata Road-Mbeti North	-	1,000,000	1,000,000
3110604	Maintenance Of Kibugua Road-Ruguru Ngandori	-	2,500,000	2,500,000
3110604	Maintenance Of Kiarungi Road-Ruguru Ngandori	-	2,500,000	2,500,000
3110604	Maintenance Of Kathirori Road-Ruguru Ngandori	-	1,500,000	1,500,000
3110604	Maintenance Of Kathangari Road-Ruguru Ngandori	-	1,000,000	1,000,000
3110604	Maintenance Of Kathugu Road-Ruguru Ngandori	-	1,500,000	1,500,000
3110604	Maintenance Of Njoguri Road-Ruguru Ngandori	-	2,000,000	2,000,000
3110604	Maintenance Of Mikimbi Road-Ruguru Ngandori	-	1,000,000	1,000,000
3110604	Opening Of Roads-Muminji	-	3,500,000	3,500,000
3110604	Grading Of Roads-Muminji	-	4,000,000	4,000,000
3110604	Itiira Drift And Improvement Of Itiira Secondary Road - Muminji	-	2,000,000	2,000,000
3110604	Improvement Of Gitundumo Earth Dam Road-Muminji	-	1,500,000	1,500,000
3110604	Maintenance Of Kibugu Location Roads-Nginda	-	2,500,000	2,500,000
3110604	Maintenance Of Nguviu Location Roads-Nginda	-	3,000,000	3,000,000
3110604	Maintenance Of Kathambaiconi Road-Nginda	-	2,000,000	2,000,000
3110604	Maintenance Of Kathangariri Roads-Nginda	-	1,500,000	1,500,000
3110604	Maintenance Of Macucari Road-Nginda	-	1,000,000	1,000,000
3110604	Maintenance Of Kiandari Road-Nginda	-	3,000,000	3,000,000
3110604	Maintenance Of Igumo And Kiambogo Roads-Gaturi South	-	2,998,600	2,998,600
3110604	Grading And Gravelling Of Kagumori Road-Gaturi South	-	2,997,440	2,997,440
3110604	Grading And Murraming Of Njakairi Access Roads-Gaturi South	-	2,999,785	2,999,785
3110604	Grading And Murraming Of Kithimu-Kimangaru Road-Kithimu	-	3,110,499	3,110,499
3110604	Grading And Murraming Of Igumo-Kavaruka-Rukira Road-Kithimu	-	3,000,000	3,000,000
3110604	Maintenance And Murraming Of Thuguyari And Karadiri Road-Kagaari North	-	2,500,000	2,500,000
3110604	Opening, Dozing And Maintenance Of Roads And Grading And Murraming Of Mbaraga Road-Evurore	-	4,797,388	4,797,388
3110604	Maintenance Of Mayors Palace-Rwika And Mutwandu-Kamwimbi Roads-Mbeti South	-	3,300,000	3,300,000
3110604	Maintenance Of Kwa Mwafrika, Rwika-Barnabas, Gachoka Market And Meka Roads-Mbeti South	-	4,694,046	4,694,046
3110604	Grading And Murraming Of Kwa Ngano Road-Nginda	-	1,800,000	1,800,000

ITEM/SUB ITEM	TITLE	UNSPENT FUNDS FOR 2024/2025	APPROVED BUDGET ESTIMATES 2025/2026	TOTAL APPROVED BUDGET ESTIMATES 2025/2026
3110604	Grading And Murraming Of Karau Road-Nginda	-	2,000,000	2,000,000
3110604	Grading, Murraming And Installation Of Culverts Of Mutira Road-Kyeni North	-	1,200,000	1,200,000
3110604	Grading And Murraming Of Mufu Feeder Roads, And Installation Of Culverts Of Kwa Mutema -Kyeni North	-	4,499,524	4,499,524
3110604	Grading, Murraming And Installation Of Gabions Of Kathari Road -Kyeni North	-	2,799,370	2,799,370
3110604	Maintenance Of Koimugo Feeder Roads-Kirimari	-	2,000,000	2,000,000
3110604	Grader For Maintenance Of Various Roads-Kiambere	-	3,000,000	3,000,000
3110604	Grading of Access Roads -Runyenjes Central	-	1,000,000	1,000,000
3110604	Maintenance, Dozing, Grading And Gravelling of Access Roads In Mwenendega Sub Location-Runyenjes Central	-	1,500,000	1,500,000
3110604	Grading And Murraming Of Wakalia-Gitaraka Road And Hire A Dozer(Opening Of Various Roads)-Mwea- Jemo General Contractors And Suppliers Limited	-	4,996,758	4,996,758
3110604	Grading And Murraming Of Gategi-Koma Road-Mwea	-	2,000,000	2,000,000
3110604	Opening And Grading Of Wango-Kilia Road,Opening And Grading Of Kobil Kamweri Road-Mwea-Bima Construction Company	-	4,496,461	4,496,461
3110604	Maintenance Of Various Roads-Mavuria	-	4,500,000	4,500,000
3110604	Hire Of Grader -Muminji	-	2,000,000	2,000,000
3110604	Maintenance Of Kathera-Nyagari Road-Kyeni South	-	2,000,000	2,000,000
3110604	Maintenance Of Mbugua-Kiamboa,Grading And Gravelling Of Gititu-Kanyueri Roads-Kyeni South	-	4,999,948	4,999,948
3110604	Grading And Murraming Of Gichagi-Salvation Army And Grading And Gravelling Of Mutiri Roads-Kyeni South	-	2,999,180	2,999,180
3110604	Bush Clearing, Heavy Grading Of Roads-Kyeni South	-	2,699,552	2,699,552
3110604	Grading And Murraming Of Ndwiga Muriuki Road -Kyeni South	-	1,999,724	1,999,724
3110604	Maintenance Of Ngurueri ACK-Ngurueri Factory And Maintenance Of Kwa Pasii-Karitiri Factory Roads-Gaturi North	-	2,498,640	2,498,640
3110604	Maintenance Of ACK-Kamugere Road-Gaturi North	-	1,000,000	1,000,000
3110604	Grading And Murraming Of Kathiakari-Gicugu Road-Gaturi North	-	1,293,369	1,293,369
3110604	Grading And Murraming Of St,Joseph,Nyaki Mwonoria,Ndunguri Kevote Road- Gaturi North	-	2,883,460	2,883,460
3110604	Grading And Murraming Of Murara Kinyonga And Kiamucue Roads-Kagaari North	-	1,996,940	1,996,940

ITEM/SUB ITEM	TITLE	UNSPENT FUNDS FOR 2024/2025	APPROVED BUDGET ESTIMATES 2025/2026	TOTAL APPROVED BUDGET ESTIMATES 2025/2026
3110604	Grading Of St.Kizito Primary School,Ikomenie Primary School And Kiruriri Primary School In Kiambere	-	1,999,525	1,999,525
3110604	Maintenance Of Ngaragatiri B And Kiangungi Roads In Kagaari North	-	2,199,534	2,199,534
3110604	Grading And Murraming Of Kiereri-Kamukwega Road-Mbeti North	-	2,689,276	2,689,276
3110604	Grading And Murraming Of Mbovowe-Njuki-imwe And Murraming Of Mwalim Kiura Gachogo Roads-Mbeti North	-	3,498,440	3,498,440
3110604	Grading And Murraming Of Njoka-Muyovoro-Luka Kathumi Road-Mbeti North	-	799,519	799,519
3110604	Grading And Murraming Of Kirigi Road-Ruguru Ngandori	-	3,000,000	3,000,000
3110604	Grading And Murraming Of Mwenje Road-Ruguru Ngandori	-	1,500,000	1,500,000
3110604	Grading And Murraming Of Kenga Road-Ruguru Ngandori	-	1,500,000	1,500,000
3110604	Grading And Murraming Of Kamviu Road-Ruguru Ngandori	-	2,000,000	2,000,000
3110604	Grading And Murraming Of Kairuri Bank Road-Ruguru Ngandori	-	1,000,000	1,000,000
3110604	Grading And Murraming Of Kavumbuta Road-Ruguru Ngandori	-	2,000,000	2,000,000
3110604	Grading And Murraming Of Kairuri-Catholic Road-Ruguru Ngandori	-	1,000,000	1,000,000
3110604	Grading And Murraming Of Kamama Road-Ruguru Ngandori	-	1,000,000	1,000,000
3110604	Maintenance Of Mururiri-Kune Road-Nthawa	-	4,000,000	4,000,000
3110604	Hire Of Grader-Nthawa	-	1,000,000	1,000,000
3110604	Maintenance Of Gakambura Road-Tolerance Contractors Ltd	-	1,993,228	1,993,228
3110604	Maintenance Of Gatinda-Kanyoro-Muthuari Road In Runyenjes Central	-	2,960,000	2,960,000
3110604	Maintenance Of Iveche Loop Road-Hiwoco Limited	-	2,378,406	2,378,406
3110604	Maintenance Of Rwika By Pass-Kamway Bridges And Engineering Limited	-	2,497,512	2,497,512
3110604	Grading And Murraming Of Karurumo Market Road-Kyeni South	-	3,000,000	3,000,000
3110604	Grading And Murraming Of Gichagi-Kevote Ebenezer Road-Gaturi North	-	2,000,000	2,000,000
3110604	Grading And Murraming Of Kirigi-Gakuu Road-Kyeni South	-	3,000,000	3,000,000

ITEM/SUB ITEM	TITLE	UNSPENT FUNDS FOR 2024/2025	APPROVED BUDGET ESTIMATES 2025/2026	TOTAL APPROVED BUDGET ESTIMATES 2025/2026
3110604	Grading And Murraming Of Ciavuru Road-Kagaari South	-	3,000,000	3,000,000
3110604	Grading And Murraming Of Kirimiri-Muthege Road-Kagaari North	-	2,500,000	2,500,000
3110604	Grading And Murraming Of Karume-Shagwa-Kianjuki-Catholic Road-Gaturi North	-	2,500,000	2,500,000
3110604	Grading And Murraming Of Makengi Dip Family Road-Gaturi North	-	1,000,000	1,000,000
3110604	Grading And Murraming Of Kauguri Road-Nginda	-	2,456,498	2,456,498
3110604	Opening, Grading, Murraming And Installation Of Culverts At Kianjiru Hill (Mavuria Ward)	-	4,898,732	4,898,732
3110604	Grading And Murraming Kiriari Market Roads-Ruguru Ngandori	-	1,000,000	1,000,000
3110604	Grading And Murraming AIPCA Road-Gaturi South	-	2,999,987	2,999,987
3110900	Purchase Of Household Furniture And Institutional Equipment	-	1,000,000	1,000,000
3110901	Purchase Of Electricity Installations-Kirimari	-	1,000,000	1,000,000

VOTE: TRADE, TOURISM, INVESTMENT, INDUSTRIAL DEVELOPMENT AND MARKETING

Part A: Vision

To be a leading hub for trade, tourism, industrial development and investments globally

Part B: Mission

To brand and position Embu County as a destination for sustainable trade, tourism, investment, and industrial development

Part C: Performance Overview and Background for Programmes Funding

The department holds the responsibility of promoting and facilitating local trade, supporting businesses and entrepreneurs, and implementing policies to enhance trade activity. In addition to this, it oversees the development and marketing of tourism attractions, improvement of tourism infrastructure, and the promotion of cultural and eco-tourism initiatives. Attracting both local and international investment, as well as promoting industrial growth and industrial infrastructure access, are also key priorities for the department. Moreover, the department is involved in strategizing for product and service marketing, enhancing market access for local producers, and organizing trade fairs and promotional activities to boost economic growth and improve the community's standard of living.

During the previous fiscal year, a total of Ksh 500,343,729 was allocated for development purposes. This funding facilitated the completion of 14 vibrant markets, 13 public toilets, 18 floodlights, and 6 boda boda sheds, thus enhancing local commerce, sanitation, safety, and transport accessibility. These initiatives exemplify the department's commitment to sustainable urban development and improving the overall quality of life for community members. Despite facing challenges such as infrastructure deficiencies and regulatory complexities, the department has formulated solutions to address these issues, including streamlining regulations, prioritizing infrastructure projects, and launching targeted marketing campaigns to attract investment and promote tourism.

For the upcoming financial year, a budget of Ksh 167,497,165 has been allocated for development. The department's plans include renovating, maintaining and constructing 7 markets, building 11 new public toilets, installing 7 floodlights, and constructing 12 bodaboda sheds. These projects are strategically designed to further bolster local commerce, safety, and transport accessibility, reflecting the department's ongoing commitment to advancing the economic and social well-being of the community.

Part D: Programme (s) Objectives

Programme	Objective
General Administration Planning and Support Services	To enhance capacity for quality service delivery
Trade development	Stimulate SME growth in the county
Industrial Development and Investment	To create jobs and employment opportunities
Tourism development and promotion	To boost tourism and earnings from tourism

Part E: Summary of Programme Outputs and Performance Indicators

Sub Programme	Delivery Unit	Key Output (KO)	Key Performance Indicators (KPIs)	Targets 2025/26	Targets 2026/27	Targets 2027/28
Programme 1: General Administration and Planning						
Outcome: Enhanced quality of service delivered achieved through continuous capacity building						
General Administration and Support Services	Chief officer	Enhanced capacity of office and Quality of service delivered	Percentage rating in efficiency and effectiveness on service delivery	100%	100%	100%
Programme 2: Trade Development						
Outcome: Increase volume of intra and extra county trade						
Capacity Development	Dept. of trade	Training of entrepreneurship and business development	Number of trainings conducted/Number of Markets managed and maintained	10	12	14
Weights and measures	Dept. of weights and measures	Weighing & Measuring Equipment's calibrated	Number of traders sensitized on weights and measures	6,000	6,000	6,000
Alcohol and licensing	Department of trade	Implementation of the alcohol bill	Number of Alcohol licenses issued/facilities inspected/Number of inspections carried out	1700	1700	1700
Programme 3: Industrial Development and Investment						
Outcome: Improved industrial technologies to create employment opportunities and eradicate poverty						

Sub Programme	Delivery Unit	Key Output (KO)	Key Performance Indicators (KPIs)	Targets 2025/26	Targets 2026/27	Targets 2027/28
Investment promotion venture	Dept. of Investment	Increased number of domestic and foreign investors	number of domestic and foreign investors	95	110	120
Promotion of value addition	Dept. of industrialization	Value addition Processing unit established	Number of factories established	5	7	9
Programme 4: Tourism development and promotion						
Outcome: Increased number of tourist arrivals and earnings from tourism						
Tourism Infrastructure Development	Dept. of Tourism	Increased number of tourist arrivals and earnings from tourism	% increase in tourist arrivals and earnings from tourism	10%	20%	25%
International and domestic Tourism Promotion & Marketing	Dept. of Tourism	To increase the number of bed nights occupancy and tourism revenues	% increase in bed nights occupancy and tourism revenues	9%	17%	22%

Part F: Summary of Expenditure by Programmes, 2025/26-2027/28

ECONOMIC CLASSIFICATION	SUPPLEMENTARY ESTIMATES 2024/25	BUDGET ESTIMATES 2025/26	PROJECTED ESTIMATES	
			2026/27	2027/28
P1:Administrative Support Services	35,174,978	18,244,247	19,796,309	21,492,682
P1.1:Administrative Support Services	35,174,978	18,244,247	19,796,309	21,492,682
P2: Trade development and Promotion	289,409,959	105,940,653	116,153,410	127,372,191
P2.1: Trade development and Promotion	289,409,959	105,940,653	116,153,410	127,372,191
P3:Industrial Development and Investment	119,014,477	45,534,463	49,848,230	54,583,787
P3.1:Industrial Development and Investment	119,014,477	45,534,463	49,848,230	54,583,787
P4:Tourism Development	97,375,481	37,255,470	40,784,916	44,659,462
P4.1:Tourism Development	97,375,481	37,255,470	40,784,916	44,659,462
TOTAL	540,974,894	206,974,833	226,582,865	248,108,122

Part G: Summary of Expenditure by Vote and Economic Classification

Economic Classification	Supplementary Estimates 2024/25	Budget Estimates 2025/26	Projected Estimates	
			2026/27	2027/28
Total Expenditure	40,631,165	39,477,526	42,335,827	45,436,380
Compensation to Employees	14,173,240	18,157,526	18,883,827	19,639,180
Use of Goods	26,457,925	21,320,000	23,452,000	25,797,200
Capital Expenditure	500,343,729	167,497,307	184,247,038	202,671,741
Non-financial assets	500,343,729	167,497,307	184,247,038	202,671,741
TOTAL	540,974,894	206,974,833	226,582,865	248,108,122

Part H: Summary of Expenditure by Programme, Sub-Programme and Economic Classification

Economic Classification	Supplementary Estimates 2024/25	Budget Estimates 2025/26	Projected Estimates	
			2026/27	2027/28
P1:Administrative Support Services	35,174,978	18,244,247	19,796,309	21,492,682
P1.1:Administrative Support Services	35,174,978	18,244,247	19,796,309	21,492,682
Current Expenditure	10,157,791	9,869,382	10,583,957	11,359,095
Compensation to Employees	3,543,310	4,539,382	4,720,957	4,909,795
Use of Goods and Services	6,614,481	5,330,000	5,863,000	6,449,300
Capital Expenditure	25,017,186	8,374,865	9,212,352	10,133,587
Acquisition of Non-Financial Assets	25,017,186	8,374,865	9,212,352	10,133,587
P2: Trade development and Promotion	289,409,959	105,940,653	116,153,410	127,372,191
P2.1: Trade development and Promotion	289,409,959	105,940,653	116,153,410	127,372,191
Current Expenditure	14,220,908	13,817,134	14,817,539	15,902,733
Compensation to Employees	4,960,634	6,355,134	6,609,339	6,873,713
Use of Goods and Services	9,260,274	7,462,000	8,208,200	9,029,020
Capital Expenditure	275,189,051	92,123,519	101,335,871	111,469,458
Acquisition of Non-Financial Assets	275,189,051	92,123,519	101,335,871	111,469,458
P3:Industrial Development and Investment	119,014,477	45,534,463	49,848,230	54,583,787
P3.1:Industrial Development and Investment	119,014,477	45,534,463	49,848,230	54,583,787
Current Expenditure	8,938,856	8,685,056	9,313,882	9,996,004
Compensation to Employees	3,118,113	3,994,656	4,154,442	4,320,620
Use of Goods and Services	5,820,744	4,690,400	5,159,440	5,675,384

Economic Classification	Supplementary Estimates 2024/25	Budget Estimates 2025/26	Projected Estimates	
			2026/27	2027/28
Capital Expenditure	110,075,620	36,849,408	40,534,348	44,587,783
Acquisition of Non-Financial Assets	110,075,620	36,849,408	40,534,348	44,587,783
P4:Tourism Development	97,375,481	37,255,470	40,784,916	44,659,462
P4.1:Tourism Development	97,375,481	37,255,470	40,784,916	44,659,462
Current Expenditure	7,313,610	7,105,955	7,620,449	8,178,548
Compensation to Employees	2,551,183	3,268,355	3,399,089	3,535,052
Use of Goods and Services	4,762,427	3,837,600	4,221,360	4,643,496
Capital Expenditure	90,061,871	30,149,515	33,164,467	36,480,913
Acquisition of Non-Financial Assets	90,061,871	30,149,515	33,164,467	36,480,913
TOTAL	540,974,894	206,974,833	226,582,865	248,108,122

Part I: Detailed Recurrent Expenditure Budget

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

ITEM/SUB ITEM	TITLE	APPROVED BUDGET ESTIMATES 2025/2026
	TOTAL RECURRENT EXPENDITURE	39,477,526
2110100	BASIC SALARIES	18,157,526
	TOTAL OPERATIONS AND MAINTENANCE EXPENDITURE	21,320,000
	INVESTMENT AND MARKETING UNIT OPERATIONS AND MAINTENANCE EXPENDITURE	14,060,000
	OPERATIONS AND MAINTENANCE EXPENDITURE	7,260,000
2210100	Utilities Supplies And Services	100,000
2110101	Electricity	70,000
2110102	Water Sewerage Charges	30,000
2210300	Domestic Travel And Subsistence, And Other Transportation Costs	1,500,000
2210301	Travel Costs (Airlines, Bus, Railway, Mileage Allowances)	300,000
2210302	Accommodation - Domestic Travel	1,200,000
2210700	Training Expenses	80,000

ITEM/SUB ITEM	TITLE	APPROVED BUDGET ESTIMATES 2025/2026
2210799	Training Expenses-Other	80,000
2210800	Hospitality Supplies And Services	60,000
2210801	Catering Services,(Receptions), Accommodation, Food And Drinks	60,000
2211100	Office And General Supplies And Services	140,000
2211101	General Office Supplies(Papers, Pencils, Forms, Small Office Equipment Etc.)	60,000
2211102	Supplies And Accessories For Computers And Printers	50,000
2211103	Sanitary and Cleaning Materials, Supplies And Services	30,000
2211200	Fuel Oil And Lubricants	810,000
2211201	Refined Fuel And Lubricants For Transport	800,000
2211204	Other Fuels (Wood, Cooking Gas, Charcoal etc.)	10,000
2211300	Other Operating Expenses	4,500,000
2211399	Liquor Activities Including Inspection And Licensing	3,000,000
2211399	Development Of Management Plan For Mwea National Reserve	500,000
2211399	Weights And Measures Expenses	1,000,000
2220100	Routine Maintenance - Vehicles And Other Transport Equipment	70,000
2220101	Maintenance Expenses - Motor Vehicles	70,000

Part J: Total Development Expenditure

THAT, THE SUM OF KSH. 167,497,307 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
	TOTAL DEVELOPMENT EXPENDITURE	167,497,307
	INVESTMENT,INDUSTRIAL DEVELOPMENT AND MARKETING DEVELOPMENT EXPENDITURE	28,000,000
	DEVELOPMENT EXPENDITURE	139,497,307
3110500	Construction And Civil Works	128,299,503
3110504	Construction Of The Wholesale Market In Embu Town	15,000,000
3110504	Construction Of A Market Sheds At Biashara Street And Runyenjes Market	2,800,000
3110504	Construction Of The Wholesale Market In Embu Town – Phase 2	2,003,088
3110504	Construction Of Toilet And Shed At Ngiiri Market	5,000,000

ITEM/SUB ITEM	TITLE	APPROVED BUDGET ESTIMATES 2025/2026
3110504	Maintenance Of County Markets	7,000,000
3110504	Upgrading Of Kevote Market	3,000,000
3110504	Renovation And Roofing Of Kiritiri Market	1,500,000
3110504	Construction And Flooring Kiritiri Fresh Produce Market Shed	4,997,941
3110504	Construction Of Kiritiri Livestock Market Toilet	1,000,000
3110504	Construction Of Perimeter Wall At Kiritiri Livestock Market	4,220,927
3110504	Levelling Of Kiritiri Livestock Market	4,950,184
3110504	Renovation Of Kibugu Market -Phase 2	8,000,000
3110504	Topographical Survey Works And Ground Clearance (Mwea Reserve)	1,000,000
3110504	Improvement Of Kevote Market	2,000,000
3110504	Construction Of Kapedo Market Shed	6,000,000
3110504	Construction Of Kigumo Market Sheds	8,000,000
3110504	Construction Of Kathangariri Market Shed	8,000,000
3110504	Construction Of Boda Boda Sheds-Mwea	500,000
3110504	Construction Of Toilets At Kamweli Market-Mwea	500,000
3110504	Installation Of Flood Lights-Gaturi South	3,000,000
3110504	Construction Of Boda Boda Shed At Ciangera Market-Evurore	300,000
3110504	Construction Of Flood Light At Kariani Market-Evurore	500,000
3110504	Construction Of Boda Boda Shed-Gaturi North	1,000,000
3110504	Construction Of Two (2) Digital Boda Boda Sheds-Kiambere	1,000,000
3110504	Construction Of A Toilet At Muchonoke Market-Nthawa	500,000
3110504	Construction Of A Toilet At Kune Market-Nthawa	500,000
3110504	Construction Of A Boda Boda Shed At Riandu Market-Nthawa	250,000
3110504	Construction Of A Shed At Siakago Market-Nthawa	350,000
3110504	Construction Of A Flood Light-Nthawa	500,000
3110504	Construction Of Boda Boda Sheds-Kirimari	4,000,000
3110504	Construction Of Picking Bays/Shoe Shines-Kirimari	4,000,000
3110504	Construction Of Mukuuri Milk Cooler Shed-Kagaari North	1,500,000
3110504	Construction Of Kianjokoma Market Stalls-Kagaari North	3,000,000
3110504	Installation Of Street Lights At Gatunduri And Kivue-Phase II-Gaturi South	997,326
3110504	Construction Of A Boda Boda Shed At Kivue-Gaturi South	1,000,000
3110504	Maintenance Of Floodlights And Construction Of One At Ngaragatiri Tea Buying Centre-Kagaari North	1,000,000
3110504	Construction Of Sheds For Kagaari North Boda Boda -Kagaari North	1,500,000
3110504	Installation Of Flood Light At Njarange Market-Evurore	498,800
3110504	Installation Of Floodlight At Malamuni Market-Makima	498,452
3110504	Construction Of Boda Boda Shed At Mwanzo Market-Makima	498,452

ITEM/SUB ITEM	TITLE	APPROVED BUDGET ESTIMATES 2025/2026
3110504	Construction Of Muraru Market Shed-Phase II	1,998,494
3110504	Construction Of Two (2) Boda Boda Sheds – Nginda	600,000
3110504	Construction Of Kathangariri Market Toilet – Nginda	600,000
3110504	Construction And Renovation Of Mama Mboga Sheds In Embu Town	2,000,000
3110504	Construction Of Gitaraka Market Toilet-Mwea	500,000
3110504	Installation Of Floodlight At Ciakavuti-Mavuria	498,452
3110504	Construction Of Kauraciri Market Toilet-Mavuria	500,000
3110504	Construction Of Karambari Toilet-Muminji	500,000
3110504	Installation Of Floodlights At Muthanthara,Ishiara,Kiogogo And Kwa Mukiria	1,595,953
3110504	Installation Of Floodlight In Muminji Ward	499,128
3110504	Construction Of Manyatta Market Toilet- Ruguru Ngandori	499,997
3110504	Construction Of A Boda Boda Shed At BAT-Nthawa	250,000
3110504	Construction Of A Boda Boda Shed At Siakago Market-Nthawa	250,000
3110504	Installation Of Three (3) Solar Flood Lights At Machaa ,Kamugu And Ciambugu In Nthawa Ward	1,442,761
3110504	Maintenance Of Kiritiri Parking Spaces	4,199,548
3110504	Construction Of Kitololoni Market Toilet-Makima	500,000
2640500	Other Capital Grants And Transfers	11,197,804
2640503	Feasibility Studies For the County Aggregated And Industrial Park-Geodev	10,000,000
2640503	Kiritiri Usafi Programme-Mavuria	1.197,804

INVESTMENT,INDUSTRIAL DEVELOPMENT AND MARKETING

ITEM/SUB ITEM	TITLE	APPROVEDBUDGET ESTIMATES 2025/2026
	DEVELOPMENT EXPENDITURE	28,000,000
3110500	Construction And Civil Works	8,000,000
3110504	Construction Of Jua Kali Modern Amenities	3,000,000
3110504	Construction Of Gikuuri Banana Aggregation Centre	5,000,000
2640500	Other Capital Grants And Transfers	20,000,000
2640503	Investors Conference Expenses	20,000,000

VOTE: AGRICULTURE, LIVESTOCK, FISHERIES AND CO-OPERATIVE DEVELOPMENT

Part A: Vision

An innovative, commercially-oriented and modern Agriculture and Rural Development Sector

Part B: Mission

To improve livelihoods of Kenyans through promotion of competitive agriculture, sustainable livestock and fisheries sub-sectors, growth of a viable cooperatives sub-sector, equitable distribution and sustainable management of land resources

Part C: Performance Overview and Background for Programme(s) Funding

The agriculture sub-sector has promoted the use of improved and modern farming methods which address the issue of food security better both in high potential and semi-arid areas. There is continuous farmer training on ecologically sustainable land use methods and farming systems.

The livestock sub sector has introduced better livestock species, which have adapted to the climatic condition of the county. This has been achieved through continuous upgrading of the local species through cross breeding. This has improved the production under livestock.

The department of Agriculture, livestock, Blue economy and Cooperatives development has been able to achieve the following key milestones:

Under Coffee factory modernization 8 coffee factories (Kanjugu, New Kimeri, Thambana, Muramuki, Rianjagi, Kiangagwa, Kibugu and Murue) were given KShs 82M to install solar driers, eco-pulpers, metallic tables and tilling of sedimentation tanks. In addition, 330 famers clusters were trained and funded to procure coffee farm inputs. Additionally 4 factories (Gitwa, Kimeri, Kathangariri and Kivangua) have been issued with KSh 28M in May 2025 for phase II of coffee modernization program under Navcdp.

To reduce the cost of inputs, first ten satellite stores were established across the County with an aim of bringing subsidized fertilizer closer to the farmers where 44,170 (50) kgs were bags distributed and 40,623 farmers benefited from short distances during March-April- May 2025 rains. These ten stores are Ugweri, Kathanjuri, Kithimu, Gikuuri, Kanja, Siakago, Kiritiri, Karaba Makima and Kathanje. Secondly a total of 134,175 kgs of assorted certified seeds (Maize, beans, cow peas and green grams) were distributed to 67,085 farmers across all the wards in March 2025. This coped with good rains experienced the county will have increased production and productivity hence food security.

During the implementation period the county was able to make a step forward towards value addition in areas milk. The county was able to procure and install milk coolers, purchased a stand-

80

by generator (100 KVA), Cleaning in place (CIP), Standard milk laboratory and Solar system (10 KW) given to Mburugu cooperative society. Kwanjara dairy cooperative society was issued with a milk pasteurizer (1,000 litres) a Chiller (5,000 litres), Cooler (3,200 Litres), a Boiler and a Water tank (10,000 Litres) to aid value addition of milk. Support to AI services by providing breeding equipment's, liquid nitrogen and sexed semen Mkulima bora and Mburugu dairy cooperatives and Support with breeding stock (semen) to address staff shortage and improve efficiency in extension, 25 Agriculture extension staff have been newly employed and 140 Agripreneurs engaged. This has enhanced the visibility and service delivery of extension services in the field.

Sector challenges

The agriculture sector in Embu County faces persistent funding constraints that limit farmers' ability to invest in modern practices, quality inputs and infrastructure. Access to affordable credit is low especially for smallholder farmers which restricts the adoption of improved production techniques. At the same time, the high cost of farm inputs such as seeds, fertilizers and agrochemicals often compounded by the presence of poor-quality products continues to undermine productivity and profitability.

The human resource capacity in agricultural extension is also limited. A low staff-to-farmer ratio prevents effective dissemination of information and support to farmers across the county. Moreover, weak linkages between research institutions, extension services and the farming community hinder the delivery of relevant innovations and practical solutions

Going forward the sector will consolidate and enhance the gains achieved in FY 2024/25. In FY 2025/26, the County Government will focus on strengthening agricultural productivity and market access through a range of targeted interventions. Key priorities include the purchase of assorted certified crop seeds to enhance yields and resilience, implementation of a Cooperatives Empowerment Programme to boost collective marketing and bargaining power and capacity building of farmers coupled with support for the e-voucher system to improve access to inputs. The County will also invest in climate-smart value chain initiatives at the Farmer Producer Organization (FPO) level and promote agribusiness development to facilitate market access and sustainable agricultural growth.

Part D: Programme(s) Objectives

PROGRAMME	OBJECTIVE
Administrative Support Service	To enhance capacity for quality service delivery
Crop Development and Management	To increase agricultural productivity, improve land development and promote conservation of the environment and natural resources
Agribusiness and Information Management	To promote competitive and commercial agricultural production through improved access to agricultural

PROGRAMME	OBJECTIVE
	information and development of markets and products
Livestock Resources Management and Development	To develop appropriate policy, legal environment and to increase livestock productivity through provision of widely accessible inputs and services to farmers and pastoralists
Aquaculture Development and management	To maximize the contribution of fisheries to the achievement of county development objectives especially poverty reduction, food security and creation of employment and wealth
Cooperative Development & Management	To improve governance and management of cooperative societies

Part E: Summary of Programme Outputs and Performance Indicators

Sub Programme	Delivery Unit	Key Output (KO)	Key Performance Indicators (KPIs)	Targets 2025/26	Targets 2026/27	Targets 2027/28
Programme 1: Administrative Support Services						
Outcome: Enhanced quality of service delivered achieved through continuous capacity building						
General Administration and Support Services	Chief Officer	Enhanced capacity of officer and quality of service delivered	Percentage rating in efficiency and effectiveness on service delivery	100%	100%	100%
Programme 2: Crop Development and Management						
Outcome: Increased agricultural productivity						
Agriculture Extension Services	Dept. of Agric	Farmers trained on appropriate technologies	Number of farmers trained on appropriate technologies	100, 000 farmers	120,000	150,000
Irrigation and civil works	Dept. of Agric	Increased hectare under irrigation	No. of hectare under irrigation	20ha.	30ha.	50ha.
Programme3: Livestock Resources Management and Development						
Outcome: Improved performance of the livestock industry						
Livestock productivity	Dept. of Livestock	Farmers trained on appropriate technologies	Number of farmers trained on appropriate technologies	70,000	85,000	100,000
Value chain development	Dept. of Livestock	Value chains developed and	Number of value chains	4	4	3

Sub Programme	Delivery Unit	Key Output (KO)	Key Performance Indicators (KPIs)	Targets 2025/26	Targets 2026/27	Targets 2027/28
		upgraded	upgraded			
Programme 4: Fisheries Development						
Outcome: Sustained food security, employment and wealth creation and poverty reduction.						
Promotion of fish production	Dept. of Fisheries	Provision of Extension services	No. farmers reached	12,000	13,500	15,000
Programme 5: Cooperative Development & Management						
Outcome: Sustained food security, employment and wealth creation and poverty reduction.						
Capacity development in value addition		Enhanced capacity building and marketing access	Number of cooperative organizations strengthened and trained.	50	75	40

Part D: Programme(s) Objectives

PROGRAMME	OBJECTIVE
Administrative Support Services	To enhance capacity for quality service delivery
Crop Development and Management	To increase agricultural productivity, improve land development and promote conservation of the environment and natural resources
Agribusiness and Information Management	To promote competitive and commercial agricultural production through improved access to agricultural information and development of markets and products
Livestock Resources Management and Development	To develop appropriate policy, legal environment and to increase livestock productivity through provision of widely accessible inputs and services to farmers and pastoralists
Aquaculture Development and management	To maximize the contribution of fisheries to the achievement of county development objectives especially poverty reduction, food security and creation of employment and wealth
Cooperative Development & Management	To improve governance and management of cooperative societies

Part E: Summary of Programme Outputs and Performance Indicators

Sub Programme	Delivery Unit	Key Output (KO)	Key Performance Indicators (KPIs)	Targets 2025/26	Targets 2026/27	Targets 2027/28
Programme 1: Administrative Support Services						
Outcome: Enhanced quality of service delivered achieved through continuous capacity building						
General Administration and Support Services	Chief Officer	Enhanced capacity of officer and quality of service delivered	Percentage rating in efficiency and effectiveness on service delivery	100%	100%	100%
Programme 2: Crop Development and Management						
Outcome: Increased agricultural productivity						
Agriculture Extension Services	Dept. of Agric	Farmers trained on appropriate technologies	Number of farmers trained on appropriate technologies	10, 000 farmers	12,000	15,000
Irrigation and civil works	Dept. of Agric	Increased hectare under irrigation	No. of hectare under irrigation	20ha.	30ha.	50ha.
Programme3: Livestock Resources Management and Development						
Outcome: Improved performance of the livestock industry						
Livestock productivity	Dept. of Livestock	Farmers trained on appropriate technologies	Number of farmers trained on appropriate technologies	17,000	19,000	21,000
Value chain development	Dept. of Livestock	Value chains developed and upgraded	Number of value chains upgraded	2	2	2
Programme 4: Fisheries Development						
Outcome: Sustained food security, employment and wealth creation and poverty reduction.						
Promotion of fish production	Dept. of Fisheries	Provision of Extension services	No. farmers reached	2,000	2,500	2,700

Sub Programme	Delivery Unit	Key Output (KO)	Key Performance Indicators (KPIs)	Targets 2025/26	Targets 2026/27	Targets 2027/28
Programme 5: Cooperative Development & Management						
Outcome: Sustained food security, employment and wealth creation and poverty reduction.						
Capacity development in value addition		Enhanced capacity building and marketing access	Number of cooperative organizations strengthened and trained.	8	10	16

PART F: SUMMARY OF EXPENDITURE BY PROGRAMMES AND SUB-PROGRAMS

PROGRAMME	SUPPLEMENTARY ESTIMATES 2024/2025	ESTIMATES 2025/2026	PROJECTED ESTIMATES	
			2026/2027	2027/2028
P1: Administrative Support Services	88,777,453	81,206,178	86,168,344	91,500,388
P1.1: Administrative Support Services	88,777,453	81,206,178	86,168,344	91,500,388
P2:Crop Development and Management	101,796,424	126,533,754	137,081,495	148,599,784
P2.1:Crop Development and Management	101,796,424	126,533,754	137,081,495	148,599,784
P3:Agribusiness and Information Management	90,833,669	88,154,435	95,390,652	103,287,322
P3.1:Agribusiness and Information Management	90,833,669	88,154,435	95,390,652	103,287,322
P4:Livestock Resources Management and Development	86,072,121	85,491,585	92,461,517	100,065,274
P4.1:Livestock Resources Management and Development	86,072,121	85,491,585	92,461,517	100,065,274
P5: Cooperative Development and management	77,060,880	76,718,107	83,337,100	90,575,880
P5.1:Strengthening the Cooperatives	77,060,880	76,718,107	83,337,100	90,575,880
P6: Aquaculture Development and management	54,684,004	26,535,505	28,136,238	29,854,932
P6.1:Fisheries Development	54,684,004	26,535,505	28,136,238	29,854,932
TOTAL	499,224,551	484,639,564	522,575,347	563,883,580

Part G: Summary of Expenditure by Vote and Economic Classification

ECONOMIC CLASSIFICATION	SUPPLEMENTARY ESTIMATES 2024/25	ESTIMATES 2025/26	PROJECTED ESTIMATES	
			2026/27	2027/28
Total Expenditure	275,455,791	228,726,556	241,071,038	254,228,841
Compensation to Employees	180,224,818	175,469,564	182,488,347	189,787,880
Use of Goods	95,230,973	53,256,992	58,582,691	64,440,960
Capital Expenditure	223,768,760	255,913,008	281,504,309	309,654,740
Non-financial assets	223,768,760	255,913,008	281,504,309	309,654,740
TOTAL	499,224,551	484,639,564	522,575,347	563,883,580

Part H: Summary of Expenditure by Programmes, Sub-Program and Economic Classification

PROGRAMME	SUPPLEMENTARY ESTIMATES 2024/2025	ESTIMATES 2025/2026	PROJECTED ESTIMATES	
			2026/2027	2027/2028
P1: Administrative Support Services	88,777,453	81,206,178	86,168,344	91,500,388
P1.1: Administrative Support Services	88,777,453	81,206,178	86,168,344	91,500,388
Current Expenditure	73,113,640	63,292,268	66,463,042	69,824,556
Compensation to Employees	54,067,445	52,640,869	54,746,504	56,936,364
Use of Goods and Services	19,046,195	10,651,398	11,716,538	12,888,192
Capital Expenditure	15,663,813	17,913,911	19,705,302	21,675,832
Acquisition of Non-Financial Assets	15,663,813	17,913,911	19,705,302	21,675,832
P2: Crop Development and Management	101,796,424	126,533,754	137,081,495	148,599,784
P2.1: Crop Development and Management	101,796,424	126,533,754	137,081,495	148,599,784
Current Expenditure	50,329,610	43,082,462	45,285,073	47,623,720
Compensation to Employees	36,044,964	35,093,913	36,497,669	37,957,576
Use of Goods and Services	14,284,646	7,988,549	8,787,404	9,666,144
Capital Expenditure	51,466,815	83,451,293	91,796,422	100,976,064
Acquisition of Non-Financial Assets	51,466,815	83,451,293	91,796,422	100,976,064
P3: Agribusiness and Information Management	90,833,669	88,154,435	95,390,652	103,287,322

PROGRAMME	SUPPLEMENTARY ESTIMATES 2024/2025	ESTIMATES 2025/2026	PROJECTED ESTIMATES	
			2026/2027	2027/2028
P3.1:Agribusiness and Information Management	90,833,669	88,154,435	95,390,652	103,287,322
Current Expenditure	46,079,917	36,971,833	39,089,790	41,356,374
Compensation to Employees	27,033,723	26,320,435	27,373,252	28,468,182
Use of Goods and Services	19,046,195	10,651,398	11,716,538	12,888,192
Capital Expenditure	44,753,752	51,182,602	56,300,862	61,930,948
Acquisition of Non-Financial Assets	44,753,752	51,182,602	56,300,862	61,930,948
P4:Livestock Resources Management and Development	86,072,121	85,491,585	92,461,517	100,065,274
P4.1:Livestock Resources Management and Development	86,072,121	85,491,585	92,461,517	100,065,274
Current Expenditure	41,318,369	34,308,983	36,160,656	38,134,326
Compensation to Employees	27,033,723	26,320,435	27,373,252	28,468,182
Use of Goods and Services	14,284,646	7,988,549	8,787,404	9,666,144
Capital Expenditure	44,753,752	51,182,602	56,300,862	61,930,948
Acquisition of Non-Financial Assets	44,753,752	51,182,602	56,300,862	61,930,948
P5: Cooperative Development and management	77,060,880	76,718,107	83,337,100	90,575,880
P5.1:Strengthening the Cooperatives	77,060,880	76,718,107	83,337,100	90,575,880
Current Expenditure	32,307,128	25,535,505	27,036,238	28,644,932
Compensation to Employees	18,022,482	17,546,956	18,248,835	18,978,788
Use of Goods and Services	14,284,646	7,988,549	8,787,404	9,666,144
Capital Expenditure	44,753,752	51,182,602	56,300,862	61,930,948
Acquisition of Non-Financial Assets	44,753,752	51,182,602	56,300,862	61,930,948
P5: Aquaculture Development and management	54,684,004	26,535,505	28,136,238	29,854,932
P5.1:Fisheries Development	54,684,004	26,535,505	28,136,238	29,854,932
Current Expenditure	32,307,128	25,535,505	27,036,238	28,644,932
Compensation to Employees	18,022,482	17,546,956	18,248,835	18,978,788
Use of Goods and Services	14,284,646	7,988,549	8,787,404	9,666,144
Capital Expenditure	22,376,876	1,000,000	1,100,000	1,210,000
Acquisition of Non-Financial Assets	22,376,876	1,000,000	1,100,000	1,210,000
TOTAL	499,224,551	484,639,564	522,575,347	563,883,580

Part I: Detailed Recurrent Expenditure Budget

Agriculture, Livestock, Blue Economy and Co-Operative Development

ITEM/ SUB ITEM	TITLE	APPROVED BUDGET ESTIMATES 2025/2026
	TOTAL RECURRENT EXPENDITURE	228,726,556
2110100	BASIC SALARIES	175,469,564
	TOTAL OPERATIONS AND MAINTENANCE EXPENDITURE	53,256,992
	CONDITIONAL ALLOCATION FOR AQUACULTURE BUSINESS DEVELOPMENT PROJECT(ABDP) OPERATIONS AND MAINTENANCE EXPENDITURE	10,020,000
	CONDITIONAL ALLOCATION FOR NATIONAL AGRICULTURAL VALUE CHAIN DEVELOPMENT PROJECT(NAVCDP) OPERATIONS AND MAINTENANCE EXPENDITURE	25,836,992
	OPERATIONS AND MAINTENANCE EXPENDITURE	17,400,000
2210100	Utilities Supplies And Services	300,000
2110101	Electricity	150,000
2110102	Water Sewerage Charges	150,000
2210200	Communication Supplies And Services	350,000
2110201	Telephone, Telex, Facsimile And Mobile Phone Services	300,000
2110202	Internet Connections	50,000
2210300	Domestic Travel And Subsistence, And Other Transportation Costs	300,000
2210303	Daily Subsistence Allowance	300,000
2210800	Hospitality Supplies And Services	100,000
2210801	Catering Services,(Receptions), Accommodation, Food And Drinks	100,000
2211000	Specialized Materials And Supplies	6,250,000
2211003	Veterinarian Supplies And Materials	200,000
2211016	Purchase Of Uniforms And Clothing- Staff	50,000
2211026	Purchase Of Assorted Vaccines	4,500,000
2211031	Specialized Materials-Other (Gloves etc.)	1,500,000
2211100	Office And General Supplies And Services	450,000
2211101	General Office Supplies (Papers, Pencils, Forms, Small Office Equipment Etc.)	150,000
2211102	Supplies And Accessories For Computers And Printers	150,000
2211103	Sanitary and Cleaning Materials, Supplies And Services	150,000
2211200	Fuel Oil And Lubricants	700,000
2211201	Refined Fuel And Lubricants For Transport	500,000
2211202	Refined Fuels And Lubricants For Production	200,000

ITEM/ SUB ITEM	TITLE	APPROVED BUDGET ESTIMATES 2025/2026
2211300	Other Operating Expenses	5,700,000
2211305	Contracted Guards and Cleaning Services	300,000
2211399	Embu Agricultural Show Expenses	400,000
2211399	Seed Distribution Support Expenses	2,000,000
2211399	Fertilizer Distribution Support Expenses	3,000,000
2220100	Routine Maintenance - Vehicles And Other Transport Equipment	400,000
2220101	Maintenance Expenses - Motor Vehicles	400,000
2220200	Routine Maintenance-Other Assets	350,000
2220201	Maintenance Of Plant, Machinery And Equipment (Including Lifts)	300,000
2220210	Maintenance Of Computers, Software And Networks	50,000
2640500	Others Capital Grants And Transfers	2,500,000
2640503	SACCO Support Programme-Kagaari North	1,000,000
2640503	Farmers Empowerment Programme(Seedlings)-Ruguru Ngandori	1,000,000
2640503	SACCO Support Programme-Nginda	500,000

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

ITEM/ SUB ITEM	TITLE	APPROVED BUDGET ESTIMATES 2025/2026
	OPERATIONS AND MAINTENANCE EXPENDITURE	25,836,992
2210100	Utilities, Supplies And Services	216,000
2210101	Electricity	180,000
2210102	Water And Sewerage Charges	36,000
2210200	Communication Supplies And Services	1,001,000
2210201	Telephone, Telex, Facsimile And Mobile Phone Services	1,001,000
2210300	Domestic Travel And Subsistence And Other Transportation Costs	11,790,370
2210301	Travel Costs (Airlines, Bus, Railway, Mileage Allowances, Etc.)	1,388,260
2210302	Accommodation - Domestic Travel	6,192,450
2210303	Daily Subsistence Allowance	4,209,660
2210500	Printing, Advertisement And Information Supplies And Services	650,000
2210504	Advertising, Awareness And Publicity Campaigns	650,000
2210700	Training Expenses	3,616,194

ITEM/ SUB ITEM	TITLE	APPROVED BUDGET ESTIMATES 2025/2026
2210701	Travel Allowance	1,388,260
2210704	Hire Of Training Facilities And Equipment	2,227,934
2210800	Hospitality Supplies And Services	600,000
2210801	Catering Services, Accommodation, Gifts, Food And Drinks	600,000
2211100	Office And General Supplies And Services	2,209,280
2211101	General Office Supplies (Papers, Pencils, Forms, Small Office Equipment Etc.)	2,149,280
2211103	Sanitary And Cleaning Materials, Supplies And Services	60,000
2211200	Fuels Oils And Lubricants	2,276,640
2211201	Refined Fuel And Lubricants For Transport	2,276,640
2211300	Other Operating Expenses	1,036,000
2211301	Bank Service Commission And Charges	36,000
2211306	Membership Fees, Dues, And Subscriptions to Professional And Trade Bodies	200,000
2211310	Contracted Professional Services	800,000
2220100	Routine Maintenance - Vehicles And Other Transport Equipment	2,091,508
2220101	Maintenance Expenses-Motor Vehicles	2,091,508
3110900	Purchase Of Household Furniture And Institutional Equipment	350,000
3110902	Purchase Of Household And Institutional Appliances	150,000
3111112	Purchase Of Software	200,000

CONDITIONAL ALLOCATION FOR AQUACULTURE BUSINESS DEVELOPMENT PROJECT(ABDP)

ITEM/ SUB ITEM	TITLE	APPROVED BUDGET ESTIMATES 2025/2026
	OPERATIONS AND MAINTENANCE EXPENDITURE	10,020,000
2210100	Utilities, Supplies And Services	30,000
2210101	Electricity	18,000
2210102	Water And Sewerage Charges	12,000
2210200	Communication, Supplies And Services	170,000
2210201	Telephone, Telex, Facsimile And Mobile Phone Services	120,000
2210202	Internet Connections	50,000
2210300	Domestic Travel And Subsistence, And Other Transportation Costs	6,465,763
2210301	Travel Cost (Airline, Bus Railway, Mileage Allowances ,Etc)	889,000
2210303	Daily Subsistence Allowance	3,828,763
2210309	Field Allowance	1,748,000

ITEM/ SUB ITEM	TITLE	APPROVED BUDGET ESTIMATES 2025/2026
2210500	Printing, Advertising And Information Supplies And Services	292,000
2210503	Subscription To Newspapers, Magazines And Periodicals	27,000
2210504	Advertising, Awareness And Publicity Campaigns	140,000
2210505	Trade Shows and Exhibitions	125,000
2210700	Training Expenses	784,000
2210703	Production and Printing of Training Materials	120,000
2210704	Hire Of Training Facilities And Equipment	244,000
2210712	Training Allowance	420,000
2210800	Hospitality Supplies And Services	872,249
2210801	Catering Services, Accommodation, Gifts, Food And Drinks	665,800
2210802	Boards, Committees, Conferences And Seminars	206,449
2211000	Specialized Materials And Supplies	150,000
2211007	Agricultural Materials, Supplies And Small Equipment	100,000
2211011	Purchase Of Photographic and Audio-Visual Materials	50,000
2211100	Office And General Supplies And Services	253,988
2211101	General Office Supplies (Paper, Pencils, Forms, Small Office Equipment Etc.)	197,988
2211102	Supplies And Accessories For Computers And Printers	44,000
2211103	Sanitary And Cleaning Materials Supplies And Services	12,000
2211200	Fuel Oil And Lubricants	612,000
2211201	Refined Fuels And Lubricants For Transport	612,000
2220100	Routine Maintenance - Vehicles And Other Transportation Equipment	390,000
2220101	Maintenance Expenses - Motor Vehicles	390,000

Part J: Detailed Development Expenditure Budget

ITEM/SUB ITEM	TITLE	APPROVED BUDGET ESTIMATES 2025/2026
	TOTAL DEVELOPMENT EXPENDITURE	255,913,008
	CONDITIONAL ALLOCATION FOR NATIONAL AGRICULTURAL VALUE CHAIN DEVELOPMENT PROJECT(NAVCDP)	210,413,008
	DEVELOPMENT EXPENDITURE	45,500,000
3110300	Refurbishment Of Buildings	3,460,000
3110302	Refurbishment Of County Agriculture Office	1,460,000
3110302	Refurbishment Of Gachoka Agriculture Office	2,000,000
3110500	Construction And Civil Works	1,000,000
3110500	Overhaul Of Plant And Machinery At The Agricultural Mechanization Services(AMS)-Machang'a	1,000,000

ITEM/SUB ITEM	TITLE	APPROVED BUDGET ESTIMATES 2025/2026
3111300	Purchase Of Certified Seeds, Breeding Stock And Live Animals	33,540,000
3111301	Purchase Of Certified Crop Seeds	31,000,000
3111399	Purchase Of Fish Fingerlings	1,000,000
3111399	Purchase Of Lactometers And Milking Cans	540,000
3111399	Purchase Of Seedlings (Hass Avocado)	1,000,000
3111100	Purchase Of Specialized Plant, Equipment And Machinery	1,500,000
3111117	Purchase Of Tri-Cycle(Tuk Tuk) For Milk Cooler Support-Kagaari North	1,500,000
2640500	Other Capital Grants And Transfers	6,000,000
2640503	Cooperatives Empowerment Programme	6,000,000

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

ITEM/ SUB ITEM	TITLE	APPROVED BUDGET ESTIMATES 2025/2026
	DEVELOPMENT EXPENDITURE	210,413,008
3110300	Refurbishment Of Buildings	200,000
3110301	Refurbishment Of Buildings	200,000
2640500	Other Capital Grants And Transfers	210,213,008
2640503	Capacity Building Of Farmers And Support To E-Voucher	42,888,034
2640503	Farmer Producer Organization (FPO) Level Climate Smart Value Chain Investments	42,098,148
2640503	Improving Creditworthiness Of CIGs And FPOs	30,625,580
2640503	Farmer-Led Irrigation Development (FLID)	38,729,826
2640503	Agribusiness, Market Access And Public Private Partnerships And Infrastructure Development	29,851,794
2640503	Data And Digital Investment	13,182,076
2640503	Research Linkages, Technical Assistance, And Institutional Capacity	12,837,550

VOTE: LANDS, MINING, HOUSING, PHYSICAL PLANNING AND URBAN DEVELOPMENT

Part A: Vision

“A leading institution in sustainable Land Management and Urban Development”

Part B: Mission

“To facilitate efficient land use and administration, provide adequate and affordable housing, ensure optimal exploration and exploitation of natural resources, and achieve an integrated sustainable urbanization”.

Part C: Strategic Overview and Interventions

The Department of Lands is charged with the responsibility of ensuring efficient administration and sustainable management of the land and urban development in the county. Its mandate is to formulate and implement policies, undertake physical planning and register land transactions.

This department aims at achieving balanced development across the county for the benefit and welfare of all its citizenry. Key activities include; Feasibility studies into matters concerning physical planning and advising on matters concerning physical and urban planning and development.

This department ensures proper implementation of the county Government’s policy of suitable and futuristic physical and urban planning.

Part D: Programmes and Their Objectives

PROGRAMME	OBJECTIVE
General Administration ,Planning and Support Services	To enhance quality of service delivery
Physical Planning and Automation of land records and operations	To establish a mechanism for orderly and sustainable development for provision of social, economic, and physical infrastructure in the county and facilitate production, maintenance, and distribution of accurate geographical data
Urban Development	To provide high quality services, harness and promote sustainable development in Embu County.
Municipality of Embu	To provide high quality services, harness opportunities and promote sustainable development in Embu Municipality

PROGRAMME	OBJECTIVE
Valuation and Rating	To determine the worth of properties for fair and equitable revenue collection, acquisition, and disposal

Part E: Summary of Programme Outputs and Performance Indicators

Sub Programme	Delivery Unit	Key Output (KO)	Key Performance Indicators (KPIs)	Targets 2025/26	Targets 2026/27	Targets 2027/28
Programme 1: General Administration, Planning and Support Services						
Outcome: Enhanced quality of service delivered achieved through continuous capacity building						
General Administration Services	Chief officer	Efficient delivery of departmental mandate	% rating in efficiency and effectiveness in relation to service delivery	100%	100%	100%
Programme 2: Physical Planning and and Automation of land records and operations						
Outcome: improved land management for sustainable development						
Physical Planning Services	Physical planning unit	Proper planning and land use in the county	County spatial plan for the county and urban Plans	One urban plan s	One urban plans	One spatial plan
Establishment and Promotion of Land Policy	Lands and survey	County topological and thematic maps updated Land adjudication	No of thematic maps prepared No of adjudicated areas	5,000 land pieces adjudicat ed	5,000 land pieces adjudicat ed	5,000 land pieces adjudicat ed
Programme 3: Urban Development						
Outcome: Have well Planned, Surveyed and Gazetted urban Areas & improved service delivery						
Urban Development	Urban Development	Well Planned towns;	% Urban areas and town planned	40%	60%	80%
Programme 4: Municipality of Embu						
Outcome: Operationalize the Municipality of Embu						
Municipality of Embu	Urban Development	Improved municipal management	No of services transferred to municipality	7	7	7

Part F: Summary of Expenditure by Programmes

Lands

ECONOMIC CLASSIFICATION	Supplementary Estimates 2024/25	ESTIMATES 2025/26	PROJECTED ESTIMATES	
			2026/27	2027/28
P1:Administrative Support Services	18,953,898	18,107,659	19,247,153	20,473,744
P1.1:Administrative Support Services	18,953,898	18,107,659	19,247,153	20,473,744
P2: Physical Planning	49,280,136	76,567,034	83,283,955	90,634,978
P2.1: Physical Planning	49,280,136	76,567,034	83,283,955	90,634,978
P3:Urban Development	94,769,491	63,116,462	68,354,072	74,072,482
P3.1: Urban Development	94,769,491	63,116,462	68,354,072	74,072,482
TOTAL	189,538,982	157,791,155	170,885,180	185,181,204

Embu Municipality

Economic Classification	Supplementary Estimates 2024/25	Estimates 2025/26	Projected Estimates	
			2026/27	2027/28
P1: General Administration Planning and Support Services	35,227,922	45,799,310	49,313,056	53,135,529
P1.1: General Administration Planning and Support Services	35,227,922	45,799,310	49,313,056	53,135,529
P2: Urban Development	38,880,144	52,569,145	56,996,804	61,834,059
P2.1:Urban Development	38,880,144	52,569,145	56,996,804	61,834,059
P3: Embu Municipal infrastructure	67,517,720	96,911,011	106,128,252	116,248,263
P3.1 Embu Municipal infrastructure	67,517,720	96,911,011	106,128,252	116,248,263
TOTAL	141,625,786	195,279,466	212,438,112	231,217,851

Part G: Summary of Expenditure by Vote and Economic Classification

Lands

Economic Classification	Supplementary Estimates 2024/25	Estimates 2025/26	Projected Estimates	
			2026/27	2027/28
Total Expenditure	63,522,920	51,090,508	53,514,468	56,073,421
Compensation to Employees	44,140,920	44,751,508	46,541,568	48,403,231
Use of Goods	19,382,000	6,339,000	6,972,900	7,670,190
Capital Expenditure	126,016,062	106,700,647	117,370,712	129,107,783
Non-financial assets	126,016,062	106,700,647	117,370,712	129,107,783
TOTAL	189,538,982	157,791,155	170,885,180	185,181,204

Embu Municipality

Economic Classification	Supplementary Estimates 2024/25	Estimates 2025/26	Projected Estimates	
			2026/27	2027/28
Total Expenditure	70,366,581	90,088,342	96,727,876	103,936,591
Compensation to Employees	16,399,990	39,488,342	41,067,876	42,710,591
Use of Goods	53,966,591	50,600,000	55,660,000	61,226,000
Capital Expenditure	71,259,205	105,191,124	115,710,236	127,281,260
Non-financial assets	71,259,205	105,191,124	115,710,236	127,281,260
TOTAL	141,625,786	195,279,466	212,438,112	231,217,851

Part H: Summary of Expenditure by Programme Sub-Programme and Economic Classification

Lands

Economic Classification	Supplementary Estimates 2024/25	Estimates 2025/26	Projected Estimates	
			2026/27	2027/28
P1:Administrative Support Services	13,020,316	18,107,659	19,247,153	20,473,744
P1.1:Administrative Support Services	13,020,316	18,107,659	19,247,153	20,473,744
Current Expenditure	7,137,280	12,772,627	13,378,617	14,018,355
Compensation to Employees	5,623,724	11,187,877	11,635,392	12,100,808
Use of Goods and Services	1,513,556	1,584,750	1,743,225	1,917,548
Capital Expenditure	5,883,036	5,335,032	5,868,536	6,455,389
Acquisition of Non-Financial Assets	5,883,036	5,335,032	5,868,536	6,455,389
P2: Physical Planning	45,571,105	76,567,034	83,283,955	90,634,978
P2.1: Physical Planning	42,629,587	76,567,034	83,283,955	90,634,978
Current Expenditure	24,223,702	17,881,678	18,730,064	19,625,697
Compensation to Employees	17,627,951	15,663,028	16,289,549	16,941,131
Use of Goods and Services	7,482,185	2,218,650	2,440,515	2,684,567
Capital Expenditure	20,590,625	58,685,356	64,553,891	71,009,281
Acquisition of Non-Financial Assets	17,649,107	58,685,356	64,553,891	71,009,281
P3:Urban Development	65,101,579	63,116,462	68,354,072	74,072,482
P3.1: Urban Development	41,569,436	63,116,462	68,354,072	74,072,482
Current Expenditure	29,632,177	20,436,203	21,405,787	22,429,369
Compensation to Employees	11,677,947	17,900,603	18,616,627	19,361,293
Use of Goods and Services	25,045,698	2,535,600	2,789,160	3,068,076
Capital Expenditure	29,415,178	42,680,258	46,948,285	51,643,113

Economic Classification	Supplementary Estimates 2024/25	Estimates 2025/26	Projected Estimates	
			2026/27	2027/28
Acquisition of Non-Financial Assets	12,393,194	42,680,258	46,948,285	51,643,113
TOTAL	130,203,157	157,791,155	170,885,180	185,181,204

Embu Municipality

Economic Classification	Supplementary Estimates 2024/25	Estimates 2025/26	Projected Estimates	
			2026/27	2027/28
P1: General Administration Planning and Support Services	35,227,922	45,799,310	49,313,056	53,135,529
SP1.1: Service delivery and management of Embu Municipality Affairs	35,227,922	45,799,310	49,313,056	53,135,529
P2: Urban Development	38,880,144	52,569,145	56,996,804	61,834,059
SP2.1: Urban planning	38,880,144	52,569,145	56,996,804	61,834,059
SP3: Embu Municipal infrastructure	56,095,091	96,911,011	106,128,252	116,248,263
SP3.1: Municipal Development	56,095,091	96,911,011	106,128,252	116,248,263
TOTAL	130,203,157	195,279,466	212,438,112	231,217,851

Part I: Detailed Recurrent Expenditure

Lands, Mining, Housing, Physical Planning and Urban Development

Vote	Vote Head	Approved Budget Estimates 2025/2026
	TOTAL RECURRENT EXPENDITURE	51,090,508
2110100	BASIC SALARIES	44,751,508
	OPERATIONS AND MAINTENANCE EXPENDITURE	6,339,000
2210100	Utilities, Supplies And Services	6,000
2210101	Electricity	3,000
2210102	Water And Sewerage Charges	3,000
2210300	Domestic Travel And Subsistence, And Other Transportation Costs	800,000
2210301	Domestic Travel Costs (Airline, Bus Railway, Mileage,	500,000

Vote	Vote Head	Approved Budget Estimates 2025/2026
	Allowance)	
2210302	Accommodation- Domestic Travel	300,000
2210500	Printing , Advertising And Information Supplies And Services	210,000
2210502	Publishing And Printing Services	100,000
2210504	Advertising, Awareness And Publicity Campaigns	80,000
2210505	Trade Shows and Exhibitions	30,000
2210700	Training Expenses	100,000
2210711	Tuition Fees	50,000
2210799	Training Expenses-Other	50,000
2210800	Hospitality Supplies and Services	530,000
2210801	Catering Services (Reception) Accommodation, And Gifts, Food and Drinks	80,000
2210802	Boards, Committees, Conferences and Seminars	300,000
2210809	Boards and Committee Allowance	150,000
2210900	Insurance Costs	100,000
2210904	Motor Vehicle Insurance	100,000
2211100	Office And General Supplies And Services	280,000
2211101	General Office Supplies (Papers, Pencils, Forms, Small Office Equipment Etc.)	200,000
2211102	Supplies And Accessories For Computer And Printers	50,000
2211103	Sanitary And Cleaning Materials, Supplies And Services	30,000
2211200	Fuel And Lubricants	400,000
2211201	Refined Fuel And Lubricant For Transport	300,000
2211203	Refined Fuel And Lubricant-Other	100,000
2211300	Other Operating Expenses	2,200,000
2211399	Preparation Of Four(4) Policies And Legal Framework	500,000
2211399	Planning, Surveying And Allocation Of Market Plots	1,500,000
2211399	Survey, Secure All Public Land And Produce Specific Maps	200,000
2220100	Routine Maintenance-Vehicles And Other Transport Equipment	403,000
2220101	Maintenance Expenses-Motor Vehicles	64,000
2220101	Supply And Delivery Of Tyres For KBW 207V-Nasiroz General Suppliers	339,000
2220200	Routine Maintenance -Other Assets	260,000
2220202	Maintenance Of Office Furniture And Equipment	80,000
2220205	Maintenance Of Buildings And Stations - (Non-Residential)	80,000
2220210	Maintenance Of Computers, Software, And Networks	50,000
2220213	Maintenance of Civil Works	50,000
3110900	Purchase Of Household Furniture And Institutional Equipment	50,000

Vote	Vote Head	Approved Budget Estimates 2025/2026
3110901	Purchase Of Institutional Fittings	50,000
2640500	Other Capital Grants And Transfers	1,000,000
2640503	Planning And Surveying Of Markets -Nginda	500,000
2640503	Planning And Surveying Of Markets -Mwea	500,000

Embu Municipality

ITEM/SUB ITEM	TITLE	APPROVED BUDGET ESTIMATES 2025/2026
	TOTAL RECURRENT EXPENDITURE	90,088,432
2110100	Basic Salaries	39,488,432
	Total Operations And Maintenance Expenditure	50,600,000
	Kenya Urban Support Programme-Urban Institutional Grants(Uig)-County Contribution	15,600,000
	Kenya Urban Support Programme-Urban Institutional Grants(Uig) Operations And Maintenance Expenditure	35,000,000
	OPERATIONS AND MAINTENANCE EXPENDITURE	35,000,000
2210300	Domestic Travel Costs (Airline, Bus, Railway, Mileage, Allowances Etc.)	9,200,000
2210301	Travel Costs (Airlines, Bus, Railway, Mileage Allowances, Etc.)	3,500,000
2210302	Accommodation - Domestic Travel	5,700,000
2210500	Printing , Advertising And Information Supplies And Services	600,000
2210502	Publishing And Printing Services	600,000
2210700	Training Expenses	5,000,000
2210711	Tuition Fees Allowance	2,000,000
2210799	Training Expenses-Other	3,000,000
2210800	Hospitality, Supplies And Services	5,000,000
2210802	Boards, Committees, Conferences And Seminars	2,000,000
2210809	Board and Committee Allowances	3,000,000
2211000	Specialized Materials And Supplies	4,000,000
2211016	Purchase of Uniform And Clothing-Staff	100,000
2211099	Purchase of Uniform And Clothing-PPEs	400,000
2211099	Purchase of Uniform And Clothing-Enforcement	3,500,000
2211100	Office And General Supplies And Services	900,000
2211101	General Office Supplies And Computer Accessories	400,000
2211102	Supplies and Accessories For Computers and Printers	500,000
2220200	Routine Maintenance - Other Assets	300,000
2220210	Maintenance Of Computers, Software, And Networks	300,000

ITEM/SUB ITEM	TITLE	APPROVED BUDGET ESTIMATES 2025/2026
3111000	Purchase Of Office Furniture And General Equipment	1,000,000
3111002	Purchase Of Computers, Printers And Other IT Equipment	1,000,000
2211300	Other Operating Expenses	5,000,000
2211399	Preparation Of Legislative Tools	5,000,000
3111400	Research, Feasibility Studies, Project Preparation and Design, Project Supervision	4,000,000
3111401	Screening, Pre-Feasibility, Feasibility And Appraisal Studies	4,000,000

URBAN INSTITUTIONAL GRANTS(UG)-COUNTY CONTRIBUTION

Item/Sub Item	Title	Approved Budget Estimates 2025/2026
	OPERATIONS AND MAINTENANCE	15,600,000
2210100	Utilities, Supplies And Services	96,000
2210101	Electricity	48,000
2210102	Water And Sewerage Charges	48,000
2210200	Communication Supplies And Services	752,000
2210201	Telephone, Telex, Facsimile And Mobile Services	400,000
2210202	Internet Connections	320,000
2210203	Courier And Postal Services	32,000
2210500	Printing , Advertising And Information Supplies And Services	300,000
2210505	Trade Shows And Exhibitions	300,000
2210600	Rentals Of Produced Assets	2,400,000
2210603	Rents And Rates - Non-Residential	2,400,000
2210800	Hospitality, Supplies And Services	2,000,000
2210802	Boards,Committees,Conferences And Seminars	1,000,000
2210809	Board and Committee Allowances	1,000,000
2211000	Specialized Materials And Supplies	1,000,000
2211016	Purchase of Uniform And Clothing-Staff	200,000
2211099	Purchase of Uniform And Clothing-PPEs	800,000
2211200	Fuel Oil And Lubricants	4,052,000
2211201	Refined Fuel And Lubricants For Transport	2,300,000
2211203	Refined Fuel And Lubricants-Other	1,752,000
2220100	Routine Maintenance - Vehicles And Other Transport Equipment	5,000,000
2220101	Maintenance Expenses - Motor Vehicles	5,000,000

Part J: Development Expenditure

Lands, Mining, Housing, Physical Planning and Urban Development

Item/Sub Item	Title	Approved budget Estimates 2025/2026
	TOTAL DEVELOPMENT EXPENDITURE	106,700,647
	UNCONDITIONAL ALLOCATIONS TO COUNTY GOVERNMENTS FROM COURT FINES AND MINERAL ROYALTIES	2,142
	DEVELOPMENT EXPENDITURE	106,698,505
3110200	Construction Of Buildings	7,000,000
3110202	Construction Of Ardhi House	7,000,000
3110500	Construction And Civil Works	13,998,505
3110504	Completion Of Siakago Main Bus Park (Phase II)	9,000,000
3110504	Construction Of Kathageri Smart Markets	4,000,000
3110504	Rehabilitation Of Existing Government Houses	998,505
3111400	Research, Feasibility Studies, Project Preparation and Design, Project Supervision	40,000,000
3111406	Development Of County Spatial Plan	40,000,000
3130100	Acquisition Of Land	45,700,000
3130101	Land Compensations (Airstrip)	3,600,000
3130101	Acquisition Of Land For Rupingazi Nursery School	3,000,000
3130101	Acquisition Of Land For Gichera Nursery School	6,000,000
3130101	Acquisition Of Public Land At Njagairi	10,000,000
3130101	Acquisition Of Land For Ngunyumu Market-Evurore	1,500,000
3130101	Acquisition Of Land For Kiende- Murari Access Road-Kyeni South	2,000,000
3130101	Acquisition Of Land For Ndiu-Kavumbu Access Road (Kwa Njeru)–Kyeni North	1,400,000
3130101	Acquisition Of Land For Kavumbu-Ndiu Access Road (Kwa Karumu)–Kyeni North	750,000
3130101	Acquisition Of Land For Rukuriri-Kianyngi Access Road –Kyeni North	1,400,000
3130101	Acquisition Of Land For Gatumbi Polytechnic –Kyeni North	2,000,000
3130101	Acquisition Of Land For Mlachake- Nthawa	1,500,000
3130101	Compensation For Kianyngi Access Roads-Kagaari North	1,000,000
3130101	Acquisition Of Land-Nginda	2,000,000
3130101	Land Compensation For Kamaua,Katheru ECDEs And Ciangera Dispensary-Evurore	1,500,000
3130101	Acquisition of Land For Muraga-Muthagutari Access Road-Kagaari South	1,000,000
3130101	Acquisition of Land For Kavumbu - Ndiu Access Road(Kwa	850,000

Item/Sub Item	Title	Approved budget Estimates 2025/2026
	Sammy) - Kyeni North	
3130101	Acquisition of Land For Kathera Access Road-Kyeni South	700,000
3130101	Acquisition of Land For Kamugere Dispensary- Gaturi North	2,500,000
3130101	Acquisition of Land For Kiethiga Dispensary-Kithimu	2,500,000
3130101	Land Compensation For Ndaiyu Feeder School-Nthawa	500,000

Embu Municipality

ITEM/SUB ITEM	TITLE	APPROVEDBUDGET ESTIMATES 2025/2026	UNSOENT FUNDS FOR FY 2024/2025	TOTAL APPROVED BUDGET ESTIMATES 2025/2026
	DEVELOPMENT EXPENDITURE	52,595,562	52,595,562	105,191,124
3110500	Construction and Civil Works	-	52,595,562	52,595,562
3110504	Municipality Cabro And Road Works	-	52,595,562	52,595,562
3110500	Construction and Civil Works	52,595,562	-	52,595,562
3110504	Kenya Urban Support Programme-Urban Development	52,595,562	-	52,595,562

VOTE: WATER, IRRIGATION, ENVIRONMENT, CLIMATE CHANGE AND NATURAL RESOURCES

Part A: Vision

“To be the best provider of adequate quality water, safe sanitation, and irrigation services in a sustainable manner Kenya”.

Part B: Mission

“To provide adequate quality water, safe sanitation and irrigation services through sustainable infrastructural development and management; and to promote, conserve and protect environment and natural resource for the benefit of present and future generations through sustainable utilization and management of county natural resources, waste management, climate change mitigation and adaptation”.

Part C: Performance Overview and Background for Programme(s)

The departments’ role is overseeing water and sewerage services, engaging with communities, responding to water-related emergencies, and developing infrastructure. This includes planning, designing, and constructing water supply systems, ensuring regulatory compliance, and promoting irrigation development. Additionally, the department focuses on developing areas suitable for irrigation schemes and implementing water harvesting and storage projects for irrigation purposes.

In FY 2024/25, the department has achieved notable progress in promoting sustainable development and improving community livelihoods. Key accomplishments include the development and repair of boreholes, significantly increasing access to safe drinking water. The expansion of irrigation schemes has enhanced agricultural productivity, while the provision of seedlings for food production has supported household nutrition and food security. Afforestation efforts and the promotion of energy-saving jikos have furthered environmental conservation by reducing deforestation and encouraging sustainable energy use. These initiatives collectively reflect the department’s commitment to water access, food production, and environmental stewardship.

In the FY 2025/26, the department plans to implement a range of strategic initiatives aimed at promoting sustainability, resilience, and improved livelihoods. These include enhancing water service delivery, expanding irrigation development, strengthening sanitation services, promoting environmental management and conservation, supporting forestry and landscapes conservation, and advancing climate change mitigation and adaptation. These goals will be pursued through targeted interventions such as the development and repair of boreholes, piping for drinking water, expansion of irrigation schemes, afforestation, provision of seedlings for food production, distribution of energy-saving jikos, and broader environmental conservation efforts.

PART D: Programmes and their Objectives

PROGRAMME	OBJECTIVE
General Administration, Planning and Support Services	To improve service delivery, efficiency and effectiveness
Water Service Delivery	To provide adequate, affordable, reliable, and quality water in a sustainable manner
Irrigation Development	To provide irrigation water for increased Agricultural production
Sanitation Services	To improve and sustain sanitation services
Environmental Management and Conservation	To ensure access to clean, safe, and healthy Environment
Forestry and Landscapes Conservation	To increase Forest cover across County through Sustainable Forest Management
Climate Change Mitigation and Adaptation	To enhance Community Resilience against adverse effects of Climate Change through mitigation and adaptation Strategies

Part E: Summary of Programme Outputs and Performance Indicators

Sub Programme	Delivery Unit	Key Output (KO)	Key Performance Indicators (KPIs)	Targets 2025/26	Targets 2026/27	Targets 2027/28
Programme 1: General Administration, Planning and Support Services						
Outcome: Enhanced quality of service delivered achieved through continuous capacity building						
General Administration Services	Chief officer	Staff supported	Number of staff supported	70	70	70
Programme 2: Water Service Delivery						
Outcome: Adequate, affordable, reliable and quality water provided in a sustainable manner						
Domestic water supply	Water department	Connected household with safe drinking water;	% of households with safe drinking water;	40%	60%	80%
		Rural water supplies constructed/rehabilitated, Boreholes drilled.	No of rural water schemes constructed and rehabilitated,	6	6	6
				7	7	7
		Boreholes	Number of boreholes drilled No of boreholes	5	5	5

Sub Programme	Delivery Unit	Key Output (KO)	Key Performance Indicators (KPIs)	Targets 2025/26	Targets 2026/27	Targets 2027/28
		Rehabilitated and solarised	rehabilitated and solarised			
Programme 3: Irrigation and civil works Outcome: Increased Agricultural Production						
Irrigation and civil works	Dept. of Irrigation	Established irrigation schemes	No of irrigation schemes Established	5	5	5
Programme 4: Environmental Management and Conservation Outcome: Environmentally clean and Healthy County						
Waste management	Waste management	acquisition and rehabilitation of waste management pits	No. of waste management pits acquired and rehabilitated	12	12	12
		Establishment of material recovery	No of material recovery	1	1	1
Programme 5: Forestry and Landscapes Conservation Outcome: Increased Forest and Tree Cover						
Forestry and Landscapes Conservation	Environment and natural resources division	Protected hills and conservation areas	No of hills protected and rehabilitated	5	5	5
Programme 5: Climate Change Mitigation and Adaptation Outcome: A resilient Community						
Climate Change Mitigation and Adaptation	Climate Change Mitigation	A community with well coping mechanisms	No of climate change related projects implemented	45	45	45

PART F: SUMMARY OF EXPENDITURE BY PROGRAMMES

ECONOMIC CLASSIFICATION	Supplementary Estimates 2024/25	Estimates 2025/26	Projected Estimates	
			2026/27	2027/28
P1: General Administration, Planning and Support Services	47,856,363	2,018,131	2,119,856	2,227,750
SP 1.1 General Administration and support Services	47,856,363	2,018,131	2,119,856	2,227,750
P2: Water Service Delivery	143,569,087	204,211,967	223,731,891	245,167,756
SP2.1: Domestic water supply	143,569,087	204,211,967	223,731,891	245,167,756

ECONOMIC CLASSIFICATION	Supplementary Estimates 2024/25	Estimates 2025/26	Projected Estimates	
			2026/27	2027/28
P3: Sanitation Services	23,928,181	59,274,894	64,940,779	71,162,788
SP3.1: Sanitation Services	23,928,181	59,274,894	64,940,779	71,162,788
P4: Irrigation Development	47,856,363	41,711,963	45,699,067	50,077,517
SP4.1 Development of Irrigation schemes	47,856,363	41,711,963	45,699,067	50,077,517
P5: Environmental Management and Conservation	47,856,363	84,137,419	92,179,828	101,011,624
SP 5.1 Environmental Management and Conservation	47,856,363	84,137,419	92,179,828	101,011,624
P6: Forestry and Landscapes Conservation	23,928,181	5,488,416	6,013,035	6,589,147
SP 6.1 Forestry and Landscapes Conservation	23,928,181	5,488,416	6,013,035	6,589,147
P7: Climate Change Mitigation and Adaptation	139,689,774	36,058,894	39,505,640	43,290,696
SP 7.1 Climate Change Mitigation and Adaptation	139,689,774	36,058,894	39,505,640	43,290,696
TOTAL	474,684,312	432,901,684	474,190,096	519,527,278

PART G: SUMMARY OF EXPENDITURE BY VOTE AND ECONOMIC CLASSIFICATION

ECONOMIC CLASSIFICATION	Supplementary Estimates 2024/25	Estimates 2025/26	Projected Estimates	
			2026/27	2027/28
Total Expenditure	80,697,747	40,362,614	42,397,119	44,555,003
Compensation to Employees	27,049,127	33,362,614	34,697,119	36,085,003
Use of Goods	53,648,620	7,000,000	7,700,000	8,470,000
Capital Expenditure	393,986,565	392,539,070	431,792,977	474,972,275
Non-financial assets	393,986,565	392,539,070	431,792,977	474,972,275
TOTAL	474,684,312	432,901,684	474,190,096	519,527,278

Part H: Summary of Expenditure by Programme Sub-Programme And Economic Classification

ECONOMIC CLASSIFICATION	Supplementary Estimates 2024/25	Estimates 2025/26	Projected Estimates	
			2026/27	2027/28
P1: General Administration, Planning and Support Services	47,856,363	2,018,131	2,119,856	2,227,750

ECONOMIC CLASSIFICATION	Supplementary Estimates 2024/25	Estimates 2025/26	Projected Estimates	
			2026/27	2027/28
SP 1.1 General Administration and support Services	47,856,363	2,018,131	2,119,856	2,227,750
<u>Recurrent Expenditure</u>	8,069,775	2,018,131	2,119,856	2,227,750
Compensation to Employees	2,704,913	1,668,131	1,734,856	1,804,250
Use of Goods	5,364,862	350,000	385,000	423,500
<u>Capital Expenditure</u>	39,786,588	-	-	-
Non-financial assets	39,786,588	-	-	-
P2: Water Service Delivery	143,569,087	204,211,967	223,731,891	245,167,756
SP2.1: Domestic water supply	143,569,087	204,211,967	223,731,891	245,167,756
<u>Recurrent Expenditure</u>	24,209,324	18,172,897	19,088,914	20,060,482
Compensation to Employees	8,114,738	15,021,211	15,622,059	16,246,942
Use of Goods	16,094,586	3,151,686	3,466,854	3,813,540
<u>Capital Expenditure</u>	119,359,763	186,039,070	204,642,977	225,107,275
Non-financial assets	119,359,763	186,039,070	204,642,977	225,107,275
P3: Sanitation Services	23,928,181	59,274,894	64,940,779	71,162,788
SP3.1: Sanitation Services	23,928,181	59,274,894	64,940,779	71,162,788
<u>Recurrent Expenditure</u>	4,034,887	5,274,894	5,540,779	5,822,788
Compensation to Employees	1,352,456	4,360,081	4,534,484	4,715,863
Use of Goods	2,682,431	914,813	1,006,295	1,106,924
<u>Capital Expenditure</u>	19,893,294	54,000,000	59,400,000	65,340,000
Non-financial assets	19,893,294	54,000,000	59,400,000	65,340,000
P4: Irrigation Development	47,856,363	41,711,963	45,699,067	50,077,517
SP4.1 Development of Irrigation schemes	47,856,363	41,711,963	45,699,067	50,077,517
<u>Recurrent Expenditure</u>	8,069,775	3,711,963	3,899,067	4,097,517
Compensation to Employees	2,704,913	3,068,205	3,190,933	3,318,571
Use of Goods	5,364,862	643,758	708,133	778,947
<u>Capital Expenditure</u>	39,786,588	38,000,000	41,800,000	45,980,000
Non-financial assets	39,786,588	38,000,000	41,800,000	45,980,000
P5: Environmental Management and Conservation	47,856,363	84,137,419	92,179,828	101,011,624
SP 5.1 Environmental Management and Conservation	47,856,363	84,137,419	92,179,828	101,011,624
<u>Recurrent Expenditure</u>	8,069,775	7,487,419	7,864,828	8,265,124
Compensation to Employees	2,704,913	6,188,893	6,436,448	6,693,906
Use of Goods	5,364,862	1,298,527	1,428,379	1,571,217
<u>Capital Expenditure</u>	39,786,588	76,650,000	84,315,000	92,746,500
Non-financial assets	39,786,588	76,650,000	84,315,000	92,746,500

ECONOMIC CLASSIFICATION	Supplementary Estimates 2024/25	Estimates 2025/26	Projected Estimates	
			2026/27	2027/28
P6: Forestry and Landscapes Conservation	23,928,181	5,488,416	6,013,035	6,589,147
SP 6.1 Forestry and Landscapes Conservation	23,928,181	5,488,416	6,013,035	6,589,147
<u>Recurrent Expenditure</u>	4,034,887	488,416	513,035	539,147
Compensation to Employees	1,352,456	403,711	419,860	436,654
Use of Goods	2,682,431	84,705	93,175	102,493
<u>Capital Expenditure</u>	19,893,294	5,000,000	5,500,000	6,050,000
Non-financial assets	19,893,294	5,000,000	5,500,000	6,050,000
P7: Climate Change Mitigation and Adaptation	139,689,774	36,058,894	39,505,640	43,290,696
SP 7.1 Climate Change Mitigation and Adaptation	139,689,774	36,058,894	39,505,640	43,290,696
<u>Recurrent Expenditure</u>	24,209,324	3,208,894	3,370,640	3,542,196
Compensation to Employees	8,114,738	2,652,383	2,758,478	2,868,817
Use of Goods	16,094,586	556,511	612,163	673,379
<u>Capital Expenditure</u>	115,480,450	32,850,000	36,135,000	39,748,500
Non-financial assets	115,480,450	32,850,000	36,135,000	39,748,500
<u>TOTAL</u>	474,684,312	432,901,684	474,190,096	519,527,278

Part I: Detailed Recurrent Expenditure Budget

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

ITEM/SUB ITEM	TITLE	APPROVED BUDGET ESTIMATES 2025/2026
	TOTAL RECURRENT EXPENDITURE	40,362,614
2110100	BASIC SALARIES	33,362,614
	OPERATIONS AND MAINTENANCE EXPENDITURE	7,000,000
2210100	Utilities, Supplies And Services	180,000
2210101	Electricity	110,000
2210102	Water And Sewerage Charges	70,000
2210200	Communication Supplies And Services	235,000
2110201	Telephone, Telex, Facsimile And Mobile Services	180,000
2210202	Internet Connections	50,000
2210203	Courier And Postal Services	5,000
2210300	Domestic Travel And Subsistence, And Other Transportation Costs	1,070,000
2210301	Domestic Travel Costs (Airline, Bus Railway, Mileage, Allowance)	270,000
2210303	Daily Subsistence Allowance	800,000
2210700	Training Expenses	120,000
2210713	Training Allowance	120,000
2210800	Hospitality Supplies and Services	320,000
2210801	Catering Services (Reception) Accommodation, And Gifts, Food and Drinks	320,000
2211000	Specialized Materials And Supplies	600,000
2211016	Purchase Of Uniforms And Clothing- Staff	100,000
2211008	Supply Of Water Laboratory Reagents	500,000
2211100	Office And General Supplies And Services	425,000

ITEM/SUB ITEM	TITLE	APPROVED BUDGET ESTIMATES 2025/2026
2211101	General Office Supplies (Papers, Pencils, Forms, Small Office Equipment Etc.)	300,000
2211103	Sanitary And Cleaning Materials, Supplies And Services	125,000
2211200	Fuel And Lubricants	1,100,000
2211201	Refined Fuel And Lubricant For Transport	800,000
2211203	Refined Fuel And Lubricant-Other(Drilling Rig)	300,000
2211300	Other Operating Expenses	1,340,000
2211310	Contracted Professional Services	100,000
2211399	Subscriptions To International Organizations For Water And Climate Change	40,000
2211399	County Environmental Programs	1,000,000
2211399	Environmental Days/Wetlands Days/Clean-Ups/ National Tree Days Celebrations And Advocacy	200,000
2220100	Routine Maintenance-Vehicles And Other Transport Equipment	1,100,000
2220101	Maintenance Expenses-Motor Vehicles	500,000
2220199	Maintenance Of Drilling Rig, Test Pumping Unit And Support Truck	600,000
2220200	Routine Maintenance -Other Assets	400,000
2220205	Maintenance Of Buildings And Stations - (Non-Residential)	400,000
3111000	Purchase Of Office Furniture And General Equipment	110,000
3111002	Purchase Of Computers, Printers And Other IT Equipment	110,000

Part J: Detailed Development Expenditure Budget

THAT, THE SUM OF KSHS. 101,997,600 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
	DEVELOPMENT EXPENDITURE	101,997,600
3110500	Construction And Civil Works	101,997,600
3110504	Construction Of Sedimentation Tank-Ngagaka Water And Sanitation Company	3,000,000
3110504	Rehabilitation And Repair Of Boreholes (County Wide) –Gatondo Primary School, Rwika Dispensary --Nthingine Borehole, Malikini Borehole	2,000,000
3110504	Development Of Boreholes - Drilling And Equipping Of Six (6) New Boreholes-To Be Equitably Distributed Among The Wards And Last Mile Connectivity	23,500,000
3110504	Improvement Of Embe Water And Sanitation Company Intake	3,000,000
3110504	Supply Of Water Pipes To- Ngandori Water And Sanitation Company	3,500,000
3110504	Provision Of Matching Fund For Gatene Irrigation Project	1,000,000
3110504	Expansion And Rehabilitation Of Runga Irrigation Scheme	3,000,000
3110504	Expansion And Rehabilitation Of Kiaga Multipurpose Irrigation Scheme	2,000,000
3110504	Establishment Of Material Recovery Facility /Transfer Stations	2,000,000
3110504	Supply Of Air -Valves For Kigumo Water-Pipeline	2,000,000
3110504	Environmental Social Impacts And Assessments For County Projects Reports /FLOCCA	2,000,000
3110504	Beautification And Routine Clean-Up Of Rural Markets (CBO Initiative)	3,000,000
3110504	Makima-Muthilu Water Project	10,000,000
3110504	RUWASCO Support To Kararitiri Water Project	5,000,000
3110504	Nginda Ngandori Water Project-Gaturi South	4,000,000
3110504	Purchase Of Pipes For Various Pipelines-Ciakanthukuri,Kathera,Kamarandi And Kangai Sky Limit-Evurore	1,000,000
3110504	Rehabilitation Of Boreholes-Kiambere	2,000,000
3110504	Drilling Of Boreholes-Biuki Ventures-Nthawa	3,000,000
3110504	Supply Of Water Pipes-Gitaru-Mavuria	1,000,000
3110504	Equipping Of Kaurari Borehole-Mavuria	1,500,000
3110504	Supply And Delivery Of Pipes For Kangai,Ciaikungu,Kango And Ngandau-Evurore	997,600
3110504	Supply Of Water Of Kiangeni to Kalisa Market-Makima	2,000,000
3110504	Completion Of Gitaru- Mutuobare- Karura Water Line-Kiambere	4,000,000
3110504	Drilling And Solar Powered Pump System Installation With 10,000 Liters Raised Tank Of Mutuugu Borehole(County Rig)-Kiambere	2,700,000
3110504	Kerie Nthangathiri (Nguthi) EWASCO Line-Muminji	1,800,000

ITEM/SUB ITEM	TITLE	APPROVED BUDGET ESTIMATES 2025/2026
3110504	Gatakari EWASCO Line-Muminji	1,300,000
3110504	Purchase Of Pipes-Muminji	1,000,000
3110504	Kavuguri Kathutheri Primary EWASCO Line-Muminji	1,200,000
3110504	Drilling Of Boreholes-Nthawa	3,000,000
3110504	Supply Of Water Pipes For Kamugu-Nthawa	2,000,000
3110504	Rukuriri-Gangara EWASCO Line-Muminji	1,500,000
3110504	Kavuvori-Manyuari EWASCO Line-Muminji	1,000,000
3110504	Supply Of Water Pipes	2,000,000

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

ITEM/SUB ITEM	TITLE	APPROVED BUDGET ESTIMATES 2025/2026	UNSPENT FUNDS FOR FY 2024/2025	TOTAL APPROVED BUDGET ESTIMATES 2025/2026
	DEVELOPMENT EXPENDITURE	192,500,000	98,041,470	290,541,470
3110500	Construction and Civil Works	177,500,000	80,041,470	257,541,470
3110504	Solarisation Of Community Markets (Lot 1)	5,000,000	-	5,000,000
3110504	Solarisation Of Community Market (Lot 2)	5,000,000	-	5,000,000
3110504	Provision Of Solar Lamps For Rural Households	8,000,000	-	8,000,000
3110504	Distribution Of Tanks (200 Litres) - Branded Tanks	20,000,000	-	20,000,000
3110504	Construction Of Integrated Matururi Irrigation Schemes Project With Agroforestry And Environmental Conservation- Kagaari South	5,000,000	-	5,000,000
3110504	Construction Of Integrated Nduuri Irrigation Schemes Project With Agroforestry And Environmental Conservation - Kagaari North	8,000,000	-	8,000,000
3110504	Expansion Of Kune Kathagutari Integrated Irrigation Schemes Project With Agroforestry And Environmental Conservation Of Irrigation Project	4,000,000	-	4,000,000
3110504	Construction Of Integrated Kamatungi-Ikindu Irrigation With Agroforestry And Environmental Conservation	5,000,000	-	5,000,000

ITEM/SUB ITEM	TITLE	APPROVED BUDGET ESTIMATES 2025/2026	UNSPENT FUNDS FOR FY 2024/2025	TOTAL APPROVED BUDGET ESTIMATES 2025/2026
3110504	Gachoka Cluster Irrigation Scheme (Expansion) With Agroforestry And Conservation Of Wetlands	5,000,000	-	5,000,000
3110504	Repair And Expansion Of Njukiri -Nthambo Integrated Irrigation Project With Agroforestry And Environmental Conservation	5,000,000	-	5,000,000
3110504	Construction Of 3,000 m3 Sedimentation Tank For Embewasco Ishiara Scheme-Phase 2	5,000,000	-	5,000,000
3110504	Augmentation Of Muthilu - Makima Water Project – Phase 2	5,000,000	-	5,000,000
110504	Equipping And Solarisation Of Existing Boreholes (With Elevated Tank)And Last Mile Connectivity-4No (To Be Identified With Community Led Groups)	10,000,000	-	10,000,000
3110504	Drilling, Equipping And Solarization Of 4 New Boreholes (With Elevated Tank)And Last Mile Connectivity Including Agroforestry	20,000,000	-	20,000,000
3110504	Community Water Reticulation (Pipes) For Kigumo Pipeline	2,000,000	-	2,000,000
3110504	Distribution Of Certified Seeds Across The County – (Beans, Cuttings, Maize. Cowpeas, Green Grams.)	30,000,000	-	30,000,000
3110504	Installation Of 2 Iron Gates And A Gate House At Material Recovery Centre (Kagunga)	1,000,000	-	1,000,000
3110504	Extension Of Integrated Itabua - Muthatari Irrigation Schemes Project With Agroforestry And Environmental Conservation	5,000,000	-	5,000,000
3110504	Trees For Community Environmental Conservation – Farm Afforestation With Fruit Tree Seedlings	6,500,000	-	6,500,000
3110504	Installation Of Bridgets, Culverts Across The County	23,000,000	-	23,000,000
3110504	Rerouting And Reinstallation Of 280mm 4.4Km Pipeline For Siakago Scheme- EMBEWASCO	-	7,000,000	7,000,000
3110504	County Aggregation Industrial Park - Machanga Water Pipeline Extension	-	3,000,000	3,000,000
3110504	Construction Of 3,000m3 Sedimentation Tank For EMBEWASCO Ishiara Scheme.	-	5,000,000	5,000,000
3110504	Kyeni Water Project (Phase Ii)	-	15,041,470	15,041,470
3110504	Augmentation Of Muthilu Makima Water Project – Phase 1	-	5,000,000	5,000,000
3110504	Maintenance And Rehabilitation Of Storm-Water Drainage And Gabions – Countywide	-	7,000,000	7,000,000

ITEM/SUB ITEM	TITLE	APPROVED BUDGET ESTIMATES 2025/2026	UNSPENT FUNDS FOR FY 2024/2025	TOTAL APPROVED BUDGET ESTIMATES 2025/2026
3110504	Farm Afforestation/ Food Crop - Banana And Macadamia Plantelets	-	2,000,000	2,000,000
3110504	Buying And Distribution Of Drought Resistant Fruit Trees Seedlings	-	10,000,000	10,000,000
3110504	Solarization Of Mbingori Borehole	-	2,000,000	2,000,000
3110504	Construction Of A Drift And Culverts In Ndia Ndaca On Thumo Road	-	4,000,000	4,000,000
3110504	Construction Kii River Box Culvert In Nginda Ward	-	4,000,000	4,000,000
3110504	Construction Of Iruari Box Culvert Across Kamuraru River	-	4,000,000	4,000,000
3110504	Construction Of Mugoko Foot Bridge In Kativuri, Nthawa Ward	-	4,000,000	4,000,000
3110504	Construction Malamuni Gatuanyaga-Mashamba Drift	-	4,000,000	4,000,000
3110504	Construction Of A Kigari -Gakundu Bridge And Road Opening	-	4,000,000	4,000,000
2640500	Others Capital Grants And Transfers	15,000,000	18,000,000	33,000,000
2640503	Community Led Production And Distribution Of Clean Cooking Jikos	10,000,000	-	10,000,000
2640503	Climate Change Unit Operations	5,000,000	5,000,000	10,000,000
2640503	Clean Energy Promotion For Targeted Women Groups- Distribution Of LPG Gas (Mekos) In All The Sub-Counties	-	10,000,000	10,000,000
2640503	Screening/ Feasibility Studies And Documentation For All Flloca - Phase 2 Projects	-	3,000,000	3,000,000

VOTE: YOUTH EMPOWERMENT AND SPORTS, GENDER, CULTURE, CHILDREN AND SOCIAL SERVICES

Part A: Vision

An equitable, all-inclusive community that establishes strong socio-cultural foundations, upholds gender equity, safeguards human rights, develops sport and creative arts talent

Part B: Mission

To promote sport, creative art talent promotion, gender mainstreaming, social and cultural empowerment, equitable access to development opportunities in a society responsive to the needs of Youth, vulnerable and marginalized groups through community empowerment initiatives

Part C: Performance Overview and Background for Programme(s)

The sector comprises of Youth talent, Sports, Gender, Culture, Children and Social services sub-sectors. The key roles of the sector include promotion of sports, creative arts talent; promotion of inclusive social-economic development; capacity development with an emphasis on the vulnerable and marginalised groups.

The mandate of the Department for Youth Talent, Sports, Gender, Culture, Children, and Social Services sub-sectors encompasses several key responsibilities. These include; empowering youth, developing their talents, integrating youth into county development, and overseeing stakeholders engaged in youth-oriented activities.

In the sports sector, the responsibilities include coordinating events like the KICOSCA games and Governors Cup, managing sports facilities, and establishing county sports leagues to nurture talent. The gender sector focuses on, empowering women through special programs, addressing gender-based violence, and promoting gender equality. Children services ensure the safety and habitability of children's homes and provide support to these facilities.

The Culture and Heritage sector manages county heritage policies, culture policies, national archives, historical sites, and promotes policies for creative and performing arts. It also develops the music industry and nurtures artistic talent.

Key achievements during the period include organizing soccer tournaments for youth, training youth in entrepreneurship, providing trading spaces, and improving library facilities for conducive learning environments.

Challenges faced during the period included inadequate funding for projects, persistence of harmful sociocultural practices like gender-based violence, insufficient appreciation for culture and heritage leading to reduced funding, human resource capacity issues, and inadequate support for research. To address these challenges, the sector has collaborated with development partners for resource mobilization and has engaged Gender Officers in the county to mainstream gender issues.

Part D: Programme (s) Objectives

PROGRAMME	OBJECTIVE
General Administration Planning and Support Services	To Improve Service Delivery and Provide Supportive Function To All Departments
Gender and Social Development	To empower and provide welfare services to the vulnerable members of the society
Children Services	To safeguard the rights and welfare of all children in Embu County
Culture and Cultural Preservation	To Preserve and promote positive culture among the Embu community
Youth Development and Empowerment Services	To equip youth with relevant skills, knowledge and right attitudes for the labor market and be productive citizens.
Management and development of Sport and Sport facilities	To provide an enabling environment for sports development

PART E: SUMMARY OF PROGRAMME OUTPUTS AND PERFORMANCE INDICATORS

Sub Programme	Delivery Unit	Key Output (KO)	Key Performance Indicators (KPIs)	Targets 2025/26	Targets 2026/27	Targets 2027/28
Programme 1: General Administration, Planning and Support Services						
Outcome: Enhanced quality of service delivered achieved through continuous capacity building						
General Administrative Unit	Administrative Services Unit	An efficient and effective human resource development	% Staff trained within the year	50%	70%	80%
		County Annual Budget Estimates	% in Ministerial budget in the Printed Estimates	100%	100%	100%
Programme 2: Gender and Social Development						
Outcome: Improved standard of living and reduced gender disparities in the development process						
Gender mainstreaming and Development	Gender and Social Development Department	Create awareness on income generating businesses	% of men & women trained on income generating skills	50%	70%	90%

Sub Programme	Delivery Unit	Key Output (KO)	Key Performance Indicators (KPIs)	Targets 2025/26	Targets 2026/27	Targets 2027/28
Programme 3: Children Services						
Outcome: To safeguard the rights and welfare of all children in Embu County						
Child Rehabilitation and Custody	Children's department	Establishment of rescue centres	% of children rehabilitated and reunited with their families	60%	80%	100%
Programme 4: Culture and Cultural Preservation						
Outcome: Preservation and promotion of positive culture among the Embu community						
Cultural preservation	Culture department	Documentation of all historical sites in Embu County	% of sites identified	25%	65%	85%
		Conduct quarterly, semi-annual and annual Cultural festivals	% of groups who have successfully participated	50%	70%	100%
Programme 5: Youth Development and Empowerment Services						
Outcome: Development and empowerment of youth						
Youth Development and Empowerment Services	Directorate of Youth Development services	Youth Empowerment Centers constructed	Number of Empowerment Centers completed and equipped	1	3	4
		Youth trained in career, leadership and life skills	Number of Youth trained	1000	1000	2000
		Talented youth nurtured	Number of youths nurtured	1000	1000	2000
Programme 6: Management and development of Sport and Sport facilities						
Outcome: Excellence in sports performance						
Community Sports programme	Sports Institute	Stadiums constructed and fenced	Number of stadiums facilities	5	5	5

Sub Programme	Delivery Unit	Key Output (KO)	Key Performance Indicators (KPIs)	Targets 2025/26	Targets 2026/27	Targets 2027/28
			developed and rehabilitated			
Sports administration and development	Sports Institute	Grounds levelled and rehabilitated	No. of grounds levelled and rehabilitated	3	2	1
		County League sponsorship supported	No of county leagues supported	5	5	5

PART F: SUMMARY OF EXPENDITURE BY PROGRAMMES, 2025/26-2027/28

ECONOMIC CLASSIFICATION	Supplementary Estimates 2024/25	Estimates 2025/26	Projected Estimates	
			2026/27	2027/28
P1: General Administration Planning and Support Services	27,110,786	39,855,654	43,623,617	47,759,671
SP1.1: General Administration services	27,110,786	39,855,654	43,623,617	47,759,671
P2: Gender and Social Development	33,888,482	49,819,568	54,529,521	59,699,589
SP2.1 : Gender mainstreaming and development	33,888,482	49,819,568	54,529,521	59,699,589
P3: Children Services	22,592,322	33,213,045	36,353,014	39,799,726
SP3.1: Child rehabilitation and custody	22,592,322	33,213,045	36,353,014	39,799,726
P4: Culture and Cultural Preservation	29,370,018	43,176,959	47,258,918	51,739,644
SP 4.1 Cultural preservation	29,370,018	43,176,959	47,258,918	51,739,644
P5: Youth Development and Empowerment Services	60,999,268	89,675,223	98,153,137	107,459,260
SP5.1: Youth Development and Empowerment Services	60,999,268	89,675,223	98,153,137	107,459,260
P6: Management and development of Sport and Sport facilities	51,962,339	76,390,004	83,611,932	91,539,369
SP6.1: Community Sports programme	51,962,339	76,390,004	83,611,932	91,539,369
TOTAL	225,923,215	332,130,454	363,530,139	397,997,258

PART G: SUMMARY OF EXPENDITURE BY VOTE AND ECONOMIC CLASSIFICATION, 2025/26-2027/28

ECONOMIC CLASSIFICATION	Supplementary Estimates 2024/25	Estimates 2025/26	Projected Estimates	
			2026/27	2027/28
Total Expenditure	118,210,148	120,912,676	131,190,583	142,423,746
Compensation to Employees	27,398,761	30,222,676	31,431,583	32,688,846
Use of Goods	90,811,387	90,690,000	99,759,000	109,734,900
Capital Expenditure	107,713,067	211,217,778	232,339,556	255,573,511
Non-financial assets	107,713,067	211,217,778	232,339,556	255,573,511
TOTAL	225,923,215	332,130,454	363,530,139	397,997,258

PART H: SUMMARY OF EXPENDITURE BY PROGRAMME, SUB-PROGRAMME AND ECONOMIC CLASSIFICATION, 2025/26-2027/28

ECONOMIC CLASSIFICATION	Supplementary Estimates 2024/25	Estimates 2025/26	Projected Estimates	
			2026/27	2027/28
P1: General Administration Planning and Support Services	27,110,786	39,855,654	43,623,617	47,759,671
SP1.1: General Administration services	27,110,786	39,855,654	43,623,617	47,759,671
Recurrent Expenditure	14,185,218	14,509,521	15,742,870	17,090,850
Compensation to Employees	3,287,851	3,626,721	3,771,790	3,922,662
Use of Goods	10,897,366	10,882,800	11,971,080	13,168,188
Capital Expenditure	12,925,568	25,346,133	27,880,747	30,668,821
Non-financial assets	12,925,568	25,346,133	27,880,747	30,668,821
P2: Gender and Social Development	33,888,482	49,819,568	54,529,521	59,699,589
SP2.4 : Gender mainstreaming and development	33,888,482	49,819,568	54,529,521	59,699,589
Recurrent Expenditure	17,731,522	18,136,901	19,678,587	21,363,562
Compensation to Employees	4,109,814	4,533,401	4,714,737	4,903,327
Use of Goods	13,621,708	13,603,500	14,963,850	16,460,235
Capital Expenditure	16,156,960	31,682,667	34,850,933	38,336,027
Non-financial assets	16,156,960	31,682,667	34,850,933	38,336,027
P3: Children Services	22,592,322	33,213,045	36,353,014	39,799,726
SP3.1: Child rehabilitation and custody	22,592,322	33,213,045	36,353,014	39,799,726
Recurrent Expenditure	11,821,015	12,091,268	13,119,058	14,242,375
Compensation to Employees	2,739,876	3,022,268	3,143,158	3,268,885
Use of Goods	9,081,139	9,069,000	9,975,900	10,973,490
Capital Expenditure	10,771,307	21,121,778	23,233,956	25,557,351
Non-financial assets	10,771,307	21,121,778	23,233,956	25,557,351
P4: Culture and Cultural Preservation	29,370,018	43,176,959	47,258,918	51,739,644

ECONOMIC CLASSIFICATION	Supplementary Estimates 2024/25	Estimates 2025/26	Projected Estimates	
			2026/27	2027/28
SP 4.1 Cultural preservation	29,370,018	43,176,959	47,258,918	51,739,644
Recurrent Expenditure	15,367,319	15,718,648	17,054,776	18,515,087
Compensation to Employees	3,561,839	3,928,948	4,086,106	4,249,550
Use of Goods	11,805,480	11,789,700	12,968,670	14,265,537
Capital Expenditure	14,002,699	27,458,311	30,204,142	33,224,556
Non-financial assets	14,002,699	27,458,311	30,204,142	33,224,556
P5: Youth Development and Empowerment Services	60,999,268	89,675,223	98,153,137	107,459,260
SP5.1: Youth Development and Empowerment Services	60,999,268	89,675,223	98,153,137	107,459,260
Recurrent Expenditure	31,916,740	32,646,423	35,421,457	38,454,412
Compensation To Employees	7,397,665	8,160,123	8,486,527	8,825,989
Use of Goods	24,519,074	24,486,300	26,934,930	29,628,423
Capital Expenditure	29,082,528	57,028,800	62,731,680	69,004,848
Non-financial assets	29,082,528	57,028,800	62,731,680	69,004,848
P6: Management and development of Sport and Sport facilities	51,962,339	76,390,004	83,611,932	91,539,369
SP6.1: Community Sports programme	51,962,339	76,390,004	83,611,932	91,539,369
Recurrent Expenditure	27,188,334	27,809,915	30,173,834	32,757,462
Compensation To Employees	6,301,715	6,951,215	7,229,264	7,518,435
Use of Goods	20,886,619	20,858,700	22,944,570	25,239,027
Capital Expenditure	24,774,005	48,580,089	53,438,098	58,781,908
Non-financial assets	24,774,005	48,580,089	53,438,098	58,781,908
TOTAL	225,923,215	332,130,454	363,530,139	397,997,258

Part I: Detailed Recurrent Expenditure Budget

THAT, THE SUM OF KSHS. 120,912,676 BE ISSUED FROM THE COUNTY REVENUE FUND TO MEET THE EXPENDITURE DURING THE YEAR ENDING 30TH JUNE 2026 IN RESPECT OF VOTE R10 – COUNTY EXECUTIVE PORTFOLIO FOR YOUTH EMPOWERMENT AND SPORTS,GENDER,CULTURE,CHILDREN AND SOCIAL SERVICES

ITEM/ SUB ITEM	TITLE	APPROVED BUDGET ESTIMATES 2025/2026
	TOTAL RECURRENT EXPENDITURE	120,912,676
2110100	BASIC SALARIES	30,222,676
	TOTAL OPERATIONS AND MAINTENANCE EXPENDITURE	90,690,000
	LIBRARY SERVICES OPERATIONS AND MAINTENANCE EXPENDITURE	1,000,000
	GENDER,CULTURE,CHILDREN AND SOCIAL SERVICES OPERATIONS AND MAINTENANCE EXPENDITURE	36,955,000
	YOUTH EMPOWERMENT AND SPORTS OPERATIONS AND MAINTENANCE EXPENDITURE	52,735,000
	YOUTH EMPOWERMENT AND SPORTS OPERATIONS AND MAINTENANCE EXPENDITURE	52,735,000
2210100	Utilities Supplies And Services	150,000
2210101	Electricity	100,000
2210102	Water And Sewerage	50,000
2210200	Communication Supplies And Services	50,000
2110201	Telephone, Telex, Facsimile And Mobile Services	20,000
2210202	Internet Connections	30,000
2210300	Domestic Travel And Subsistence And Other Transportation Costs	450,000
2210301	Travel Costs (Airlines, Bus, Railway, Mileage Allowances)	200,000
2210302	Accommodation-Domestic Travel	250,000
2210800	Hospitality Supplies And Services	20,000
2210801	Catering Services (Reception) Accommodation, Gifts, Food And Drinks	20,000
2211000	Specialized Materials And Supplies	50,000
2211016	Purchase Of Uniforms And Clothing – Staff	50,000

ITEM/ SUB ITEM	TITLE	APPROVED BUDGET ESTIMATES 2025/2026
2211100	Office And General Supplies And Services	100,000
2211101	General Office Supply (Paper, Pencil, Forms, Small Office Equipment Etc.)	100,000
2211200	Fuels Oil And Lubricants	100,000
2211201	Refined Fuel And Lubricants For Transport	100,000
2211300	Other Operating Expenses	4,215,000
2211306	Membership Fees, Dues And Subscriptions To Professional And Trade Bodies	65,000
2211399	County Games And League Support	750,000
2211399	Sports Equipment Support Programme	2,000,000
2211399	Youth Civic Education And AGPO Training	1,000,000
2211399	Comrades Empowerment Programmes	400,000
2220100	Routine Maintenance-Vehicles And Other Transport Equipment	100,000
2220101	Maintenance Expenses-Motor Vehicles	100,000
2220200	Routine Maintenance -Other Assets	500,000
2220205	Maintenance Of Buildings And Stations - (Non-Residential)	500,000
2640500	Others Capital Grants And Transfers	47,000,000
2640503	Sports Teams Logistical Support	1,300,000
2640503	Development Of The Sports Management Bill	1,000,000
2640503	Kenya Inter County Culture And Sports Association (KICOSCA) Expenses	9,000,000
2640503	Sports Equipment Empowerment Program	2,000,000
2640503	Sports Empowerment Programme-Runyenjes Central	1,200,000
2640503	Sports Empowerment Programme-Makima	1,000,000
2640503	Marathon Activities Empowerment Programme-Makima	2,500,000
2640503	Sports Empowerment Programme-Evurore	1,000,000
2640503	Sports Empowerment Programme-Kyeni South	1,500,000
2640503	Sports Empowerment Programme-Kyeni North	2,000,000
2640503	Micro Enterprises For Youth Support Programme	3,000,000

ITEM/ SUB ITEM	TITLE	APPROVED BUDGET ESTIMATES 2025/2026
2640503	Youth Groups Support Programme	3,500,000
2640503	Youth Career Mentorship Programme	1,500,000
2640503	Sports Empowerment Programme-Mavuria	1,000,000
2640503	Sports Empowerment Programme-Kirimari	2,000,000
2640503	Sports Digital Support Programme-Kirimari	2,000,000
2640503	Sports Empowerment Programme-Kagaari North	1,500,000
2640503	Sports Empowerment Programme-Ruguru Ngandori	2,500,000
2640503	Sports Empowerment Programme-Nginda	2,000,000
2640503	Youth Mental Health Sensitization-Kagaari North	1,000,000
2640503	Athletics Camp Activities Support Programme-Makima	500,000
2640503	Youth Empowerment Programme (ICT Hub) –Makima	1,500,000
2640503	Sports Empowerment Programme-Nginda	1,500,000
2640503	Youth Empowerment Programme-Mavuria	1,000,000

GENDER,CULTURE,CHILDREN AND SOCIAL SERVICES

ITEM/SUB ITEM	TITLE	APPROVED BUDGET ESTIMATES 2025/2026
	OPERATIONS AND MAINTENANCE EXPENDITURE	36,955,000
2210100	Utilities Supplies And Services	100,000
2210101	Electricity	50,000
2210102	Water And Sewerage	50,000
2210200	Communication Supplies And Services	150,000
2210201	Telephone, Telex, Facsimile And Mobile Services	150,000
2210300	Domestic Travel And Subsistence And Other Transportation Costs	500,000

ITEM/SUB ITEM	TITLE	APPROVED BUDGET ESTIMATES 2025/2026
2210301	Travel Costs (Airlines,Bus,Railway,Mileage Allowances)	200,000
2210302	Accommodation-Domestic Travel	300,000
2210500	Printing, Advertising And Information Supplies And Services	10,000
2210505	Trade Shows And Exhibitions	10,000
2210800	Hospitality Supplies And Services	20,000
2210801	Catering Services,(Receptions),Accommodation, Gifts, Food And Drinks	20,000
2211100	Office And General Supplies And Services	50,000
2211101	General Office Supplies (Papers, Pencils, Forms, Small Office Equipment Etc.)	40,000
2211103	Sanitary And Cleaning Materials	10,000
2211200	Fuels Oil And Lubricants	305,000
2211201	Refined Fuel And Lubricants For Transport	305,000
3111000	Purchase Of Office Furniture And General Equipment	100,000
3111002	Purchase Of Computers, Printers And Other IT Equipment	100,000
2211300	Other Operating Expenses	1,920,000
2211305	Contracted Guards And Cleaning Services	100,000
2211399	Rescue Centre Operations	220,000
2211399	Women's Community Participation, Public Forums, Celebrations And Capacity Building And Sensitization	1,600,000
2640500	Others Capital Grants And Transfers	33,800,000
2640503	Men And Women Empowerment Programme-Kagaari South	2,300,000
2640503	Women Empowerment Programme-Gaturi South	3,000,000
2640503	Women Empowerment Programme-Kithimu	3,000,000
2640503	Women Empowerment Programme-Evurore	1,000,000
2640503	Women Empowerment Programme-Gaturi North	2,000,000
2640503	Gender Empowerment Programme-Kiambere	2,000,000
2640503	Women Groups Empowerment Programme	3,000,000

ITEM/SUB ITEM	TITLE	APPROVED BUDGET ESTIMATES 2025/2026
2640503	Women Empowerment Programme-Nthawa	3,000,000
2640503	Women Empowerment Programme-Mavuria	1,000,000
2640503	Women Empowerment Programme-Kirimari	1,000,000
2640503	Women And Men Empowerment Programme-Kagaari North	2,500,000
2640503	Women Empowerment Programme-Ruguru Ngandori	2,000,000
2640503	Women Empowerment Programme-Nginda	1,000,000
2640503	Women Empowerment Programme-Mwea	3,000,000
2640503	Women Empowerment Programme-Gaturi North	3,000,000
640503	Women Empowerment Programme-Mavuria	1,000,000

LIBRARY SERVICES

ITEM/SUB ITEM	TITLE	APPROVEDBU DGET ESTIMATES 2025/2026
	OPERATIONS AND MAINTENANCE EXPENDITURE	1,000,000
2210100	Utilities Supplies And Services	250,000
2210101	Electricity	150,000
2210102	Water And Sewerage	100,000
2210200	Communication Supplies And Services	170,000
2210201	Telephone, Telex, Facsimile And Mobile Services	50,000
2210202	Internet Connections	50,000
2210203	Courier And Postal Services	70,000
2210300	Domestic Travel And Subsistence And Other Transportation Costs	50,000
2210301	Travel Costs(Airlines, Bus, Railway, Mileage Allowances)	50,000
2210500	Printing, Advertising And Information Supplies And Services	50,000

ITEM/SUB ITEM	TITLE	APPROVED BUDGET ESTIMATES 2025/2026
2210503	Subscription To Newspapers And Periodicals	50,000
2210900	Insurance Costs	50,000
2210904	Motor Vehicle Insurance	50,000
2211100	Office And General Supplies And Services	100,000
2211101	General Office Supply (Paper, Pencil, Forms, Small Office Equipment Etc.)	50,000
2211103	Sanitary And Cleaning Materials	50,000
2211200	Fuels Oil And Lubricants	150,000
2211201	Refined Fuel And Lubricants For Transport	150,000
2220100	Routine Maintenance-Vehicles And Other Transport Equipment	50,000
2220101	Maintenance Expenses-Motor Vehicles	50,000
2220200	Routine Maintenance - Other Assets	130,000
2220205	Maintenance Of Buildings And Stations - (Non-Residential)	130,000

Part J: Detailed Development Expenditure Budget

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

ITEM/SUB ITEM	TITLE	APPROVED BUDGET ESTIMATES 2025/2026
	TOTAL DEVELOPMENT EXPENDITURE	211,217,778
	YOUTH EMPOWERMENT AND SPORTS DEVELOPMENT EXPENDITURE	120,299,744
	GENDER,CULTURE,CHILDREN AND SOCIAL SERVICES DEVELOPMENT EXPENDITURE	90,918,034
	GENDER,CULTURE,CHILDREN AND SOCIAL SERVICES DEVELOPMENT EXPENDITURE	90,918,034
3110500	Construction and Civil Works	21,318,034
3110504	Completion Of Kigumo Social Hall	2,000,000

ITEM/SUB ITEM	TITLE	APPROVED BUDGET ESTIMATES 2025/2026
3110504	Construction Of Makutano Social Hall	6,000,000
3110504	Completion Of Gikuuri Social Hall	2,000,000
3110504	Proposed Completion Of Social Hall At Karurina In Gaturi South	1,821,432
3110504	Construction Of Blue Valley Resource Centre-Kirimari	3,997,998
3110504	Construction Of Blue Valley Resource Centre-Phase III-Kirimari	4,000,000
3110504	Operationalization Of Ishiara Community Centre In Evurore	1,498,604
2640500	Others Capital Grants And Transfers	58,500,000
2640503	Children Support Programme	500,000
2640504	Disability Support Programme	4,000,000
2640505	Vulnerable And Indigents Support Programme	4,000,000
2640506	Promotion Of Culture Programme	5,000,000
2640506	Women Inclusion And Empowerment Programmes	35,000,000
2640506	Community Empowerment Programmes - Social Welfare	10,000,000
3110900	Purchase Of Household Furniture And Institutional Equipment	11,100,000
3110901	Purchase Of Tents And Chairs-Gaturi North	1,500,000
3110901	Purchase Of Tents And Chairs-Kyeni North	2,600,000
3110901	Purchase Of Tents And Chairs-Kyeni South	3,000,000
3110901	Purchase Of Tents And Chairs-Kagaari South	2,000,000
3110901	Purchase Of Tents And Chairs-Ruguru Ngandori	1,500,000
3110901	Purchase Of Tents And Chairs-Muminji	500,000

YOUTH EMPOWERMENT AND SPORTS

ITEM/ SUB ITEM	TITLE	APPROVED BUDGET ESTIMATES 2025/2026
	DEVELOPMENT EXPENDITURE	120,299,744
3110500	Construction and Civil Works	81,299,744
3110504	Construction Of Runyenjes Stadium	25,000,000
3110504	Construction Of Nembure Stadium	20,000,000
3110504	Levelling Of Community Stadia Countywide	5,000,000
3110504	Construction Of Ishiara Stadium	7,000,000
3110504	Construction Of Kairuri Stadium	8,000,000
3110504	Construction Of Karaba Stadium	8,000,000
3110504	Construction Of Volleyball And Basket Ball Courts At The Embu Moi Stadium	6,000,000
3110504	Flattening And Goal Posts At Nthabari,Kogari And Kienire-Evurore	799,994
3110504	Refurbishment And Equipping Of Moi Stadium-Palyne General Suppliers Ltd	1,499,750
3110300	Refurbishment Of Buildings	3,000,000
3110302	Renovation And Rehabilitation Of The Library	1,000,000
3110302	Rehabilitation Of Sub-County Youth Empowerment Offices	2,000,000
2640500	Others Capital Grants And Transfers	36,000,000
2640503	Governor's Cup Season 2 Programme	20,000,000
2640503	Sports Empowerment Programme	3,000,000
2640503	Sports Coaching Programme	1,000,000
2640503	Youth Empowerment Programme And Digitization	5,000,000
2640503	Creative Arts Programs	3,000,000
2640503	Equipment For Creative Art And Video Shooting	4,000,000

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

Part A: Vision

A Champion of Excellence in County Public Service Administration

Part B: Mission

To provide transformative leadership to the County public service to ensure efficient and effective service delivery

Part C: Performance Overview and Background for Programme(s) Funding

The Department of Administration, Public Service, Devolution, Governance, ICT, and Governor's Delivery Unit within the Embu County Government is entrusted with the management and delivery of public services, enforcement of county policies, and upholding fiscal responsibility through effective budgetary oversight. It plays a critical role in overseeing various areas such as human resources management, public services provision including health and safety, infrastructure maintenance, regulatory compliance, and the formulation of strategic growth plans. Central to its function is fostering public engagement, collaborating with government entities and organizations, and managing emergency response measures to ensure public safety and facilitate recovery efforts. The department's overarching objective is to streamline government operations, enhance inter-agency coordination, and elevate the quality of life for residents through efficient governance practices.

In the preceding fiscal year 2024/25, the county government allocated a total of Kshs. 2,450,000 for development expenditure to the Department of Administration, Public Service, Devolution, Governance, ICT, and Governor's Delivery Unit. This funding was utilized for various developmental initiatives aimed at enhancing service delivery and operational effectiveness within the department. However, despite these efforts, the department encountered significant challenges, including budget constraints that curtailed service provision and infrastructure maintenance, staffing issues which hindered recruitment and retention of skilled personnel, and the complexity of regulatory compliance across different levels of government impacting operational efficiency.

Looking ahead, the department is strategically focusing on optimizing resource management and operational processes to drive efficiency and effectiveness. Key priorities include purchase of specialized equipment and machinery, renovation of buildings. Continuous improvement remains a core tenet of the department's approach, entailing the identification of areas for enhancement and the implementation of strategies to boost productivity and streamline internal mechanisms.

Part D: Programme (s) Objectives

Programme	Objective
General Administration Planning and Support Services	To ensure effective and efficient running of the county affairs as per to the constitution and provide a suitable working environment for sector's staff
Public Service	To enhance capacity for quality service delivery and improve the capacity of County citizens to enable them to actively participate in the County's socio-economic activities.

Part E: Summary of Programme Outputs and Performance Indicators

Sub Programme	Delivery Unit	Key Output (KO)	Key Performance Indicators (KPIs)	Targets 2025/26	Targets 2026/27	Targets 2027/28
Programme 1: General Administration Planning and Support Services						
Outcome: Improved quality services that will be affordable, equitable, accessible and responsive to client needs in Embu County						
Service delivery and management of County Affairs	Chief Officer	Submission of Quarterly Progress Report	Number of quarterly progress reports	4	4	4
Programme 2: Public Service						
Outcome: Enhanced service delivery to county citizens						
Human Resource Development	Director, Public Service and Administration	Improved staff performance	1 No. Operational Staff Registry	1	-	-
Refurbishment Of Buildings	Director, Public Service and Administration	Improved service delivery at Ward level	No. of Buildings refurbished	1	-	-

Part F: Summary of Expenditure by Programmes, 2025/26-2027/28

ECONOMIC CLASSIFICATION	Supplementary Estimates	ESTIMATES	PROJECTED ESTIMATES	
	2024/25	2025/26	2026/27	2027/28
P1: General Administration Planning and Support Services	638,990,388	562,938,259	594,240,091	627,672,427
SP1.1: Service delivery and management of County Affairs	638,990,388	562,938,259	594,240,091	627,672,427
P2: Public Service	241,314,572	216,341,638	228,363,497	241,203,049
SP2.1: Human Resource Development and Culture Change Management	241,314,572	216,341,638	228,363,497	241,203,049
P3: ICT Infrastructure	40,434,832	36,860,124	39,008,168	41,309,497
SP3.1: ICT Infrastructure Expansion	40,434,832	36,860,124	39,008,168	41,309,497
P4: Disaster Risk Reduction Management	32,812,332	38,060,124	40,328,168	42,761,497
SP4.1: Disaster Risk Reduction Management	32,812,332	38,060,124	40,328,168	42,761,497
P5: Kenya Devolution Support Programme	53,156,166	452,316,407	496,779,063	545,657,226
SP5.1: Kenya Devolution Support Programme	53,156,166	452,316,407	496,779,063	545,657,226
TOTAL	1,006,708,289	1,306,516,552	1,398,718,987	1,498,603,696

Part G: Summary of Expenditure by Vote and Economic Classification, 2025/26-2027/28

Economic Classification	Supplementary Estimates 2024/25	Budget Estimates 2025/26	Projected Estimates	
			2026/27	2027/28
<u>Recurrent Expenditure</u>	1,004,258,289	952,366,552	1,009,153,987	1,070,082,196
Compensation to Employees	782,808,289	640,820,341	666,453,155	693,111,281
Use of Goods	221,450,000	311,546,211	342,700,832	376,970,915
<u>Capital Expenditure</u>	2,450,000	354,150,000	389,565,000	428,521,500
Non-financial assets	2,450,000	354,150,000	389,565,000	428,521,500
TOTAL	1,006,708,289	1,306,516,552	1,398,718,987	1,498,603,696

Part H: Summary of Expenditure by Programme, Sub-Programme and Economic Classification, 2025/26-2027/28

ECONOMIC CLASSIFICATION	Supplementary Estimates	ESTIMATES	PROJECTED ESTIMATES	
	2024/25	2025/26	2026/27	2027/28
P1: General Administration Planning and Support Services	638,990,388	562,938,259	594,240,091	627,672,427

ECONOMIC CLASSIFICATION	Supplementary Estimates	ESTIMATES	PROJECTED ESTIMATES	
	2024/25	2025/26	2026/27	2027/28
SP1.1: Service delivery and management of County Affairs	638,990,388	562,938,259	594,240,091	627,672,427
Recurrent Expenditure	636,540,388	562,488,259	593,745,091	627,127,927
Compensation to Employees	508,825,388	416,533,222	433,194,551	450,522,333
Use of Goods	127,715,000	145,955,037	160,550,541	176,605,595
Capital Expenditure	2,450,000	450,000	495,000	544,500
Non-financial assets	2,450,000	450,000	495,000	544,500
P2: Public Service	241,314,572	216,341,638	228,363,497	241,203,049
SP2.1: Human Resource Development and Culture Change Management	241,314,572	216,341,638	228,363,497	241,203,049
Recurrent Expenditure	241,314,572	216,341,638	228,363,497	241,203,049
Compensation to Employees	195,702,072	160,205,085	166,613,289	173,277,820
Use of Goods	45,612,500	56,136,553	61,750,208	67,925,229
Capital Expenditure	-	-	-	-
Non-financial assets	-	-	-	-
P3: ICT Infrastructure	40,434,832	36,860,124	39,008,168	41,309,497
SP3.1: ICT Infrastructure Expansion	40,434,832	36,860,124	39,008,168	41,309,497
Recurrent Expenditure	40,434,832	36,860,124	39,008,168	41,309,497
Compensation to Employees	31,312,332	25,632,814	26,658,126	27,724,451
Use of Goods	9,122,500	11,227,311	12,350,042	13,585,046
Capital Expenditure	-	-	-	-
Non-financial assets	-	-	-	-
P4: Disaster Risk Reduction Management	32,812,332	38,060,124	40,328,168	42,761,497
SP4.1: Disaster Risk Reduction Management	32,812,332	38,060,124	40,328,168	42,761,497
Recurrent Expenditure	32,812,332	36,860,124	39,008,168	41,309,497
Compensation to Employees	31,312,332	25,632,814	26,658,126	27,724,451
Use of Goods	1,500,000	11,227,311	12,350,042	13,585,046
Capital Expenditure	-	1,200,000	1,320,000	1,452,000
Non-financial assets	-	1,200,000	1,320,000	1,452,000
P5: Kenya Devolution Support Programme	53,156,166	452,316,407	496,779,063	545,657,226
SP5.1: Kenya Devolution Support Programme	53,156,166	452,316,407	496,779,063	545,657,226
Recurrent Expenditure	53,156,166	99,816,407	109,029,063	119,132,226
Compensation to Employees	15,656,166	12,816,407	13,329,063	13,862,226
Use of Goods	37,500,000	87,000,000	95,700,000	105,270,000
Capital Expenditure	-	352,500,000	387,750,000	426,525,000

ECONOMIC CLASSIFICATION	Supplementary Estimates	ESTIMATES	PROJECTED ESTIMATES	
	2024/25	2025/26	2026/27	2027/28
Non-financial assets	-	352,500,000	387,750,000	426,525,000
TOTAL	1,006,708,289	1,306,516,552	1,398,718,987	1,498,603,696

Part I: Recurrent Expenditures Estimates

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

ITEM/SUB ITEM	TITLE	APPROVED BUDGET ESTIMATES 2025/2026
	TOTAL RECURRENT EXPENDITURE	932,420,341
2110100	BASIC SALARIES	640,820,341
	TOTAL OPERATIONS AND MAINTENANCE EXPENDITURE	291,600,000
	CONDITIONAL ALLOCATION OF THE SECOND KENYA DEVOLUTION SUPPORT PROGRAMME (KDSP II) EXPENDITURE	81,000,000
	ICT AND GOVERNOR'S DELIVERY UNIT OPERATIONS AND MAINTENANCE EXPENDITURE	2,500,000
	COUNTY SECRETARY'S OFFICE OPERATIONS AND MAINTENANCE EXPENDITURE	15,600,000
	DISASTER RISK MANAGEMENT UNIT OPERATIONS AND MAINTENANCE EXPENDITURE	2,000,000
	OPERATIONS AND MAINTENANCE EXPENDITURE	190,500,000
2210200	Communication Supplies And Services	850,000
2210201	Telephone, Telex And Facsimile And Mobile Services	300,000
2210202	Internet Connections	500,000
2210203	Courier And Postal Services	50,000
2210300	Domestic Travel Costs (Airline, Bus, Railway, Mileage, Allowances Etc)	1,000,000
2210301	Domestic Travel Costs (Airline, Bus, Railway, Mileage, Allowances Etc)	700,000
2210302	Accommodation-Domestic Travel	300,000
2210700	Training Expenses	200,000
2210713	Training Expenses	200,000
2210800	Hospitality Supplies And Services	150,000
2210801	Catering Services (Reception) Accommodation And Gifts, Food And Drinks	150,000
2210900	Insurance Costs	186,200,000

ITEM/SUB ITEM	TITLE	APPROVED BUDGET ESTIMATES 2025/2026
2210904	Motor Vehicle Insurance	200,000
2210910	Medical Insurance Premium	186,000,000
2211100	Office And General Supplies And Services	550,000
2211101	General Office Supplies (Papers, Pencils, Forms, Small Office Equipment Etc.)	400,000
2211102	Supplies And Accessories For Computers And Printers	100,000
2211103	Sanitary And Cleaning Materials, Supplies And Services	50,000
2211200	Fuels Oils And Lubricants	1,500,000
2211201	Refined Fuel And Lubricants For Transport	1,500,000
2220100	Routine Maintenance-Vehicles And Other Transport Equipment	50,000
2220101	Maintenance Expenses-Motor Vehicles	50,000

DISASTER RISK MANAGEMENT UNIT EXPENSES

ITEM/SUB ITEM	TITLE	APPROVED BUDGET ESTIMATES 2025/2026
	OPERATIONS AND MAINTENANCE	2,000,000
2210200	Communication Supplies And Services	100,000
2210201	Telephone, Telex And Facsimile And Mobile Services	100,000
2210300	Domestic Travel Costs (Airline, Bus, Railway, Mileage, Allowances Etc)	150,000
2210302	Accommodation-Domestic Travel	50,000
2210301	Domestic Travel Costs (Airline, Bus, Railway, Mileage, Allowances Etc)	100,000
2210800	Hospitality Supplies And Services	100,000
2210801	Catering Services (Reception) Accommodation And Gifts, Food And Drinks	100,000
2211100	Office And General Supplies And Services	50,000
2211101	General Office Supplies (Papers, Pencils, Forms, Small Office Equipment Etc.)	30,000

ITEM/SUB ITEM	TITLE	APPROVED BUDGET ESTIMATES 2025/2026
2211102	Supplies And Accessories For Computers And Printers	20,000
2211200	Fuels Oils And Lubricants	500,000
2211201	Refined Fuel And Lubricants For Transport	500,000
2211300	Other Operating Expenses	1,000,000
2211399	Emergency Response Operations	1,000,000
2220100	Routine Maintenance-Vehicles And Other Transport Equipment	100,000
2220101	Maintenance Expenses-Motor Vehicles	100,000

COUNTY SECRETARY'S OFFICE EXPENSES

ITEM/SUB ITEM	TITLE	APPROVED BUDGET ESTIMATES 2025/2026
	OPERATIONS AND MAINTENANCE	15,600,000
2210200	Communication Supplies And Services	400,000
2210201	Telephone, Telex And Facsimile And Mobile Services	400,000
2210300	Domestic Travel Costs (Airline, Bus, Railway, Mileage, Allowances Etc)	1,000,000
2210301	Domestic Travel Costs (Airline, Bus, Railway, Mileage, Allowances Etc)	600,000
2210302	Accommodation-Domestic Travel	400,000
2210500	Printing, Advertisement, And Information Services Suppliers	50,000
2210502	Publishing And Printing Services	50,000
2210800	Hospitality Supplies And Services	120,000
2210801	Catering Services (Reception) Accommodation And Gifts, Food And	120,000

ITEM/SUB ITEM	TITLE	APPROVED BUDGET ESTIMATES 2025/2026
	Drinks	
2211100	Office And General Supplies And Services	330,000
2211101	General Office Supplies (Papers, Pencils, Forms, Small Office Equipment Etc.)	200,000
2211102	Supplies And Accessories For Computers And Printers	120,000
2211103	Sanitary And Cleaning Materials, Supplies And Services	10,000
2211200	Fuels Oils And Lubricants	800,000
2211201	Refined Fuel And Lubricants For Transport	800,000
2211300	Other Operating Expenses	12,700,000
2211399	Capacity Building Expenses	400,000
2211399	Intergovernmental Relations Expenses	300,000
2211399	Devolution Conference Expenses	4,000,000
2211399	Executive Selection Panel Expenses	3,000,000
2211399	Performance Management And Induction Expenses	5,000,000
2220100	Routine Maintenance-Vehicles And Other Transport Equipment	200,000
2220101	Maintenance Expenses-Motor Vehicles	200,000

ICT AND GOVERNOR'S DELIVERY UNIT EXPENSES

ITEM/SUB ITEM	TITLE	APPROVED BUDGET ESTIMATES 2025/2026
	OPERATIONS AND MAINTENANCE	2,500,000
2210100	Utilities ,Supplies And Services	40,000
2110101	Electricity	20,000
2110102	Water And Sewerage Charges	20,000
2210200	Communication Supplies And Services	1,120,000
2210201	Telephone, Telex And Facsimile And Mobile Services	120,000
2210202	Internet Connections	1,000,000
2210300	Domestic Travel Costs (Airline, Bus, Railway, Mileage, Allowances Etc)	510,000
2210301	Domestic Travel Costs (Airline, Bus, Railway, Mileage, Allowances Etc)	100,000
2210302	Accommodation-Domestic Travel	410,000
2210500	Printing, Advertisement, And Information Services Suppliers	40,000
2210503	Subscription To Newspapers And Periodicals	40,000
2210800	Hospitality Supplies And Services	100,000
2210801	Catering Services (Reception) Accommodation And Gifts, Food And Drinks	100,000
2211100	Office And General Supplies And Services	400,000
2211101	General Office Supplies (Papers, Pencils, Forms, Small Office Equipment Etc.)	150,000
2211102	Supplies And Accessories For Computers And Printers	250,000
2211200	Fuels Oils And Lubricants	290,000
2211201	Refined Fuel And Lubricants For Transport	270,000
2211204	Other Fuels (Wood, Cooking Gas, Charcoal,)	20,000

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

ITEM/SUB ITEM	TITLE	APPROVED BUDGET ESTIMATES 2025/2026	UNSPENT FUNDS FOR FY 2024/2025	TOTAL APPROVED BUDGET ESTIMATES 2025/2026
	OPERATIONS AND MAINTENANCE	43,500,000	37,500,000	81,000,000
2210300	Domestic Travel Costs (Airline, Bus, Railway, Mileage, Allowances Etc.)	-	2,730,000	2,730,000
2210302	Accommodation - Domestic Travel	-	2,730,000	2,730,000
2210700	Training Expenses	-	1,000,000	1,000,000
2210701	Tuition Fees(Consultancy Services)	-	1,000,000	1,000,000
2210800	Hospitality Supplies And Services	-	25,823,500	25,823,500
2210801	Catering Services (Reception) Accommodation And Gifts, Food And Drinks	-	400,000	400,000
2210802	Boards,Committees,Conferences And Seminars	-	25,423,500	25,423,500
2211300	Other Operating Expenses	-	3,969,500	3,969,500
2211399	Development Of Stakeholders Engagement Plan	-	100,000	100,000
2211399	Development of the Public Investment Management (PIM) Dashboard	-	3,000,000	3,000,000
2211399	Installation of the Integrated Human Resource Management Information System(HRMIS)	-	869,500	869,500
3111000	Purchase Of Office Furniture And General Equipment	-	3,977,000	3,977,000
3111002	Purchase Of Computers, Printers And Other IT Equipment	-	3,977,000	3,977,000
2640500	Others Capital Grants And Transfers	43,500,000	-	43,500,000

ITEM/SUB B ITEM	TITLE	APPROVED BUDGET ESTIMATES 2025/2026	UNSPENT FUNDS FOR FY 2024/2025	TOTAL APPROVED BUDGET ESTIMATES 2025/2026
2640503	Conditional Allocation Of The Second Kenya Devolution Support Programme (KDSP II) Expenses	37,500,000	-	37,500,000
2640503	Counter Fund For The Conditional Allocation Of The Second Kenya Devolution Support Programme (KDSP II)	6,000,000	-	6,000,000

Part J: Total Development Expenditure

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	APPROVEDBUDGET ESTIMATES 2025/2026
	TOTAL DEVELOPMENT EXPENDITURE	354,150,000
	KENYA DEVOLUTION SUPPORT PROGRAMME II - LEVEL 2 GRANT DEVELOPMENT EXPENDITURE	352,500,000
	DEVELOPMENT EXPENDITURE	1,650,000
3111100	Purchase Of Specialized Plant, Equipment And Machinery	1,200,000
3111120	Purchase Of Hydrants	1,200,000
3110300	Refurbishment Of Buildings	450,000
3110302	Renovation Of Embu County Stand At ASK Showground - Kote Africa	450,000

VOTE: COUNTY PUBLIC SERVICE BOARD

Part A: Vision

To be the leading county in public service management

Part B: Mission

To empower the county public service to be professional, productive, ethical, effective and efficient in-service delivery

Part C: Performance Overview and Background for Programme(s)

The board has consistently executed its functions during the financial year. Notably the CPSB has recruited new staff, promoted and designated serving officers. During the year the Board members and secretariat attended key forums and workshops that were geared towards enhancing service delivery to the public and the citizens of the county at large.

PROGRAMME	OBJECTIVE
General Administration Planning and Support Services	To avail competent, skilled, responsible and accountable human resources in the county Public Service for effective and efficient service delivery.
	To enhance the county staff capacity for quality service delivery and improve the capacity of County citizens to enable them to actively participate in the County's socio-economic activities.

Part D: Summary of Programme Outputs and Performance Indicators

Sub Programme	Delivery Unit	Key Output (KO)	Key Performance Indicators (KPIs)	Targets 2025/26	Targets 2026/27	Targets 2027/28
Programme 1: General Administration Planning and Support Services						
Outcome: Quality service delivery in the County Public Service that is effective and efficient						
General Administration Planning and Support Services	Public service board	Officers Compliant with the Public Officers / Ethics Act	Percent of officers compliance with Public Officers / Ethics Act	100%	100%	100%
		Sensitization of officers on	Number of officers	3,500	3,500	3,500

Sub Programme	Delivery Unit	Key Output (KO)	Key Performance Indicators (KPIs)	Targets 2025/26	Targets 2026/27	Targets 2027/28
		Wealth Declaration	awareness on Wealth Declaration			
		Civic education	Number of sensitization meetings	5	5	5
Recruitment and Selection, Career Management, HR Policy & Audit	Public service board	Advertised vacancies and promotions disposed off	Reduce recruitment and promotion time and Number and gender of staff recruited	3:7	3:7	3:7
		Communication of boards decisions	No of days taken to convey boards decisions	14days*	14days*	14days*
Administration of Board programmes/ Agenda	Public service board	Customers satisfied with service delivery	Percentage of customers satisfied with service provided	90%	91%	92%
		Policy documents developed	Number of policy documents developed and enforced.	4	4	4
Performance Management & Discipline	Public service board	Performance management system	No of staff appraised	3500	3500	3500
		Discipline cases disposed	Number of discipline cases handled	As per the case numbers	As per the case numbers	As per the case numbers

Part F: Summary of Expenditure by Programmes, 2025/26-2027/28

PROGRAMME	SUPPLEMENTARY ESTIMATES 2024/25	ESTIMATES 2025/2026	Projected Estimates	
			2026/27	2027/2028
P1: General Administration Planning and Support Services	35,850,883	38,562,033	40,644,514	42,864,295
SP1.1: General Administration Planning and Support Services	8,245,703	6,555,546	6,909,567	7,286,930
SP1.2: Recruitment and Selection, Career Management, HR Policy & Audit	12,547,809	9,640,508	10,161,129	10,716,074
SP1.3: Administration of board programmes	8,962,721	13,496,712	14,225,580	15,002,503
SP1.4: Performance Management & Discipline	6,094,650	8,869,268	9,348,238	9,858,788
TOTAL EXPENDITURE	35,850,883	38,562,033	40,644,514	42,864,295

PART G: SUMMARY OF EXPENDITURE BY VOTE AND ECONOMIC CLASSIFICATION, 2025/2026 - 2027/2028

ECONOMIC CLASSIFICATION	SUPPLEMENTARY ESTIMATES 2024/25	ESTIMATES 2025/2026	Projected Estimates	
			2026/27	2027/2028
Current Expenditure	35,850,883	38,562,033	40,644,514	42,864,295
Compensation to employees	27,550,883	29,562,033	30,744,514	31,974,295
Use of goods and services	8,300,000	9,000,000	9,900,000	10,890,000
Capital Expenditure	-	-	-	-
Acquisition of Non-Financial Assets	-	-	-	-
TOTAL EXPENDITURE	35,850,883	38,562,033	40,644,514	42,864,295

Part H: Summary of Expenditure by Programme, Sub-Programme and Economic Classification, 2025/2026 - 2027/2028

PROGRAMME	SUPPLEMENTARY ESTIMATES 2024/25	ESTIMATES 2025/2026	Projected Estimates	
			2026/27	2027/2028
P1: General Administration Planning and Support Services	35,850,883	38,562,033	40,644,514	42,864,295
SP1.1: General Administration Planning and Support Services	8,245,703	6,555,546	6,909,567	7,286,930
Compensation to Employees	6,336,703	5,025,546	5,226,567	5,435,630
Use of Goods	1,909,000	1,530,000	1,683,000	1,851,300

PROGRAMME	SUPPLEMENTARY ESTIMATES 2024/25	ESTIMATES 2025/2026	Projected Estimates	
			2026/27	2027/2028
SP1.2: Recruitment and Selection, Career Management, HR Policy & Audit	12,547,809	9,640,508	10,161,129	10,716,074
Compensation to Employees	9,642,809	7,390,508	7,686,129	7,993,574
Use of Goods	2,905,000	2,250,000	2,475,000	2,722,500
SP1.3: Administration of board programmes	8,962,721	13,496,712	14,225,580	15,002,503
Compensation to Employees	6,887,721	10,346,712	10,760,580	11,191,003
Use of Goods	2,075,000	3,150,000	3,465,000	3,811,500
SP1.4: Performance Management & Discipline	6,094,650	8,869,268	9,348,238	9,858,788
Compensation to Employees	4,683,650	6,799,268	7,071,238	7,354,088
Use of Goods	1,411,000	2,070,000	2,277,000	2,504,700
TOTAL EXPENDITURE	35,850,883	38,562,033	40,644,514	42,864,295

PART I: DETAILED RECURRENT EXPENDITURE BUDGET

ITEM/ SUB ITEM	TITLE	APPROVED BUDGET ESTIMATES 2025/2026
	TOTAL RECURRENT EXPENDITURE	38,562,033
2110100	BASIC SALARIES	29,562,033
	OPERATIONS AND MAINTENANCE EXPENDITURE	9,000,000
2210100	Utilities ,Supplies And Services	38,000
2110101	Electricity	18,000
2110102	Water And Sewerage Charges	20,000
2210200	Communication Supplies And Services	892,000
2110201	Telephone, Telex And Facsimile And Mobile Services	816,000
2210202	Internet Connections	50,000
2210203	Courier And Postal Services	26,000
2210300	Domestic Travel Costs (Airline, Bus, Railway, Mileage, Allowances Etc.)	3,800,000
2210301	Travel Costs (Airlines, Bus, Railway, Mileage Allowances, Etc.)	1,300,000
2210302	Accommodation - Domestic Travel	2,500,000
2210700	Training Expenses	500,000
2210713	Training Expenses	500,000
2210800	Hospitality Supplies And Services	180,000
2210801	Catering Services (Reception) Accommodation And Gifts, Food And	180,000

ITEM/ SUB ITEM	TITLE	APPROVED BUDGET ESTIMATES 2025/2026
	Drinks	
2211000	Specialized Materials And Supplies	150,000
2211016	Purchase Of Uniforms And Clothing-Staff	150,000
2211100	Office And General Supplies And Services	700,000
2211101	General Office Supplies (Papers, Pencils, Forms, Small Office Equipment Etc.)	500,000
2211102	Supplies And Accessories For Computers And Printers	150,000
2211103	Sanitary And Cleaning Materials	50,000
2211300	Other Operating Expenses	2,140,000
2211306	Membership Fees, Dues And Subscriptions To Professional And Trade Bodies	550,000
2211399	Development Of Policies And Schemes Of Service	1,590,000
3111000	Purchase Of Office Furniture And General Equipment	600,000
3111002	Purchase Of Computers, Printers And Other IT Equipment	300,000
3111009	Purchase Of Other Office Equipment	300,000

VOTE: COUNTY ASSEMBLY

Sector Composition

The County Assembly is an arm of the County government responsible for legislation, representation and oversight over the executive. It enacts county laws and superintends over all the affairs of the county including receiving and approving development plans and policies of the county and is also responsible for approval of the county budgets and expenditures.

Part A: Vision

To be a model County Assembly that fulfils its constitutional mandate to the people of Embu County

Part B: Mission

To facilitate political, economic and social cultural growth of the county through effective legislation, objective oversight and representation.

Mandate

To facilitate the Members of County Assembly to efficiently fulfil their constitutional mandate in a representative system of government by upholding and ensuring the autonomy of Assembly in its corporate relationship with the executive arm of the County government.

Part C: Context for Budget Intervention

The County Assembly of Embu service board's objective is "to facilitate the members of County Assembly to efficiently fulfill their constitutional functions in a representative system of government by holding and ensuring the autonomous status of County Assembly in its corporate relationship with the executive arm of the government' is maintained. The FY 2025/2026 budget will also focus on the constructing of the County Assembly office complex.

Programmes and their objectives

PROGRAMME	OBJECTIVE
Legislation , Representation and Legislative Oversight	To strengthen the capacity of members of County Assembly to make laws and enhance their representative capacity. To strengthen the capacity of making and oversight of the county Budget, optimal use of public resources and enhanced accountability in governance.
General Administration, Planning and Support Services	To enhance professionalism, build human resource capacity and provide effective services to the legislature to enable it meet its constitutional mandate.

Part D: Summary of Expenditure estimates for 2025/2026 and Projected Expenditure for 2026/2027-2027/2028

i) Current Expenditure (Ksh)

PROGRAMMES	SUPPLEMENTARY BUDGET ESTIMATES 2024/2025	BUDGET ESTIMATES 2025/2026	PROJECTED ESTIMATES	
			2026/2027	2027/2028
P.1 Legislation , Representation and Legislative Oversight	319,434,935.00	307,925,415.00	320,242,432.00	333,052,129.00
P.2 General Administration, Planning and Support Services	425,648,737.00	346,072,494.00	359,915,393.00	374,312,009.00
TOTAL	745,083,672.00	653,997,909.00	680,157,825.00	707,364,138.00

ii) Capital Expenditure (Ksh)

PROGRAMMES	SUPPLEMENTARY BUDGET ESTIMATES 2024/2025	BUDGET ESTIMATES 2025/2026	PROJECTED ESTIMATES	
			2026/2027	2027/2028
General Administration, Planning and Support Services	14,000,000.00	40,000,000.00	60,000,000.00	66,000,000.00
TOTAL	14,000,000.00	40,000,000.00	60,000,000.00	66,000,000.00

Part E: Summary of Expenditure by Economic Classification (Ksh)

ECONOMIC CLASSIFICATION	SUPPLEMENTARY BUDGET ESTIMATES 2024/2025	BUDGET ESTIMATES 2025/2026	PROJECTED ESTIMATES	
			2026/2027	2027/2028
Current Expenditure	745,083,672.00	653,997,909.00	680,157,825.00	707,364,138.00
Compensation of Employees	377,791,039.00	357,737,162.00	372,046,649 .00	386,928,514.00
Use of Goods and Services	367,292,633.00	296,260,747.00	308,111,176.00	320,435,624.00
Capital Expenditure	14,000,000.00	40,000,000.00	60,000,000.00	66,000,000.00
Acquisition of Non-Financial Assets	14,000,000.00	40,000,000.00	60,000,000.00	66,000,000.00
Total Expenditure	759,083,672.00	693,997,909.00	740,157,825.00	773,364,138.00

Part F: Summary of Expenditure by Programme and Economic Classification (Ksh)

i) Legislation , Representation and Legislative Oversight

ECONOMIC CLASSIFICATION	SUPPLEMENTARY BUDGET ESTIMATES 2024/2025	BUDGET ESTIMATES 2025/2026	PROJECTED ESTIMATES	
			2026/2027	2027/2028
Current Expenditure	319,434,935	307,925,415	320,242,432	333,052,129
Compensation of Employees	180,428,811	170,367,415	177,182,112	184,269,396
Use of Goods and Services	139,006,124	137,558,000	143,060,320	148,782,733
Total Expenditure	319,434,935	307,925,415	320,242,432	333,052,129

ii) General Administration, Planning and Support Services

ECONOMIC CLASSIFICATION	SUPPLEMENTARY BUDGET ESTIMATES 2024/2025	BUDGET ESTIMATES 2025/2026	PROJECTED ESTIMATES	
			2026/2027	2027/2028
Current Expenditure	425,648,737	346,072,494	359,915,393	374,312,009
Compensation of Employees	197,362,228	187,369,747	194,864,537	202,659,118
Use of Goods and Services	228,286,509	158,702,747	165,050,856	171,652,891
Capital Expenditure	14,000,000	40,000,000	60,000,000	66,000,000
Acquisition of Non-Financial Assets	14,000,000	40,000,000	60,000,000	66,000,000
Total Expenditure	439,648,737	386,072,494	419,915,393	440,312,009

Part G: Summary of the Programmes, Outputs and Performance Indicators

	PROGRAMME	PROGRAMME OUTCOME	EXPECTED OUTPUTS	MEDIUM TERM PERFORMANCE INDICATORS AND TARGETS
1.	Legislation , Representation And Legislative Oversight	Laws Enacted, Enhanced Oversight And Representation Of People	Enacted Laws	No Of Laws Enacted Within The Financial Year
			Public Accounts Committee And Public Investment Committee Reports	Percentage Of PAC And PIC Reports Produced Within The Financial Year
			Sectoral Committee Reports And Recommendations	No Of Working Policy Documents On All County Government Sectors Adopted
			County Budgetary Estimates	Appropriation Act, Finance Act
2.	General Administration, Planning And Support Services	Prompt Service Delivery	Prompt Production Of Departmental Reports	Well Prepared Reports

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
	RECURRENT EXPENDITURE	653,997,909
2110100	Basic Salary	163,482,222
2110101	Basic Salary –Civil Service	91,300,314
2110116	Basic Salary – County Assembly Service	45,412,082
2110103	Basic Salary - Contractual Employees	26,769,826
2110300	Personal Allowances - Paid As Part Of Salary	145,883,607

ITEM/SUB ITEM	TITLE	APPROVED BUDGET ESTIMATES 2025/2026
2110309	Consolidated Allowances	60,859,587
2110312	Responsibility Allowance	10,680,000
2110313	Transport Allowance	28,282,020
2110320	Leave Allowance	1,026,000
2110325	Car Maintenance Allowance	15,000,000
2110328	Airtime Allowance (MCA's)	2,100,000
2110329	Airtime Allowance (Staff)	20,000
2211330	Committee Allowances (Chairpersons)	2,200,000
2211331	Committee Allowances (Vice Chairpersons)	2,100,000
2211332	Committee Allowances (Members)	18,000,000
2211333	Board Meetings (CASB)	5,616,000
2110400	Personal Allowance Paid As Reimbursements	700,000
2110403	Refund Of Medical Expenses-Ex-Gratia	700,000
2210100	Utilities Supplies And Services	1,700,000
2210101	Electricity	1,100,000
2210102	Water And Sewerage Charges	600,000
2210200	Communication Supplies And Services	1,705,000
2210201	Telephone,Telex,Facsmile And Mobile Services	1,500,000
2210203	Courier And Postal Services	5,000
2210204	Leased Communication Lines/Airtime	200,000
2210300	Domestic Travel And Subsistence, And Other Transportation Costs	94,943,647
2210301	Travel Costs(Airline,Bus,Railway)	8,000,000
2210302	Accommodation-Domestic Travel-Legislature	57,288,000
	Accommodation-Domestic Travel-General Administration	29,655,647
2210400	Foreign Travel And Subsistence,And Other Transportation Costs	51,432,000
2210401	Travel Costs(Airline,Bus,Railway)	3,000,000
2210402	Accommodation-Foreign Travel-Legislature	40,132,000
	Accommodation-Foreign Travel-General Administration	8,300,000
2210500	Printing , Advertising And Information Supplies And Services	5,020,000
2210502	Publishing And Printing Services	2,000,000
2210503	Subscription To Newspapers And Periodicals	20,000
2210504	Advertising, Awareness And Publicity Campaigns	3,000,000
2210600	Rentals Of Produced Assets	8,726,000
2210603	Rents And Rates - Non-Residential	7,226,000
2210604	Hire Of Transport	1,500,000
2210700	Training Expenses	500,000
2210701	Tuition Fees/Capacity Building	500,000
2210800	Hospitality, Supplies And Services	32,066,131

ITEM/SUB ITEM	TITLE	APPROVED BUDGET ESTIMATES 2025/2026
2210801	Catering Services,(Receptions),Accommodation, Gifts, Food And Drinks	13,000,000
2210802	Boards,Committees,Conferences And Seminars	19,066,131
2210900	Insurance Costs	33,200,000
2210901	Group Personal Accident Premium	800,000
2210910	Medical Insurance Premium	29,100,000
2210999	General Insurance Premiums	1,500,000
2210999	Life Assurance Premiums	1,800,000
2211000	Specialized Materials And Supplies	500,000
2211016	Purchase Of Uniforms And Clothing - Staff	500,000
2211100	Office And General Supplies And Services	5,400,000
2211101	General Office Supplies And Computer Accessories	4,080,000
2211103	Sanitary And Cleaning Materials	1,300,000
2211105	Other Equipment's And Tools	20,000
2211200	Fuel Oil And Lubricants	2,500,000
2211201	Refined Fuel And Lubricants For Transport	2,500,000
2211300	Other Operating Expenses	52,367,869
2211301	Bank Service Commission And Charges	20,000
2211306	Membership Fees, Dues And Subscriptions To Professional And Trade Bodies	4,500,000
2211308	Legal Dues/Fees, Arbitration And Compensation Payments	3,000,000
2211399	Non-Current Asset Valuation	1,500,000
2211399	Audit Committee	500,000
2211399	Oversight And Public Participation	500,000
2211399	Income Taxes	77,869
2211399	General Office Operations	24,000,000
2211399	CASA Games- Legislature	3,038,000
	CASA Games-General Administration	9,132,000
2211399	Fringe Benefits	1,600,000
2211399	Staff Team Building Activities	4,500,000
2220100	Routine Maintenance - Vehicles And Other Transport Equipment	1,500,000
2220101	Maintenance Expenses - Motor Vehicles	1,500,000
2220200	Routine Maintenance - Other Assets	2,500,000
2220202	Maintenance Of Office Furniture And Equipment	500,000
2220205	Maintenance Of Buildings And Stations - (Non-Residential)	1,000,000
2220210	Maintenance Of Computers, Software, And Networks	1,000,000
2710100	Government Pension And Retirement Benefits	48,371,333
2710103	Gratuity – Members	14,015,746
2710107	Monthly Pension-Civil Servants	17,789,563
2710111	NSSF Pensions	2,100,000

ITEM/SUB ITEM	TITLE	APPROVED BUDGET ESTIMATES 2025/2026
2710120	Govt. Pension And Retire-Contractual Staff	9,944,770
2710121	Housing Fund	4,521,254
3111000	Purchase Of Office Furniture And General Equipment	1,000,100
3111001	Purchase Of Office Furniture And Fittings	100
3111002	Purchase Of Computers, Printers And Other IT Equipment	500,000
3111009	Purchase Of Other Office Equipment	500,000
3111100	Purchase Of Specialized Plant, Equipment And Machinery	500,000
3111111	Purchase Of ICT Networking And Communication Equipment	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	APPROVEDBUDGET ESTIMATES 2025/2026
	DEVELOPMENT EXPENDITURE	40,000,000
3110200	Construction Of Buildings	40,000,000
3110202	Completion Of The County Assembly Office Complex	40,000,000

ANNEX 1

SCHEDULE OF THE BUDGET ESTIMATES 2025/2026 FOR THE APPROPRIATION IN AID (AiA) BREAKDOWN FOR THE HEALTH FACILITY IMPROVEMENT FUND

EMBU LEVEL 5 HOSPITAL

AiA PROJECTIONS FOR THE LEVEL 5: KSHS.440, 000,000

ITEM/SUB ITEM	TITLE	APPROVED BUDGET ESTIMATES 2025/2026
	OPERATIONS AND MAINTENANCE EXPENDITURE	426,800,000
2210100	Utilities, Supplies And Services	43,000,000
2210101	Electricity	28,000,000
2210102	Water And Sewerage Charges	15,000,000
2210200	Communication Supplies And Services	3,000,000
2210201	Telephone, Telex, Mobile Phone Services	1,000,000
2210202	Internet Connections	2,000,000
2210300	Domestic Travel And Subsistence, And Other Transportation Costs	7,000,000
2210301	Travel Costs (Airlines, Bus, Railway, Mileage Allowances)	7,000,000
2210700	Training Expenses	1,000,000
2210799	Training Expenses-Other	1,000,000
2210500	Printing , Advertising And Information Supplies And Services	6,400,000
2210502	Publishing And Printing Services	6,400,000
2210800	Hospitality, Supplies And Services	6,023,600
2210801	Catering Services,(Receptions),Accommodation, Gifts, Food And Drinks	3,843,600
2210802	Boards,Committees,Conferences And Seminars	2,180,000
2210900	Insurance Costs	600,000
2210904	Motor Vehicle Insurance	600,000
2211000	Specialized Materials And Supplies	246,300,000
2211001	Medical Drugs	90,100,000
2211002	Dressing And Non-Pharmaceuticals Medical Items	59,500,000
2211008	Laboratory Materials, Supplies And Small Equipment	13,500,000
2211015	Food And Rations	35,500,000
2211021	Purchase Of Bedding And Linen	8,000,000
2211028	Purchase Of X- Ray Supplies	12,000,000

ITEM/SUB ITEM	TITLE	APPROVED BUDGET ESTIMATES 2025/2026
2211031	Purchase Of Specialized Materials-Other Renal,ICU and Theatre Items	22,500,000
2211032	Purchase Of Specialized Materials-Other-Dental Consumables	1,800,000
2211033	Purchase Of Specialized Materials- Other-Eye Consumables	1,600,000
2211034	Purchase Of Specialized Materials-Other –Occupational Therapy Consumables	1,800,000
2211100	Office And General Supplies And Services	8,500,000
2211101	General Office Supplies (Papers,Pencils,Forms,Small Office Equipment)	4,000,000
2211103	Sanitary And Cleaning Materials, Supplies And Services	4,500,000
2211200	Fuels Oils And Lubricants	10,000,000
2211201	Refined Fuel And Lubricants For Transport	5,000,000
2211204	Other Fuels (Wood, Charcoal, Cooking Gas etc.)	5,000,000
2211300	Other Operating Expenses	62,006,400
2211301	Bank Service Commission And Charges	150,000
2211305	Contracted Guards And Cleaning Services	34,156,400
2211306	Membership Fees, Dues And Subscription To Professional Bodies	500,000
2211310	Contracted Professional Services	18,200,000
2211399	Development Of The Hospital Management Plan	3,000,000
2211399	Other Operating Expenses	6,000,000
2220100	Routine Maintenance - Vehicles And Other Transport Equipment	1,500,000
2220101	Maintenance Expenses- Motor Vehicles	1,500,000
2220200	Routine Maintenance - Other Assets	11,550,000
2220201	Maintenance Of Plant, Machinery And Equipment(Including Lifts)	6,000,000
2220205	Maintenance Of Building And Stations-Non-Residential	4,550,000
2220210	Maintenance Of Computers, Software, And Networks	1,000,000
3110900	Purchase Of Household Furniture And Institutional Equipment	1,500,000
3110902	Purchase Of Household And Institutional Appliances	1,500,000
3111000	Purchase Of Office Furniture And General Equipment	3,500,000
3111001	Purchase Of Office Furniture And Fittings	1,000,000
3111002	Purchase Of Computers, Printers And Other IT Equipment	2,500,000
3111100	Purchase Of Specialized Plant, Equipment And Machinery	10,420,000
3111101	Purchase Of Medical Equipment	4,820,000
3111101	Purchase Of Dental Equipment	3,500,000
3111199	Purchase Of Eye Equipment	1,100,000
3111199	Intercom Connectivity And Handsets	1,000,000
2640500	Others Capital Grants And Transfers	4,500,000
2640504	Outreach Services	2,000,000
2640505	Refund Claims	500,000
2640506	Ex-Gratia Assistance/SHIF Seed Capital	2,000,000

LEVEL 4 HOSPITALS

AiA PROJECTIONS FOR THE LEVEL 4 HOSPITALS: KSHS. 63,000,000

NAME OF HOSPITAL	PROJECTIONS
TOTAL PROJECTIONS	63,000,000
Siakago Level 4 Hospital	18,000,000
Runyenjes Level 4 Hospital	24,000,000
Ishiara Level 4 Hospital	21,000,000

LEVEL 4 HOSPITALS CONSOLIDATED BUDGET ESTIMATES

NAME OF HOSPITAL	APPROVED BUDGET ESTIMATES 2025/2026
OPERATIONS AND MAINTENANCE EXPENDITURE	61,110,000
Siakago Level 4 Hospital	17,460,000
Runyenjes Level 4 Hospital	23,280,000
Ishiara Level 4 Hospital	20,370,000

ITEM/SUB ITEM	TITLE	APPROVED BUDGET ESTIMATES 2025/2026
	OPERATIONS AND MAINTENANCE EXPENDITURE	61,110,000
2210100	Utilities, Supplies And Services	6,600,000
2210101	Electricity	4,300,000
2210102	Water And Sewerage Charges	2,300,000
2210200	Communication Supplies And Services	690,700
2210201	Telephone, Telex, Mobile Phone Services	415,000
2210202	Internet Connections	246,200
2210203	Courier And Postal Services	29,500
2210300	Domestic Travel And Subsistence, And Other Transportation Costs	1,900,000
2210301	Travel Costs(Airline,Bus,Railway)	500,000
2210303	Daily Subsistence Allowance	1,400,000
2210500	Printing , Advertising And Information Supplies And Services	1,052,000
2210502	Publishing And Printing Services	1,052,000
2210700	Training Expenses	550,000
2210799	Training Expenses-Other	550,000
2210800	Hospitality, Supplies And Services	2,200,000

ITEM/SUB ITEM	TITLE	APPROVED BUDGET ESTIMATES 2025/2026
2210801	Catering Services,(Receptions),Accommodation, Gifts, Food And Drinks	1,150,000
2210802	Boards,Committees,Conferences And Seminars	1,050,000
2210900	Insurance Costs	350,000
2210904	Motor Vehicle Insurance	350,000
2211000	Specialized Materials And Supplies	36,693,300
2211001	Medical Drugs	13,032,300
2211002	Dressing And Non-Pharmaceuticals Medical Items	9,900,000
2211004	Fungicides, Insecticides And Sprays	36,000
2211008	Laboratory Materials, Supplies And Small Equipment	4,800,000
2211015	Food And Rations	6,580,000
2211016	Purchase Of Uniforms And Clothing - Staff	200,000
2211019	Purchase Of Uniforms And Clothing - Patients	290,000
2211021	Purchase Of Bedding And Linen	450,000
2211028	Purchase Of X- Ray Supplies	700,000
2211031	Purchase Of Specialized Materials-Other-Theatre Items	600,000
2211031	Purchase Of Specialized Materials-Other-Mosquito Nets	105,000
2211100	Office And General Supplies And Services	2,060,000
2211101	General Office Supplies (Papers,Pencils,Forms,Small Office Equipment)	750,000
2211102	Supplies And Accessories For Computers And Printers	430,000
2211103	Sanitary And Cleaning Materials, Supplies And Services	880,000
2211200	Fuels Oils And Lubricants	2,590,000
2211201	Refined Fuel And Lubricants For Transport	1,600,000
2211201	Refined Fuel And Lubricants-Other-Generators	100,000
2211204	Other Fuels (Wood, Charcoal, Cooking Gas etc.)	890,000
2211300	Other Operating Expenses	864,000
2211301	Bank Service Commission And Charges	44,000
2211305	Contracted Guards And Cleaning Services	500,000
2211306	Membership Fees, Dues And Subscription To Professional Bodies	50,000
2211399	Water Supplies And Sewerage Emergencies(Raw Water Extensions)	80,000
2211399	Purchase Of Water Tanks	190,000
2220100	Routine Maintenance - Vehicles And Other Transport Equipment	900,000
2220101	Maintenance Expenses- Motor Vehicles	900,000
2220200	Routine Maintenance - Other Assets	2,500,000
2220201	Maintenance Of Plant, Machinery And Equipment(Including Lifts)	950,000
2220202	Maintenance Of Office Furniture And Equipment	170,000
2220205	Maintenance Of Buildings And Stations - (Non-Residential)	1,010,000
2220210	Maintenance Of Computers, Software, And Networks	370,000
3111000	Purchase Of Office Furniture And General Equipment	1,120,000

ITEM/SUB ITEM	TITLE	APPROVED BUDGET ESTIMATES 2025/2026
3111001	Purchase Of Office Furniture And Fittings	420,000
3111002	Purchase Of Computers, Printers And Other IT Equipment	600,000
3111099	Purchase Of Lawn Mower/Bush Cutters	100,000
3110900	Purchase Of Household Furniture And Institutional Equipment	190,000
3110902	Purchase Of Household And Institutional Appliances	190,000
3111100	Purchase Of Specialized Plant, Equipment And Machinery	850,000
3111101	Purchase Of Medical And Dental Equipment	850,000

BREAKDOWN OF THE BUDGET ESTIMATES FOR THE LEVEL 4 HOSPITALS

SIAKAGO LEVEL 4 HOSPITAL

ITEM/SUB ITEM	TITLE	APPROVED BUDGET ESTIMATES 2025/2026
	OPERATIONS AND MAINTENANCE EXPENDITURE	17,460,000
2210100	Utilities, Supplies And Services	1,470,000
2210101	Electricity	1,200,000
2210102	Water And Sewerage Charges	270,000
2210200	Communication Supplies And Services	180,000
2210201	Telephone, Telex, Mobile Phone Services	80,000
2210202	Internet Connections	100,000
2210300	Domestic Travel And Subsistence, And Other Transportation Costs	600,000
2210301	Travel Costs(Airline, Bus, Railway)	100,000
2210303	Daily Subsistence Allowance	500,000
2210500	Printing , Advertising And Information Supplies And Services	200,000
2210502	Publishing And Printing Services	200,000
2210700	Training Expenses	150,000
2210799	Training Expenses-Other	150,000
2210800	Hospitality, Supplies And Services	800,000
2210801	Catering Services,(Receptions),Accommodation, Gifts, Food And Drinks	450,000
2210802	Boards, Committees, Conferences And Seminars	350,000
2211000	Specialized Materials And Supplies	11,486,000
2211001	Medical Drugs	4,400,000
2211002	Dressing And Non-Pharmaceuticals Medical Items	3,000,000
2211004	Fungicides, Insecticides And Sprays	6,000
2211008	Laboratory Materials, Supplies And Small Equipment	1,300,000
2211015	Food And Rations	1,800,000
2211016	Purchase Of Uniforms And Clothing - Staff	150,000
2211019	Purchase Of Uniforms And Clothing - Patients	100,000
2211021	Purchase Of Bedding And Linen	100,000
2211031	Purchase Of Specialized Materials-Other-Theatre Items	600,000
2211031	Purchase Of Specialized Materials-Other-Mosquito Nets	30,000
2211100	Office And General Supplies And Services	430,000
2211101	General Office Supplies (Papers, Pencils, Forms, Small Office Equipment)	200,000
2211102	Supplies And Accessories For Computers And Printers	30,000
2211103	Sanitary And Cleaning Materials, Supplies And Services	200,000
2211200	Fuels Oils And Lubricants	550,000
2211201	Refined Fuel And Lubricants For Transport	200,000

ITEM/SUB ITEM	TITLE	APPROVED BUDGET ESTIMATES 2025/2026
2211201	Refined Fuel And Lubricants-Other-Generators	100,000
2211204	Other Fuels (Wood, Charcoal, Cooking Gas etc.)	250,000
2211300	Other Operating Expenses	44,000
2211301	Bank Service Commission And Charges	14,000
2211399	Water Supplies And Sewerage Emergencies(Raw Water Extensions)	30,000
2220100	Routine Maintenance - Vehicles And Other Transport Equipment	500,000
2220101	Maintenance Expenses- Motor Vehicles	500,000
2220200	Routine Maintenance - Other Assets	700,000
2220201	Maintenance Of Plant, Machinery And Equipment(Including Lifts)	350,000
2220202	Maintenance Of Office Furniture And Equipment	20,000
2220205	Maintenance Of Buildings And Stations - (Non-Residential)	310,000
2220210	Maintenance Of Computers, Software, And Networks	20,000
3111000	Purchase Of Office Furniture And General Equipment	200,000
3111001	Purchase Of Office Furniture And Fittings	100,000
3111002	Purchase Of Computers, Printers And Other IT Equipment	100,000
3110900	Purchase Of Household Furniture And Institutional Equipment	50,000
3110902	Purchase Of Household And Institutional Appliances	50,000
3111100	Purchase Of Specialized Plant, Equipment And Machinery	100,000
3111101	Purchase Of Medical And Dental Equipment	100,000

RUNYENJES LEVEL 4 HOSPITAL

ITEM/SUB ITEM	TITLE	APPROVED BUDGET ESTIMATES 2025/2026
	OPERATIONS AND MAINTENANCE EXPENDITURE	23,280,000
2210100	Utilities, Supplies And Services	1,100,000
2210101	Electricity	1,000,000
2210102	Water And Sewerage Charges	100,000
2210200	Communication Supplies And Services	285,000
2210201	Telephone, Telex, Mobile Phone Services	200,000
2210202	Internet Connections	65,000
2210203	Courier And Postal Services	20,000
2210300	Domestic Travel And Subsistence, And Other Transportation Costs	700,000
2210301	Travel Costs(Airline,Bus,Railway)	200,000
2210303	Daily Subsistence Allowance	500,000

ITEM/SUB ITEM	TITLE	APPROVED BUDGET ESTIMATES 2025/2026
2210500	Printing , Advertising And Information Supplies And Services	300,000
2210502	Publishing And Printing Services	300,000
2210700	Training Expenses	300,000
2210799	Training Expenses-Other	300,000
2210800	Hospitality, Supplies And Services	750,000
2210801	Catering Services,(Receptions),Accommodation, Gifts, Food And Drinks	400,000
2210802	Boards,Committees,Conferences And Seminars	350,000
2210900	Insurance Costs	250,000
2210904	Motor Vehicle Insurance	250,000
2211000	Specialized Materials And Supplies	14,680,000
2211001	Medical Drugs	5,000,000
2211002	Dressing And Non-Pharmaceuticals Medical Items	2,850,000
2211004	Fungicides, Insecticides And Sprays	10,000
2211008	Laboratory Materials, Supplies And Small Equipment	2,700,000
2211015	Food And Rations	3,280,000
2211016	Purchase Of Uniforms And Clothing - Staff	50,000
2211019	Purchase Of Uniforms And Clothing - Patients	140,000
2211021	Purchase Of Bedding And Linen	300,000
2211028	Purchase Of X- Ray Supplies	300,000
2211031	Purchase Of Specialized Materials-Other-Mosquito Nets	50,000
2211100	Office And General Supplies And Services	900,000
2211101	General Office Supplies (Papers,Pencils,Forms,Small Office Equipment)	300,000
2211102	Supplies And Accessories For Computers And Printers	300,000
2211103	Sanitary And Cleaning Materials, Supplies And Services	300,000
2211200	Fuels Oils And Lubricants	1,100,000
2211201	Refined Fuel And Lubricants For Transport	800,000
2211204	Other Fuels (Wood, Charcoal, Cooking Gas etc.)	300,000
2211300	Other Operating Expenses	565,000
2211301	Bank Service Commission And Charges	15,000
2211305	Contracted Guards And Cleaning Services	500,000
2211306	Membership Fees, Dues And Subscription To Professional Bodies	50,000
2220100	Routine Maintenance - Vehicles And Other Transport Equipment	300,000
2220101	Maintenance Expenses- Motor Vehicles	300,000
2220200	Routine Maintenance - Other Assets	1,000,000
2220201	Maintenance Of Plant, Machinery And Equipment(Including Lifts)	300,000
2220202	Maintenance Of Office Furniture And Equipment	100,000
2220205	Maintenance Of Buildings And Stations - (Non-Residential)	500,000
2220210	Maintenance Of Computers, Software, And Networks	100,000

ITEM/SUB ITEM	TITLE	APPROVED BUDGET ESTIMATES 2025/2026
3111000	Purchase Of Office Furniture And General Equipment	500,000
3111001	Purchase Of Office Furniture And Fittings	200,000
3111002	Purchase Of Computers, Printers And Other IT Equipment	300,000
3110900	Purchase Of Household Furniture And Institutional Equipment	50,000
3110902	Purchase Of Household And Institutional Appliances	50,000
3111100	Purchase Of Specialized Plant, Equipment And Machinery	500,000
3111101	Purchase Of Medical And Dental Equipment	500,000

ISHIARA LEVEL 4 HOSPITAL

ITEM/SUB ITEM	TITLE	APPROVED BUDGET ESTIMATES 2025/2026
	OPERATIONS AND MAINTENANCE EXPENDITURE	20,370,000
2210100	Utilities, Supplies And Services	4,030,000
2210101	Electricity	2,100,000
2210102	Water And Sewerage Charges	1,930,000
2210200	Communication Supplies And Services	125,700
2210201	Telephone, Telex, Mobile Phone Services	35,000
2210202	Internet Connections	81,200
2210203	Courier And Postal Services	9,500
2210300	Domestic Travel And Subsistence, And Other Transportation Costs	500,000
2210301	Travel Costs(Airline, Bus, Railway)	100,000
2210303	Daily Subsistence Allowance	400,000
2210500	Printing , Advertising And Information Supplies And Services	352,000
2210502	Publishing And Printing Services	352,000
2210700	Training Expenses	100,000
2210799	Training Expenses-Other	100,000
2210800	Hospitality, Supplies And Services	650,000
2210801	Catering Services,(Receptions),Accommodation, Gifts, Food And Drinks	300,000
2210802	Boards, Committees, Conferences And Seminars	350,000
2211000	Specialized Materials And Supplies	11,927,300
2211001	Medical Drugs	5,000,000
2211002	Dressing And Non-Pharmaceuticals Medical Items	3,050,000
2211004	Fungicides, Insecticides And Sprays	20,000
2211008	Laboratory Materials, Supplies And Small Equipment	1,632,300

160

Approved PBB Budget Estimates 2025/2026-July 2025

ITEM/SUB ITEM	TITLE	APPROVED BUDGET ESTIMATES 2025/2026
2211015	Food And Rations	1,900,000
2211019	Purchase Of Uniforms And Clothing - Patients	50,000
2211021	Purchase Of Bedding And Linen	50,000
2211028	Purchase Of X- Ray Supplies	200,000
2211031	Purchase Of Specialized Materials-Other-Mosquito Nets	25,000
2211100	Office And General Supplies And Services	630,000
2211101	General Office Supplies (Papers, Pencils, Forms, Small Office Equipment)	200,000
2211102	Supplies And Accessories For Computers And Printers	50,000
2211103	Sanitary And Cleaning Materials, Supplies And Services	380,000
2211200	Fuels Oils And Lubricants	540,000
2211201	Refined Fuel And Lubricants For Transport	400,000
2211204	Other Fuels (Wood, Charcoal, Cooking Gas etc.)	140,000
2211300	Other Operating Expenses	255,000
2211301	Bank Service Commission And Charges	15,000
2211399	Water Supplies And Sewerage Emergencies(Raw Water Extensions)	50,000
2211399	Purchase Of Water Tanks	190,000
2220100	Routine Maintenance - Vehicles And Other Transport Equipment	100,000
2220101	Maintenance Expenses- Motor Vehicles	100,000
2220200	Routine Maintenance - Other Assets	600,000
2220201	Maintenance Of Plant, Machinery And Equipment(Including Lifts)	300,000
2220202	Maintenance Of Office Furniture And Equipment	50,000
2220205	Maintenance Of Buildings And Stations - (Non-Residential)	200,000
2220210	Maintenance Of Computers, Software, And Networks	50,000
3111000	Purchase Of Office Furniture And General Equipment	220,000
3111001	Purchase Of Office Furniture And Fittings	120,000
3111099	Purchase Of Lawn Mower/Bush Cutters	100,000
3110900	Purchase Of Household Furniture And Institutional Equipment	90,000
3110902	Purchase Of Household And Institutional Appliances	90,000
3111100	Purchase Of Specialized Plant, Equipment And Machinery	250,000
3111101	Purchase Of Medical And Dental Equipment	250,000

LEVEL 3 HOSPITALS

AiA PROJECTIONS FOR THE LEVEL 3 HOSPITALS WITH FIF: KSHS.21, 000,000

NAME OF HOSPITAL	PROJECTIONS FOR BUDGET ESTIMATES 2025/2026
TOTAL PROJECTIONS	21,000,000
Kianjokoma Level 3 Hospital	10,500,000
Kiritiri Level 3 Hospital	8,200,000
Gategi Level 3 Hospital	2,300,000

LEVEL 3 HOSPITALS BUDGET ESTIMATES

NAME OF HOSPITAL	APPROVED BUDGET ESTIMATES 2025/2026
OPERATIONS AND MAINTENANCE EXPENDITURE	20,370,000
Kianjokoma Level 3 Hospital	10,185,000
Kiritiri Level 3 Hospital	7,954,000
Gategi Level 3 Hospital	2,231,000

LEVEL 3 HOSPITALS CONSOLIDATED BUDGET ESTIMATES

ITEM/SUB ITEM	TITLE	APPROVED BUDGET ESTIMATES 2025/2026
	OPERATIONS AND MAINTENANCE EXPENDITURE	20,370,000
2210100	Utilities, Supplies And Services	960,000
2210101	Electricity	580,000
2210102	Water And Sewerage Charges	380,000
2210200	Communication Supplies And Services	212,000
2210201	Telephone, Telex, Mobile Phone Services	95,000
2210202	Internet Connections	115,000
2210203	Courier And Postal Services	2,000
2210300	Domestic Travel And Subsistence, And Other Transportation Costs	230,000

ITEM/SUB ITEM	TITLE	APPROVED BUDGET ESTIMATES 2025/2026
2210301	Travel Costs(Airline, Bus, Railway)	60,000
2210303	Daily Subsistence Allowance	170,000
2210500	Printing , Advertising And Information Supplies And Services	170,000
2210502	Publishing And Printing Services	170,000
2210800	Hospitality, Supplies And Services	500,000
2210801	Catering Services,(Receptions),Accommodation, Gifts, Food And Drinks	110,000
2210802	Boards, Committees, Conferences And Seminars	390,000
2211000	Specialized Materials And Supplies	15,906,655
2211001	Medical Drugs	6,526,946
2211002	Dressing And Non-Pharmaceuticals Medical Items	4,159,702
2211004	Fungicides, Insecticides And Sprays	25,000
2211008	Laboratory Materials, Supplies And Small Equipment	3,189,205
2211015	Food And Rations	1,877,802
2211016	Purchase Of Uniforms And Clothing - Staff	28,000
2211019	Purchase Of Uniforms And Clothing - Patients	50,000
2211021	Purchase Of Bedding And Linen	50,000
2211100	Office And General Supplies And Services	455,000
2211101	General Office Supplies (Papers, Pencils, Forms, Small Office Equipment)	200,000
2211102	Supplies And Accessories For Computers And Printers	15,000
2211103	Sanitary And Cleaning Materials, Supplies And Services	240,000
2211200	Fuels Oils And Lubricants	434,345
2211201	Refined Fuel And Lubricants For Transport	190,000
2211201	Refined Fuel And Lubricants-Other-Generators	119,345
2211204	Other Fuels (Wood, Charcoal, Cooking Gas etc.)	125,000
2211300	Other Operating Expenses	794,000
2211301	Bank Service Commission And Charges	26,000
2211305	Contracted Guards And Cleaning Services	768,000
2220100	Routine Maintenance - Vehicles And Other Transport Equipment	100,000
2220101	Maintenance Expenses- Motor Vehicles	100,000
2220200	Routine Maintenance - Other Assets	188,000
2220201	Maintenance Of Plant, Machinery And Equipment(Including Lifts)	40,000
2220202	Maintenance Of Office Furniture And Equipment	30,000
2220205	Maintenance Of Buildings And Stations - (Non-Residential)	100,000
2220210	Maintenance Of Computers, Software, And Networks	18,000
3111000	Purchase Of Office Furniture And General Equipment	135,000
3111001	Purchase Of Office Furniture And Fittings	45,000
3111002	Purchase Of Computers, Printers And Other IT Equipment	90,000
3110900	Purchase Of Household Furniture And Institutional Equipment	95,000

ITEM/SUB ITEM	TITLE	APPROVED BUDGET ESTIMATES 2025/2026
3110902	Purchase Of Household And Institutional Appliances	95,000
3111100	Purchase Of Specialized Plant, Equipment And Machinery	190,000
3111101	Purchase Of Medical And Dental Equipment	190,000

BREAKDOWN OF THE BUDGET ESTIMATES FOR THE LEVEL 3 HOSPITALS WITH FIF

KIANJOKOMA LEVEL 3 HOSPITAL

ITEM/SUB ITEM	TITLE	APPROVED BUDGET ESTIMATES 2025/2026
	OPERATIONS AND MAINTENANCE EXPENDITURE	10,185,000
2210100	Utilities, Supplies And Services	450,000
2210101	Electricity	250,000
2210102	Water And Sewerage Charges	200,000
2210200	Communication Supplies And Services	100,000
2210201	Telephone, Telex, Mobile Phone Services	35,000
2210202	Internet Connections	65,000
2210300	Domestic Travel And Subsistence, And Other Transportation Costs	90,000
2210301	Travel Costs(Airline, Bus, Railway)	20,000
2210303	Daily Subsistence Allowance	70,000
2210500	Printing , Advertising And Information Supplies And Services	50,000
2210502	Publishing And Printing Services	50,000
2210800	Hospitality, Supplies And Services	320,000
2210801	Catering Services,(Receptions),Accommodation, Gifts, Food And Drinks	90,000
2210802	Boards, Committees, Conferences And Seminars	230,000
2211000	Specialized Materials And Supplies	8,241,655
2211001	Medical Drugs	3,075,946
2211002	Dressing And Non-Pharmaceuticals Medical Items	2,079,702
2211004	Fungicides, Insecticides And Sprays	15,000
2211008	Laboratory Materials, Supplies And Small Equipment	2,015,205
2211015	Food And Rations	955,802
2211016	Purchase Of Uniforms And Clothing - Staff	20,000
2211019	Purchase Of Uniforms And Clothing - Patients	30,000

ITEM/SUB ITEM	TITLE	APPROVED BUDGET ESTIMATES 2025/2026
2211021	Purchase Of Bedding And Linen	50,000
2211100	Office And General Supplies And Services	180,000
2211101	General Office Supplies (Papers, Pencils, Forms, Small Office Equipment)	100,000
2211103	Sanitary And Cleaning Materials, Supplies And Services	80,000
2211200	Fuels Oils And Lubricants	154,345
2211201	Refined Fuel And Lubricants-Other-Generators	119,345
2211204	Other Fuels (Wood, Charcoal, Cooking Gas etc.)	35,000
2211300	Other Operating Expenses	244,000
2211301	Bank Service Commission And Charges	10,000
2211305	Contracted Guards And Cleaning Services	234,000
2220100	Routine Maintenance - Vehicles And Other Transport Equipment	70,000
2220101	Maintenance Expenses- Motor Vehicles	70,000
2220200	Routine Maintenance - Other Assets	95,000
2220201	Maintenance Of Plant, Machinery And Equipment(Including Lifts)	20,000
2220202	Maintenance Of Office Furniture And Equipment	10,000
2220205	Maintenance Of Buildings And Stations - (Non-Residential)	50,000
2220210	Maintenance Of Computers, Software, And Networks	15,000
3111000	Purchase Of Office Furniture And General Equipment	75,000
3111001	Purchase Of Office Furniture And Fittings	25,000
3111002	Purchase Of Computers, Printers And Other IT Equipment	50,000
3110900	Purchase Of Household Furniture And Institutional Equipment	65,000
3110902	Purchase Of Household And Institutional Appliances	65,000
3111100	Purchase Of Specialized Plant, Equipment And Machinery	50,000
3111101	Purchase Of Medical And Dental Equipment	50,000

KIRITIRI LEVEL 3 HOSPITAL

ITEM/SUB ITEM	TITLE	APPROVED BUDGET ESTIMATES 2025/2026
	OPERATIONS AND MAINTENANCE EXPENDITURE	7,954,000
2210100	Utilities, Supplies And Services	460,000
2210101	Electricity	300,000
2210102	Water And Sewerage Charges	160,000
2210200	Communication Supplies And Services	72,000
2210201	Telephone, Telex, Mobile Phone Services	40,000
2210202	Internet Connections	30,000
2210203	Courier And Postal Services	2,000
2210300	Domestic Travel And Subsistence, And Other Transportation Costs	100,000
2210301	Travel Costs(Airline, Bus, Railway)	20,000
2210303	Daily Subsistence Allowance	80,000
2210500	Printing , Advertising And Information Supplies And Services	100,000
2210502	Publishing And Printing Services	100,000
2210800	Hospitality, Supplies And Services	100,000
2210802	Boards, Committees, Conferences And Seminars	100,000
2211000	Specialized Materials And Supplies	6,309,000
2211001	Medical Drugs	2,800,000
2211002	Dressing And Non-Pharmaceuticals Medical Items	1,860,000
2211004	Fungicides, Insecticides And Sprays	5,000
2211008	Laboratory Materials, Supplies And Small Equipment	954,000
2211015	Food And Rations	682,000
2211016	Purchase Of Uniforms And Clothing - Staff	8,000
2211100	Office And General Supplies And Services	170,000
2211101	General Office Supplies (Papers, Pencils, Forms, Small Office Equipment)	80,000
2211103	Sanitary And Cleaning Materials, Supplies And Services	90,000
2211200	Fuels Oils And Lubricants	200,000
2211201	Refined Fuel And Lubricants For Transport	140,000
2211204	Other Fuels (Wood, Charcoal, Cooking Gas etc.)	60,000
2211300	Other Operating Expenses	310,000
2211301	Bank Service Commission And Charges	10,000
2211305	Contracted Guards And Cleaning Services	300,000
2220100	Routine Maintenance - Vehicles And Other Transport Equipment	30,000
2220101	Maintenance Expenses- Motor Vehicles	30,000
2220200	Routine Maintenance - Other Assets	3,000
2220210	Maintenance Of Computers, Software, And Networks	3,000
3111000	Purchase Of Office Furniture And General Equipment	60,000

ITEM/SUB ITEM	TITLE	APPROVED BUDGET ESTIMATES 2025/2026
3111001	Purchase Of Office Furniture And Fittings	20,000
3111002	Purchase Of Computers, Printers And Other IT Equipment	40,000
3110900	Purchase Of Household Furniture And Institutional Equipment	20,000
3110902	Purchase Of Household And Institutional Appliances	20,000
3111100	Purchase Of Specialized Plant, Equipment And Machinery	20,000
3111101	Purchase Of Medical And Dental Equipment	20,000

GATEGI LEVEL 3 HOSPITAL

ITEM/SUB ITEM	TITLE	APPROVED BUDGET ESTIMATES 2025/2026
	OPERATIONS AND MAINTENANCE EXPENDITURE	2,231,000
2210100	Utilities, Supplies And Services	50,000
2210101	Electricity	30,000
2210102	Water And Sewerage Charges	20,000
2210200	Communication Supplies And Services	40,000
2210201	Telephone, Telex, Mobile Phone Services	20,000
2210202	Internet Connections	20,000
2210300	Domestic Travel And Subsistence, And Other Transportation Costs	40,000
2210301	Travel Costs(Airline, Bus, Railway)	20,000
2210303	Daily Subsistence Allowance	20,000
2210500	Printing , Advertising And Information Supplies And Services	20,000
2210502	Publishing And Printing Services	20,000
2210800	Hospitality, Supplies And Services	80,000
2210801	Catering Services,(Receptions),Accommodation, Gifts, Food And Drinks	20,000
2210802	Boards, Committees, Conferences And Seminars	60,000
2211000	Specialized Materials And Supplies	1,356,000
2211001	Medical Drugs	651,000
2211002	Dressing And Non-Pharmaceuticals Medical Items	220,000
2211004	Fungicides, Insecticides And Sprays	5,000
2211008	Laboratory Materials, Supplies And Small Equipment	220,000
2211015	Food And Rations	240,000
2211019	Purchase Of Uniforms And Clothing - Patients	20,000
2211100	Office And General Supplies And Services	105,000
2211101	General Office Supplies (Papers, Pencils, Forms, Small Office Equipment)	20,000
2211102	Supplies And Accessories For Computers And Printers	15,000
2211103	Sanitary And Cleaning Materials, Supplies And Services	70,000
2211200	Fuels Oils And Lubricants	80,000
2211201	Refined Fuel And Lubricants For Transport	50,000
2211204	Other Fuels (Wood, Charcoal, Cooking Gas etc.)	30,000
2211300	Other Operating Expenses	240,000
2211301	Bank Service Commission And Charges	6,000
2211305	Contracted Guards And Cleaning Services	234,000
2220200	Routine Maintenance - Other Assets	90,000
2220201	Maintenance Of Plant, Machinery And Equipment(Including Lifts)	20,000
2220202	Maintenance Of Office Furniture And Equipment	20,000
2220205	Maintenance Of Buildings And Stations - (Non-Residential)	50,000

ITEM/SUB ITEM	TITLE	APPROVED BUDGET ESTIMATES 2025/2026
3110900	Purchase Of Household Furniture And Institutional Equipment	10,000
3110902	Purchase Of Household And Institutional Appliances	10,000
3111100	Purchase Of Specialized Plant, Equipment And Machinery	120,000
3111101	Purchase Of Medical And Dental Equipment	120,000

AiA PROJECTIONS FOR THE LEVEL 3 HOSPITALS WITHOUT FIF: KSHS.34, 500,000

NAME OF HOSPITAL	PROJECTIONS FOR BUDGET ESTIMATES 2025/2026
TOTAL PROJECTIONS	34,500,000
Karurumo Level 3 Hospital	4,000,000
Kanja Level 3 Hospital	4,000,000
Dallas Level 3 Hospital	4,500,000
Kibugu Level 3 Hospital	4,500,000
Kairuri Level 3 Hospital	5,500,000
Nembure Level 3 Hospital	3,000,000
Kithimu Level 3 Hospital	3,000,000
Karau Level 3 Hospital	3,000,000
Kigumo Level 3 Hospital	2,000,000
Kiambere Level 3 Hospital	1,000,000

LEVEL 3 HOSPITALS WITHOUT FIF BUDGET ESTIMATES

NAME OF HOSPITAL	APPROVED BUDGET ESTIMATES 2025/2026
OPERATIONS AND MAINTENANCE EXPENDITURE	33,465,000
Karurumo Level 3 Hospital	3,880,000
Kanja Level 3 Hospital	3,880,000
Dallas Level 3 Hospital	4,365,000
Kibugu Level 3 Hospital	4,365,000
Kairuri Level 3 Hospital	5,335,000
Nembure Level 3 Hospital	2,910,000
Kithimu Level 3 Hospital	2,910,000
Karau Level 3 Hospital	2,910,000
Kigumo Level 3 Hospital	1,940,000
Kiambere Level 3 Hospital	970,000

BREAKDOWN OF THE BUDGET ESTIMATES FOR THE LEVEL 3 HOSPITALS
WITHOUT FIF

KARURUMO LEVEL 3 HOSPITAL

ITEM/SUB ITEM	TITLE	APPROVED BUDGET ESTIMATES 2025/2026
	OPERATIONS AND MAINTENANCE EXPENDITURE	3,880,000
2210100	Utilities, Supplies And Services	30,000
2210101	Electricity	20,000
2210102	Water And Sewerage Charges	10,000
2210200	Communication Supplies And Services	17,000
2210201	Telephone, Telex, Mobile Phone Services	5,000
2210202	Internet Connections	10,000
2210203	Courier And Postal Services	2,000
2210300	Domestic Travel And Subsistence, And Other Transportation Costs	10,000
2210301	Travel Costs(Airline,Bus,Railway)	5,000
2210303	Daily Subsistence Allowance	5,000
2210500	Printing , Advertising And Information Supplies And Services	10,000
2210502	Publishing And Printing Services	10,000
2210800	Hospitality, Supplies And Services	100,000
2210801	Catering Services,(Receptions),Accommodation, Gifts, Food And Drinks	30,000
2210802	Boards,Committees,Conferences And Seminars	70,000
2211000	Specialized Materials And Supplies	3,322,000
2211001	Medical Drugs	1,652,460
2211002	Dressing And Non-Pharmaceuticals Medical Items	923,360
2211004	Fungicides, Insecticides And Sprays	30,000
2211008	Laboratory Materials, Supplies And Small Equipment	402,540
2211015	Food And Rations	263,640
2211016	Purchase Of Uniforms And Clothing - Staff	20,000
2211019	Purchase Of Uniforms And Clothing - Patients	10,000
2211021	Purchase Of Bedding And Linen	20,000
2211100	Office And General Supplies And Services	115,000
2211101	General Office Supplies (Papers,Pencils,Forms,Small Office Equipment)	10,000
2211102	Supplies And Accessories For Computers And Printers	5,000
2211103	Sanitary And Cleaning Materials, Supplies And Services	100,000
2211200	Fuels Oils And Lubricants	16,000
2211201	Refined Fuel And Lubricants For Transport	6,000
2211204	Other Fuels (Wood, Charcoal, Cooking Gas etc.)	10,000
2211300	Other Operating Expenses	240,000

ITEM/SUB ITEM	TITLE	APPROVED BUDGET ESTIMATES 2025/2026
2211301	Bank Service Commission And Charges	6,000
2211305	Contracted Guards And Cleaning Services	234,000
3111100	Purchase Of Specialized Plant, Equipment And Machinery	20,000
3111101	Purchase Of Medical And Dental Equipment	20,000

KANJA LEVEL 3 HOSPITAL

ITEM/SUB ITEM	TITLE	APPROVED BUDGET ESTIMATES 2025/2026
	OPERATIONS AND MAINTENANCE EXPENDITURE	3,880,000
2210100	Utilities, Supplies And Services	30,000
2210101	Electricity	20,000
2210102	Water And Sewerage Charges	10,000
2210200	Communication Supplies And Services	17,000
2210201	Telephone, Telex, Mobile Phone Services	5,000
2210202	Internet Connections	10,000
2210203	Courier And Postal Services	2,000
2210300	Domestic Travel And Subsistence, And Other Transportation Costs	10,000
2210301	Travel Costs(Airline,Bus,Railway)	5,000
2210303	Daily Subsistence Allowance	5,000
2210500	Printing , Advertising And Information Supplies And Services	10,000
2210502	Publishing And Printing Services	10,000
2210800	Hospitality, Supplies And Services	100,000
2210801	Catering Services,(Receptions),Accommodation, Gifts, Food And Drinks	30,000
2210802	Boards,Committees,Conferences And Seminars	70,000
2211000	Specialized Materials And Supplies	3,332,000
2211001	Medical Drugs	1,879,460
2211002	Dressing And Non-Pharmaceuticals Medical Items	900,000
2211004	Fungicides, Insecticides And Sprays	30,000
2211008	Laboratory Materials, Supplies And Small Equipment	402,540
2211015	Food And Rations	100,000
2211016	Purchase Of Uniforms And Clothing - Staff	20,000
2211100	Office And General Supplies And Services	115,000
2211101	General Office Supplies (Papers,Pencils,Forms,Small Office Equipment)	10,000
2211102	Supplies And Accessories For Computers And Printers	5,000
2211103	Sanitary And Cleaning Materials, Supplies And Services	100,000
2211200	Fuels Oils And Lubricants	16,000

ITEM/SUB ITEM	TITLE	APPROVED BUDGET ESTIMATES 2025/2026
2211201	Refined Fuel And Lubricants For Transport	6,000
2211204	Other Fuels (Wood, Charcoal, Cooking Gas etc.)	10,000
2211300	Other Operating Expenses	240,000
2211301	Bank Service Commission And Charges	6,000
2211305	Contracted Guards And Cleaning Services	234,000
3111100	Purchase Of Specialized Plant, Equipment And Machinery	10,000
3111101	Purchase Of Medical And Dental Equipment	10,000

DALLAS LEVEL 3 HOSPITAL

ITEM/SUB ITEM	TITLE	APPROVED BUDGET ESTIMATES 2025/2026
	OPERATIONS AND MAINTENANCE EXPENDITURE	4,365,000
2210100	Utilities, Supplies And Services	30,000
2210101	Electricity	20,000
2210102	Water And Sewerage Charges	10,000
2210200	Communication Supplies And Services	22,000
2210201	Telephone, Telex, Mobile Phone Services	5,000
2210202	Internet Connections	15,000
2210203	Courier And Postal Services	2,000
2210300	Domestic Travel And Subsistence, And Other Transportation Costs	10,000
2210301	Travel Costs(Airline, Bus, Railway)	5,000
2210303	Daily Subsistence Allowance	5,000
2210500	Printing , Advertising And Information Supplies And Services	10,000
2210502	Publishing And Printing Services	10,000
2210800	Hospitality, Supplies And Services	100,000
2210801	Catering Services,(Receptions),Accommodation, Gifts, Food And Drinks	30,000
2210802	Boards, Committees, Conferences And Seminars	70,000
2211000	Specialized Materials And Supplies	3,812,000
2211001	Medical Drugs	1,889,960
2211002	Dressing And Non-Pharmaceuticals Medical Items	815,000
2211004	Fungicides, Insecticides And Sprays	30,000
2211008	Laboratory Materials, Supplies And Small Equipment	947,040
2211015	Food And Rations	100,000

ITEM/SUB ITEM	TITLE	APPROVED BUDGET ESTIMATES 2025/2026
2211016	Purchase Of Uniforms And Clothing - Staff	20,000
2211021	Purchase Of Bedding And Linen	10,000
2211100	Office And General Supplies And Services	115,000
2211101	General Office Supplies (Papers,Pencils,Forms,Small Office Equipment)	10,000
2211102	Supplies And Accessories For Computers And Printers	5,000
2211103	Sanitary And Cleaning Materials, Supplies And Services	100,000
2211200	Fuels Oils And Lubricants	16,000
2211201	Refined Fuel And Lubricants For Transport	6,000
2211204	Other Fuels (Wood, Charcoal, Cooking Gas etc.)	10,000
2211300	Other Operating Expenses	240,000
2211301	Bank Service Commission And Charges	6,000
2211305	Contracted Guards And Cleaning Services	234,000
3111100	Purchase Of Specialized Plant, Equipment And Machinery	10,000
3111101	Purchase Of Medical And Dental Equipment	10,000

KIBUGU LEVEL 3 HOSPITAL

ITEM/SUB ITEM	TITLE	APPROVED BUDGET ESTIMATES 2025/2026
	OPERATIONS AND MAINTENANCE EXPENDITURE	4,365,000
2210100	Utilities, Supplies And Services	30,000
2210101	Electricity	20,000
2210102	Water And Sewerage Charges	10,000
2210200	Communication Supplies And Services	17,000
2210201	Telephone, Telex, Mobile Phone Services	5,000
2210202	Internet Connections	10,000
2210203	Courier And Postal Services	2,000
2210300	Domestic Travel And Subsistence, And Other Transportation Costs	10,000
2210301	Travel Costs(Airline,Bus,Railway)	5,000
2210303	Daily Subsistence Allowance	5,000
2210500	Printing , Advertising And Information Supplies And Services	10,000
2210502	Publishing And Printing Services	10,000
2210800	Hospitality, Supplies And Services	100,000
2210801	Catering Services,(Receptions),Accommodation, Gifts, Food And Drinks	30,000
2210802	Boards,Committees,Conferences And Seminars	70,000

ITEM/SUB ITEM	TITLE	APPROVED BUDGET ESTIMATES 2025/2026
2211000	Specialized Materials And Supplies	3,797,000
2211001	Medical Drugs	1,799,460
2211002	Dressing And Non-Pharmaceuticals Medical Items	915,000
2211004	Fungicides, Insecticides And Sprays	30,000
2211008	Laboratory Materials, Supplies And Small Equipment	862,540
2211015	Food And Rations	100,000
2211016	Purchase Of Uniforms And Clothing - Staff	20,000
2211019	Purchase Of Uniforms And Clothing - Patients	10,000
2211021	Purchase Of Bedding And Linen	60,000
2211100	Office And General Supplies And Services	135,000
2211101	General Office Supplies (Papers,Pencils,Forms,Small Office Equipment)	10,000
2211102	Supplies And Accessories For Computers And Printers	5,000
2211103	Sanitary And Cleaning Materials, Supplies And Services	120,000
2211200	Fuels Oils And Lubricants	16,000
2211201	Refined Fuel And Lubricants For Transport	6,000
2211204	Other Fuels (Wood, Charcoal, Cooking Gas etc.)	10,000
2211300	Other Operating Expenses	240,000
2211301	Bank Service Commission And Charges	6,000
2211305	Contracted Guards And Cleaning Services	234,000
3111100	Purchase Of Specialized Plant, Equipment And Machinery	10,000
3111101	Purchase Of Medical And Dental Equipment	10,000

KAIRURI LEVEL 3 HOSPITAL

ITEM/SUB ITEM	TITLE	APPROVED BUDGET ESTIMATES 2025/2026
	OPERATIONS AND MAINTENANCE EXPENDITURE	5,335,000
2210100	Utilities, Supplies And Services	50,000
2210101	Electricity	35,000
2210102	Water And Sewerage Charges	15,000
2210200	Communication Supplies And Services	17,000
2210201	Telephone, Telex, Mobile Phone Services	5,000
2210202	Internet Connections	10,000
2210203	Courier And Postal Services	2,000

ITEM/SUB ITEM	TITLE	APPROVED BUDGET ESTIMATES 2025/2026
2210300	Domestic Travel And Subsistence, And Other Transportation Costs	10,000
2210301	Travel Costs(Airline,Bus,Railway)	5,000
2210303	Daily Subsistence Allowance	5,000
2210500	Printing , Advertising And Information Supplies And Services	10,000
2210502	Publishing And Printing Services	10,000
2210800	Hospitality, Supplies And Services	120,000
2210801	Catering Services,(Receptions),Accommodation, Gifts, Food And Drinks	50,000
2210802	Boards,Committees,Conferences And Seminars	70,000
2211000	Specialized Materials And Supplies	4,677,000
2211001	Medical Drugs	2,653,860
2211002	Dressing And Non-Pharmaceuticals Medical Items	810,600
2211004	Fungicides, Insecticides And Sprays	30,000
2211008	Laboratory Materials, Supplies And Small Equipment	772,540
2211015	Food And Rations	260,000
2211016	Purchase Of Uniforms And Clothing - Staff	60,000
2211019	Purchase Of Uniforms And Clothing - Patients	30,000
2211021	Purchase Of Bedding And Linen	60,000
2211100	Office And General Supplies And Services	145,000
2211101	General Office Supplies (Papers,Pencils,Forms,Small Office Equipment)	10,000
2211102	Supplies And Accessories For Computers And Printers	5,000
2211103	Sanitary And Cleaning Materials, Supplies And Services	130,000
2211200	Fuels Oils And Lubricants	16,000
2211201	Refined Fuel And Lubricants For Transport	6,000
2211204	Other Fuels (Wood, Charcoal, Cooking Gas etc.)	10,000
2211300	Other Operating Expenses	240,000
2211301	Bank Service Commission And Charges	6,000
2211305	Contracted Guards And Cleaning Services	234,000
3111100	Purchase Of Specialized Plant, Equipment And Machinery	50,000
3111101	Purchase Of Medical And Dental Equipment	50,000

NEMBURE LEVEL 3 HOSPITAL

ITEM/SUB ITEM	TITLE	APPROVED BUDGET ESTIMATES 2025/2026
	OPERATIONS AND MAINTENANCE EXPENDITURE	2,910,000
2210100	Utilities, Supplies And Services	30,000
2210101	Electricity	20,000
2210102	Water And Sewerage Charges	10,000
2210200	Communication Supplies And Services	17,000
2210201	Telephone, Telex, Mobile Phone Services	5,000
2210202	Internet Connections	10,000
2210203	Courier And Postal Services	2,000
2210300	Domestic Travel And Subsistence, And Other Transportation Costs	10,000
2210301	Travel Costs(Airline,Bus,Railway)	5,000
2210303	Daily Subsistence Allowance	5,000
2210500	Printing , Advertising And Information Supplies And Services	10,000
2210502	Publishing And Printing Services	10,000
2210800	Hospitality, Supplies And Services	100,000
2210801	Catering Services,(Receptions),Accommodation, Gifts, Food And Drinks	30,000
2210802	Boards,Committees,Conferences And Seminars	70,000
2211000	Specialized Materials And Supplies	2,367,000
2211001	Medical Drugs	1,420,920
2211002	Dressing And Non-Pharmaceuticals Medical Items	500,000
2211004	Fungicides, Insecticides And Sprays	30,000
2211008	Laboratory Materials, Supplies And Small Equipment	336,080
2211015	Food And Rations	60,000
2211016	Purchase Of Uniforms And Clothing - Staff	20,000
2211100	Office And General Supplies And Services	115,000
2211101	General Office Supplies (Papers,Pencils,Forms,Small Office Equipment)	10,000
2211102	Supplies And Accessories For Computers And Printers	5,000
2211103	Sanitary And Cleaning Materials, Supplies And Services	100,000
2211200	Fuels Oils And Lubricants	21,000
2211201	Refined Fuel And Lubricants For Transport	6,000
2211204	Other Fuels (Wood, Charcoal, Cooking Gas etc.)	15,000
2211300	Other Operating Expenses	240,000
2211301	Bank Service Commission And Charges	6,000
2211305	Contracted Guards And Cleaning Services	234,000

KITHIMU LEVEL 3 HOSPITAL

ITEM/SUB ITEM	TITLE	APPROVED BUDGET ESTIMATES 2025/2026
	OPERATIONS AND MAINTENANCE EXPENDITURE	2,910,000
2210100	Utilities, Supplies And Services	30,000
2210101	Electricity	20,000
2210102	Water And Sewerage Charges	10,000
2210200	Communication Supplies And Services	17,000
2210201	Telephone, Telex, Mobile Phone Services	5,000
2210202	Internet Connections	10,000
2210203	Courier And Postal Services	2,000
2210300	Domestic Travel And Subsistence, And Other Transportation Costs	10,000
2210301	Travel Costs(Airline, Bus, Railway)	5,000
2210303	Daily Subsistence Allowance	5,000
2210500	Printing , Advertising And Information Supplies And Services	10,000
2210502	Publishing And Printing Services	10,000
2210800	Hospitality, Supplies And Services	100,000
2210801	Catering Services,(Receptions),Accommodation, Gifts, Food And Drinks	30,000
2210802	Boards, Committees, Conferences And Seminars	70,000
2211000	Specialized Materials And Supplies	2,372,000
2211001	Medical Drugs	1,521,460
2211002	Dressing And Non-Pharmaceuticals Medical Items	300,540
2211004	Fungicides, Insecticides And Sprays	30,000
2211008	Laboratory Materials, Supplies And Small Equipment	420,000
2211015	Food And Rations	60,000
2211016	Purchase Of Uniforms And Clothing - Staff	40,000
2211100	Office And General Supplies And Services	115,000
2211101	General Office Supplies (Papers, Pencils, Forms, Small Office Equipment)	10,000
2211102	Supplies And Accessories For Computers And Printers	5,000
2211103	Sanitary And Cleaning Materials, Supplies And Services	100,000
2211200	Fuels Oils And Lubricants	16,000
2211201	Refined Fuel And Lubricants For Transport	6,000
2211204	Other Fuels (Wood, Charcoal, Cooking Gas etc.)	10,000
2211300	Other Operating Expenses	240,000
2211301	Bank Service Commission And Charges	6,000
2211305	Contracted Guards And Cleaning Services	234,000

KARAU LEVEL 3 HOSPITAL

ITEM/SUB ITEM	TITLE	APPROVED BUDGET ESTIMATES 2025/2026
	OPERATIONS AND MAINTENANCE EXPENDITURE	2,910,000
2210100	Utilities, Supplies And Services	30,000
2210101	Electricity	20,000
2210102	Water And Sewerage Charges	10,000
2210200	Communication Supplies And Services	17,000
2210201	Telephone, Telex, Mobile Phone Services	5,000
2210202	Internet Connections	10,000
2210203	Courier And Postal Services	2,000
2210300	Domestic Travel And Subsistence, And Other Transportation Costs	10,000
2210301	Travel Costs(Airline, Bus, Railway)	5,000
2210303	Daily Subsistence Allowance	5,000
2210500	Printing , Advertising And Information Supplies And Services	10,000
2210502	Publishing And Printing Services	10,000
2210800	Hospitality, Supplies And Services	100,000
2210801	Catering Services,(Receptions),Accommodation, Gifts, Food And Drinks	30,000
2210802	Boards, Committees, Conferences And Seminars	70,000
2211000	Specialized Materials And Supplies	2,372,000
2211001	Medical Drugs	1,421,460
2211002	Dressing And Non-Pharmaceuticals Medical Items	300,000
2211004	Fungicides, Insecticides And Sprays	30,000
2211008	Laboratory Materials, Supplies And Small Equipment	540,540
2211015	Food And Rations	60,000
2211016	Purchase Of Uniforms And Clothing - Staff	20,000
2211100	Office And General Supplies And Services	115,000
2211101	General Office Supplies (Papers, Pencils, Forms, Small Office Equipment)	10,000
2211102	Supplies And Accessories For Computers And Printers	5,000
2211103	Sanitary And Cleaning Materials, Supplies And Services	100,000
2211200	Fuels Oils And Lubricants	16,000
2211201	Refined Fuel And Lubricants For Transport	6,000
2211204	Other Fuels (Wood, Charcoal, Cooking Gas etc.)	10,000
2211300	Other Operating Expenses	240,000
2211301	Bank Service Commission And Charges	6,000
2211305	Contracted Guards And Cleaning Services	234,000

KIGUMO LEVEL 3 HOSPITAL

ITEM/SUB ITEM	TITLE	APPROVED BUDGET ESTIMATES 2025/2026
	OPERATIONS AND MAINTENANCE EXPENDITURE	1,940,000
2210100	Utilities, Supplies And Services	30,000
2210101	Electricity	20,000
2210102	Water And Sewerage Charges	10,000
2210200	Communication Supplies And Services	17,000
2210201	Telephone, Telex, Mobile Phone Services	5,000
2210202	Internet Connections	10,000
2210203	Courier And Postal Services	2,000
2210300	Domestic Travel And Subsistence, And Other Transportation Costs	10,000
2210301	Travel Costs(Airline, Bus, Railway)	5,000
2210303	Daily Subsistence Allowance	5,000
2210500	Printing , Advertising And Information Supplies And Services	10,000
2210502	Publishing And Printing Services	10,000
2210800	Hospitality, Supplies And Services	100,000
2210801	Catering Services,(Receptions),Accommodation, Gifts, Food And Drinks	30,000
2210802	Boards, Committees, Conferences And Seminars	70,000
2211000	Specialized Materials And Supplies	1,402,000
2211001	Medical Drugs	841,460
2211002	Dressing And Non-Pharmaceuticals Medical Items	300,000
2211004	Fungicides, Insecticides And Sprays	30,000
2211008	Laboratory Materials, Supplies And Small Equipment	150,540
2211015	Food And Rations	60,000
2211016	Purchase Of Uniforms And Clothing - Staff	20,000
2211100	Office And General Supplies And Services	115,000
2211101	General Office Supplies (Papers, Pencils, Forms, Small Office Equipment)	10,000
2211102	Supplies And Accessories For Computers And Printers	5,000
2211103	Sanitary And Cleaning Materials, Supplies And Services	100,000
2211200	Fuels Oils And Lubricants	16,000
2211201	Refined Fuel And Lubricants For Transport	6,000
2211204	Other Fuels (Wood, Charcoal, Cooking Gas etc.)	10,000
2211300	Other Operating Expenses	240,000
2211301	Bank Service Commission And Charges	6,000
2211305	Contracted Guards And Cleaning Services	234,000

KIAMBERE LEVEL 3 HOSPITAL

ITEM/SUB ITEM	TITLE	APPROVED BUDGET ESTIMATES 2025/2026
	OPERATIONS AND MAINTENANCE EXPENDITURE	970,000
2210100	Utilities, Supplies And Services	10,000
2210101	Electricity	5,000
2210102	Water And Sewerage Charges	5,000
2210200	Communication Supplies And Services	12,000
2210201	Telephone, Telex, Mobile Phone Services	5,000
2210202	Internet Connections	5,000
2210203	Courier And Postal Services	2,000
2210300	Domestic Travel And Subsistence, And Other Transportation Costs	10,000
2210301	Travel Costs(Airline,Bus,Railway)	5,000
2210303	Daily Subsistence Allowance	5,000
2210500	Printing , Advertising And Information Supplies And Services	10,000
2210502	Publishing And Printing Services	10,000
2210800	Hospitality, Supplies And Services	80,000
2210801	Catering Services,(Receptions),Accommodation, Gifts, Food And Drinks	10,000
2210802	Boards, Committees, Conferences And Seminars	70,000
2211000	Specialized Materials And Supplies	532,000
2211001	Medical Drugs	300,000
2211002	Dressing And Non-Pharmaceuticals Medical Items	100,000
2211004	Fungicides, Insecticides And Sprays	30,000
2211008	Laboratory Materials, Supplies And Small Equipment	65,640
2211015	Food And Rations	36,360
2211100	Office And General Supplies And Services	65,000
2211101	General Office Supplies (Papers, Pencils, Forms,Small Office Equipment)	10,000
2211102	Supplies And Accessories For Computers And Printers	5,000
2211103	Sanitary And Cleaning Materials, Supplies And Services	50,000
2211200	Fuels Oils And Lubricants	11,000
2211201	Refined Fuel And Lubricants For Transport	6,000
2211204	Other Fuels (Wood, Charcoal, Cooking Gas etc.)	5,000
2211300	Other Operating Expenses	240,000
2211301	Bank Service Commission And Charges	6,000
2211305	Contracted Guards And Cleaning Services	234,000

LEVEL 2 HOSPITALS

AiA PROJECTIONS FOR THE LEVEL 2 HOSPITALS: KSHS.20, 100,000 LEVEL 2
HOSPITALS BUDGET ESTIMATES

NAME OF HOSPITAL	APPROVED BUDGET ESTIMATES 2025/2026
OPERATIONS AND MAINTENANCE EXPENDITURE	19,497,000
Hospice Dispensary	179,950
Gacabari Dispensary	207,800
Gachuriri Dispensary	357,400
Kabuguri Dispensary	241,000
Kamunyange Dispensary	285,620
Kangungi Dispensary	169,750
Karurah Dispensary	151,320
Kiamuringa Dispensary	410,000
Kirathe Dispensary	155,200
Machang'a Dispensary	275,700
Mbita Dispensary	274,200
Nganduri Dispensary	357,400
Mutuobare Dispensary	149,600
Gikiiro Dispensary	182,800
Ntharawe Dispensary	174,600
Ngiori Dispensary	280,550
Ugweri Dispensary	997,000
Rukuriri Dispensary	203,920
Mugui Dispensary	245,630
Mukuuri Dispensary	334,120
Ena Dispensary	192,060
Mufu Dispensary	319,836
Njeruri Dispensary	334,120
Kathanjuri Dispensary	292,190
Gikuuri Dispensary	101,850
Kigaa Dispensary	121,056
Gichiche Dispensary	302,110
Gitare Dispensary	177,995
Nduuri Dispensary	168,780
Kasafari Dispensary	279,800
Nyagari Dispensary	172,880
Kanduri Dispensary	101,850
Gatumbi Dispensary	160,050

NAME OF HOSPITAL	APPROVED BUDGET ESTIMATES 2025/2026
Kithunguthia Dispensary	181,390
Gitaraka Dispensary	202,950
Kamweli Dispensary	169,000
Karaba Dispensary	207,800
Malikini Dispensary	299,200
Mbonzuki Dispensary	324,200
Makutano Dispensary	194,000
Makima Dispensary	435,000
Mbondoni Dispensary	207,800
Riakanau Dispensary	376,800
Wachoro Dispensary	266,000
Kyenire Dispensary	260,012
Kiambere Dam Dispensary	316,660
Kathanje Dispensary	217,500
Kanyuambora Dispensary	328,300
Kamumu Dispensary	164,441
Ciakanthukuri Dispensary	140,262
Kirie Dispensary	135,315
Muthanthara Dispensary	113,961
Muchonoke Dispensary	200,992
Karerema Dispensary	127,313
Riandu Dispensary	218,615
Gatituri Dispensary	169,993
Kathangari Dispensary	357,400
Muchagori Dispensary	643,900
Kiriari Dispensary	174,600
Kathangariri Dispensary	618,900
Kangaru Dispensary	678,820
Kithungururu Dispensary	368,500
Karurina Dispensary	421,420
GK Prisons Dispensary	399,860
Kithegi Dispensary	415,600
Rukira Dispensary	393,749
Makengi Dispensary	452,900
Gatunduri Dispensary	411,500
Itabua Dispensary	116,400
Itonguri Dispensary	174,600

NAME OF HOSPITAL	APPROVED BUDGET ESTIMATES 2025/2026
Kevote Dispensary	235,710

LEVEL 2 HOSPITALS CONSOLIDATED BUDGET ESTIMATES

ITEM/SUB ITEM	TITLE	APPROVED BUDGET ESTIMATES 2025/2026
	OPERATIONS AND MAINTENANCE EXPENDITURE	19,497,000
2211000	Specialized Materials And Supplies	19,352,640
2211001	Medical Drugs	11,262,536
2211002	Dressing And Non-Pharmaceuticals Medical Items	4,738,343
2211004	Fungicides, Insecticides And Sprays	2,500
2211008	Laboratory Materials, Supplies And Small Equipment	3,067,261
2211015	Food And Rations	282,000
2211300	Other Operating Expenses	144,360
2211301	Bank Service Commission And Charges	144,360

LEVEL 2 HOSPITALS BUDGET ESTIMATESHOSPICE DISPENSARY

ITEM/SUB ITEM	TITLE	APPROVED BUDGET ESTIMATES 2025/2026
	OPERATIONS AND MAINTENANCE EXPENDITURE	197,450
2211000	Specialized Materials And Supplies	195,450
2211001	Medical Drugs	143,410
2211002	Dressing And Non-Pharmaceuticals Medical Items	52,040
2211300	Other Operating Expenses	2,000
2211301	Bank Service Commission And Charges	2,000

GACABARI DISPENSARY

ITEM/SUB ITEM	TITLE	APPROVED BUDGET ESTIMATES 2025/2026
	OPERATIONS AND MAINTENANCE EXPENDITURE	207,800
2211000	Specialized Materials And Supplies	205,800
2211001	Medical Drugs	145,460
2211002	Dressing And Non-Pharmaceuticals Medical Items	60,340
2211300	Other Operating Expenses	2,000
2211301	Bank Service Commission And Charges	2,000

GACHURIRI DISPENSARY

ITEM/SUB ITEM	TITLE	APPROVED BUDGET ESTIMATES 2025/2026
	OPERATIONS AND MAINTENANCE EXPENDITURE	357,400
2211000	Specialized Materials And Supplies	355,400
2211001	Medical Drugs	210,440
2211002	Dressing And Non-Pharmaceuticals Medical Items	73,480
2211008	Laboratory Materials, Supplies And Small Equipment	71,480
2211300	Other Operating Expenses	2,000
2211301	Bank Service Commission And Charges	2,000

KABUGURI DISPENSARY

ITEM/SUB ITEM	TITLE	APPROVED BUDGET ESTIMATES 2025/2026
	OPERATIONS AND MAINTENANCE EXPENDITURE	241,000

ITEM/SUB ITEM	TITLE	APPROVED BUDGET ESTIMATES 2025/2026
2211000	Specialized Materials And Supplies	239,000
2211001	Medical Drugs	144,600
2211002	Dressing And Non-Pharmaceuticals Medical Items	46,200
2211008	Laboratory Materials, Supplies And Small Equipment	48,200
2211300	Other Operating Expenses	2,000
2211301	Bank Service Commission And Charges	2,000

KAMUNYANGE DISPENSARY

ITEM/SUB ITEM	TITLE	APPROVED BUDGET ESTIMATES 2025/2026
	OPERATIONS AND MAINTENANCE EXPENDITURE	285,620
2211000	Specialized Materials And Supplies	283,620
2211001	Medical Drugs	196,372
2211002	Dressing And Non-Pharmaceuticals Medical Items	87,248
2211300	Other Operating Expenses	2,000
2211301	Bank Service Commission And Charges	2,000

KANGUNGI DISPENSARY

ITEM/SUB ITEM	TITLE	APPROVED BUDGET ESTIMATES 2025/2026
	OPERATIONS AND MAINTENANCE EXPENDITURE	169,750
2211000	Specialized Materials And Supplies	167,750
2211001	Medical Drugs	100,650
2211002	Dressing And Non-Pharmaceuticals Medical Items	67,100
2211300	Other Operating Expenses	2,000
2211301	Bank Service Commission And Charges	2,000

KARURAH DISPENSARY

ITEM/SUB ITEM	TITLE	APPROVED BUDGET ESTIMATES 2025/2026
	OPERATIONS AND MAINTENANCE EXPENDITURE	151,320

ITEM/SUB ITEM	TITLE	APPROVED BUDGET ESTIMATES 2025/2026
2211000	Specialized Materials And Supplies	149,320
2211001	Medical Drugs	97,056
2211002	Dressing And Non-Pharmaceuticals Medical Items	52,264
2211300	Other Operating Expenses	2,000
2211301	Bank Service Commission And Charges	2,000

KIAMURINGA DISPENSARY

ITEM/SUB ITEM	TITLE	APPROVED BUDGET ESTIMATES 2025/2026
	OPERATIONS AND MAINTENANCE EXPENDITURE	410,000
2211000	Specialized Materials And Supplies	407,000
2211001	Medical Drugs	212,000
2211002	Dressing And Non-Pharmaceuticals Medical Items	90,000
2211008	Laboratory Materials, Supplies And Small Equipment	105,000
2211300	Other Operating Expenses	3,000
2211301	Bank Service Commission And Charges	3,000

KIRATHE DISPENSARY

ITEM/SUB ITEM	TITLE	APPROVED BUDGET ESTIMATES 2025/2026
	OPERATIONS AND MAINTENANCE EXPENDITURE	155,200
2211000	Specialized Materials And Supplies	153,200
2211001	Medical Drugs	105,200
2211002	Dressing And Non-Pharmaceuticals Medical Items	48,000
2211300	Other Operating Expenses	2,000
2211301	Bank Service Commission And Charges	2,000

MACHANG'A DISPENSARY

ITEM/SUB ITEM	TITLE	APPROVED BUDGET ESTIMATES 2025/2026
	OPERATIONS AND MAINTENANCE EXPENDITURE	275,700
2211000	Specialized Materials And Supplies	272,700
2211001	Medical Drugs	152,700
2211002	Dressing And Non-Pharmaceuticals Medical Items	55,000
2211008	Laboratory Materials, Supplies And Small Equipment	65,000
2211300	Other Operating Expenses	3,000
2211301	Bank Service Commission And Charges	3,000

MBITA DISPENSARY

ITEM/SUB ITEM	TITLE	APPROVED BUDGET ESTIMATES 2025/2026
	OPERATIONS AND MAINTENANCE EXPENDITURE	274,200
2211000	Specialized Materials And Supplies	272,200
2211001	Medical Drugs	142,500
2211002	Dressing And Non-Pharmaceuticals Medical Items	59,700
2211008	Laboratory Materials, Supplies And Small Equipment	70,000
2211300	Other Operating Expenses	2,000
2211301	Bank Service Commission And Charges	2,000

NGANDURI DISPENSARY

ITEM/SUB ITEM	TITLE	APPROVED BUDGET ESTIMATES 2025/2026
	OPERATIONS AND MAINTENANCE EXPENDITURE	357,400
2211000	Specialized Materials And Supplies	354,400
2211001	Medical Drugs	212,000
2211002	Dressing And Non-Pharmaceuticals Medical Items	57,400
2211008	Laboratory Materials, Supplies And Small Equipment	85,000
2211300	Other Operating Expenses	3,000
2211301	Bank Service Commission And Charges	3,000

MUTUOBARE DISPENSARY

ITEM/SUB ITEM	TITLE	APPROVED BUDGET ESTIMATES 2025/2026
	OPERATIONS AND MAINTENANCE EXPENDITURE	149,600
2211000	Specialized Materials And Supplies	147,600
2211001	Medical Drugs	104,000
2211002	Dressing And Non-Pharmaceuticals Medical Items	43,600
2211300	Other Operating Expenses	2,000
2211301	Bank Service Commission And Charges	2,000

GIKIIRO DISPENSARY

ITEM/SUB ITEM	TITLE	APPROVED BUDGET ESTIMATES 2025/2026
	OPERATIONS AND MAINTENANCE EXPENDITURE	182,800
2211000	Specialized Materials And Supplies	180,800
2211001	Medical Drugs	128,000
2211002	Dressing And Non-Pharmaceuticals Medical Items	52,800
2211300	Other Operating Expenses	2,000
2211301	Bank Service Commission And Charges	2,000

NTHARAWA DISPENSARY

ITEM/SUB ITEM	TITLE	APPROVED BUDGET ESTIMATES 2025/2026
	OPERATIONS AND MAINTENANCE EXPENDITURE	174,600
2211000	Specialized Materials And Supplies	172,600
2211001	Medical Drugs	130,000
2211002	Dressing And Non-Pharmaceuticals Medical Items	42,600
2211300	Other Operating Expenses	2,000
2211301	Bank Service Commission And Charges	2,000

NGIORI DISPENSARY

ITEM/SUB ITEM	TITLE	APPROVED BUDGET ESTIMATES 2025/2026
	OPERATIONS AND MAINTENANCE EXPENDITURE	280,550
2211000	Specialized Materials And Supplies	278,550
2211001	Medical Drugs	204,000
2211002	Dressing And Non-Pharmaceuticals Medical Items	74,550
2211300	Other Operating Expenses	2,000
2211301	Bank Service Commission And Charges	2,000

UGWERI DISPENSARY

ITEM/SUB ITEM	TITLE	APPROVED BUDGET ESTIMATES 2025/2026
	OPERATIONS AND MAINTENANCE EXPENDITURE	997,000
2211000	Specialized Materials And Supplies	993,000
2211001	Medical Drugs	435,800
2211002	Dressing And Non-Pharmaceuticals Medical Items	215,200
2211008	Laboratory Materials, Supplies And Small Equipment	190,000
2211015	Food And Rations	152,000
2211300	Other Operating Expenses	4,000
2211301	Bank Service Commission And Charges	4,000

RUKURIRI DISPENSARY

ITEM/SUB ITEM	TITLE	APPROVED BUDGET ESTIMATES 2025/2026
	OPERATIONS AND MAINTENANCE EXPENDITURE	203,920
2211000	Specialized Materials And Supplies	201,920
2211001	Medical Drugs	103,744
2211002	Dressing And Non-Pharmaceuticals Medical Items	60,416
2211008	Laboratory Materials, Supplies And Small Equipment	37,760
2211300	Other Operating Expenses	2,000

ITEM/SUB ITEM	TITLE	APPROVED BUDGET ESTIMATES 2025/2026
2211301	Bank Service Commission And Charges	2,000

MUGUI DISPENSARY

ITEM/SUB ITEM	TITLE	APPROVED BUDGET ESTIMATES 2025/2026
	OPERATIONS AND MAINTENANCE EXPENDITURE	245,630
2211000	Specialized Materials And Supplies	243,630
2211001	Medical Drugs	132,030
2211002	Dressing And Non-Pharmaceuticals Medical Items	66,960
2211008	Laboratory Materials, Supplies And Small Equipment	44,640
2211300	Other Operating Expenses	2,000
2211301	Bank Service Commission And Charges	2,000

MUKUURI DISPENSARY

ITEM/SUB ITEM	TITLE	APPROVED BUDGET ESTIMATES 2025/2026
	OPERATIONS AND MAINTENANCE EXPENDITURE	334,120
2211000	Specialized Materials And Supplies	332,120
2211001	Medical Drugs	208,720
2211002	Dressing And Non-Pharmaceuticals Medical Items	60,880
2211008	Laboratory Materials, Supplies And Small Equipment	62,520
2211300	Other Operating Expenses	2,000
2211301	Bank Service Commission And Charges	2,000

ENA DISPENSARY

ITEM/SUB ITEM	TITLE	APPROVED BUDGET ESTIMATES 2025/2026
	OPERATIONS AND MAINTENANCE EXPENDITURE	192,060
2211000	Specialized Materials And Supplies	190,060

ITEM/SUB ITEM	TITLE	APPROVED BUDGET ESTIMATES 2025/2026
2211001	Medical Drugs	110,860
2211002	Dressing And Non-Pharmaceuticals Medical Items	47,520
2211008	Laboratory Materials, Supplies And Small Equipment	31,680
2211300	Other Operating Expenses	2,000
2211301	Bank Service Commission And Charges	2,000

MUFU DISPENSARY

ITEM/SUB ITEM	TITLE	APPROVED BUDGET ESTIMATES 2025/2026
	OPERATIONS AND MAINTENANCE EXPENDITURE	319,836
2211000	Specialized Materials And Supplies	316,836
2211001	Medical Drugs	174,327
2211002	Dressing And Non-Pharmaceuticals Medical Items	83,506
2211008	Laboratory Materials, Supplies And Small Equipment	59,003
2211300	Other Operating Expenses	3,000
2211301	Bank Service Commission And Charges	3,000

NJERURI DISPENSARY

ITEM/SUB ITEM	TITLE	APPROVED BUDGET ESTIMATES 2025/2026
	OPERATIONS AND MAINTENANCE EXPENDITURE	334,120
2211000	Specialized Materials And Supplies	332,120
2211001	Medical Drugs	160,720
2211002	Dressing And Non-Pharmaceuticals Medical Items	84,480
2211008	Laboratory Materials, Supplies And Small Equipment	86,920
2211300	Other Operating Expenses	2,000
2211301	Bank Service Commission And Charges	2,000

KATHANJURI DISPENSARY

ITEM/SUB ITEM	TITLE	APPROVED BUDGET ESTIMATES 2025/2026
	OPERATIONS AND MAINTENANCE EXPENDITURE	292,190
2211000	Specialized Materials And Supplies	290,190
2211001	Medical Drugs	160,190
2211002	Dressing And Non-Pharmaceuticals Medical Items	66,000
2211008	Laboratory Materials, Supplies And Small Equipment	64,000
2211300	Other Operating Expenses	2,000
2211301	Bank Service Commission And Charges	2,000

GIKUURI DISPENSARY

ITEM/SUB ITEM	TITLE	APPROVED BUDGET ESTIMATES 2025/2026
	OPERATIONS AND MAINTENANCE EXPENDITURE	101,850
2211000	Specialized Materials And Supplies	101,350
2211001	Medical Drugs	59,750
2211002	Dressing And Non-Pharmaceuticals Medical Items	19,120
2211008	Laboratory Materials, Supplies And Small Equipment	22,480
2211300	Other Operating Expenses	500
2211301	Bank Service Commission And Charges	500

KIGAA DISPENSARY

ITEM/SUB ITEM	TITLE	APPROVED BUDGET ESTIMATES 2025/2026
	OPERATIONS AND MAINTENANCE EXPENDITURE	121,056
2211000	Specialized Materials And Supplies	120,056
2211001	Medical Drugs	70,136
2211002	Dressing And Non-Pharmaceuticals Medical Items	29,952
2211008	Laboratory Materials, Supplies And Small Equipment	19,968
2211300	Other Operating Expenses	1,000
2211301	Bank Service Commission And Charges	1,000

GICHICHE DISPENSARY

ITEM/SUB ITEM	TITLE	APPROVED BUDGET ESTIMATES 2025/2026
	OPERATIONS AND MAINTENANCE EXPENDITURE	302,110
2211000	Specialized Materials And Supplies	300,610
2211001	Medical Drugs	165,410
2211002	Dressing And Non-Pharmaceuticals Medical Items	71,640
2211008	Laboratory Materials, Supplies And Small Equipment	63,560
2211300	Other Operating Expenses	1,500
2211301	Bank Service Commission And Charges	1,500

GITARE DISPENSARY

ITEM/SUB ITEM	TITLE	APPROVED BUDGET ESTIMATES 2025/2026
	OPERATIONS AND MAINTENANCE EXPENDITURE	177,995
2211000	Specialized Materials And Supplies	176,795
2211001	Medical Drugs	98,395
2211002	Dressing And Non-Pharmaceuticals Medical Items	41,380
2211008	Laboratory Materials, Supplies And Small Equipment	37,020
2211300	Other Operating Expenses	1,200
2211301	Bank Service Commission And Charges	1,200

NDUURI DISPENSARY

ITEM/SUB ITEM	TITLE	APPROVED BUDGET ESTIMATES 2025/2026
	OPERATIONS AND MAINTENANCE EXPENDITURE	168,780
2211000	Specialized Materials And Supplies	167,780
2211001	Medical Drugs	93,180
2211002	Dressing And Non-Pharmaceuticals Medical Items	48,720
2211008	Laboratory Materials, Supplies And Small Equipment	25,880
2211300	Other Operating Expenses	1,000
2211301	Bank Service Commission And Charges	1,000

KASAFARI DISPENSARY

ITEM/SUB ITEM	TITLE	APPROVED BUDGET ESTIMATES 2025/2026
	OPERATIONS AND MAINTENANCE EXPENDITURE	279,800
2211000	Specialized Materials And Supplies	277,800
2211001	Medical Drugs	171,800
2211002	Dressing And Non-Pharmaceuticals Medical Items	65,200
2211008	Laboratory Materials, Supplies And Small Equipment	40,800
2211300	Other Operating Expenses	2,000
2211301	Bank Service Commission And Charges	2,000

NYAGARI DISPENSARY

ITEM/SUB ITEM	TITLE	APPROVED BUDGET ESTIMATES 2025/2026
	OPERATIONS AND MAINTENANCE EXPENDITURE	172,880
2211000	Specialized Materials And Supplies	171,880
2211001	Medical Drugs	90,280
2211002	Dressing And Non-Pharmaceuticals Medical Items	57,120
2211008	Laboratory Materials, Supplies And Small Equipment	24,480
2211300	Other Operating Expenses	1,000
2211301	Bank Service Commission And Charges	1,000

KANDURI DISPENSARY

ITEM/SUB ITEM	TITLE	APPROVED BUDGET ESTIMATES 2025/2026
	OPERATIONS AND MAINTENANCE EXPENDITURE	101,850
2211000	Specialized Materials And Supplies	100,850
2211001	Medical Drugs	58,850
2211002	Dressing And Non-Pharmaceuticals Medical Items	29,400
2211008	Laboratory Materials, Supplies And Small Equipment	12,600
2211300	Other Operating Expenses	1,000
2211301	Bank Service Commission And Charges	1,000

GATUMBI DISPENSARY

ITEM/SUB ITEM	TITLE	APPROVED BUDGET ESTIMATES 2025/2026
	OPERATIONS AND MAINTENANCE EXPENDITURE	160,050
2211000	Specialized Materials And Supplies	159,050
2211001	Medical Drugs	93,050
2211002	Dressing And Non-Pharmaceuticals Medical Items	39,600
2211008	Laboratory Materials, Supplies And Small Equipment	26,400
2211300	Other Operating Expenses	1,000
2211301	Bank Service Commission And Charges	1,000

KITHUNGUTHIA DISPENSARY

ITEM/SUB ITEM	TITLE	APPROVED BUDGET ESTIMATES 2025/2026
	OPERATIONS AND MAINTENANCE EXPENDITURE	181,390
2211000	Specialized Materials And Supplies	180,040
2211001	Medical Drugs	105,240
2211002	Dressing And Non-Pharmaceuticals Medical Items	44,880
2211008	Laboratory Materials, Supplies And Small Equipment	29,920
2211300	Other Operating Expenses	1,350
2211301	Bank Service Commission And Charges	1,350

GITARAKA DISPENSARY

ITEM/SUB ITEM	TITLE	APPROVED BUDGET ESTIMATES 2025/2026
	OPERATIONS AND MAINTENANCE EXPENDITURE	202,950
2211000	Specialized Materials And Supplies	202,000
2211001	Medical Drugs	139,500
2211002	Dressing And Non-Pharmaceuticals Medical Items	62,500
2211300	Other Operating Expenses	950
2211301	Bank Service Commission And Charges	950

KAMWELI DISPENSARY

ITEM/SUB ITEM	TITLE	APPROVED BUDGET ESTIMATES 2025/2026
	OPERATIONS AND MAINTENANCE EXPENDITURE	169,000
2211000	Specialized Materials And Supplies	168,000
2211001	Medical Drugs	87,000
2211002	Dressing And Non-Pharmaceuticals Medical Items	40,000
2211008	Laboratory Materials, Supplies And Small Equipment	41,000
2211300	Other Operating Expenses	1,000
2211301	Bank Service Commission And Charges	1,000

KARABA DISPENSARY

ITEM/SUB ITEM	TITLE	APPROVED BUDGET ESTIMATES 2025/2026
	OPERATIONS AND MAINTENANCE EXPENDITURE	207,800
2211000	Specialized Materials And Supplies	206,300
2211001	Medical Drugs	111,300
2211002	Dressing And Non-Pharmaceuticals Medical Items	45,000
2211008	Laboratory Materials, Supplies And Small Equipment	50,000
2211300	Other Operating Expenses	1,500
2211301	Bank Service Commission And Charges	1,500

MALIKINI DISPENSARY

ITEM/SUB ITEM	TITLE	APPROVED BUDGET ESTIMATES 2025/2026
	OPERATIONS AND MAINTENANCE EXPENDITURE	299,200
2211000	Specialized Materials And Supplies	297,200
2211001	Medical Drugs	201,200
2211002	Dressing And Non-Pharmaceuticals Medical Items	96,000
2211300	Other Operating Expenses	2,000
2211301	Bank Service Commission And Charges	2,000

MBONZUKI DISPENSARY

ITEM/SUB ITEM	TITLE	APPROVED BUDGET ESTIMATES 2025/2026
	OPERATIONS AND MAINTENANCE EXPENDITURE	324,200
2211000	Specialized Materials And Supplies	322,200
2211001	Medical Drugs	167,200
2211002	Dressing And Non-Pharmaceuticals Medical Items	70,000
2211008	Laboratory Materials, Supplies And Small Equipment	85,000
2211300	Other Operating Expenses	2,000
2211301	Bank Service Commission And Charges	2,000

MAKUTANO DISPENSARY

ITEM/SUB ITEM	TITLE	APPROVED BUDGET ESTIMATES 2025/2026
	OPERATIONS AND MAINTENANCE EXPENDITURE	194,000
2211000	Specialized Materials And Supplies	192,000
2211001	Medical Drugs	140,000
2211002	Dressing And Non-Pharmaceuticals Medical Items	52,000
2211300	Other Operating Expenses	2,000
2211301	Bank Service Commission And Charges	2,000

MAKIMA DISPENSARY

ITEM/SUB ITEM	TITLE	APPROVED BUDGET ESTIMATES 2025/2026
	OPERATIONS AND MAINTENANCE EXPENDITURE	435,000
2211000	Specialized Materials And Supplies	432,000
2211001	Medical Drugs	222,000
2211002	Dressing And Non-Pharmaceuticals Medical Items	90,000
2211008	Laboratory Materials, Supplies And Small Equipment	120,000
2211300	Other Operating Expenses	3,000
2211301	Bank Service Commission And Charges	3,000

MBONDONI DISPENSARY

ITEM/SUB ITEM	TITLE	APPROVED BUDGET ESTIMATES 2025/2026
	OPERATIONS AND MAINTENANCE EXPENDITURE	207,800
2211000	Specialized Materials And Supplies	206,300
2211001	Medical Drugs	111,300
2211002	Dressing And Non-Pharmaceuticals Medical Items	45,000
2211008	Laboratory Materials, Supplies And Small Equipment	50,000
2211300	Other Operating Expenses	1,500
2211301	Bank Service Commission And Charges	1,500

RIAKANAU DISPENSARY

ITEM/SUB ITEM	TITLE	APPROVED BUDGET ESTIMATES 2025/2026
	OPERATIONS AND MAINTENANCE EXPENDITURE	376,800
2211000	Specialized Materials And Supplies	375,000
2211001	Medical Drugs	175,000
2211002	Dressing And Non-Pharmaceuticals Medical Items	90,000
2211008	Laboratory Materials, Supplies And Small Equipment	110,000
2211300	Other Operating Expenses	1,800
2211301	Bank Service Commission And Charges	1,800

WACHORO DISPENSARY

ITEM/SUB ITEM	TITLE	APPROVED BUDGET ESTIMATES 2025/2026
	OPERATIONS AND MAINTENANCE EXPENDITURE	266,000
2211000	Specialized Materials And Supplies	264,500
2211001	Medical Drugs	145,000
2211002	Dressing And Non-Pharmaceuticals Medical Items	69,500
2211008	Laboratory Materials, Supplies And Small Equipment	50,000
2211300	Other Operating Expenses	1,500
2211301	Bank Service Commission And Charges	1,500

KYENIRE DISPENSARY

ITEM/SUB ITEM	TITLE	APPROVED BUDGET ESTIMATES 2025/2026
	OPERATIONS AND MAINTENANCE EXPENDITURE	260,012
2211000	Specialized Materials And Supplies	258,012
2211001	Medical Drugs	143,012
2211002	Dressing And Non-Pharmaceuticals Medical Items	60,000
2211008	Laboratory Materials, Supplies And Small Equipment	55,000
2211300	Other Operating Expenses	2,000
2211301	Bank Service Commission And Charges	2,000

KIAMBERE DISPENSARY

ITEM/SUB ITEM	TITLE	APPROVED BUDGET ESTIMATES 2025/2026
	OPERATIONS AND MAINTENANCE EXPENDITURE	316,660
2211000	Specialized Materials And Supplies	315,000
2211001	Medical Drugs	175,000
2211002	Dressing And Non-Pharmaceuticals Medical Items	60,000
2211008	Laboratory Materials, Supplies And Small Equipment	80,000
2211300	Other Operating Expenses	1,660
2211301	Bank Service Commission And Charges	1,660

KATHANJE DISPENSARY

ITEM/SUB ITEM	TITLE	APPROVED BUDGET ESTIMATES 2025/2026
	OPERATIONS AND MAINTENANCE EXPENDITURE	217,500
2211000	Specialized Materials And Supplies	215,500
2211001	Medical Drugs	130,500
2211002	Dressing And Non-Pharmaceuticals Medical Items	55,000
2211008	Laboratory Materials, Supplies And Small Equipment	30,000
2211300	Other Operating Expenses	2,000
2211301	Bank Service Commission And Charges	2,000

KANYUAMBORA DISPENSARY

ITEM/SUB ITEM	TITLE	APPROVED BUDGET ESTIMATES 2025/2026
	OPERATIONS AND MAINTENANCE EXPENDITURE	328,300
2211000	Specialized Materials And Supplies	325,800
2211001	Medical Drugs	195,050
2211002	Dressing And Non-Pharmaceuticals Medical Items	80,000
2211008	Laboratory Materials, Supplies And Small Equipment	50,750
2211300	Other Operating Expenses	2,500
2211301	Bank Service Commission And Charges	2,500

KAMUMU DISPENSARY

ITEM/SUB ITEM	TITLE	APPROVED BUDGET ESTIMATES 2025/2026
	OPERATIONS AND MAINTENANCE EXPENDITURE	164,441
2211000	Specialized Materials And Supplies	162,541
2211001	Medical Drugs	82,541
2211002	Dressing And Non-Pharmaceuticals Medical Items	45,000
2211008	Laboratory Materials, Supplies And Small Equipment	35,000
2211300	Other Operating Expenses	1,500
2211301	Bank Service Commission And Charges	1,500

CIKANTHUKURI DISPENSARY

ITEM/SUB ITEM	TITLE	APPROVED BUDGET ESTIMATES 2025/2026
	OPERATIONS AND MAINTENANCE EXPENDITURE	140,262
2211000	Specialized Materials And Supplies	138,762
2211001	Medical Drugs	100,000
2211002	Dressing And Non-Pharmaceuticals Medical Items	38,762
2211300	Other Operating Expenses	1,500
2211301	Bank Service Commission And Charges	1,500

KIRIE DISPENSARY

ITEM/SUB ITEM	TITLE	APPROVED BUDGET ESTIMATES 2025/2026
	OPERATIONS AND MAINTENANCE EXPENDITURE	135,315
2211000	Specialized Materials And Supplies	134,315
2211001	Medical Drugs	95,315
2211002	Dressing And Non-Pharmaceuticals Medical Items	39,000
2211300	Other Operating Expenses	1,000
2211301	Bank Service Commission And Charges	1,000

MUTHANTHARA DISPENSARY

ITEM/SUB ITEM	TITLE	APPROVED BUDGET ESTIMATES 2025/2026
	OPERATIONS AND MAINTENANCE EXPENDITURE	113,961
2211000	Specialized Materials And Supplies	113,211
2211001	Medical Drugs	70,476
2211002	Dressing And Non-Pharmaceuticals Medical Items	42,735
2211300	Other Operating Expenses	750
2211301	Bank Service Commission And Charges	750

MUCHONOKE DISPENSARY

ITEM/SUB ITEM	TITLE	APPROVED BUDGET ESTIMATES 2025/2026
	OPERATIONS AND MAINTENANCE EXPENDITURE	200,992
2211000	Specialized Materials And Supplies	198,742
2211001	Medical Drugs	128,742
2211002	Dressing And Non-Pharmaceuticals Medical Items	40,000
2211008	Laboratory Materials, Supplies And Small Equipment	30,000
2211300	Other Operating Expenses	2,250
2211301	Bank Service Commission And Charges	2,250

KAREREMA DISPENSARY

ITEM/SUB ITEM	TITLE	APPROVED BUDGET ESTIMATES 2025/2026
	OPERATIONS AND MAINTENANCE EXPENDITURE	127,313
2211000	Specialized Materials And Supplies	126,313
2211001	Medical Drugs	63,563
2211002	Dressing And Non-Pharmaceuticals Medical Items	35,250
2211008	Laboratory Materials, Supplies And Small Equipment	27,500
2211300	Other Operating Expenses	1,000
2211301	Bank Service Commission And Charges	1,000

RIANDU DISPENSARY

ITEM/SUB ITEM	TITLE	APPROVED BUDGET ESTIMATES 2025/2026
	OPERATIONS AND MAINTENANCE EXPENDITURE	218,615
2211000	Specialized Materials And Supplies	217,115
2211001	Medical Drugs	127,115
2211002	Dressing And Non-Pharmaceuticals Medical Items	50,000
2211008	Laboratory Materials, Supplies And Small Equipment	40,000
2211300	Other Operating Expenses	1,500
2211301	Bank Service Commission And Charges	1,500

GATITURI DISPENSARY

ITEM/SUB ITEM	TITLE	APPROVED BUDGET ESTIMATES 2025/2026
	OPERATIONS AND MAINTENANCE EXPENDITURE	169,993
2211000	Specialized Materials And Supplies	168,493
2211001	Medical Drugs	112,493
2211002	Dressing And Non-Pharmaceuticals Medical Items	56,000
2211300	Other Operating Expenses	1,500
2211301	Bank Service Commission And Charges	1,500

KATHANGARI DISPENSARY

ITEM/SUB ITEM	TITLE	APPROVED BUDGET ESTIMATES 2025/2026
	OPERATIONS AND MAINTENANCE EXPENDITURE	357,400
2211000	Specialized Materials And Supplies	354,400
2211001	Medical Drugs	218,400
2211002	Dressing And Non-Pharmaceuticals Medical Items	86,000
2211008	Laboratory Materials, Supplies And Small Equipment	50,000
2211300	Other Operating Expenses	3,000
2211301	Bank Service Commission And Charges	3,000

MUCHAGORI DISPENSARY

ITEM/SUB ITEM	TITLE	APPROVED BUDGET ESTIMATES 2025/2026
	OPERATIONS AND MAINTENANCE EXPENDITURE	643,900
2211000	Specialized Materials And Supplies	638,900
2211001	Medical Drugs	352,900
2211002	Dressing And Non-Pharmaceuticals Medical Items	171,000
2211008	Laboratory Materials, Supplies And Small Equipment	115,000
2211300	Other Operating Expenses	5,000
2211301	Bank Service Commission And Charges	5,000

KIRIARI DISPENSARY

ITEM/SUB ITEM	TITLE	APPROVED BUDGET ESTIMATES 2025/2026
	OPERATIONS AND MAINTENANCE EXPENDITURE	174,600
2211000	Specialized Materials And Supplies	173,100
2211001	Medical Drugs	108,100
2211002	Dressing And Non-Pharmaceuticals Medical Items	37,500
2211008	Laboratory Materials, Supplies And Small Equipment	27,500
2211300	Other Operating Expenses	1,500
2211301	Bank Service Commission And Charges	1,500

KATHANGARIRI DISPENSARY

ITEM/SUB ITEM	TITLE	APPROVED BUDGET ESTIMATES 2025/2026
	OPERATIONS AND MAINTENANCE EXPENDITURE	618,900
2211000	Specialized Materials And Supplies	615,400
2211001	Medical Drugs	329,000
2211002	Dressing And Non-Pharmaceuticals Medical Items	171,000
2211008	Laboratory Materials, Supplies And Small Equipment	115,400
2211300	Other Operating Expenses	3,500
2211301	Bank Service Commission And Charges	3,500

KANGARU DISPENSARY

ITEM/SUB ITEM	TITLE	APPROVED BUDGET ESTIMATES 2025/2026
	OPERATIONS AND MAINTENANCE EXPENDITURE	678,820
2211000	Specialized Materials And Supplies	673,820
2211001	Medical Drugs	383,620
2211002	Dressing And Non-Pharmaceuticals Medical Items	174,800
2211008	Laboratory Materials, Supplies And Small Equipment	115,400
2211300	Other Operating Expenses	5,000
2211301	Bank Service Commission And Charges	5,000

KITHUNGURURU DISPENSARY

ITEM/SUB ITEM	TITLE	APPROVED BUDGET ESTIMATES 2025/2026
	OPERATIONS AND MAINTENANCE EXPENDITURE	386,500
2211000	Specialized Materials And Supplies	384,000
2211001	Medical Drugs	234,000
2211002	Dressing And Non-Pharmaceuticals Medical Items	90,000
2211008	Laboratory Materials, Supplies And Small Equipment	60,000
2211300	Other Operating Expenses	2,500
2211301	Bank Service Commission And Charges	2,500

KARURINA DISPENSARY

ITEM/SUB ITEM	TITLE	APPROVED BUDGET ESTIMATES 2025/2026

ITEM/SUB ITEM	TITLE	APPROVED BUDGET ESTIMATES 2025/2026
	OPERATIONS AND MAINTENANCE EXPENDITURE	421,420
2211000	Specialized Materials And Supplies	418,420
2211001	Medical Drugs	218,420
2211002	Dressing And Non-Pharmaceuticals Medical Items	105,000
2211008	Laboratory Materials, Supplies And Small Equipment	95,000
2211300	Other Operating Expenses	3,000
2211301	Bank Service Commission And Charges	3,000

GK PRISONS DISPENSARY

ITEM/SUB ITEM	TITLE	APPROVED BUDGET ESTIMATES 2025/2026
	OPERATIONS AND MAINTENANCE EXPENDITURE	399,860
2211000	Specialized Materials And Supplies	396,860
2211001	Medical Drugs	246,860
2211002	Dressing And Non-Pharmaceuticals Medical Items	90,000
2211008	Laboratory Materials, Supplies And Small Equipment	60,000
2211300	Other Operating Expenses	3,000
2211301	Bank Service Commission And Charges	3,000

KITHEGI DISPENSARY

ITEM/SUB ITEM	TITLE	APPROVED BUDGET ESTIMATES 2025/2026
	OPERATIONS AND MAINTENANCE EXPENDITURE	415,600
2211000	Specialized Materials And Supplies	412,600
2211001	Medical Drugs	232,600
2211002	Dressing And Non-Pharmaceuticals Medical Items	90,000
2211008	Laboratory Materials, Supplies And Small Equipment	60,000
2211015	Food And Rations	30,000
2211300	Other Operating Expenses	3,000
2211301	Bank Service Commission And Charges	3,000

RUKIRA DISPENSARY

ITEM/SUB ITEM	TITLE	APPROVED BUDGET ESTIMATES 2025/2026
	OPERATIONS AND MAINTENANCE EXPENDITURE	393,749
2211000	Specialized Materials And Supplies	390,249
2211001	Medical Drugs	220,249
2211002	Dressing And Non-Pharmaceuticals Medical Items	75,000
2211008	Laboratory Materials, Supplies And Small Equipment	60,000
2211015	Food And Rations	35,000
2211300	Other Operating Expenses	3,500
2211301	Bank Service Commission And Charges	3,500

MAKENGİ DISPENSARY

ITEM/SUB ITEM	TITLE	APPROVED BUDGET ESTIMATES 2025/2026
	OPERATIONS AND MAINTENANCE EXPENDITURE	452,900
2211000	Specialized Materials And Supplies	450,000
2211001	Medical Drugs	260,000
2211002	Dressing And Non-Pharmaceuticals Medical Items	90,000
2211008	Laboratory Materials, Supplies And Small Equipment	60,000
2211015	Food And Rations	40,000
2211300	Other Operating Expenses	2,900
2211301	Bank Service Commission And Charges	2,900

GATUNDURI DISPENSARY

ITEM/SUB ITEM	TITLE	APPROVED BUDGET ESTIMATES 2025/2026
	OPERATIONS AND MAINTENANCE EXPENDITURE	411,500
2211000	Specialized Materials And Supplies	408,500
2211001	Medical Drugs	223,500
2211002	Dressing And Non-Pharmaceuticals Medical Items	90,000
2211004	Fungicides, Insecticides And Sprays	70,000
2211015	Food And Rations	25,000
2211300	Other Operating Expenses	3,000
2211301	Bank Service Commission And Charges	3,000

ITABUA DISPENSARY

ITEM/SUB ITEM	TITLE	APPROVED BUDGET ESTIMATES 2025/2026
	OPERATIONS AND MAINTENANCE EXPENDITURE	116,400
2211000	Specialized Materials And Supplies	115,400
2211001	Medical Drugs	84,400
2211002	Dressing And Non-Pharmaceuticals Medical Items	31,000
2211300	Other Operating Expenses	1,000
2211301	Bank Service Commission And Charges	1,000

ITONGURI DISPENSARY

ITEM/SUB ITEM	TITLE	APPROVED BUDGET ESTIMATES 2025/2026
	OPERATIONS AND MAINTENANCE EXPENDITURE	174,600
2211000	Specialized Materials And Supplies	173,100
2211001	Medical Drugs	129,600
2211002	Dressing And Non-Pharmaceuticals Medical Items	41,000
2211004	Fungicides, Insecticides And Sprays	2,500
2211300	Other Operating Expenses	1,500
2211301	Bank Service Commission And Charges	1,500

KEVOTE DISPENSARY

ITEM/SUB ITEM	TITLE	APPROVED BUDGET ESTIMATES 2025/2026
	OPERATIONS AND MAINTENANCE EXPENDITURE	235,710

ITEM/SUB ITEM	TITLE	APPROVED BUDGET ESTIMATES 2025/2026
2211000	Specialized Materials And Supplies	234,210
2211001	Medical Drugs	194,210
2211002	Dressing And Non-Pharmaceuticals Medical Items	40,000
2211300	Other Operating Expenses	1,500
2211301	Bank Service Commission And Charges	1,500

PUBLIC HEALTH

AiA PROJECTIONS: 21,400,000PUBLIC HEALTH CONSOLIDATED BUDGET ESTIMATES

ITEM/SUB ITEM	TITLE	APPROVED BUDGET ESTIMATES 2025/2026
	TOTAL OPERATIONS AND MAINTENANCE	20,758,000
2210100	Utilities, Supplies And Services	92,230
2210101	Electricity	69,230
2210102	Water And Sewerage Charges	23,000
2210200	Communication Supplies And Services	142,600
2210201	Telephone, Telex, Facsimile And Mobile Phone Services	78,200
2210202	Internet Connections	41,400
2210203	Courier And Postal Services	23,000
2210300	Domestic Travel Costs (Airline, Bus, Railway, Mileage, Allowances Etc.)	345,000
2210301	Travel Costs (Airlines, Bus, Railway, Mileage Allowance)	101,200
2210303	Daily Subsistence Allowance	243,800
2210500	Printing , Advertising And Information Supplies And Services	1,075,310
2210502	Publishing And Printing Services	1,075,310
2210700	Training Expenses	513,360
2210799	Capacity Building Of The Community Health Promoters	513,360
2210800	Hospitality Supplies And Services	466,800
2210801	Catering Services (Receptions) Accommodation Gifts Food And Drinks	133,400
2210802	Boards, Committees, Conferences And Seminars	333,400
2211000	Specialized Materials And Supplies	6,091,157
2211004	Fungicides, Insecticides And Sprays	728,000
2211016	Purchase Of Uniforms And Clothing – Garbage PPEs	253,000

ITEM/SUB ITEM	TITLE	APPROVED BUDGET ESTIMATES 2025/2026
2211026	Purchase Of Vaccines And Sera	5,022,757
2211031	Purchase Of Chemical For Water Quality Control	87,400
2211100	Office And General Supplies And Services	2,005,519
2211101	General Office Supply (Paper, Pencil, Forms, Small Office Equipment Etc.)	708,519
2211103	Sanitary And Cleaning Materials Supplies And Services	1,297,000
2211200	Fuels Oils And Lubricants	3,116,000
2211201	Refined Fuel And Lubricants For Transport	1,196,000
2211204	Other Fuels (Wood, Charcoal, Cooking Gas etc.)	92,000
2211205	Refined Fuel And Lubricants For Garbage Collection	1,828,000
2211300	Other Operating Expenses	3,728,970
2211301	Bank Service Commission And Charges	100,000
2211330	Collection and Shipment Of Food, Water And Specimen	294,170
2211331	Public Health Law Enforcement	520,800
2211332	Garbage Collection And Disposal	2,814,000
2220100	Routine Maintenance - Vehicles And Other Transport Equipment	2,259,720
2220101	Maintenance Expenses-Motor Vehicles	948,720
2220106	Maintenance Expenses-Garbage Collection	1,311,000
2220200	Routine Maintenance - Other Assets	321,034
2220202	Maintenance Of Office Furniture And Equipment	201,434
2220210	Maintenance Of Computers, Software, And Networks	119,600
3111000	Purchase Of Office Furniture And General Equipment	397,900
3111001	Purchase Of Office Furniture And Fittings	161,000
3111002	Purchase Of Computers, Printers And Other IT Equipment	236,900
3111100	Purchase Of Specialized Plant, Equipment And Machinery	202,400
3111101	Purchase Of Medical And Dental Equipment	202,400

PUBLIC HEALTH BUDGET ESTIMATES

NAME OF HOSPITAL	APPROVED BUDGET ESTIMATES 2025/2026
OPERATIONS AND MAINTENANCE EXPENDITURE	20,758,000
Embu West	6,854,382
Embu North	2,032,508
Embu East	3,907,952
Mbeere North	3,068,993
Mbeere South	3,022,622
Mwea	1,871,543

BREAKDOWN OF THE PUBLIC HEALTH BUDGET ESTIMATES EMBU WEST

ITEM/SUB ITEM	TITLE	APPROVED BUDGET ESTIMATES 2025/2026
	OPERATIONS AND MAINTENANCE EXPENDITURE	6,854,382
2210100	Utilities, Supplies And Services	27,850
2210101	Electricity	23,250
2210102	Water And Sewerage Charges	4,600
2210200	Communication Supplies And Services	29,900
2210201	Telephone, Telex, Facsimile And Mobile Phone Services	16,100
2210202	Internet Connections	9,200
2210203	Courier And Postal Services	4,600
2210300	Domestic Travel Costs (Airline, Bus, Railway, Mileage, Allowances Etc.)	64,400
2210301	Travel Costs (Airlines, Bus, Railway, Mileage Allowance)	18,400
2210303	Daily Subsistence Allowance	46,000
2210500	Printing , Advertising And Information Supplies And Services	392,000
2210502	Publishing And Printing Services	392,000
2210700	Training Expenses	172,285
2210799	Capacity Building Of The Community Health Promoters	172,285
2210800	Hospitality Supplies And Services	92,700
2210801	Catering Services (Receptions) Accommodation Gifts Food And Drinks	32,200
2210802	Boards, Committees, Conferences And Seminars	60,500
2211000	Specialized Materials And Supplies	2,116,477
2211004	Fungicides, Insecticides And Sprays	156,000
2211016	Purchase Of Uniforms And Clothing – Garbage PPEs	46,000
2211026	Purchase Of Vaccines And Sera	1,909,877
2211031	Purchase Of Chemical For Water Quality Control	4,600
2211100	Office And General Supplies And Services	829,000

ITEM/SUB ITEM	TITLE	APPROVED BUDGET ESTIMATES 2025/2026
2211101	General Office Supply (Paper, Pencil, Forms, Small Office Equipment Etc.)	130,000
2211103	Sanitary And Cleaning Materials Supplies And Services	699,000
2211200	Fuels Oils And Lubricants	842,700
2211201	Refined Fuel And Lubricants For Transport	184,000
2211204	Other Fuels (Wood, Charcoal, Cooking Gas etc.)	20,700
2211205	Refined Fuel And Lubricants For Garbage Collection	638,000
2211300	Other Operating Expenses	1,603,970
2211301	Bank Service Commission And Charges	100,000
2211330	Collection and Shipment Of Food, Water And Specimen	77,970
2211331	Public Health Law Enforcement	346,000
2211332	Garbage Collection And Disposal	1,080,000
2220100	Routine Maintenance - Vehicles And Other Transport Equipment	460,000
2220101	Maintenance Expenses-Motor Vehicles	184,000
2220106	Maintenance Expenses-Garbage Collection	276,000
2220200	Routine Maintenance - Other Assets	71,300
2220202	Maintenance Of Office Furniture And Equipment	46,000
2220210	Maintenance Of Computers, Software, And Networks	25,300
3111000	Purchase Of Office Furniture And General Equipment	105,800
3111001	Purchase Of Office Furniture And Fittings	36,800
3111002	Purchase Of Computers, Printers And Other IT Equipment	69,000
3111100	Purchase Of Specialized Plant, Equipment And Machinery	46,000
3111101	Purchase Of Medical And Dental Equipment	46,000

EMBU NORTH

ITEM/SUB ITEM	TITLE	APPROVED BUDGET ESTIMATES 2025/2026
	OPERATIONS AND MAINTENANCE EXPENDITURE	2,032,508
2210100	Utilities, Supplies And Services	8,280
2210101	Electricity	4,600
2210102	Water And Sewerage Charges	3,680
2210200	Communication Supplies And Services	22,080
2210201	Telephone, Telex, Facsimile And Mobile Phone Services	13,800
2210202	Internet Connections	4,600

ITEM/SUB ITEM	TITLE	APPROVED BUDGET ESTIMATES 2025/2026
2210203	Courier And Postal Services	3,680
2210300	Domestic Travel Costs (Airline, Bus, Railway, Mileage, Allowances Etc.)	55,200
2210301	Travel Costs (Airlines, Bus, Railway, Mileage Allowance)	18,400
2210303	Daily Subsistence Allowance	36,800
2210500	Printing , Advertising And Information Supplies And Services	122,310
2210502	Publishing And Printing Services	122,310
2210700	Training Expenses	108,000
2210799	Capacity Building Of The Community Health Promoters	108,000
2210800	Hospitality Supplies And Services	73,000
2210801	Catering Services (Receptions) Accommodation Gifts Food And Drinks	13,800
2210802	Boards, Committees, Conferences And Seminars	59,200
2211000	Specialized Materials And Supplies	517,838
2211004	Fungicides, Insecticides And Sprays	92,000
2211016	Purchase Of Uniforms And Clothing – Garbage PPEs	46,000
2211026	Purchase Of Vaccines And Sera	375,238
2211031	Purchase Of Chemical For Water Quality Control	4,600
2211100	Office And General Supplies And Services	243,800
2211101	General Office Supply (Paper, Pencil, Forms, Small Office Equipment Etc.)	151,800
2211103	Sanitary And Cleaning Materials Supplies And Services	92,000
2211200	Fuels Oils And Lubricants	193,200
2211201	Refined Fuel And Lubricants For Transport	46,000
2211204	Other Fuels (Wood, Charcoal, Cooking Gas etc.)	9,200
2211205	Refined Fuel And Lubricants For Garbage Collection	138,000
2211300	Other Operating Expenses	325,400
2211330	Collection and Shipment Of Food, Water And Specimen	41,400
2211331	Public Health Law Enforcement	23,000
2211332	Garbage Collection And Disposal	261,000
2220100	Routine Maintenance - Vehicles And Other Transport Equipment	230,000
2220101	Maintenance Expenses-Motor Vehicles	138,000
2220106	Maintenance Expenses-Garbage Collection	92,000
2220200	Routine Maintenance - Other Assets	46,000
2220202	Maintenance Of Office Furniture And Equipment	36,800
2220210	Maintenance Of Computers, Software, And Networks	9,200
3111000	Purchase Of Office Furniture And General Equipment	64,400
3111001	Purchase Of Office Furniture And Fittings	18,400
3111002	Purchase Of Computers, Printers And Other IT Equipment	46,000
3111100	Purchase Of Specialized Plant, Equipment And Machinery	23,000

ITEM/SUB ITEM	TITLE	APPROVED BUDGET ESTIMATES 2025/2026
3111101	Purchase Of Medical And Dental Equipment	23,000

EMBU EAST

ITEM/SUB ITEM	TITLE	APPROVED BUDGET ESTIMATES 2025/2026
	OPERATIONS AND MAINTENANCE EXPENDITURE	3,907,952
2210100	Utilities, Supplies And Services	23,000
2210101	Electricity	18,400
2210102	Water And Sewerage Charges	4,600
2210200	Communication Supplies And Services	29,900
2210201	Telephone, Telex, Facsimile And Mobile Phone Services	16,100
2210202	Internet Connections	9,200
2210203	Courier And Postal Services	4,600
2210300	Domestic Travel Costs (Airline, Bus, Railway, Mileage, Allowances Etc.)	64,400
2210301	Travel Costs (Airlines, Bus, Railway, Mileage Allowance)	18,400
2210303	Daily Subsistence Allowance	46,000
2210500	Printing , Advertising And Information Supplies And Services	146,000
2210502	Publishing And Printing Services	146,000
2210700	Training Expenses	164,163
2210799	Capacity Building Of The Community Health Promoters	164,163
2210800	Hospitality Supplies And Services	83,700
2210801	Catering Services (Receptions) Accommodation Gifts Food And Drinks	32,200
2210802	Boards, Committees, Conferences And Seminars	51,500
2211000	Specialized Materials And Supplies	1,200,489
2211004	Fungicides, Insecticides And Sprays	115,000
2211016	Purchase Of Uniforms And Clothing – Garbage PPEs	46,000
2211026	Purchase Of Vaccines And Sera	1,016,489
2211031	Purchase Of Chemical For Water Quality Control	23,000
2211100	Office And General Supplies And Services	268,000
2211101	General Office Supply (Paper, Pencil, Forms, Small Office Equipment Etc.)	130,000
2211103	Sanitary And Cleaning Materials Supplies And Services	138,000
2211200	Fuels Oils And Lubricants	630,100
2211201	Refined Fuel And Lubricants For Transport	276,000
2211204	Other Fuels (Wood, Charcoal, Cooking Gas etc.)	16,100

2211205	Refined Fuel And Lubricants For Garbage Collection	338,000
2211300	Other Operating Expenses	594,400
2211330	Collection and Shipment Of Food, Water And Specimen	46,000
2211331	Public Health Law Enforcement	46,000
2211332	Garbage Collection And Disposal	502,400
2220100	Routine Maintenance - Vehicles And Other Transport Equipment	552,000
2220101	Maintenance Expenses-Motor Vehicles	230,000
2220106	Maintenance Expenses-Garbage Collection	322,000
2220200	Routine Maintenance - Other Assets	62,100
2220202	Maintenance Of Office Furniture And Equipment	36,800
2220210	Maintenance Of Computers, Software, And Networks	25,300
3111000	Purchase Of Office Furniture And General Equipment	43,700
3111001	Purchase Of Office Furniture And Fittings	36,800
3111002	Purchase Of Computers, Printers And Other IT Equipment	6,900
3111100	Purchase Of Specialized Plant, Equipment And Machinery	46,000
3111101	Purchase Of Medical And Dental Equipment	46,000

MBEERE NORTH

ITEM/SUB ITEM	TITLE	APPROVED BUDGET ESTIMATES 2025/2026
	OPERATIONS AND MAINTENANCE EXPENDITURE	3,068,993
2210100	Utilities, Supplies And Services	13,800
2210101	Electricity	9,200
2210102	Water And Sewerage Charges	4,600
2210200	Communication Supplies And Services	27,600
2210201	Telephone, Telex, Facsimile And Mobile Phone Services	13,800
2210202	Internet Connections	9,200
2210203	Courier And Postal Services	4,600
2210300	Domestic Travel Costs (Airline, Bus, Railway, Mileage, Allowances Etc.)	64,400
2210301	Travel Costs (Airlines, Bus, Railway, Mileage Allowance)	18,400
2210303	Daily Subsistence Allowance	46,000
2210500	Printing , Advertising And Information Supplies And Services	146,000
2210502	Publishing And Printing Services	146,000
2210700	Training Expenses	18,512
2210799	Capacity Building Of The Community Health Promoters	18,512
2210800	Hospitality Supplies And Services	72,200
2210801	Catering Services (Receptions) Accommodation Gifts Food And Drinks	20,700
2210802	Boards, Committees, Conferences And Seminars	51,500

2211000	Specialized Materials And Supplies	1,100,571
2211004	Fungicides, Insecticides And Sprays	135,000
2211016	Purchase Of Uniforms And Clothing – Garbage PPEs	46,000
2211026	Purchase Of Vaccines And Sera	896,571
2211031	Purchase Of Chemical For Water Quality Control	23,000
2211100	Office And General Supplies And Services	226,000
2211101	General Office Supply (Paper, Pencil, Forms, Small Office Equipment Etc.)	88,000
2211103	Sanitary And Cleaning Materials Supplies And Services	138,000
2211200	Fuels Oils And Lubricants	438,100
2211201	Refined Fuel And Lubricants For Transport	184,000
2211204	Other Fuels (Wood, Charcoal, Cooking Gas etc.)	16,100
2211205	Refined Fuel And Lubricants For Garbage Collection	238,000
2211300	Other Operating Expenses	445,000
2211330	Collection and Shipment Of Food, Water And Specimen	46,000
2211331	Public Health Law Enforcement	46,000
2211332	Garbage Collection And Disposal	353,000
2220100	Routine Maintenance - Vehicles And Other Transport Equipment	345,000
2220101	Maintenance Expenses-Motor Vehicles	138,000
2220106	Maintenance Expenses-Garbage Collection	207,000
2220200	Routine Maintenance - Other Assets	61,410
2220202	Maintenance Of Office Furniture And Equipment	36,110
2220210	Maintenance Of Computers, Software, And Networks	25,300
3111000	Purchase Of Office Furniture And General Equipment	69,000
3111001	Purchase Of Office Furniture And Fittings	23,000
3111002	Purchase Of Computers, Printers And Other IT Equipment	46,000
3111100	Purchase Of Specialized Plant, Equipment And Machinery	41,400
3111101	Purchase Of Medical And Dental Equipment	41,400

MBEERE SOUTH

ITEM/SUB ITEM	TITLE	APPROVED BUDGET ESTIMATES 2025/2026
	OPERATIONS AND MAINTENANCE EXPENDITURE	3,022,622
2210100	Utilities, Supplies And Services	13,800
2210101	Electricity	9,200
2210102	Water And Sewerage Charges	4,600
2210200	Communication Supplies And Services	18,400
2210201	Telephone, Telex, Facsimile And Mobile Phone Services	9,200
2210202	Internet Connections	4,600

2210203	Courier And Postal Services	4,600
2210300	Domestic Travel Costs (Airline, Bus, Railway, Mileage, Allowances Etc.)	64,400
2210301	Travel Costs (Airlines, Bus, Railway, Mileage Allowance)	18,400
2210303	Daily Subsistence Allowance	46,000
2210500	Printing , Advertising And Information Supplies And Services	246,000
2210502	Publishing And Printing Services	246,000
2210700	Training Expenses	50,400
2210799	Capacity Building Of The Community Health Promoters	50,400
2210800	Hospitality Supplies And Services	72,200
2210801	Catering Services (Receptions) Accommodation Gifts Food And Drinks	20,700
2210802	Boards, Committees, Conferences And Seminars	51,500
2211000	Specialized Materials And Supplies	912,698
2211004	Fungicides, Insecticides And Sprays	115,000
2211016	Purchase Of Uniforms And Clothing – Garbage PPEs	46,000
2211026	Purchase Of Vaccines And Sera	728,698
2211031	Purchase Of Chemical For Water Quality Control	23,000
2211100	Office And General Supplies And Services	226,000
2211101	General Office Supply (Paper, Pencil, Forms, Small Office Equipment Etc.)	88,000
2211103	Sanitary And Cleaning Materials Supplies And Services	138,000
2211200	Fuels Oils And Lubricants	538,100
2211201	Refined Fuel And Lubricants For Transport	184,000
2211204	Other Fuels (Wood, Charcoal, Cooking Gas etc.)	16,100
2211205	Refined Fuel And Lubricants For Garbage Collection	338,000
2211300	Other Operating Expenses	368,000
2211330	Collection and Shipment Of Food, Water And Specimen	69,000
2211331	Public Health Law Enforcement	46,000
2211332	Garbage Collection And Disposal	253,000
2220100	Routine Maintenance - Vehicles And Other Transport Equipment	345,000
2220101	Maintenance Expenses-Motor Vehicles	138,000
2220106	Maintenance Expenses-Garbage Collection	207,000
2220200	Routine Maintenance - Other Assets	61,824
2220202	Maintenance Of Office Furniture And Equipment	36,524
2220210	Maintenance Of Computers, Software, And Networks	25,300
3111000	Purchase Of Office Furniture And General Equipment	69,000
3111001	Purchase Of Office Furniture And Fittings	23,000
3111002	Purchase Of Computers, Printers And Other IT Equipment	46,000
3111100	Purchase Of Specialized Plant, Equipment And Machinery	36,800
3111101	Purchase Of Medical And Dental Equipment	36,800

MWEA

ITEM/SUB	TITLE	BUDGET
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ITEM		ESTIMATES 2025/2026
	OPERATIONS AND MAINTENANCE EXPENDITURE	1,871,543
2210100	Utilities, Supplies And Services	5,520
2210101	Electricity	4,600
2210102	Water And Sewerage Charges	920
2210200	Communication Supplies And Services	14,720
2210201	Telephone, Telex, Facsimile And Mobile Phone Services	9,200
2210202	Internet Connections	4,600
2210203	Courier And Postal Services	920
2210300	Domestic Travel Costs (Airline, Bus, Railway, Mileage, Allowances Etc.)	32,200
2210301	Travel Costs (Airlines, Bus, Railway, Mileage Allowance)	9,200
2210303	Daily Subsistence Allowance	23,000
2210500	Printing , Advertising And Information Supplies And Services	23,000
2210502	Publishing And Printing Services	23,000
2210800	Hospitality Supplies And Services	73,000
2210801	Catering Services (Receptions) Accommodation Gifts Food And Drinks	13,800
2210802	Boards, Committees, Conferences And Seminars	59,200
2211000	Specialized Materials And Supplies	315,304
2211004	Fungicides, Insecticides And Sprays	115,000
2211016	Purchase Of Uniforms And Clothing – Garbage PPEs	23,000
2211026	Purchase Of Vaccines And Sera	168,104
2211031	Purchase Of Chemical For Water Quality Control	9,200
2211100	Office And General Supplies And Services	212,719
2211101	General Office Supply (Paper, Pencil, Forms, Small Office Equipment Etc.)	120,719
2211103	Sanitary And Cleaning Materials Supplies And Services	92,000
2211200	Fuels Oils And Lubricants	473,800
2211201	Refined Fuel And Lubricants For Transport	138,000
2211204	Other Fuels (Wood, Charcoal, Cooking Gas etc.)	13,800
2211205	Refined Fuel And Lubricants For Garbage Collection	322,000
2211300	Other Operating Expenses	319,960
2211330	Collection and Shipment Of Food, Water And Specimen	13,800
2211331	Public Health Law Enforcement	13,800
2211332	Garbage Collection And Disposal	292,360
2220100	Routine Maintenance - Vehicles And Other Transport Equipment	327,720
2220101	Maintenance Expenses-Motor Vehicles	120,720
2220106	Maintenance Expenses-Garbage Collection	207,000
2220200	Routine Maintenance - Other Assets	18,400
2220202	Maintenance Of Office Furniture And Equipment	9,200
2220210	Maintenance Of Computers, Software, And Networks	9,200
3111000	Purchase Of Office Furniture And General Equipment	46,000

3111001	Purchase Of Office Furniture And Fittings	23,000
3111002	Purchase Of Computers, Printers And Other IT Equipment	23,000
3111100	Purchase Of Specialized Plant, Equipment And Machinery	9,200
3111101	Purchase Of Medical And Dental Equipment	9,200

MEDICAL SERVICES-HEADQUARTERS

ITEM/SUB ITEM	TITLE	APPROVED BUDGET ESTIMATES 2025/2026
	OPERATIONS AND MAINTENANCE EXPENDITURE	18,000,000
2210100	Utilities, Supplies And Services	800,000
2210101	Electricity	400,000
2210102	Water And Sewerage Charges	400,000
2210200	Communication Supplies And Services	1,100,000
2210201	Telephone, Telex, Facsimile And Mobile Phone Services	950,000
2210202	Internet Connections	100,000
2210203	Courier And Postal Services	50,000
2210300	Domestic Travel Costs (Airline, Bus, Railway, Mileage, Allowances Etc.)	2,200,000
2210301	Travel Costs (Airlines, Bus, Railway, Mileage Allowance)	200,000
2210302	Accommodation -Domestic Travel	2,000,000
2210500	Printing , Advertising And Information Supplies And Services	200,000
2210502	Publishing And Printing Services	200,000
2210700	Training Expenses	500,000
2210799	Capacity Building Of The Community Health Promoters	500,000
2210800	Hospitality Supplies And Services	2,300,000
2210801	Catering Services (Receptions) Accommodation Gifts Food And Drinks	1,500,000
2210802	Boards, Committees, Conferences And Seminars	400,000
2210809	Board And Committee Allowances	400,000
2210900	Insurance Costs	700,000
2210904	Motor Vehicle Insurance	700,000
2211100	Office And General Supplies And Services	1,000,000
2211101	General Office Supply (Paper, Pencil, Forms, Small Office Equipment Etc.)	700,000
2211102	Supply And Accessories For Computer And Printers	200,000
2211103	Sanitary And Cleaning Materials Supplies And Services	100,000
2211200	Fuels Oils And Lubricants	2,700,000
2211201	Refined Fuel And Lubricants For Transport	2,000,000

ITEM/SUB ITEM	TITLE	APPROVED BUDGET ESTIMATES 2025/2026
2211202	Refined Fuel And Lubricants For Ambulances	500,000
2211203	Refined Fuel And Lubricants For Generators	100,000
2211204	Other Fuels (Wood, Charcoal, Cooking Gas Etc.)	100,000
2211300	Other Operating Expenses	3,100,000
2211301	Bank Service Commission And Charges	20,000
2211305	Contracted Guards And Cleaning Services	1,000,000
2211306	Membership Fees, Dues And Subscription To Professional Bodies	50,000
2211333	CHMT Quarterly Support Supervision	780,000
2211334	Emergency Response	200,000
2211399	Other Operating Expenses-Others	1,000,000
2211399	Other Infrastructure And Civil Works Expenses	50,000
2220100	Routine Maintenance - Vehicles And Other Transport Equipment	2,000,000
2220101	Maintenance Expenses-Motor Vehicles	1,500,000
2220101	Maintenance Of Motor Vehicles-Ambulances	500,000
2220200	Routine Maintenance - Other Assets	350,000
2220201	Maintenance Of Plant, Machinery And Equipment(Including Lifts)	50,000
2220205	Maintenance Of Building And Stations-Non-Residential	300,000
3110900	Purchase Of Household Furniture And Institutional Equipment	50,000
3110902	Purchase Of Household And Institutional Appliances	50,000
3111000	Purchase Of Office Furniture And General Equipment	1,000,000
3111001	Purchase Of Office Furniture And Fittings	700,000
3111002	Purchase Of Computers, Printers And Other IT Equipment	300,000

ANNEX 2

SCHEDULE OF THE MAINTENANCE OF EXISTING TARMAC ROADS AND INSTALLATION OF MODERN FLOOD LIGHTS FOR BUDGET ESTIMATES 2025/2026

1) MAINTENANCE OF EXISTING TARMAC ROADS

S/NO	ITEM	APPROVED ESTIMATES 2025/2026
	LOT 1	5,000,000
1.	Runyenjes Town Road	
2.	Kiritiri Town Roads -Phase 1	
3.	Mate Nthagayia -Phase 2	
4.	Ishiara -Phase 1 And 2	
5.	Siakago Town Roads	
6.	Kiritiri Town Roads- Phase 2	
7.	Kavutiri Factory Road 0.35km	
8.	B6 Junction - Rundisho - Mutunduri Ngugi Wa Iria Road	
9.	Kangaru – Gatoori	
	LOT 2	5,000,000
10.	Uchumi - Kiambuthi Phase 1And 2	
11.	KSG - Kamiu Road	
12.	Kavutiri – Muchagori	
13.	Muchagori Loop Road	
14.	Ishiara Karerema	
15.	Kivue Karingari Phase 1 And 2	
16.	A9 Majimbo To Kamiu Phase 1	

2) INSTALLATION OF MODERN FLOOD LIGHTS

S/NO	ITEM	APPROVED ESTIMATES 2025/2026
	TOTAL	14,000,000
1.	Ciambugu – Nthawa	
2.	Mathingira Kenda – Mavuria	
3.	Rwika Junction – Mbeti South	
4.	Nthingini– Mwea	
5.	Kirimari - Kirimari	
6.	Gachuvirori- Nginda	
7.	Matiru-Gakui Junction – Ruguru ngandori	
8.	Tende – Gaturi South	
9.	Itonguri Dispensary – Gaturi North	
10.	Kangari- Runyenjes Central	
11.	Njorong’ari- Evurore	
12.	Kathanje – Mumiji	
13.	Kathanjuri Dip- Kyeni South	
14.	Kyeni North - Kathageri Market	
15.	Kanja Market- Kagaari North	
16.	Gichera Market – Kagaari South	
17.	Makima-Mbondoni	
18.	Kamiu – Mbeti North	
19.	Isako Market-Kiambere	
20.	Minai Stage Kithimu	