EMBU COUNTY GOVERNMENT



APPROVED BUDGET ESTIMATES

FOR FINANCIAL YEAR 2026/2027

JULY 2026

SUMMARY OF EMBU COUNTY REVENUE BASKET FOR THE BUDGET ESTIMATES 2026/2027

DESCRIPTION OF REVENUE ITEM	RESOURCE BASKET FOR FY 2026/2027	UNSPENT BALANCES FOR FY 2025/2026	TOTAL RESOURCE BASKET FOR FY 2026/2027
Equitable Share Of Revenue From National Government	6,266,341,359	229,110,266	6,495,451,625
Unconditional Allocations To County Governments From Court Fines And Mineral Royalties	1,193,390	-	1,193,390
Conditional Allocation For The Fred Hollows (Eye) Vision Impact Program (VIP)	4,000,000	-	4,000,000
Conditional Additional Allocation for Community Health Promoters	60,300,000	-	60,300,000
Conditional Allocation from 0.5% of Housing Levy Fund to the County Rural And Urban Affordable Housing Committees	7,787,057	1,987,622	9,774,679
Conditional Allocation for the Transition of Universal Health Coverage (UHC) Workers Salary To Permanent And Pensionable Terms	241,766,294	-	241,766,294
Conditional Allocation For The Building Resilience And Responsive Health System (BREHS)	22,493,595	-	22,493,595
Conditional Allocation For The Building Resilience And Responsive Health System (BREHS)-In Kind	26,242,526	-	26,242,526
Donations From International Organisations-Drugs Donated By Global Fund To Public Facilities	15,708,590	-	15,708,590
Allocation For Salaries For Universal Health Care Employees From The Ministry Of Health	65,622,000	-	65,622,000

DESCRIPTION OF REVENUE ITEM	RESOURCE BASKET FOR FY 2026/2027	UNSPENT BALANCES FOR FY 2025/2026	TOTAL RESOURCE BASKET FOR FY 2026/2027
Conditional Allocation for National Agricultural Value Chain Development Project(NAVCDP)	105,000,000	-	105,000,000
Financing Locally Led Climate Action (FLLoCA)-County Climate Resilience Investment (CCRI) Grant	137,500,000	176,400,000	313,900,000
Second Kenya Devolution Support Programme (KDSP II)- Level 1 Grant	37,500,000	14,467,523	51,967,523
Second Kenya Devolution Support Programme (KDSP II) - Level 2 Grant	352,500,000	352,500,000	705,000,000
Kenya Urban Support Programme-Urban Institutional Grants	35,000,000	-	35,000,000
Kenya Urban Support Programme- Urban Development Grants	111,132,803	-	111,132,803
Local Sources	698,500,000	-	698,500,000
Appropriations In Aid (AiA)- Ministerial-Other	6,500,000	-	6,500,000
Appropriations In Aid (AiA)-Health-Facility Improvement Fund (FIF)	1,058,813,143	5,374,376	1,064,187,519
Conditional Additional Allocation For Maintenance Of County Roads From The Road Maintenance Levy Fund (RMLF)	211,127,369	-	211,127,369
Chinese Embassy Grant	2,500,000	-	2,500,000
Conditional Allocation For Kenya Nutrition Support Grant	-	4,081,532	4,081,532
Embu County Revenue Authority(ECRA)-Special Purpose Account Unspent Balances	-	2,054,810	2,054,810
TOTAL	**9,467,528,126**	**785,976,129**	**10,253,504,255**

SECOND SCHEDULE: SUPPLY APPROVAL FOR RECURRENT EXPENDITURE

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

ITEM/SUB ITEM	TITLE	APPROVED BUDGET ESTIMATES 2026/2027
	TOTAL RECURRENT EXPENDITURE	**327,341,980**
2110100	**BASIC SALARIES**	**199,941,980**
	TOTAL OPERATIONS AND MAINTENANCE EXPENDITURE	**127,400,000**
	DEPUTY GOVERNOR'S OFFICE OPERATIONS AND MAINTENANCE EXPENDITURE	**10,000,000**
	LIAISION OFFICE OPERATIONS AND MAINTENANCE EXPENDITURE	**7,100,000**
	ICT AND GDU OPERATIONS AND MAINTENANCE EXPENDITURE	**2,000,000**
	OFFICE OF GOVERNOR OPERATIONS AND MAINTENANCE EXPENDITURE	**108,300,000**
	OPERATIONS AND MAINTENANCE EXPENDITURE	**108,300,000**
2210200	**Communication, Supplies And Services**	**900,000**
2210201	Telephone, Telex, Facsimile And Mobile Phone Services	800,000
2210202	Internet Connections	60,000
2210203	Courier And Postal Services	20,000
2210204	Leased Communication Lines	20,000

ITEM/SUB ITEM	TITLE	APPROVED BUDGET ESTIMATES 2026/2027
2210300	**Domestic Travel And Subsistence, And Other Transportation Costs**	**19,064,169**
2210301	Travel Costs (Airlines, Bus, Railway, Mileage Allowances, Etc.)	6,638,000
2210302	Accommodation - Domestic Travel	12,426,169
2210400	**Foreign Travel And Subsistence, And Other Transportation Costs**	**6,000,000**
2210407	State Visits Abroad	6,000,000
2210500	**Printing, Advertising And Information Supplies And Services**	**1,800,000**
2210502	Publishing And Printing Services	900,000
2210503	Subscriptions To Newspapers, Magazines And Periodicals	100,000
2210504	Advertising, Awareness And Publicity Campaigns	600,000
2210505	Trade Shows And Exhibitions	200,000
2210700	**Training Expenses**	**1,000,000**
2210799	Training Expenses-Other	1,000,000
2210800	**Hospitality Supplies And Services**	**13,500,000**
2210801	Catering Services (Receptions), Accommodation, Gifts, Food And Drinks	4,500,000
2210805	National Celebrations	9,000,000
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**	**2,500,000**

ITEM/SUB ITEM	TITLE	APPROVED BUDGET ESTIMATES 2026/2027
2211101	General Office Supplies (Papers, Pencils, Forms, Small Office Equipment	1,500,000
2211102	Supplies And Accessories For Computers And Printers	500,000
2211103	Sanitary And Cleaning Materials, Supplies And Services	500,000
2211200	**Fuel Oil And Lubricants**	**16,200,418**
2211201	Refined Fuels And Lubricants For Transport	15,850,418
2211204	Other Fuels (Wood, Charcoal, Cooking Gas Etc.)	350,000
2211300	**Other Operating Expenses**	**32,535,413**
2211305	Contracted Guards And Cleaning Services	227,413
2211306	Membership Fees, Dues And Subscriptions To Professional And Trade Bodies	2,000,000
2211399	Public Participation	26,608,000
2211399	Corporate Communications/Public relation Consultancy	3,700,000
2220100	**Routine Maintenance - Vehicles And Other Transport Equipment**	**4,900,000**
2220101	Maintenance Expenses - Motor Vehicles	4,900,000
2220200	**Routine Maintenance - Other Assets**	**600,000**
2220205	Maintenance Of Building And Stations-Non-Residential	400,000
2220210	Maintenance Of Computers, Software, And Networks	200,000
3111000	**Purchase Of Office Furniture And General Equipment**	**7,000,000**
3111001	Purchase Of Office Furniture And Fittings	2,800,000
3111002	Purchase Of Computers, Printers And Other IT Equipment	2,000,000
3111099	Purchase Of Office Furniture And General Equipment-Other	2,200,000

DEPUTY GOVERNOR'S OFFICE EXPENSES

ITEM/SUB ITEM	TITLE	APPROVED BUDGET ESTIMATES 2026/2027
	OPERATIONS AND MAINTENANCE EXPENDITURE	**10,000,000**
2210200	**Communication, Supplies And Services**	**350,000**
2210201	Telephone, Telex, Facsimile And Mobile Phone Services	325,000
2210203	Courier And Postal Services	25,000
2210300	**Domestic Travel And Subsistence, And Other Transportation Costs**	**4,331,582**
2210301	Travel Costs (Airlines, Bus, Railway, Mileage Allowances, Etc.)	1,000,000
2210302	Accommodation - Domestic Travel	3,331,582
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**	**560,000**
2210801	Catering Services (Receptions), Accommodation, Gifts, Food And Drinks	560,000
2210900	**Insurance Costs**	**1,000,000**
2210904	Motor Vehicle Insurance	1,000,000

ITEM/SUB ITEM	TITLE	APPROVED BUDGET ESTIMATES 2026/2027
2211100	**Office And General Supplies And Services**	**600,000**
2211101	General Office Supplies (Papers, Pencils, Forms, Small Office Equipment	350,000
2211102	Supplies And Accessories For Computers And Printers	150,000
2211103	Sanitary And Cleaning Materials, Supplies And Services	100,000
2211200	**Fuel Oil And Lubricants**	**1,000,000**
2211201	Refined Fuels And Lubricants For Transport	1,000,000
2211300	**Other Operating Expenses**	**100,000**
2211306	Membership Fees, Dues And Subscriptions To Professional And Trade Bodies	100,000
2220100	**Routine Maintenance - Vehicles And Other Transport Equipment**	**308,418**
2220101	Maintenance Expenses - Motor Vehicles	308,418

LIAISION OFFICE EXPENSES

ITEM/SUB ITEM	TITLE	APPROVED BUDGET ESTIMATES 2026/2027
	OPERATIONS AND MAINTENANCE EXPENDITURE	**7,100,000**
2210100	**Utilities, Supplies And Services**	**80,000**
2110101	Electricity	40,000
2110102	Water Sewerage Charges	40,000
2210200	**Communication Supplies And Services**	**322,000**
2110201	Telephone, Telex, Facsimile And Mobile Phone Services	200,000
2110202	Internet Connections	82,000
2210203	Courier And Postal Services	40,000
2210300	**Domestic Travel And Subsistence And Other Transportation Costs**	**680,000**
2210301	Travel Costs (Airlines, Bus, Railway, Mileage Allowances, Etc.)	100,000
2210302	Accommodation - Domestic Travel	580,000
2210500	**Printing, Advertisement And Information Supplies And Services**	**40,000**
2210503	Subscription To Newspapers, Magazines And Periodicals	40,000
2210600	**Rentals Of Produced Assets**	**3,100,000**
2210603	Rents And Rates - Non-Residential	3,100,000
2210800	**Hospitality Supplies And Services**	**770,000**
2210801	Catering Services (Reception) Accommodation And Gifts, Food And Drinks	770,000
2211100	**Office And General Supplies And Services**	**250,000**

ITEM/SUB ITEM	TITLE	APPROVED BUDGET ESTIMATES 2026/2027
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	50,000
2211200	**Fuels Oils And Lubricants**	**290,000**
2211201	Refined Fuels And Lubricants For Transport	270,000
2211204	Other Fuels (Wood, Gas, Charcoal,)	20,000
3111000	**Purchase Of Office Furniture And General Equipment**	**1,568,000**
3111001	Purchase Of Office Furniture And Fittings	1,568,000

ICT AND GDU UNIT EXPENSES

ITEM/SUB ITEM	TITLE	APPROVED BUDGET ESTIMATES 2026/2027
	OPERATIONS AND MAINTENANCE EXPENDITURE	**2,000,000**
2210100	**Utilities, Supplies And Services**	**40,000**
2110102	Water Sewerage Charges	40,000
2210200	**Communication Supplies And Services**	**320,000**
2110201	Telephone, Telex, Facsimile And Mobile Phone Services	120,000
2110202	Internet Connections	200,000
2210300	**Domestic Travel And Subsistence And Other Transportation Costs**	**1,100,000**
2210301	Travel Costs (Airlines, Bus, Railway, Mileage Allowances, Etc.)	100,000
2210302	Accommodation - Domestic Travel	1,000,000
2210500	**Printing, Advertisement And Information Supplies And Services**	**40,000**
2210503	Subscription To Newspapers, Magazines And Periodicals	40,000
2210800	**Hospitality Supplies And Services**	**120,000**
2210801	Catering Services (Reception) Accommodation And Gifts, Food And Drinks	120,000
2211100	**Office And General Supplies And Services**	**380,000**
2211101	General Office Supplies (Papers, Pencils, Forms, Small Office Equipment Etc.)	180,000
2211102	Supplies And Accessories For Computers And Printers	200,000

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

ITEM/SUB ITEM	TITLE	APPROVED BUDGET ESTIMATES 2026/2027
	TOTAL RECURRENT EXPENDITURE	**235,197,686**
2110100	**BASIC SALARIES**	**114,351,516**
	TOTAL OPERATIONS AND MAINTENANCE EXPENDITURE	**120,846,170**
	INTERNAL AUDIT UNIT OPERATIONS AND MAINTENANCE EXPENDITURE	**5,500,000**
	ECONOMIC PLANNING AND BUDGETING UNIT OPERATIONS AND MAINTENANCE EXPENDITURE	**42,400,000**
	OPERATIONS AND MAINTENANCE EXPENDITURE	**72,946,170**
2210100	**Utilities, Supplies And Services**	**42,396,170**
2110101	Electricity	38,396,170
2110102	Water Sewerage Charges	4,000,000
2210200	**Communication Supplies And Services**	**980,000**
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**	**3,400,000**

ITEM/SUB ITEM	TITLE	APPROVED BUDGET ESTIMATES 2026/2027
2210301	Travel Costs (Airlines, Bus, Railway, Mileage Allowances, Etc.)	1,200,000
2210302	Accommodation - Domestic Travel	2,200,000
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**	**350,000**
2210503	Subscription To Newspapers, Magazines And Periodicals	150,000
2210504	Advertising, Awareness And Publicity Campaigns	200,000
2210700	**Training Expenses**	**1,200,000**
2210799	Training Expenses-Other	1,200,000
2210800	**Hospitality Supplies And Services**	**350,000**
2210801	Catering Services (Reception) Accommodation And Gifts, Food And Drinks	350,000
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**	**5,550,000**
2211201	Refined Fuel And Lubricants For Transport	5,500,000
2211204	Other Fuels (Wood, Gas, Charcoal,)	50,000

ITEM/SUB ITEM	TITLE	APPROVED BUDGET ESTIMATES 2026/2027
2210900	**Insurance Costs**	**200,000**
2210910	Motor Vehicle Insurance	200,000
2211300	**Other Operating Expenses**	**13,500,000**
2211305	Contracted Guards And Cleaning Services	3,000,000
2211306	Membership Fees, Dues And Subscriptions To Professional And Trade Bodies	6,000,000
2211328	Monitoring And Evaluation	2,000,000
2211399	Resource Mobilization Activities	1,000,000
2211399	Business Census Expenses	1,500,000
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 2026/2027
	OPERATIONS AND MAINTENANCE EXPENDITURE	**42,400,000**
2640500	**Others Capital Grants And Transfers**	**42,400,000**
2640505	Budget Preparations(Pre And Post Budget)	20,000,000
2640506	Preparation Of Planning And Budget Documents	11,700,000
2640507	Budget Management And Liaison Operations	6,200,000
2640508	Budget Implementation And Reporting	4,500,000

INTERNAL AUDIT UNIT EXPENSES

ITEM/SUB ITEM	TITLE	APPROVED BUDGET ESTIMATES 2026/2027
	OPERATIONS AND MAINTENANCE EXPENDITURE	**5,500,000**
2210200	**Communication Supplies And Services**	**250,000**
2110201	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
2211300	**Other Operating Expenses**	**2,500,000**
2211399	Audit Committee Expenses	2,500,000

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

ITEM/ SUB ITEM	TITLE	APPROVED BUDGET ESTIMATES 2026/2027
	TOTAL RECURRENT EXPENDITURE	**503,052,180**
2110100	**BASIC SALARIES**	**473,752,196**
	TOTAL OPERATIONS AND MAINTENANCE EXPENDITURE	**29,299,984**
	LIBRARY SERVICES OPERATIONS AND MAINTENANCE EXPENDITURE	**2,000,000**
	OPERATIONS AND MAINTENANCE EXPENDITURE	**27,299,984**
2210100	**Utilities, Supplies And Services**	**120,000**
2110101	Electricity	50,000
2110102	Water Sewerage Charges	50,000
2210103	Gas Expenses	20,000
2210200	**Communication, Supplies And Services**	**100,000**
2110202	Internet Connections	100,000
2210300	**Domestic Travel And Subsistence, And Other Transportation Costs**	**1,500,000**
2210301	Travel Costs (Airlines, Bus, Railway, Mileage Allowances, Etc.)	500,000

ITEM/ SUB ITEM	TITLE	APPROVED BUDGET ESTIMATES 2026/2027
2210302	Accommodation-Domestic Travel (School Assessments And Supervision)	1,000,000
2210700	**Training Expenses**	**1,500,000**
2210713	Training Expenses-VTC/ECDE Instructors/Teachers	1,500,000
2210800	**Hospitality Supplies And Services**	**280,000**
2210801	Catering Services (Reception) Accommodation, Gifts, Food And Drinks.	280,000
2210900	**Insurance Costs**	**80,000**
2210904	Motor Vehicle Insurance	80,000
2211100	**Office And General Supplies And Services**	**4,299,984**
2211101	General Office Supplies (Papers, Pencils, Forms, Small Office Equipment Etc.)	300,000
2211101	Purchase Of Text Books For ECDE Centres- Kenya Literature Bureau	3,999,984
2211200	**Fuel Oil And Lubricants**	**1,400,000**
2211201	Refined Fuel And Lubricants For Transport	1,400,000
2211300	**Other Operating Expenses**	**360,000**
2211305	Contracted Guards And Cleaning Services	360,000
2220100	**Routine Maintenance-Vehicles And Other Transport Equipment**	**500,000**
2220101	Maintenance Expenses-Motor Vehicles And Cycles	500,000
2640500	**Other Capital Grants And Transfers**	**16,800,000**
2640503	Monitoring And Evaluation Of VTCs and ECDEs	1,000,000
2640504	School Co-Curricular Activities For ECDE	3,000,000

ITEM/ SUB ITEM	TITLE	APPROVED BUDGET ESTIMATES 2026/2027
2640505	Vocational Training Centres Co- Curricular Activities	2,000,000
2640506	VTC Revised Curriculum Implementation And Assessment	3,000,000
2640507	ECDE Empowerment Programme-Kagaari North	3,000,000
2640508	ECDE Empowerment Programme-Mbeti South	3,000,000
2640508	ECDE Centres Support Programme-Makima	1,800,000
3111000	**Purchase Of Office Furniture And General Equipment**	**360,000**
3111002	Purchase Of Computers, Printers And Other IT Equipment	360,000

LIBRARY SERVICES EXPENSES

ITEM/SUB ITEM	TITLE	APPROVED BUDGET ESTIMATES 2026/2027
	OPERATIONS AND MAINTENANCE EXPENDITURE	**2,000,000**
2210100	**Utilities, Supplies And Services**	**250,000**
2110101	Electricity	150,000
2110102	Water Sewerage Charges	100,000
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**	**1,150,000**
2210301	Travel Costs (Airlines, Bus, Railway, Mileage Allowances, Etc.)	50,000
2210302	Accommodation-Domestic Travel	1,100,000
2210500	**Printing, Advertisement And Information Supplies And Services**	**50,000**
2210503	Subscription To Newspapers, Magazines And Periodicals	50,000
2210900	**Insurance Costs**	**100,000**
2210904	Motor Vehicle Insurance	100,000
2211100	**Office And General Supplies And Services**	**100,000**
2211101	General Office Supplies (Papers, Pencils, Forms, Small Office Equipment Etc.)	50,000
2211103	Sanitary And Cleaning Materials, Supplies And Services	50,000
2211200	**Fuel Oil And Lubricants**	**150,000**

ITEM/SUB ITEM	TITLE	APPROVED BUDGET ESTIMATES 2026/2027
2211201	Refined Fuel And Lubricants For Transport	150,000
2220100	**Routine Maintenance-Vehicles And Other Transport Equipment**	**100,000**
2220101	Maintenance Expenses-Motor Vehicles And Cycles	100,000

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

ITEM/ SUB ITEM	TITLE	APPROVED BUDGET ESTIMATES 2026/2027
	TOTAL RECURRENT EXPENDITURE	**2,175,965,088**
2110101	**TOTAL BASIC SALARIES**	**1,746,363,641**
	Salaries For Health Workers	766,729,077
	Runyenjes Level 4 Hospital	108,510,167
	Ishiara Level 4 Hospital	110,719,546
	Siakago Level 4 Hospital	85,214,141
	Embu Level 5 Hospital	675,190,710
	TOTAL OPERATIONS AND MAINTENANCE EXPENDITURE	**429,601,447**
	CONDITIONAL ALLOCATION FOR THE TRANSITION OF UNIVERSAL HEALTH COVERAGE (UHC) WORKERS SALARY TO PERMANENT AND PENSIONABLE TERMS	**241,766,294**
	CONDITIONAL ADDITIONAL ALLOCATION FOR COMMUNITY HEALTH PROMOTERS EXPENSES	**111,097,500**
	CONDITIONAL ALLOCATION FOR THE BUILDING RESILIENCE AND RESPONSIVE HEALTH SYSTEM (BREHS)	**22,493,595**
	CONDITIONAL ALLOCATION FOR THE BUILDING RESILIENCE AND RESPONSIVE HEALTH SYSTEM (BREHS)-IN KIND	**26,242,526**
	CONDITIONAL ALLOCATION FOR THE FRED HOLLOWS (EYE) VISION IMPACT PROGRAM (VIP)	**8,000,000**

ITEM/ SUB ITEM	TITLE	APPROVED BUDGET ESTIMATES 2026/2027
	CONDITIONAL ALLOCATION FOR KENYA NUTRITION SUPPORT GRANT	**7,081,532**
	OPERATIONS AND MAINTENANCE	**12,920,000**
2210800	**Hospitality Supplies And Services**	**224,000**
2210802	Provision Of Conference Facilities-Winter Villa	224,000
2211000	**Specialized Materials and Supplies**	**3,696,000**
2211002	Supply And Delivery Of Pharmaceuticals- Genpelly Contractors	1,923,000
2211015	Supply And Delivery Of Food Stuffs-Genpelly Contractors	1,773,000
2211200	**Fuels Oils And Lubricants**	**2,000,000**
2211201	Refined Fuel And Lubricants For Transport-(Waste Collection In Public Health)	2,000,000
3110700	**Purchase Of Motor Vehicles and Other Transport Equipment**	**7,000,000**
3110701	Purchase Of A Garbage Truck	7,000,000

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

HEALTH UNIT	APPROVED BUDGET ESTIMATES 2026/2027
OPERATIONS AND MAINTENANCE EXPENDITURE	**1,064,187,519**
Embu Level 5 Hospital	781,374,376
Level 4 Hospitals	83,224,836
Level 3 Hospitals with Facility Improvement Fund (FIF)	30,962,681
Level 3 Hospitals without Facility Improvement Fund (FIF)	51,300,000
Level 2 Facilities	64,000,000
Public Health	21,400,000
Medical Services-Headquarters	31,925,626

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

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

ITEM/SUB ITEM	TITLE	APPROVED BUDGET ESTIMATES 2026/2027
	OPERATIONS AND MAINTENANCE EXPENDITURE	**241,766,294**
2211300	**Other Operating Expenses**	**241,766,294**
2211399	Transition Of Universal Health Coverage (UHC) Workers Salary To Permanent And Pensionable Terms Expenses	241,766,294

CONDITIONAL ADDITIONAL ALLOCATION FOR COMMUNITY HEALTH PROMOTERS EXPENSES

ITEM/SUB ITEM	TITLE	APPROVED BUDGET ESTIMATES 2026/2027
	OPERATIONS AND MAINTENANCE EXPENDITURE	**111,097,500**
2211300	**Other Operating Expenses**	**111,097,500**
2211399	Community Health Promoters(1563) Stipend	60,300,000
2211399	Community Health Promoters (1563) Stipend -County Contribution	46,890,000
2211399	Community Health Promoters (1563) Stipend for FY 2024/2025-November Arrears	3,907,500

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

ITEM/SUB ITEM	TITLE	APPROVED BUDGET ESTIMATES 2026/2027
	OPERATIONS AND MAINTENANCE EXPENDITURE	**22,493,595**
2211300	**Other Operating Expenses**	**22,493,595**
2211399	Strengthening Community Health Services-CHC Training,Dialogue,Action Days,CHU Meetings And CHP/UHC Kits- (Intervention Allocation)	17,994,876
2211399	Operational Excellence For Level 2 and 3 Facilities-Casual Support For Level 2 and 3 Facilities-(5 Clerks,15 Watchmen,30 Cleaners)- (Intervention Allocation)	4,498,719

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

ITEM/SUB ITEM	TITLE	APPROVED BUDGET ESTIMATES 2026/2027
	OPERATIONS AND MAINTENANCE EXPENDITURE	**26,242,526**
2640500	**Others Capital Grants And Transfers**	**26,242,526**
2640505	Drawing Rights At KEMSA	26,242,526

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

ITEM/ SUB ITEM	TITLE	APPROVED BUDGET ESTIMATES 2026/2027
	OPERATIONS AND MAINTENANCE EXPENDITURE	**8,000,000**
2210300	**Domestic Travel And Subsistence, And Other Transportation Costs**	**625,000**
2210301	Allowances For Screening, Treatment And Surgical Items	625,000
2211000	**Specialized Materials And Supplies**	**900,000**
2211033	Titanium Cataract Set And Consumables	600,000
2211033	Snellen Charts	300,000
2210700	**Training Expenses**	**200,000**
2210713	Training Allowance	200,000
3111100	**Purchase Of Specialized Plant, Equipment And Machinery**	**6,275,000**
3111101	Ophthalmic Equipment For Eye Units (Runyenjes,Siakago,Kiritiri,Gategi,Ishiara,Kianjokoma)	6,275,000

CONDITIONAL ALLOCATION FOR KENYA NUTRITION SUPPORT GRANT

ITEM/ SUB ITEM	TITLE	APPROVED BUDGET ESTIMATES 2026/2027	UNSPENT FUNDS FOR FY 2025/2026	TOTAL APPROVED BUDGET ESTIMATES 2026/2027
	OPERATIONS AND MAINTENANCE	**3,000,000**	**4,081,532**	**7,081,532**
2210200	**Communication Supplies And Services**	**56,000**	-	**56,000**
2210201	Telephone, Telex Facsimile And Mobile Phone Services	56,000	-	56,000
2210300	**Domestic Travel And Subsistence, And Other Transportation Costs**	**615,000**	-	**615,000**
2210301	Travel Cost (Airlines, Bus, Railway)	263,000	-	263,000
2210303	Daily Subsistence Allowance	352,000	-	352,000
2210800	**Hospitality Supplies Services**	**428,600**	**545,000**	**973,600**
2210801	Catering Services Receptions, Accommodation, Gifts	428,600	-	428,600
2210801	Conference Facilities	-	447,000	447,000
2210801	Supply Of IEC Materials	-	98,000	98,000
2211000	**Specialized Materials And Supplies**	**1,622,400**	**1,749,055**	**3,371,455**

ITEM/ SUB ITEM	TITLE	APPROVED BUDGET ESTIMATES 2026/2027	UNSPENT FUNDS FOR FY 2025/2026	TOTAL APPROVED BUDGET ESTIMATES 2026/2027
2211031	Specialized Materials-Other	1,622,400	-	1,622,400
2211031	Nutritional Therapeutic Feeds	-	1,749,055	1,749,055
2211200	**Fuel Oil And Lubricants**	**138,000**	-	**138,000**
2211201	Refined Fuels And Lubricants For Transport	138,000	-	138,000
2211300	**Other Operating Expenses**	**140,000**	**1,787,477**	**1,927,477**
2211399	Other Operating Expenses	140,000	1,146,506	1,286,506
2211399	Basic Equipment For Nutrition Assessment	-	640,971	640,971

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

ITEM/SUB ITEM	TITLE	APPROVED BUDGET ESTIMATES 2026/2027
	TOTAL RECURRENT EXPENDITURE	**63,680,801**
2110100	**BASIC SALARIES**	**39,741,428**
	OPERATIONS AND MAINTENANCE EXPENDITURE	**23,939,373**
2210100	**Utilities Supplies And Services**	**10,000**
2110101	Electricity	10,000
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**	**2,366,011**
2210301	Travel Cost (Airlines, Bus, Railway)	316,011
2210303	Daily Subsistence Allowance	2,050,000

ITEM/SUB ITEM	TITLE	APPROVED BUDGET ESTIMATES 2026/2027
2210700	**Training Expenses**	**120,000**
2210713	Training Allowance	120,000
2210800	**Hospitality Supplies Services**	**400,000**
2210801	Catering Services Receptions, Accommodation, Gifts	400,000
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**	**6,800,460**
2211201	Refined Fuels And Lubricants For Transport	4,950,460
2211203	Refined Fuels And Lubricants-(Graders)	1,850,000
2211300	**Other Operating Expenses**	**6,069,600**
2211306	Membership Fees, Dues And Subscriptions To Professional And Trade Bodies	1,050,000
2211310	Contracted Professional Services	19,600
2211399	Internship Expenses	5,000,000
3111100	**Purchase Of Office Furniture And General Equipment**	**950,000**

ITEM/SUB ITEM	TITLE	APPROVED BUDGET ESTIMATES 2026/2027
3111112	Purchase Of Soft Wares	950,000
2220100	**Routine Maintenance -Vehicle And Other Transport Equipment**	**5,418,073**
2220101	Maintenance Expenses - Motor Vehicles	978,700
2220101	Repair Of Grader-Altwoon Company	637,100
2220101	Repair Of Grader-Altwoon Company	895,300
2220101	Repair Of Grader-County Waves	1,721,620
2220101	Supply And Delivery Of Motor Grader Tyres-Jufex Auto hardware	1,185,353
2220200	**Routine Maintenance- Other Assets**	**1,025,000**
2220201	Maintenance Of Plant, Machinery And Equipment (Including Lifts)	500,000
2220299	Maintenance Of Flood Lights	525,000

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

ITEM/ SUB ITEM	TITLE	APPROVED BUDGET ESTIMATES 2026/2027
	TOTAL RECURRENT EXPENDITURE	**36,383,827**
2110100	**BASIC SALARIES**	**18,883,827**
	TOTAL OPERATIONS AND MAINTENANCE EXPENDITURE	**17,500,000**
	INVESTMENT AND MARKETING UNIT OPERATIONS AND MAINTENANCE EXPENDITURE	**8,250,000**
	TRADE AND TOURISM OPERATIONS AND MAINTENANCE EXPENDITURE	**9,250,000**
2210100	**Utilities Supplies And Services**	**500,000**
2110101	Electricity	250,000
2110102	Water Sewerage Charges	250,000
2210300	**Domestic Travel And Subsistence, And Other Transportation Costs**	**400,000**
2210301	Travel Costs (Airlines, Bus, Railway, Mileage Allowances)	200,000

ITEM/ SUB ITEM	TITLE	APPROVED BUDGET ESTIMATES 2026/2027
2210302	Accommodation - Domestic Travel	200,000
2210500	**Printing , Advertising And Information Supplies And Services**	**250,000**
2210504	Advertising, Awareness And Publicity Campaigns	250,000
2210700	**Training Expenses**	**20,000**
2210799	Training Expenses-Other	20,000
2210800	**Hospitality Supplies And Services**	**100,000**
2210801	Catering Services,(Receptions), Accommodation, Food And Drinks	100,000
2211100	**Office And General Supplies And Services**	**200,000**
2211101	General Office Supplies (Papers, Pencils, Forms, Small Office Equipment Etc.)	100,000
2211102	Supplies And Accessories For Computers And Printers	50,000
2211103	Sanitary and Cleaning Materials, Supplies And Services	50,000
2211200	**Fuel Oil And Lubricants**	**430,000**
2211201	Refined Fuel And Lubricants For Transport	380,000
2211204	Other Fuels (Wood, Cooking Gas, Charcoal etc)	50,000
2211300	**Other Operating Expenses**	**5,000,000**
2211399	Liquor Activities Including Inspection And Licensing	3,000,000
2211399	Weights And Measures Operations	2,000,000

ITEM/ SUB ITEM	TITLE	APPROVED BUDGET ESTIMATES 2026/2027
2220100	**Routine Maintenance - Vehicles And Other Transport Equipment**	**250,000**
2220101	Maintenance Expenses - Motor Vehicles	250,000
2220200	**Routine Maintenance - Other Assets**	**50,000**
2220299	Routine Maintenance - Other Assets	50,000
3111000	**Purchase Of Office Furniture And General Equipment**	**50,000**
3111001	Purchase Of Office Furniture And Fittings	50,000
2640500	**Others Capital Grants And Transfers**	**2,000,000**
2640505	Driving Course Programme-Ruguru Ngandori	2,000,000

INVESTMENT AND MARKETING UNIT

ITEM/ SUB ITEM	TITLE	APPROVED BUDGET ESTIMATES 2026/2027
	OPERATIONS AND MAINTENANCE EXPENDITURE	**8,250,000**
2210100	**Utilities Supplies And Services**	**30,000**
2110101	Electricity	15,000
2110102	Water Sewerage Charges	15,000
2210300	**Domestic Travel And Subsistence, And Other Transportation Costs**	**1,000,000**
2210301	Travel Costs (Airlines, Bus, Railway, Mileage Allowances)	200,000
2210302	Accommodation - Domestic Travel	800,000
2210800	**Hospitality Supplies And Services**	**30,000**
2210801	Catering Services,(Receptions), Accommodation, Food And Drinks	30,000
2211100	**Office And General Supplies And Services**	**10,000**
2211101	General Office Supplies (Papers, Pencils, Forms, Small Office Equipment Etc.)	10,000
2211200	**Fuel Oil And Lubricants**	**180,000**
2211201	Refined Fuel And Lubricants For Transport	150,000
2211204	Other Fuels (Wood, Cooking Gas, Charcoal Etc.)	30,000

ITEM/ SUB ITEM	TITLE	APPROVED BUDGET ESTIMATES 2026/2027
2210700	**Training Expenses**	**300,000**
2210799	Training Expenses-Other	300,000
2211300	**Other Operating Expenses**	**700,000**
2211399	Product Branding And Business Incubation	500,000
2211399	Scrap Metal Inspection	200,000
2640500	**Others Capital Grants And Transfers**	**6,000,000**
2640505	Preliminary Activities In Readiness For the Investors	3,500,000
2640505	Value Chain Aggregators Enhancement Programme	2,500,000

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

ITEM/ SUB ITEM	TITLE	APPROVED BUDGET ESTIMATES 2026/2027
	TOTAL RECURRENT EXPENDITURE	**209,306,212**
2110100	**BASIC SALARIES**	**182,488,347**
	TOTAL OPERATIONS AND MAINTENANCE EXPENDITURE	**26,817,865**
	CONDITIONAL ALLOCATION FOR NATIONAL AGRICULTURAL VALUE CHAIN DEVELOPMENT PROJECT(NAVCDP) OPERATIONS AND MAINTENANCE EXPENDITURE	**17,617,865**
	OPERATIONS AND MAINTENANCE EXPENDITURE	**9,200,000**
2210100	**Utilities Supplies And Services**	**800,000**
2110101	Electricity	150,000
2110102	Water Sewerage Charges	650,000
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**	**200,000**

ITEM/ SUB ITEM	TITLE	APPROVED BUDGET ESTIMATES 2026/2027
2210303	Daily Subsistence Allowance	200,000
2210800	**Hospitality Supplies And Services**	**100,000**
2210801	Catering Services,(Receptions), Accommodation, Food And Drinks	100,000
2211000	**Specialized Materials And Supplies**	**200,000**
2211003	Veterinarian Supplies And Materials	200,000
2211100	**Office And General Supplies And Services**	**300,000**
2211101	General Office Supplies(Papers,Pencils,Forms,Small Office Equipment Etc)	100,000
2211102	Supplies And Accessories For Computers And Printers	100,000
2211103	Sanitary and Cleaning Materials, Supplies And Services	100,000
2211200	**Fuel Oil And Lubricants**	**1,000,000**
2211201	Refined Fuel And Lubricants For Transport	1,000,000
2211300	**Other Operating Expenses**	**5,100,000**
2211305	Contracted Guards and Cleaning Services	200,000
2211399	Embu Agricultural Show Expenses	400,000
2211399	Seed Distribution Support Expenses	2,000,000
2211399	Fertilizer Distribution Support Expenses	2,000,000
2211399	Vaccine distribution And Facilitation	500,000

ITEM/ SUB ITEM	TITLE	APPROVED BUDGET ESTIMATES 2026/2027
2220100	**Routine Maintenance - Vehicles And Other Transport Equipment**	**200,000**
2220101	Maintenance Expenses - Motor Vehicles	200,000
2220200	**Routine Maintenance-Other Assets**	**250,000**
2220201	Maintenance Of Plant, Machinery And Equipment (Including Lifts)	200,000
2220210	Maintenance Of Computers, Software And Networks	50,000
2640500	**Others Capital Grants And Transfers**	**700,000**
2640505	Dairy Empowerment Programme(Dairy Cows) - Makima	700,000

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

ITEM/ SUB ITEM	TITLE	APPROVED BUDGET ESTIMATES 2026/2027
	OPERATIONS AND MAINTENANCE EXPENDITURE	**17,617,865**
2210100	**Utilities Supplies And Services**	**216,000**
2110101	Electricity	180,000
2110102	Water Sewerage Charges	36,000
2210200	**Communication Supplies And Services**	**1,003,500**
2110201	Telephone, Telex, Facsimile And Mobile Phone Services	1,003,500
2210300	**Domestic Travel And Subsistence, And Other Transportation Costs**	**8,480,535**
2210301	Travel Costs (Airlines, Bus, Railway, Mileage Allowances, Etc.)	2,269,685
2210302	Accommodation - Domestic Travel	3,890,250
2210303	Daily Subsistence Allowance	2,320,600
2210700	**Training Expenses**	**3,750,000**
2210701	Tuition Fees	3,750,000
2210800	**Hospitality Supplies And Services**	**420,000**
2210801	Catering Services,(Receptions), Accommodation, Food And Drinks	420,000

ITEM/ SUB ITEM	TITLE	APPROVED BUDGET ESTIMATES 2026/2027
2211100	**Office And General Supplies And Services**	**996,630**
2211101	General Office Supplies (Papers, Pencils, Forms, Small Office Equipment Etc.)	936,630
2211103	Sanitary and Cleaning Materials, Supplies And Services	60,000
2211200	**Fuel Oil And Lubricants**	**992,520**
2211201	Refined Fuel And Lubricants For Transport	992,520
2220100	**Routine Maintenance - Vehicles And Other Transport Equipment**	**848,680**
2220101	Maintenance Expenses - Motor Vehicles	848,680
3111110	**Purchase Of Specialized Plant, Equipment And Machinery**	**910,000**
3111111	Purchase Of ICT Networking And Communication Equipment	860,000
3111112	Purchase Of Software	50,000

THAT, THE SUM OF KSH. 71,746,694 BE ISSUED FROM THE COUNTY REVENUE FUND TO MEET THE EXPENDITURE DURING THE YEAR ENDING 30TH JUNE 2027 IN RESPECT OF VOTE R08 - COUNTY EXECUTIVE PORTFOLIO FOR LANDS,MINING,HOUSING,PHYSICAL PLANNING AND URBAN DEVELOPMENT

ITEM/SUB ITEM	TITLE	APPROVED BUDGET ESTIMATES 2026/2027
	TOTAL RECURRENT EXPENDITURE	**71,746,694**
2110100	**BASIC SALARIES**	**46,541,568**
	TOTAL OPERATIONS AND MAINTENANCE EXPENDITURE	**25,205,126**
	CONDITIONAL ALLOCATION FROM 0.5% OF HOUSING LEVY FUND TO THE COUNTY RURAL AND URBAN AFFORDABLE HOUSING COMMITTEES	**9,774,679**
	OPERATIONS AND MAINTENANCE EXPENDITURE	**15,430,447**
2210100	**Utilities, Supplies And Services**	**65,000**
2210101	Electricity	55,000
2210102	Water And Sewerage Charges	10,000
2210200	**Communication Supplies And Services**	**20,000**
2210202	Internet Connections	20,000
2210300	**Domestic Travel And Subsistence, And Other Transportation Costs**	**3,000,000**
2210301	Domestic Travel Costs (Airline, Bus Railway, Mileage, Allowance)	500,000
2210302	Accommodation- Domestic Travel	2,500,000

ITEM/SUB ITEM	TITLE	APPROVED BUDGET ESTIMATES 2026/2027
2210500	**Printing , Advertising And Information Supplies And Services**	**20,000**
2210505	Trade Shows and Exhibitions	20,000
2210800	**Hospitality Supplies and Services**	**2,075,447**
2210801	Catering Services (Reception) Accommodation, And Gifts, Food and Drinks	75,447
2210802	Boards, Committees, Conferences and Seminars	1,000,000
2210809	Boards and Committee Allowance	1,000,000
2210900	**Insurance Costs**	**50,000**
2210904	Motor Vehicle Insurance	50,000
2211100	**Office And General Supplies And Services**	**120,000**
2211101	General Office Supplies (Papers, Pencils, Forms, Small Office Equipment Etc.)	60,000
2211102	Supplies And Accessories For Computer And Printers	30,000
2211103	Sanitary And Cleaning Materials, Supplies And Services	30,000
2211200	**Fuel And Lubricants**	**500,000**
2211201	Refined Fuel And Lubricant For Transport	400,000
2211203	Refined Fuel And Lubricant-Other	100,000
2220100	**Routine Maintenance-Vehicles And Other Transport Equipment**	**100,000**
2220101	Maintenance Expenses-Motor Vehicles	100,000

ITEM/SUB ITEM	TITLE	APPROVED BUDGET ESTIMATES 2026/2027
2220200	**Routine Maintenance -Other Assets**	**130,000**
2220202	Maintenance Of Office Furniture And Equipment	10,000
2220205	Maintenance Of Buildings And Stations - (Non-Residential)	20,000
2220210	Maintenance Of Computers, Software, And Networks	50,000
2220213	Maintenance of Civil Works	50,000
3110900	**Purchase Of Household Furniture And Institutional Equipment**	**850,000**
3110901	Purchase Of Institutional Fittings	850,000
3111000	**Purchase Of Office Furniture And General Equipment**	**50,000**
3111002	Purchase Of Computers, Printers And Other IT Equipment	50,000
2640500	**Other Capital Grants And Transfers**	**8,450,000**
2640503	Survey Of Planned Markets	500,000
2640503	Preparation of Documents for Kiethiga Dispensary Land In Kithimu Ward	400,000
2640503	Surveying And Planning Of Markets In Kyeni North Ward	3,550,000
2640503	Planning And Surveying Of Markets In Nginda Ward	2,500,000
2640503	Surveying Of Plots At Karurumo Market In Kyeni South Ward	1,500,000

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

ITEM/ SUB ITEM	TITLE	APPROVED BUDGET ESTIMATES 2026/2027	UNSPENT FUNDS FOR FY 2025/2026	TOTAL APPROVED BUDGET ESTIMATES 2026/2027
	OPERATIONS AND MAINTENANCE EXPENDITURE	**7,787,057**	**1,987,622**	**9,774,679**
2640500	**Others Capital Grants And Transfers**	**7,787,057**	**1,987,622**	**9,774,679**
2640503	County Affordable Housing Committee Expenses	7,787,057	1,987,622	9,774,679

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

ITEM/SUB ITEM	TITLE	APPROVED BUDGET ESTIMATES 2026/2027
	TOTAL RECURRENT EXPENDITURE	**48,897,119**
2110100	**BASIC SALARIES**	**34,697,119**
	OPERATIONS AND MAINTENANCE EXPENDITURE	**14,200,000**
2210100	**Utilities, Supplies And Services**	**260,000**
2210101	Electricity	140,000
2210102	Water And Sewerage Charges	120,000
2210200	**Communication Supplies And Services**	**105,000**
2110201	Telephone, Telex, Facsimile And Mobile Services	30,000
2210202	Internet Connections	70,000
2210203	Courier And Postal Services	5,000
2210300	**Domestic Travel And Subsistence, And Other Transportation Costs**	**1,830,000**
2210301	Domestic Travel Costs (Airline, Bus Railway, Mileage, Allowance)	490,000
2210303	Daily Subsistence Allowance	1,340,000

ITEM/SUB ITEM	TITLE	APPROVED BUDGET ESTIMATES 2026/2027
2210700	**Training Expenses**	**140,000**
2210713	Training Allowance	140,000
2210800	**Hospitality Supplies and Services**	**320,000**
2210801	Catering Services (Reception) Accommodation, And Gifts, Food and Drinks	320,000
2210900	**Insurance Costs**	**2,500,000**
2210904	Motor Vehicle Insurance For The Drilling Rig	2,500,000
2211000	**Specialized Materials And Supplies**	**80,000**
2211016	Purchase Of Uniforms And Clothing- Staff	80,000
2211100	**Office And General Supplies And Services**	**545,000**
2211101	General Office Supplies (Papers, Pencils, Forms, Small Office Equipment Etc.)	460,000
2211103	Sanitary And Cleaning Materials, Supplies And Services	85,000
2211200	**Fuel And Lubricants**	**2,040,000**
2211201	Refined Fuel And Lubricant For Transport	540,000
2211203	Refined Fuel And Lubricant-Other For The Drilling Rig (boreholes)	1,500,000
2211300	**Other Operating Expenses**	**1,380,000**
2211310	Contracted Professional Services	1,080,000
2211399	Environmental Days/Wetland Days/Clean Ups/National Tree Days Celebrations And Advocacy	300,000

ITEM/SUB ITEM	TITLE	APPROVED BUDGET ESTIMATES 2026/2027
2220100	**Routine Maintenance-Vehicles And Other Transport Equipment**	**1,000,000**
2220101	Maintenance Expenses-Motor Vehicles	1,000,000
2220200	**Routine Maintenance -Other Assets**	**700,000**
2220205	Maintenance Of Buildings And Stations - (Non-Residential)	700,000
3111000	**Purchase Of Office Furniture And General Equipment**	**300,000**
3111002	Purchase Of Computers, Printers And Other IT Equipment	300,000
2640500	**Others Capital Grants And Transfers**	**3,000,000**
2640505	Formulation Of Embu County Irrigation Master Plan	3,000,000

THAT, THE SUM OF KSH. 262,328,510 BE ISSUED FROM THE COUNTY REVENUE FUND TO MEET THE EXPENDITURE DURING THE YEAR ENDING 30TH JUNE 2027 IN RESPECT OF VOTE R10 – COUNTY EXECUTIVE PORTFOLIO FOR YOUTH EMPOWERMENT AND SPORTS,GENDER,CULTURE,CHILDREN AND SOCIAL SERVICES

ITEM/ SUB ITEM	TITLE	APPROVED BUDGET ESTIMATES 2026/2027
	TOTAL RECURRENT EXPENDITURE	**262,328,510**
2110100	**BASIC SALARIES**	**30,422,978**
	TOTAL OPERATIONS AND MAINTENANCE EXPENDITURE	**231,905,532**
	GENDER,CULTURE,CHILDREN AND SOCIAL SERVICES OPERATIONS AND MAINTENANCE EXPENDITURE	**114,655,532**
	YOUTH EMPOWERMENT AND SPORTS OPERATIONS AND MAINTENANCE EXPENDITURE	**117,250,000**
	YOUTH EMPOWERMENT AND SPORTS OPERATIONS AND MAINTENANCE EXPENDITURE	**117,250,000**
2210100	**Utilities Supplies And Services**	**700,000**
2210101	Electricity	500,000
2210102	Water And Sewerage	200,000
2210200	**Communication Supplies And Services**	**180,000**
2110201	Telephone, Telex, Facsimile And Mobile Services	100,000
2210202	Internet Connections	50,000

ITEM/ SUB ITEM	TITLE	APPROVED BUDGET ESTIMATES 2026/2027
2210203	Courier And Postal Services	30,000
2210300	**Domestic Travel And Subsistence And Other Transportation Costs**	**500,000**
2210301	Travel Costs (Airlines,Bus,Railway,Mileage Allowances)	250,000
2210302	Accommodation-Domestic Travel	250,000
2210400	**Foreign Travel And Subsitence,And Other Transportation Costs**	**2,400,000**
2210401	Travel Costs (Airline,Bus,Railway)	780,000
2210402	Accommodation-Foreign Travel	1,620,000
2210500	**Printing , Advertising And Information Supplies And Services**	**100,000**
2210503	Subscription To Newspapers And Periodicals	50,000
2210504	Advertising, Awareness And Publicity Campaigns	50,000
2210700	**Training Expenses**	**100,000**
2210799	Training Expenses-Other Capacity Building	100,000
2210800	**Hospitality Supplies And Services**	**50,000**
2210801	Catering Services (Reception) Accommodation, Gifts, Food And Drinks	50,000
2211000	**Specialized Materials And Supplies**	**100,000**
2211016	Purchase Of Uniforms And Clothing - Staff	100,000
2211100	**Office And General Supplies And Services**	**100,000**

ITEM/ SUB ITEM	TITLE	APPROVED BUDGET ESTIMATES 2026/2027
2211101	General Office Supply (Paper, Pencil, Forms, Small Office Equipment Etc.)	50,000
2211102	Supplies And Accessories For Computer And Printers	50,000
2211200	**Fuels Oil And Lubricants**	**200,000**
2211201	Refined Fuel And Lubricants For Transport	200,000
2211300	**Other Operating Expenses**	**3,070,000**
2211305	Contracted Guards And Cleaning Services	50,000
2211306	Membership Fees, Dues And Subscriptions To Professional And Trade Bodies	10,000
2211399	County Games And League Support	600,000
2211399	Sports Equipment Support Programme	400,000
2211399	Youth Civic Education And AGPO Training	700,000
2211399	Laundry Services	10,000
2211399	Talent Search Identification Programs	100,000
2211399	Tournament Logistical Program	500,000
2211399	Federations Support Programs And Initiatives	100,000
2211399	Youth Peer To Peer Forums	600,000
2220200	**Routine Maintenance -Other Assets**	**100,000**
2220205	Maintenance Of Buildings And Stations - (Non-Residential)	100,000
2640500	**Others Capital Grants And Transfers**	**109,650,000**

ITEM/ SUB ITEM	TITLE	APPROVED BUDGET ESTIMATES 2026/2027
2640504	Governor's League Season 3 Programme	22,500,000
2640505	Sports Empowerment Programme	4,000,000
2640506	Youth Mainstreaming Programmes	3,000,000
2640507	Sports Equipment Empowerment Programme	3,500,000
2640508	Staff Sports Day Programme	2,000,000
2640509	Kenya Inter County Culture And Sports Association (KICOSCA) Expenses	9,000,000
2640510	EALASCA Games Facilitation Arrears	2,200,000
2640511	Preparation Of The Regulations For the Sport Policy	2,000,000
2640512	National League Support Expenses	3,000,000
2640513	Mapping Of County Sport Facilities	3,000,000
2640514	Sports Empowerment Programme-Mwea	3,000,000
2640515	Sports Empowerment Programme-Kyeni North	3,000,000
2640516	Sports Empowerment Programme-Nginda	2,000,000
2640517	Sports Empowerment Programme-Ruguru Ngandori	1,500,000
2640518	Sports Empowerment Programme-Kagaari South	2,000,000
2640519	Sports Empowerment Programme-Kyeni South	3,000,000
2640520	Sports Empowerment Programme-Muminji	3,000,000

ITEM/ SUB ITEM	TITLE	APPROVED BUDGET ESTIMATES 2026/2027
2640521	Sports Empowerment Programme-Gaturi North	3,000,000
2640522	Sports Empowerment Programme-Mbeti North	1,500,000
2640523	Youth In Business Economic Programme-Evurore	3,000,000
2640524	Mwema Wildlife Marathon Programme-Makima	2,500,000
2640525	Sports Tournament Empowerment Programme-Makima	1,500,000
2640526	Youth Empowerment Programme-Runyenjes Central	1,300,000
2640527	Sports Empowerment Programme	3,000,000
2640528	Youth Financial Management Training	3,000,000
2640529	Youth Digital Skills Training Programme	2,000,000
2640530	Youth Empowerment And Support Programmes In Kagaari North Ward	1,900,000
2640531	League And Sports Support Initiative In Kagaari North Ward	1,400,000
2640532	Athletics Camp Activities Support Programme In Makima Ward	1,000,000
2640533	Sports Empowerment Programme In Gaturi South Ward	3,000,000
2640534	Sports Empowerment Programme In Nginda Ward	500,000
2640535	Sports Empowerment Programme In Nthawa Ward	2,350,000
2640536	Sports And Creative Arts Programme-Mbeti South	3,000,000
2640537	Sports Empowerment Programme In Kirimari	3,000,000

ITEM/ SUB ITEM	TITLE	APPROVED BUDGET ESTIMATES 2026/2027
2640538	Youth Empowerment Programme- Ruguru Ngandori	1,000,000

GENDER,CULTURE,CHILDREN AND SOCIAL SERVICES

ITEM/SUB ITEM	TITLE	APPROVED BUDGET ESTIMATES 2026/2027
	OPERATIONS AND MAINTENANCE EXPENDITURE	**114,655,532**
2210100	**Utilities Supplies And Services**	**100,000**
2210101	Electricity	50,000
2210102	Water And Sewerage	50,000
2210200	**Communication Supplies And Services**	**120,000**
2210201	Telephone, Telex, Facsimile And Mobile Services	120,000
2210300	**Domestic Travel And Subsistence And Other Transportation Costs**	**500,000**
2210301	Travel Costs (Airlines,Bus,Railway,Mileage Allowances)	300,000
2210302	Accommodation-Domestic Travel	200,000
2210500	**Printing, Advertising And Information Supplies And Services**	**10,000**
2210505	Trade Shows And Exhibitions	10,000
2210700	**Training Expenses**	**100,000**
2210799	Training Expenses-Other Capacity Building	100,000
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**

ITEM/SUB ITEM	TITLE	APPROVED BUDGET ESTIMATES 2026/2027
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**	**450,000**
2211201	Refined Fuel And Lubricants For Transport	450,000
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**	**850,000**
2211305	Contracted Guards And Cleaning Services	50,000
2211399	Rescue Centre Operations	200,000
2211399	Women's Community Participation, Public Forums, Celebrations And Capacity Building And Sensitization	400,000
2211399	Social Halls Policy Formulation	200,000
2640500	**Others Capital Grants And Transfers**	**112,355,532**
2640503	International And National Days Commemoration Program	2,000,000
2640504	Disability, Indigents And Vulnerable Groups Support Programme	4,000,000
2640505	Community Groups Empowerment Programme	25,000,000
2640506	Women Socio- Economic Empowerment Programme	15,000,000
2640507	Social Welfare And Rehabilitation Programme In Kirimari	3,000,000
2640508	Women And Men Empowerment Programme In Mavuria	2,500,000

ITEM/SUB ITEM	TITLE	APPROVED BUDGET ESTIMATES 2026/2027
2640509	Women Empowerment Programme-Mwea	3,000,000
2640510	Gender And Vulnerable Support Programme-Kagaari North	3,000,000
2640511	Women Empowerment Programme-Nginda	2,000,000
2640512	Women Empowerment Programme-Ruguru Ngandori	2,000,000
2640513	Cultural Promotion And Empowerment Programme-Kiambere	3,000,000
2640515	Women And Men Empowerment Programme-Kagaari South	4,000,000
2640516	Women Empowerment Programme-Kyeni South	3,000,000
2640517	Women Empowerment Programme-Nthawa	3,700,000
2640518	Women Empowerment Programme-Gaturi South	3,000,000
2640519	Women Empowerment Programme-Muminji	3,000,000
2640520	Gender Empowerment Programme-Runyenjes Central	2,000,000
2640521	Women And Men Groups Empowerment Programme-Gaturi North	3,000,000
2640522	Women Empowerment Programme-Kithimu	4,500,000
2640523	Women Empowerment Programme-Mbeti North	1,500,000
2640524	Women And Men Empowerment Programme-Mbeti South	3,000,000
2640525	Women Empowerment Programme-Evurore	3,000,000
2640526	Talent And Cultural Day Programme-Mavuria	2,000,000

ITEM/SUB ITEM	TITLE	APPROVED BUDGET ESTIMATES 2026/2027
2640527	Elderly And PWDs Empowerment Programme-Mavuria	2,000,000
2640528	Men And Women Empowerment Programme-Kyeni North	3,000,000
2640529	Social Safety And Advocacy Programme	3,000,000
2640530	Culture Preservation Programme	1,500,000
2640531	Women Nanoprenuers Programme	2,655,532

THAT, THE SUM OF KSH. 946,130,239 BE ISSUED FROM THE COUNTY REVENUE FUND TO MEET THE EXPENDITURE DURING THE YEAR ENDING 30TH JUNE 2027 IN RESPECT OF VOTE R11 - COUNTY EXECUTIVE PORTFOLIO FOR DEVOLUTION, COUNTY ADMINISTRATION, PUBLIC SERVICE, PUBLIC PARTICIPATION AND SPECIAL PROGRAMMES

ITEM/ SUB ITEM	TITLE	APPROVED BUDGET ESTIMATES 2026/2027
	TOTAL RECURRENT EXPENDITURE	**946,130,239**
2110100	**TOTAL BASIC SALARIES**	**700,162,716**
	Personnel Emoluments	598,162,716
	Provision Of The Work Injury Benefit Act,2007 (WIBA)	15,000,000
	Provision For Pending Third Party Payroll Deductions	83,500,000
	Recruitment For Additional Firemen	3,500,000
	TOTAL OPERATIONS AND MAINTENANCE EXPENDITURE	**245,967,523**
	CONDITIONAL ALLOCATION OF THE SECOND KENYA DEVOLUTION SUPPORT PROGRAMME (KDSP II) EXPENDITURE	**61,967,523**
	COUNTY SECRETARY'S OFFICE OPERATIONS AND MAINTENANCE EXPENDITURE	**3,000,000**
	DISASTER RISK MANAGEMENT UNIT OPERATIONS AND MAINTENANCE EXPENDITURE	**5,000,000**
	ADMINISTRATION OPERATIONS AND MAINTENANCE EXPENDITURE	**176,000,000**
	OPERATIONS AND MAINTENANCE EXPENDITURE	**176,000,000**

ITEM/ SUB ITEM	TITLE	APPROVED BUDGET ESTIMATES 2026/2027
2210200	**Communication Supplies And Services**	**850,000**
2210201	Telephone, Telex And Facsimile And Mobile Services	500,000
2210202	Internet Connections	300,000
2210203	Courier And Postal Services	50,000
2210300	**Domestic Travel Costs (Airline, Bus, Railway, Mileage, Allowances Etc.)**	**2,000,000**
2210301	Domestic Travel Costs (Airline, Bus, Railway, Mileage, Allowances Etc.)	1,000,000
2210302	Accommodation-Domestic Travel	1,000,000
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**	**170,200,000**
2210904	Motor Vehicle Insurance	200,000
2210910	Medical Insurance Premium	170,000,000
2211100	**Office And General Supplies And Services**	**600,000**
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	100,000
2211200	**Fuels Oils And Lubricants**	**1,500,000**

ITEM/ SUB ITEM	TITLE	APPROVED BUDGET ESTIMATES 2026/2027
2211201	Refined Fuel And Lubricants For Transport	1,500,000
2220100	**Routine Maintenance-Vehicles And Other Transport Equipment**	**500,000**
2220101	Maintenance Expenses-Motor Vehicles	500,000

DISASTER RISK MANAGEMENT UNIT EXPENSES

ITEM/ SUB ITEM	TITLE	APPROVED BUDGET ESTIMATES 2026/2027
	OPERATIONS AND MAINTENANCE	**5,000,000**
2210200	**Communication Supplies And Services**	**200,000**
2210201	Telephone, Telex And Facsimile And Mobile Services	200,000
2210300	**Domestic Travel Costs (Airline, Bus, Railway, Mileage, Allowances Etc)**	**300,000**
2210302	Accommodation-Domestic Travel	250,000
2210301	Domestic Travel Costs (Airline, Bus, Railway, Mileage, Allowances Etc)	50,000
2210700	**Training Expenses**	**2,000,000**
2210713	Training Expenses For The Newly Recruited Firemen	2,000,000
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
2211102	Supplies And Accessories For Computers And Printers	20,000
2211200	**Fuels Oils And Lubricants**	**750,000**
2211201	Refined Fuel And Lubricants For Transport	750,000
2211300	**Other Operating Expenses**	**1,300,000**
2211399	Emergency Response Operations	300,000

2211399	Other Operating Expenses	1,000,000
2220100	**Routine Maintenance-Vehicles And Other Transport Equipment**	**300,000**
2220101	Maintenance Expenses-Motor Vehicles-Fire Engines	300,000

COUNTY SECRETARY'S OFFICE EXPENSES

ITEM/ SUB ITEM	TITLE	APPROVED BUDGET ESTIMATES 2026/2027
	OPERATIONS AND MAITENANCE	**3,000,000**
2210200	**Communication Supplies And Services**	**300,000**
2210201	Telephone, Telex And Facsimile And Mobile Services	300,000
2210300	**Domestic Travel Costs (Airline, Bus, Railway, Mileage, Allowances Etc)**	**700,000**
2210301	Domestic Travel Costs (Airline, Bus, Railway, Mileage, Allowances Etc)	600,000
2210302	Accommodation-Domestic Travel	100,000
2210400	**Foreign Travel And Subsistence, And Other Transportation Costs**	**1,050,000**
2210407	State Visits Abroad	1,050,000
2210800	**Hospitality Supplies And Services**	**50,000**
2210801	Catering Services (Reception) Accommodation And Gifts, Food And Drinks	50,000
2211100	**Office And General Supplies And Services**	**100,000**
2211101	General Office Supplies (Papers, Pencils, Forms, Small Office Equipment Etc.)	90,000
2211103	Sanitary And Cleaning Materials, Supplies And Services	10,000
2211200	**Fuels Oils And Lubricants**	**400,000**
2211201	Refined Fuel And Lubricants For Transport	400,000
2211300	**Other Operating Expenses**	**250,000**
2211306	Membership Fees, Dues And Subscriptions To Professional And Trade Bodies	50,000

2211399	Intergovernmental Relations Expenses	200,000
2220100	**Routine Maintenance-Vehicles And Other Transport Equipment**	**150,000**
2220101	Maintenance Expenses-Motor Vehicles	150,000

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

ITEM/ SUB ITEM	TITLE	APPROVED BUDGET ESTIMATES 2026/2027	UNSPENT FUNDS FOR FY 2025/2026	TOTAL APPROVED BUDGET ESTIMATES 2026/2027
	OPERATIONS AND MAINTENANCE	**47,500,000**	**14,467,523**	**61,967,523**
2210300	**Domestic Travel Costs (Airline, Bus, Railway, Mileage, Allowances Etc.)**	**-**	**2,691,159**	**2,691,159**
2210301	Domestic Travel Costs (Airline, Bus, Railway, Mileage, Allowances Etc)	-	477,600	477,600
2210302	Accommodation - Domestic Travel	-	2,213,559	2,213,559
2210700	**Training Expenses**	**-**	**7,483,693**	**7,483,693**
2210701	Tuition Fees(Consultancy Services)	-	7,483,693	7,483,693
2210800	**Hospitality Supplies And Services**	**-**	**581,175**	**581,175**
2210802	Boards,Committees,Conferences And Seminars	-	581,175	581,175
2211300	**Other Operating Expenses**	**-**	**300,000**	**300,000**
2211399	Branding Of KDSP Items	-	300,000	300,000
2211100	**Office And General Supplies And Services**	**-**	**461,496**	**461,496**
2211101	General Office Supplies (Papers, Pencils, Forms, Small Office Equipment Etc.)	-	461,496	461,496
3111000	**Purchase Of Office Furniture And General Equipment**	**-**	**2,950,000**	**2,950,000**
3111002	Purchase Of Computers, Printers And Other IT Equipment	-	2,950,000	2,950,000

ITEM/ SUB ITEM	TITLE	APPROVED BUDGET ESTIMATES 2026/2027	UNSPENT FUNDS FOR FY 2025/2026	TOTAL APPROVED BUDGET ESTIMATES 2026/2027
2640500	**Others Capital Grants And Transfers**	**47,500,000**	-	**47,500,000**
2640503	Conditional Allocation Of The Second Kenya Devolution Support Programme (KDSP II) Expenses	37,500,000	-	37,500,000
2640503	Consultative Forums On Level 2 Grant With The Legislature - County Contribution	5,600,000	-	5,600,000
2640503	Other Consultative Forums - County Contribution	4,400,000	-	4,400,000

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

ITEM/ SUB ITEM	TITLE	APPROVED BUDGET ESTIMATES 2026/2027
	TOTAL RECURRENT EXPENDITURE	**40,244,514**
2110100	**BASIC SALARIES**	**30,744,514**
	OPERATIONS AND MAINTENANCE EXPENDITURE	**9,500,000**
2210100	**Utilities ,Supplies And Services**	**38,000**
2110101	Electricity	18,000
2110102	Water And Sewerage Charges	20,000
2210200	**Communication Supplies And Services**	**832,000**
2110201	Telephone, Telex And Facsimile And Mobile Services	756,000
2210202	Internet Connections	50,000
2210203	Courier And Postal Services	26,000
2210300	**Domestic Travel Costs (Airline, Bus, Railway, Mileage, Allowances Etc.)**	**4,050,000**
2210301	Travel Costs (Airlines, Bus, Railway, Mileage Allowances, Etc.)	1,550,000
2210302	Accommodation - Domestic Travel	2,500,000
2210700	**Training Expenses**	**700,000**

ITEM/ SUB ITEM	TITLE	APPROVED BUDGET ESTIMATES 2026/2027
2210713	Training Expenses	700,000
2210800	**Hospitality Supplies And Services**	**180,000**
2210801	Catering Services (Reception) Accommodation And Gifts, Food And Drinks	180,000
2211100	**Office And General Supplies And Services**	**1,300,000**
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
2211105	Computer And Office Equipment	600,000
2211200	**Fuels Oils And Lubricants**	**200,000**
2211201	Refined Fuel And Lubricants For Transport	200,000
2211300	**Other Operating Expenses**	**2,200,000**
2211306	Membership Fees, Dues And Subscriptions To Professional And Trade Bodies	600,000
2211399	Development Of Policies And Schemes Of Service	1,600,000

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

ITEM/ SUB ITEM	TITLE	APPROVED BUDGET ESTIMATES 2026/2027
	RECURRENT EXPENDITURE	**655,515,348**
2110100	**Basic Salary**	**205,334,920**
2110101	Basic Salary –Civil Service	97,764,406
2110116	Basic Salary – County Assembly Service	74,719,080
2110103	Basic Salary - Contractual Employees	32,851,434
2110300	**Personal Allowances - Paid As Part Of Salary**	**165,620,801**
2110309	Consolidated Allowances	74,868,794
2110312	Responsibility Allowance	10,020,000
2110313	Transport Allowance	28,450,314
2110320	Leave Allowance	1,030,000
2110325	Car Maintenance Allowance	25,500,000
2110328	Airtime Allowance (MCA's)	2,100,000
2110329	Airtime Allowance (Staff)	200,000
2211330	Committee Allowances (Chairpersons)	1,335,693
2211331	Committee Allowances (Vice Chairpersons)	1,500,000
2211332	Committee Allowances (Members)	15,000,000

ITEM/ SUB ITEM	TITLE	APPROVED BUDGET ESTIMATES 2026/2027
2211333	Board Meetings (CASB)	5,616,000
2110400	**Personal Allowance Paid As Reimbursements**	**1,000,000**
2110403	Refund Of Medical Expenses-Ex-Gratia	1,000,000
2210100	**Utilities Supplies And Services**	**2,100,000**
2210101	Electricity	1,100,000
2210102	Water And Sewerage Charges	1,000,000
2210200	**Communication Supplies And Services**	**1,455,000**
2210201	Telephone,Telex,Facsmile And Mobile Services	1,300,000
2210203	Courier And Postal Services	5,000
2210204	Leased Communication Lines/Airtime	150,000
2210300	**Domestic Travel And Subsistence, And Other Transportation Costs**	**24,917,178**
2210301	Travel Costs(Airline,Bus,Railway)	5,000,000
	Accommodation-Domestic Travel - General Administration	19,917,178
2210400	**Foreign Travel And Subsitence,And Other Transportation Costs**	**3,353,897**
2210401	Travel Costs(Airline,Bus,Railway)	1,535,590
	Accommodation-Foreign Travel-General Administration	1,818,307
2210500	**Printing , Advertising And Information Supplies And Services**	**5,520,000**
2210502	Publishing And Printing Services	3,500,000
2210503	Subscription To Newspapers And Periodicals	20,000

ITEM/ SUB ITEM	TITLE	APPROVED BUDGET ESTIMATES 2026/2027
2210504	Advertising, Awareness And Publicity Campaigns	2,000,000
2210600	**Rentals Of Produced Assets**	**12,500,000**
2210603	Rents And Rates - Non-Residential	12,000,000
2210604	Hire Of Transport	500,000
2210700	**Training Expenses**	**2,500,000**
2210701	Tuition Fees/Capacity Building	2,500,000
2210800	**Hospitality, Supplies And Services**	**19,000,000**
2210801	Catering Services,(Receptions),Accommodation, Gifts, Food And Drinks	12,000,000
2210802	Boards,Committees,Conferences And Seminars	7,000,000
2210900	**Insurance Costs**	**34,600,000**
2210901	Group Personal Accident Premium	800,000
2210910	Medical Insurance Premium	31,000,000
2210999	General Insurance Premiums	1,200,000
2210999	Life Assurance Premiums	1,600,000
2211000	**Specialized Materials And Supplies**	**500,000**
2211016	Purchase Of Uniforms And Clothing - Staff	500,000
2211100	**Office And General Supplies And Services**	**2,820,000**
2211101	General Office Supplies And Computer Accessories	2,200,000

ITEM/ SUB ITEM	TITLE	APPROVED BUDGET ESTIMATES 2026/2027
2211103	Sanitary And Cleaning Materials	600,000
2211105	Other Equipment's And Tools	20,000
2211200	**Fuel Oil And Lubricants**	**1,500,000**
2211201	Refined Fuel And Lubricants For Transport	1,500,000
2211300	**Other Operating Expenses**	**100,424,269**
2211301	Bank Service Commission And Charges	300,000
2211306	Membership Fees, Dues And Subscriptions To Professional And Trade Bodies	2,500,000
2211308	Legal Dues/Fees, Arbitration And Compensation Payments	7,746,000
2211399	Non-Current Asset Valuation	1,500,000
2211399	Audit Committee	500,000
2211399	Income Taxes	20,011,869
2211399	General Office Operations	51,360,000
	CASA Games- Legislature	4,009,600
2211399	CASA Games-General Administration	10,496,800
2211399	Fringe Benefits	2,000,000
2220100	**Routine Maintenance - Vehicles And Other Transport Equipment**	**4,300,000**
2220101	Maintenance Expenses - Motor Vehicles	4,300,000
2220200	**Routine Maintenance - Other Assets**	**2,000,000**
2220202	Maintenance Of Office Furniture And Equipment	500,000

ITEM/ SUB ITEM	TITLE	APPROVED BUDGET ESTIMATES 2026/2027
2220205	Maintenance Of Buildings And Stations - (Non-Residential)	1,000,000
2220210	Maintenance Of Computers, Software, And Networks	500,000
2710100	**Government Pension And Retirement Benefits**	**58,545,283**
2710103	Gratuity – Members	22,232,915
2710107	Monthly Pension-Civil Servants	18,198,661
2710111	NSSF Pensions	2,147,040
2710120	Govt. Pension And Retire-Contractual Staff	9,563,945
2710121	Housing Fund	6,402,722
3111000	**Purchase Of Office Furniture And General Equipment**	**2,100,000**
3111001	Purchase Of Office Furniture And Fittings	900,000
3111002	Purchase Of Computers, Printers And Other IT Equipment	700,000
3111009	Purchase Of Other Office Equipment	500,000
3111100	**Purchase Of Specialized Plant, Equipment And Machinery**	**1,000,000**
3111111	Purchase Of ICT Networking And Communication Equipment	1,000,000
4110400	**Domestic Loans To Individuals And Households**	**4,424,000**
4110405	Car Reimbursement for MCAs	4,424,000

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

ITEM/SUB ITEM	TITLE	APPROVED BUDGET ESTIMATES 2026/2027
	OPERATIONS AND MAINTENANCE EXPENDITURE	**94,744,580**
2211000	**Specialized Materials And Supplies**	**7,935,090**
2211002	Supply Of Lab Reagents-Nechal Enterprises	2,479,470
2211015	Supply of Cooking Oil-Nyaxxim Enterprises	229,600
2211015	Supply of Cooking Oil-Nyaxxim Enterprises	220,000
2211015	Supply of Tomatoes-Jamufra Enterprises	360,000
2211015	Supply of Cooking Oil-Nyaxxim Enterprises	396,600
2211015	Supply of Tomatoes-Jamufra Enterprises	505,900
2211015	Supply of Eggs,Salt,Cooking Oil- Jamufra Enterprises	713,520
2211015	Supply Of Foodstuff- Zanmi Co. Ltd	3,030,000
2211100	**Office And General Supplies And Services**	**5,478,900**
2211101	Supply Of Stationeries-Victory Bookshop	3,065,900
2211103	Supply Of Jik and Formaline-Agwaga Investments	2,413,000
2640500	**Other Capital Grants And Transfers**	**81,330,590**
2640507	Donations From International Organisations-Drugs To Combat Malaria,TB,HIV And Contraceptives Donated By Global Fund To Embu Level 5 Hospital	15,708,590

ITEM/SUB ITEM	TITLE	APPROVED BUDGET ESTIMATES 2026/2027
2640508	Allocation For Salaries For Universal Health Care Employees From The Ministry Of Health	65,622,000

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

ITEM/ SUB ITEM	TITLE	APPROVED BUDGET ESTIMATES 2026/2027
	OPERATIONS AND MAINTENANCE EXPENDITURE	**22,054,810**
2210200	**Communication Supplies And Services**	**100,000**
2110201	Telephone, Telex, Facsimile And Mobile Phone Services	100,000
2210300	**Domestic Travel And Subsistence And Other Transportation Costs**	**900,000**
2210301	Travel Costs (Airlines, Bus, Railway, Mileage Allowances, Etc.)	300,000
2210302	Accommodation - Domestic Travel	300,000
2210303	Daily Subsistence Allowance-Meal Allowance	300,000
2210500	**Printing, Advertisement And Information Supplies And Services**	**700,000**
2210599	Printing-Other	700,000
2210800	**Hospitality Supplies And Services**	**2,000,000**
2210801	Catering Services (Reception) Accommodation, And Gifts, Food And Drinks	500,000
2210809	Board and Committee Allowances	1,500,000
2211100	**Office And General Supplies And Services**	**300,000**
2211101	General Office Supplies (Papers, Pencils, Forms, Small Office Equipment Etc.)	300,000
2211200	**Fuels Oils And Lubricants**	**2,500,000**
2211201	Refined Fuel And Lubricants For Transport	2,500,000

ITEM/ SUB ITEM	TITLE	APPROVED BUDGET ESTIMATES 2026/2027
2211300	**Other Operating Expenses**	**14,054,810**
2211399	Revenue System Running Costs	12,000,000
2211399	Revenue System Operating Costs	2,054,810
2210900	**Insurance Costs**	**300,000**
2210904	Motor Vehicle Insurance	300,000
2220100	**Routine Maintenance - Vehicles And Other Transport Equipment**	**1,200,000**
2220101	Maintenance Expenses-Motor Vehicles	1,200,000

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

ITEM/ SUB ITEM	TITLE	APPROVED BUDGET ESTIMATES 2026/2027
	TOTAL RECURRENT EXPENDITURE	**83,567,876**
2110100	**BASIC SALARIES**	**41,067,876**
	TOTAL OPERATIONS AND MAINTENANCE EXPENDITURE	**42,500,000**
	KENYA URBAN SUPPORT PROGRAMME-URBAN INSTITUTIONAL GRANTS(UIG)-COUNTY CONTRIBUTION	**7,500,000**
	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.)**	**9,000,000**
2210301	Travel Costs (Airlines, Bus, Railway, Mileage Allowances, Etc.)	4,000,000
2210302	Accommodation - Domestic Travel	5,000,000
2210500	**Printing , Advertising And Information Supplies And Services**	**2,500,000**
2210502	Publishing And Printing Services	500,000
2210503	Subscription To Newspapers And Periodicals	500,000
2210505	Trade Shows And Exhibitions	1,500,000

ITEM/ SUB ITEM	TITLE	APPROVED BUDGET ESTIMATES 2026/2027
2210700	**Training Expenses**	**8,000,000**
2210799	Training Expenses-Other (CPCT, Board Members, And Technical Staff Etc.)	4,000,000
2210799	Specialized Training For Fire Officers And Any Other Special Training For Specialized Services	4,000,000
2210800	**Hospitality, Supplies And Services**	**2,600,000**
2210801	Catering Services,(Receptions),Accommodation, Gifts, Food And Drinks	600,000
2210802	Boards,Committees,Conferences And Seminars	1,000,000
2210809	Board and Committee Allowances	1,000,000
2211000	**Specialized Materials And Supplies**	**7,400,000**
2211016	Purchase of Uniform And Clothing-Staff	150,000
2211099	Purchase of Uniform And Clothing-Enforcement	7,000,000
2211099	Purchase Of Specialized Protective Clothing And Equipment	250,000
2211100	**Office And General Supplies And Services**	**1,100,000**
2211101	General Office Supplies And Computer Accessories	500,000
2211102	Supplies and Accessories For Computers and Printers	300,000
2211103	Sanitary And Cleaning Materials	300,000
3111000	**Purchase Of Office Furniture And General Equipment**	**400,000**
3111001	Purchase Of Office Furniture And Fittings	200,000
3111002	Purchase Of Computers, Printers And Other IT Equipment	200,000
2211300	**Other Operating Expenses**	**4,000,000**

ITEM/ SUB ITEM	TITLE	APPROVED BUDGET ESTIMATES 2026/2027
2211399	Policy And Legal Framework Policies (Review of IDeP, CUIDS, OSH Policy and others)	1,000,000
2211399	Embu ISUDP	1,000,000
2211399	Demarcation Of Municipality Boundaries	1,000,000
2211399	Asset Management And Control	1,000,000

URBAN INSTITUTIONAL GRANTS(UIG)-COUNTY CONTRIBUTION

ITEM/ SUB ITEM	TITLE	APPROVED BUDGET ESTIMATES 2026/2027
	OPERATIONS AND MAINTENANCE	**7,500,000**
2210600	**Rentals Of Produced Assets**	**2,400,000**
2210603	Rents And Rates - Non-Residential	2,400,000
2211200	**Fuel Oil And Lubricants**	**600,000**
2211201	Refined Fuel And Lubricants For Transport	300,000
2211203	Refined Fuel And Lubricants-Other	300,000
2211300	**Other Operating Expenses**	**2,500,000**
2211399	Municipality Waste Management	1,000,000
2211399	Municipality Development Control	1,500,000
2640500	**Others Capital Grants And Transfers**	**2,000,000**
2640503	Youth Sensitization On Climate Change And Waste Management-Gaturi South	2,000,000

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

ITEM/ SUB ITEM	TITLE	APPROVED BUDGET ESTIMATES 2026/2027
	OPERATIONS AND MAINTENANCE	**23,000,000**
2210200	**Communication Supplies And Services**	**200,000**
2110201	Telephone, Telex, Facsimile And Mobile Phone Services	200,000
2210300	**Domestic Travel Costs (Airline, Bus, Railway, Mileage, Allowances Etc.)**	**400,000**
2210301	Domestic Travel Costs (Airline, Bus, Railway, Mileage, Allowances Etc.)	150,000
2210302	Accommodation-Domestic Travel	250,000
2210700	**Training Expenses**	**200,000**
2210799	Training Expense-Other	200,000
2210800	**Hospitality, Supplies And Services**	**100,000**
2210801	Catering Services,(Receptions),Accommodation, Gifts, Food And Drinks	100,000
2211300	**Other Operating Expenses**	**21,500,000**
2211308	Legal Dues/Fees, Arbitration And Compensation Payments	11,500,000
2211308	Legal Dues/Fees, Arbitration And Compensation Payments- Pending Bill	10,000,000
2211100	**Office And General Supplies And Services**	**600,000**
2211101	General Office Supplies (Papers, Pencils, Forms, Small Office Equipment Etc.)	100,000
2211102	Supplies And Accessories For Computers And Printers	500,000