

REPUBLIC OF KENYA



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COUNTY GOVERNMENT OF NYERI

FIRST SUPPLEMENTARY BUDGET

FINANCIAL YEAR 2025/2026

DECEMBER, 2025

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RECURRENT EXPENDITURE

DEPARTMENT	Section/ Units	Vote	Description	2025/26 Estimates	Increase/Decrease	Revised Estimates
OFFICE OF THE GOVERNOR AND DEPUTY GOVERNOR						
OFFICE OF THE GOVERNOR	3911000101 Headquarters	2110110	Basic Salaries - Constitutional Office Holders	15,268,290	4,010,120	19,278,410
		2110117	Basic Salaries - County Executive Service	26,464,045		26,464,045
		2110199	Basic Salaries - Permanent - Others	22,890,430		22,890,430
		2110202	Casual Labour - Others	2,000,000		2,000,000
		2110301	House Allowance	5,164,706		5,164,706
		2110314	Transport Allowance	1,572,000		1,572,000
		2110315	Extraneous Allowance	4,238,000		4,238,000
		2110320	Leave Allowance	3,456,000		3,456,000
			Total Personal Emoluments.....Kshs	81,053,471	4,010,120	85,063,591
		2210101	Electricity	100,000		100,000
		2210102	Water and sewerage charges	100,000		100,000
		2210103	Gas expenses	25,000		25,000
		2210106	Utilities, Supplies- Other (	100,000	-100,000	-
		2210201	Telephone, Telex, Facsimile and Mobile Phone Services	1,500,000		1,500,000
		2210202	Internet Connections	225,000		225,000
		2210203	Courier and Postal Services	25,000		25,000
		2210299	Communication, Supplies - Other	500,000		500,000
		2210301	Travel Costs (airlines, bus, railway, mileage allowances, etc.)	1,000,000	2,000,000	3,000,000
		2210302	Accommodation - Domestic Travel	2,500,000	2,500,000	5,000,000
		2210303	Daily Subsistence Allowance	2,500,000	3,712,200	6,212,200
		2210304	Sundry Items (e.g. airport tax, taxis, etc?)	50,000	50,000	100,000
		2210310	Field Operational Allowance	200,000	700,000	900,000
		2210401	Travel Costs (airlines, bus, railway, etc.)	2,000,000	2,500,000	4,500,000
		2210402	Accommodation - Foreign Travel	2,000,000	2,300,000	4,300,000
		2210403	Daily Subsistence Allowance	1,000,000	2,500,000	3,500,000
		2210404	Sundry Items (e.g. airport tax, taxis, etc?)	50,000		50,000
		2210502	Publishing and Printing Services	500,000	2,200,000	2,700,000
		2210503	Subscriptions to Newspapers, Magazines and Periodicals	300,000	261,040	561,040
		2210504	Advertising, Awareness and Publicity Campaigns	500,000	500,000	1,000,000
		2210604	Hire of Transport	50,000	-50,000	-
		2210606	Hire of Equipment, Plant and Machinery	100,000	-100,000	-
		2210799	Training Expenses - Other (Bud	320,000	50,000	370,000
		2210801	Catering Services (receptions), Accommodation, Gifts, Food and Drinks	750,000	1,690,000	2,440,000
		2210802	Boards, Committees, Conferences and Seminars	1,000,000	193,200	1,193,200
		2210805	National Celebrations	150,000	-50,000	100,000
		2210899	Hospitality Supplies- other	500,000		500,000
		2211009	Education and Library Supplies	100,000		100,000
		2211010	Supplies for Broadcasting and Information Services	200,000		200,000
		2211011	Purchase/Production of Photographic and Audio-Visual Materials	200,000		200,000
		2211016	Purchase of Uniforms and Clothing - Staff	50,000		50,000

DEPARTMENT	Section/ Units	Vote	Description	2025/26 Estimates	Increase/Decrease	Revised Estimates
		2211101	General Office Supplies (papers, pencils, forms, small office equipment	400,000	800,000	1,200,000
		2211102	Supplies and Accessories for Computers and Printers	400,000		400,000
		2211103	Sanitary and Cleaning Materials, Supplies and Services	236,045		236,045
		2211199	Office and General Supplies -	100,000		100,000
		2211203	Refined Fuels and Lubricants - Other	4,000,000	3,000,000	7,000,000
		2211305	Contracted Guards and Cleaning Services	200,000		200,000
		2211306	Membership Fees, Dues and Subscriptions to Professional and Trade Bodies	150,000		150,000
		2211310	Contracted Professional Services	50,000	-50,000	-
		2211399	Other Operating Expenses – Oth	550,000	-550,000	-
		2220101	Maintenance Expenses - Motor Vehicles	2,000,000	2,630,611	4,630,611
		2220202	Maintenance of Office Furniture and Equipment	150,000	-96,000	54,000
		2220205	Maintenance of Buildings and Stations -- Non-Residential	200,000		200,000
		2220209	Minor Alterations to Buildings and Civil Works	100,000	-100,000	-
		2220210	Maintenance of Computers, Software, and Networks	150,000	300,000	450,000
		2220212	Maintenance of Communications Equipment	200,000		200,000
		2640402	Donations	50,000	-50,000	-
		3111002	Purchase of Computers and other IT equipment	300,000	1,026,350	1,326,350
		3111009	Purchase of other Office Equipment	150,000	371,800	521,800
		3111099	Purch. of Office Furn. & Gen. - Other (Budget)	150,000	-150,000	-
		3111001	Purchase of office furniture and fittings		96,000	96,000
	Sub Total		Net Expenditure.....Kshs.	109,184,516	32,095,321	141,279,837
	Service Delivery Unit	2210303	Daily Subsistence Allowance	750,000		750,000
		2210310	Field Operational Allowance	200,000		200,000
		2210502	Publishing and Printing Services	150,000		150,000
		2210799	Training Expenses – (Other Budget)	200,000		200,000
		2210802	Boards, Committees, Conferences and Seminars	900,000		900,000
		2211101	General Office Supplies (papers, pencils, forms, small office equipment	200,000		200,000
		2211306	Membership Fees, Dues and Subscriptions to Professional and Trade Bodies	50,000		50,000
	Sub Total		Net Expenditure.....Kshs.	2,450,000	0	2,450,000
	Governor's Communication Unit	2210303	Daily Subsistence Allowance	500,000		500,000
		2210502	Publishing and Printing Services	100,000		100,000
		2210504	Advertising, Awareness and Publicity Campaigns	204,000		204,000
		2210802	Boards, Committees, Conferences and Seminars	300,565		300,565
		2211201	Refined Fuels and Lubricants for Transport	300,000		300,000
		2220212	Maintenance of Communications Equipment	250,000		250,000

DEPARTMENT	Section/ Units	Vote	Description	2025/26 Estimates	Increase/Decrease	Revised Estimates
	Sub Total		Net Expenditure.....Kshs.	1,654,565	0	1,654,565
	Governor's Advisory Unit	2210303	Daily Subsistence Allowance	1,000,000		1,000,000
		2210802	Boards, Committees, Conferences and Seminars	1,000,000		1,000,000
		2211201	Refined Fuels and Lubricants for Transport	2,000,000		2,000,000
	Sub Total		Net Expenditure.....Kshs.	4,000,000	0	4,000,000
	OFFICE OF THE GOVERNOR AND DEPUTY GOVERNOR		GROSS EXPENDITURE.....(KSHS.)	117,289,081	32,095,321	149,384,402
OFFICE OF THE COUNTY SECRETARY						
OFFICE OF THE COUNTY SECRETARY	County Secretary Headquarters	2110199	Basic Salaries - Permanent Employees	72,531,284	5,383,069	77,914,353
		2110201	Contractual Employees	1,609,790		1,609,790
		2110301	House Allowance	4,936,340		4,936,340
		2110314	Transport Allowance	12,592,524		12,592,524
		2110315	Extraneous Allowance	3,008,040		3,008,040
		2110318	Non- Practicing Allowance	1,008,000		1,008,000
		2110320	Leave Allowance	10,689,975		10,689,975
		2120103	Employer Contribution to Staff Pensions Scheme	2,427,884		2,427,884
				108,803,837	5,383,069	114,186,906
		2210101	Electricity	105,000		105,000
		2210102	Water and sewerage charges	107,500	71,181	178,681
		2210201	Telephone, Telex, Facsimile and Mobile Phone Services	200,500	100,000	300,500
		2210203	Courier and Postal Services	20,000		20,000
		2210301	Travel Costs (airlines, bus, railway, mileage allowances, etc.)	550,000		550,000
		2210302	Accommodation - Domestic Travel	1,161,500		1,161,500
		2210303	Daily Subsistence Allowance	1,217,500	2,963,100	4,180,600
		2210304	Sundry Items (e.g. airport tax, taxis, etc?)	30,000		30,000
		2210502	Publishing and Printing Services	50,000		50,000
		2210503	Subscriptions to Newspapers, Magazines and Periodicals	33,500	181,800	215,300
		2210504	Advertising, Awareness and Publicity Campaigns		8,880	8,880
		2210505	Trade Shows and Exhibitions	110,000	-68,000	42,000
		2210799	Training	105,000		105,000
		2210801	Catering Services (receptions), Accommodation, Gifts, Food and Drinks	500,310	327,550	827,860
		2210802	Boards, Committees, Conferences and Seminars	505,000	3,462,400	3,967,400
		2210899	Hospitality Supplies - other	150,000		150,000
		2210910	Medical Insurance	230,000,000	-9,842,240	220,157,760
		2210999	Insurance Costs - Other (Budge	18,000,000		18,000,000
		2211101	General Office Supplies (papers, pencils, forms, small office equipment	175,000	428,000	603,000
		2211102	Supplies and Accessories for Computers and Printers	135,000	657,500	792,500
		2211103	Sanitary and Cleaning Materials, Supplies and Services	100,000	257,000	357,000
		2211201	Refined Fuels and Lubricants for Transport	800,000		800,000
		2211306	Membership Fees, Dues and Subscriptions to Professional and Trade Bodies	150,000	-42,200	107,800

DEPARTMENT	Section/ Units	Vote	Description	2025/26 Estimates	Increase/Decrease	Revised Estimates
		2211399	Other Operating Expenses - other	50,000	-37,500	12,500
		2220101	Maintenance Expenses - Motor Vehicles	200,000	1,501,750	1,701,750
		2220202	Maintenance of Office Furniture and Equipment	87,000		87,000
		2220205	Maintenance of Buildings and Stations -- Non-Residential	50,000	310,000	360,000
		2220210	Maintenance of Computers, Software, and Networks	50,000	100,000	150,000
		3111002	Purchase of Computers, Printers and other IT Equipment	250,000		250,000
			Net Expenditure.....Kshs	363,696,647	5,762,290	369,458,937
	Intergovernmental Relations Headquarters	2640599	Transfer to Other government agencies	2,000,000	3,300,000	5,300,000
			Net Expenditure.....Kshs	2,000,000	3,300,000	5,300,000
	Public Administration Headquarters	2210101	Electricity	55,000	120,000	175,000
		2210102	Water and sewerage charges	52,500	281,000	333,500
		2210201	Telephone, Telex, Facsimile and Mobile Phone Services	30,500		30,500
		2210203	Courier and Postal Services	37,750		37,750
		2210301	Travel Costs (airlines, bus, railway, mileage allowances, etc.)	260,000		260,000
		2210302	Accommodation - Domestic Travel	415,000		415,000
		2210303	Daily Subsistence Allowance	1,020,000		1,020,000
		2210304	Sundry Items (e.g. airport tax, taxis, etc?)	52,500		52,500
		2210309	Field Allowance	50,000	-50,000	-
		2210502	Publishing and Printing Services	157,500		157,500
		2210503	Subscriptions to Newspapers, Magazines and Periodicals	21,000		21,000
		2210504	Advertising, Awareness and Publicity Campaigns	87,500		87,500
		2210799	Training Expenses - Other (Bud	102,500	3,000,000	3,102,500
		2210801	Catering Services (receptions), Accommodation, Gifts, Food and Drinks	277,500		277,500
		2210802	Boards, Committees, Conferences and Seminars	350,000	1,000,000	1,350,000
		2210805	National Celebrations	500,000	-100,000	400,000
		2211016	Purchase of Uniforms and Clothing - Staff	212,000	3,878,000	4,090,000
		2211101	General Office Supplies (papers, pencils, forms, small office equipment	150,000		150,000
		2211102	Supplies and Accessories for Computers and Printers	167,500	50,000	217,500
		2211103	Sanitary and Cleaning Materials, Supplies and Services	57,500		57,500
		2211201	Refined Fuels and Lubricants for Transport	100,000		100,000
		2211305	Contracted Guards and Cleaning Services	1,028,000	2,358,006	3,386,006
		2211399	Other Operating Expenses - other	20,000	-15,000	5,000
		2220101	Maintenance Expenses - Motor Vehicles	100,000	15,000	115,000
		2220202	Maintenance of Office Furniture and Equipment	52,500		52,500
		2220205	Maintenance of Buildings and Stations -- Non-Residential	26,700		26,700
		2220210	Maintenance of Computers, Software, and Networks	115,000		115,000
			Net Expenditure.....Kshs	5,498,450	10,537,006	16,035,456

DEPARTMENT	Section/ Units	Vote	Description	2025/26 Estimates	Increase/Decrease	Revised Estimates
	Alcoholic drinks control Headquarters	2210102	Water and sewerage charges	5,600		5,600
		2210201	Telephone, Telex, Facsimile and Mobile Phone Services	35,000		35,000
		2210301	Travel Costs (airlines, bus, railway, mileage allowances, etc.)	244,351		244,351
		2210302	Accommodation - Domestic Travel	52,500		52,500
		2210303	Daily Subsistence Allowance	502,660		502,660
		2210502	Publishing and Printing Services	107,500	-50,000	57,500
		2210503	Subscriptions to Newspapers, Magazines and Periodicals	10,500		10,500
		2210504	Advertising, Awareness and Publicity Campaigns	57,500	412,380	469,880
		2210799	Training Expenses - Other (Bud	57,500		57,500
		2210801	Catering Services (receptions), Accommodation, Gifts, Food and Drinks	167,500		167,500
		2210802	Boards, Committees, Conferences and Seminars	372,500	2,236,000	2,608,500
		2211101	General Office Supplies (papers, pencils, forms, small office equipment	55,000		55,000
		2211102	Supplies and Accessories for Computers and Printers	55,000		55,000
		2211103	Sanitary and Cleaning Materials, Supplies and Services	52,050		52,050
		2211201	Refined Fuels and Lubricants for Transport	107,500		107,500
		2211399	Other Operating Expenses - other	25,000		25,000
		2220101	Maintenance Expenses - Motor Vehicles	50,000		50,000
		2220202	Maintenance of Office Furniture and Equipment	42,000		42,000
		3111002	Purchase of Computers, Printers and other IT Equipment	150,000		150,000
			Net Expenditure.....Kshs	2,149,661	2,598,380	4,748,041
	Civic Education and Public Participation	2210201	Telephone, Telex, Facsimile and Mobile Phone Services	20,000		20,000
		2210301	Travel Costs (airlines, bus, railway, mileage allowances, etc.)	162,500		162,500
		2210302	Accommodation - Domestic Travel	217,350		217,350
		2210303	Daily Subsistence Allowance	567,500		567,500
		2210502	Publishing and Printing Services	1,055,000	-572,181	482,819
		2210504	Advertising, Awareness and Publicity Campaigns	1,085,520	-476,120	609,400
		2210801	Catering Services (receptions), Accommodation, Gifts, Food and Drinks	106,230		106,230
		2210802	Boards, Committees, Conferences and Seminars	3,460,500		3,460,500
		2211101	General Office Supplies (papers, pencils, forms, small office equipment	52,500	50,000	102,500
		2211102	Supplies and Accessories for Computers and Printers	54,888	18,750	73,638
		2211103	Sanitary and Cleaning Materials, Supplies and Services	57,500		57,500
		2211201	Refined Fuels and Lubricants for Transport	1,062,500		1,062,500
		2211399	Other Operating Expenses - other	25,000	-18,750	6,250

DEPARTMENT	Section/ Units	Vote	Description	2025/26 Estimates	Increase/Decrease	Revised Estimates
		2220202	Maintenance of Office Furniture and Equipment	21,000		21,000
		2220210	Maintenance of Computers, Software, and Networks	53,745		53,745
			Net Expenditure.....Kshs	8,001,733	-998,301	7,003,432
	Office of the County Secretary		Gross Expenditure.....Kshs	381,346,491	21,199,375	402,545,866

FINANCE, ECONOMIC PLANNING AND ICT

FINANCE, ECONOMIC PLANNING AND ICT	Headquarters	2110117	Basic Salaries - Permanent Employees	152,261,895	47,907	152,309,802
		2110299	Basic Wages - Temporary -Other	14,613,183	-600,000	14,013,183
		2110301	House Allowance	37,183,015		37,183,015
		2110314	Transport Allowance	8,624,125		8,624,125
		2110320	Leave Allowance	5,725,287		5,725,287
		2110399	Personal Allowances paid - Other	523,984		523,984
		2120103	Employer Contribution to Staff Pensions Scheme	40,000,000	50,000,000	90,000,000
				258,931,489	49,447,907	308,379,396
		2210101	Electricity	260,000		260,000
		2210102	Water and sewerage charges	180,000		180,000
		2210201	Telephone, Telex, Facsimile and Mobile Phone Services	535,094		535,094
		2210202	Internet Connections	2,000,000		2,000,000
		2210203	Courier and Postal Services	98,000		98,000
		2210301	Travel Costs (airlines, bus, railway, mileage allowances, etc.)	500,000	700,000	1,200,000
		2210302	Accommodation - Domestic Travel	1,000,000	2,200,000	3,200,000
		2210303	Daily Subsistence Allowance	1,000,000		1,000,000
		2210499	Foreign Travel and Subs.- Others	350,000	-50,000	300,000
		2210502	Publishing and Printing Services	300,000		300,000
		2210503	Subscriptions to Newspapers, Magazines and Periodicals	150,000		150,000
		2210504	Advertising, Awareness and Publicity Campaigns	250,000		250,000
		2210799	Training Expenses - Other (Bud	200,000	316,500	516,500
		2210801	Catering Services (receptions), Accommodation, Gifts, Food and Drinks	200,000	1,294,210	1,494,210
		2210802	Boards, Committees, Conferences and Seminars	800,000		800,000
		2210807	Medals, awards and honors	1,000,000	200,000	1,200,000
		2210904	Motor Vehicle Insurance	30,000,000		30,000,000
		2211101	General Office Supplies (papers, pencils, forms, small office equipment	300,000		300,000
		2211102	Supplies and Accessories for Computers and Printers	550,000		550,000
		2211103	Sanitary and Cleaning Materials, Supplies and Services	100,000	69,600	169,600
		2211203	Refined Fuels and Lubricants -- Other	800,000		800,000
		2211204	Other Fuels (wood, charcoal, cooking gas etc)	100,000		100,000
		2211206	Loan Management Expenses		5,614,254	5,614,254
		2220101	Maintenance Expenses - Motor Vehicles	500,000	811,990	1,311,990
		2220201	Maintenance of Plant, Machinery & Equipment	514,187	500,000	1,014,187
		2220202	Maintenance of Office Furniture and Equipment	100,000		100,000
		2220205	Maintenance of Buildings and Stations -- Non-Residential	100,000	-50,000	50,000

DEPARTMENT	Section/ Units	Vote	Description	2025/26 Estimates	Increase/Decrease	Revised Estimates
		2220210	Maintenance of Computers, Software, and Networks	70,000	118,057	188,057
		2710102	Gratuity - Civil Servants	160,000,000	-74,250,000	85,750,000
		3110902	Purchase of Household and Institutional Appliances	50,000		50,000
		3111001	Purchase of Office Furniture and Fittings	170,000	-50,000	120,000
		3111002	Purchase of Computers, Printers and other IT Equipment		508,500	508,500
		4110403	Housing loans to public servants		50,000,000	50,000,000
			NET EXPENDITURE	461,108,770	37,381,018	498,489,788
	Fiscal Planning Headquarters	2210101	Electricity	100,000		100,000
		2210102	Water and sewerage charges	100,000		100,000
		2210201	Telephone, Telex, Facsimile and Mobile Phone Services	600,000		600,000
		2210203	Courier and Postal Services	50,000		50,000
		2210301	Travel Costs (airlines, bus, railway, mileage allowances, etc.)	1,000,000	900,000	1,900,000
		2210302	Accommodation - Domestic Travel	1,006,364		1,006,364
		2210303	Daily Subsistence Allowance	1,800,000	1,500,000	3,300,000
		2210502	Publishing and Printing Services	480,000		480,000
		2210503	Subscriptions to Newspapers, Magazines and Periodicals	250,000		250,000
		2210504	Advertising, Awareness and Publicity Campaigns	500,000	750,000	1,250,000
		2210799	Training Expenses - Other (Bud	800,000		800,000
		2210801	Catering Services (receptions), Accommodation, Gifts, Food and Drinks	1,100,000		1,100,000
		2210802	Boards, Committees, Conferences and Seminars	1,500,000	800,000	2,300,000
		2211101	General Office Supplies (papers, pencils, forms, small office equipment	1,453,400		1,453,400
		2211102	Supplies and Accessories for Computers and Printers	280,000		280,000
		2211103	Sanitary and Cleaning Materials, Supplies and Services	500,000		500,000
		2211203	Refined Fuels and Lubricants -- Other	800,000		800,000
		2211204	Other Fuels (wood, charcoal, cooking gas etc)	100,000		100,000
		2211305	Contracted Guards and Cleaning Services	70,636		70,636
		2211306	Membership Fees, Dues and Subscriptions to Professional and Trade Bodies	50,000		50,000
		2220101	Maintenance Expenses - Motor Vehicles	800,000	500,000	1,300,000
		2220205	Maintenance of Buildings and Stations -- Non-Residential	50,000		50,000
		2220210	Maintenance of Computers, Software, and Networks	100,000		100,000
		3111002	Purchase of Computers, Printers and other IT Equipment		340,000	340,000
			NET EXPENDITURE	13,490,400	4,790,000	18,280,400
	Budget	2210201	Telephone, Telex, Facsimile and Mobile Phone Services	50,000		50,000
		2210303	Daily Subsistence Allowance	800,000	1,600,000	2,400,000
		2210802	Boards, Committees, Conferences and Seminars	900,000	1,000,000	1,900,000
		2220210	Maintenance of Computers, Software, and Networks	50,000	50,000	100,000
		2211203	Refined Fuels and Lubricants -- Other	200,000	400,000	600,000
			NET EXPENDITURE	2,000,000	3,050,000	5,050,000

DEPARTMENT	Section/ Units	Vote	Description	2025/26 Estimates	Increase/Decrease	Revised Estimates
	Finance and Accounting	2210101	Electricity	24,000	-24,000	-
		2210102	Water and Sewerage Charges	20,000	-20,000	-
		2210201	Telephone, Telex, Facsimile and Mobile Phone Services	800,000		800,000
		2210202	Internet Connections	60,000		60,000
		2210203	Courier & Postal Services	15,800		15,800
		2210301	Travel Costs (airlines, bus, railway, mileage allowances, etc.)	1,350,000	100,000	1,450,000
		2210302	Accommodation - Domestic Travel	1,000,000	1,000,000	2,000,000
		2210303	Daily Subsistence Allowance	1,850,000	4,605,350	6,455,350
		2210502	Publishing & Printing Services	1,000,000	-400,000	600,000
		2210503	Subscriptions to Newspapers, Magazines and Periodicals	150,000		150,000
		2210799	Training Expenses - Other (Bud	1,419,000		1,419,000
		2210801	Catering Services (receptions), Accommodation, Gifts, Food and Drinks	1,000,000		1,000,000
		2210802	Boards, Committees, Conferences and Seminars	1,700,000	700,000	2,400,000
		2211016	Purchase of Uniforms and Clothing - Staff	50,000	-50,000	-
		2211101	General Office Supplies (papers, pencils, forms, small office equipment etc)	500,000	144,000	644,000
		2211102	Supplies and Accessories for Computers and Printers	150,000	100,000	250,000
		2211103	Sanitary and Cleaning Materials, Supplies and Services	251,000	-110,000	141,000
		2211199	Office and General Supplies -		50,000	50,000
		2211203	Refined Fuels and Lubricants -- Other	600,000	800,000	1,400,000
		2211204	Other Fuels (wood, charcoal, cooking gas etc?)	50,000		50,000
		2211306	Membership Fees, Dues and Subscriptions to Professional and Trade Bodies	180,200	350,000	530,200
		2220101	Maintenance Expenses - Motor Vehicles	400,000	700,000	1,100,000
		2220202	Maintenance of Office Furniture and Equipment	131,400	-50,000	81,400
		2220210	Maintenance of Computers, Software, and Networks	200,000	160,000	360,000
		3110902	Purchase of Household and Institutional Appliances	100,000	-100,000	-
		3111001	Purchase of Office Furniture and Fittings	300,000	0	300,000
		3111002	Purchase of Computers, Printers and other IT Equipment		300,000	300,000
			NET EXPENDITURE	13,301,400	8,255,350	21,556,750
	Procurement Headquarters	2210201	Telephone, Telex, Facsimile and Mobile Phone Services	689,000	300,000	989,000
		2210203	Courier & Postal Services			-
		2210301	Travel Costs (airlines, bus, railway, mileage allowances, etc.)	800,000	1,000,000	1,800,000
		2210302	Accommodation - Domestic Travel	1,250,000	2,400,000	3,650,000
		2210303	Daily Subsistence Allowance	1,205,500	3,618,600	4,824,100
		2210502	Publishing & Printing Services	47,500		47,500
		2210503	Subscriptions to Newspapers, Magazines and Periodicals	50,000		50,000
		2210504	Advertising, Awareness and Publicity Campaigns	100,000	2,000,000	2,100,000
		2210799	Training Expenses - Other (Bud	730,000	-30,000	700,000

DEPARTMENT	Section/ Units	Vote	Description	2025/26 Estimates	Increase/Decrease	Revised Estimates
		2210801	Catering Services (receptions), Accommodation, Gifts, Food and Drinks	200,000	200,000	400,000
		2210802	Boards, Committees, Conferences and Seminars	1,770,000	1,800,000	3,570,000
		2210809	Board Allowance		2,300,000	2,300,000
		2211101	General Office Supplies (papers, pencils, forms, small office equipment etc)	400,000		400,000
		2211102	Supplies and Accessories for Computers and Printers	400,000		400,000
		2211103	Sanitary and Cleaning Materials, Supplies and Services	100,000		100,000
		2211203	Refined Fuels and Lubricants -- Other	100,000	200,000	300,000
		2211306	Membership Fees, Dues and Subscriptions to Professional and Trade Bodies	120,000	20,000	140,000
		2220101	Maintenance Expenses - Motor Vehicles		500,000	500,000
		2220202	Maintenance of Office Furniture and Equipment	50,000		50,000
		2220210	Maintenance of Computers, Software, and Networks	50,000		50,000
		3110901	Purchase of Household and Institutional Furniture and Fittings	40,000	-20,000	20,000
		3111001	Purchase of Office Furniture and Fittings	100,000	-10,000	90,000
		3111002	Purchase of Computers, Printers and other IT Equipment	900,000	80,000	980,000
			NET EXPENDITURE	9,102,000	14,358,600	23,460,600
	Internal Audit	2210101	Electricity	5,000		5,000
		2210102	Water and Sewerage Charges	5,000		5,000
		2210201	Telephone, Telex, Facsimile and Mobile Phone Services	345,000		345,000
		2210203	Courier & Postal Services	2,000		2,000
		2210301	Travel Costs (airlines, bus, railway, mileage allowances, etc.)	500,000	500,000	1,000,000
		2210302	Accommodation - Domestic Travel	650,000	500,000	1,150,000
		2210303	Daily Subsistence Allowance	1,500,000	303,250	1,803,250
		2210502	Publishing & Printing Services	80,000	100,000	180,000
		2210503	Subscriptions to Newspapers, Magazines and Periodicals	25,500		25,500
		2210504	Advertising, Awareness and Publicity Campaigns	5,000		5,000
		2210799	Training Expenses - Other (Bud	700,000	59,000	759,000
		2210801	Catering Services (receptions), Accommodation, Gifts, Food and Drinks	100,000		100,000
		2210802	Boards, Committees, Conferences and Seminars	1,840,000	500,000	2,340,000
		2211101	General Office Supplies (papers, pencils, forms, small office equipment etc)	100,000	100,000	200,000
		2211102	Supplies and Accessories for Computers and Printers	50,000		50,000
		2211103	Sanitary and Cleaning Materials, Supplies and Services	50,000		50,000
		2211203	Refined Fuels and Lubricants -- Other	700,000	100,000	800,000
		2211306	Membership Fees, Dues and Subscriptions to Professional and Trade Bodies	62,300		62,300
		2220101	Maintenance Expenses - Motor Vehicles	120,000	700,000	820,000

DEPARTMENT	Section/ Units	Vote	Description	2025/26 Estimates	Increase/Decrease	Revised Estimates
		2220202	Maintenance of Office Furniture and Equipment	10,000		10,000
		2220210	Maintenance of Computers, Software, and Networks	30,000		30,000
		3111002	Purchase of Computers, Printers and other IT Equipment	250,000		250,000
		3110901	Purchase of Household and Institutional Furniture and Fittings	30,000		30,000
			NET EXPENDITURE	7,159,800	2,862,250	10,022,050
	ICT	2210201	Telephone, Telex, Facsimile and Mobile Phone Services	384,000		384,000
		2210301	Travel Costs (airlines, bus, railway, mileage allowances, etc.)	800,000	650,000	1,450,000
		2210302	Accommodation - Domestic Travel		800,000	800,000
		2210303	Daily Subsistence Allowance	1,500,000	500,000	2,000,000
		2210502	Publishing and Printing Services	20,000	80,000	100,000
		2210503	Subscriptions to Newspapers, Magazines and Periodicals	45,000		45,000
		2210799	Training Expenses - Other (Bud	500,000	140,000	640,000
		2210801	Catering Services (receptions), Accommodation, Gifts, Food and Drinks	300,000		300,000
		2210802	Boards, Committees, Conferences and Seminars	800,000	400,000	1,200,000
		2211016	Purchase of Uniforms and Clothing - Staff		200,000	200,000
		2211101	General Office Supplies (papers, pencils, forms, small office equipment	200,000		200,000
		2211102	Supplies and Accessories for Computers and Printers	150,000	50,000	200,000
		2211306	Membership Fees, Dues and Subscriptions to Professional and Trade Bodies	40,000		40,000
		2211203	Refined Fuels and Lubricants -- Other	250,000	200,000	450,000
		2220101	Maintenance Expenses - Motor Vehicles	250,000	50,000	300,000
		2220205	Maintenance of Buildings and Stations -- Non-Residential	100,000		100,000
		2220210	Maintenance of Computers, Software, and Networks	378,575		378,575
		3110902	Purchase of Household and Institutional Appliances	100,000		100,000
		3111001	Purchase of Office Furniture and Fittings	100,000		100,000
		3111002	Purchase of Computers, Printers and other IT Equipment	650,000	-220,000	430,000
			Sub Total	6,567,575	2,850,000	9,417,575
	Revenue	2110299	Basic Wages - Temporary -Other	400,000		400,000
		2210101	Electricity	80,000	20,000	100,000
		2210102	Water and Sewerage Charges	25,000		25,000
		2210201	Telephone, Telex, Facsimile and Mobile Phone Services	800,000		800,000
		2210202	Internet Connections	150,000		150,000
		2210203	Courier & Postal Services	2,000		2,000
		2210301	Travel Costs (airlines, bus, railway, mileage allowances, etc.)	200,000	800,000	1,000,000
		2210302	Accommodation - Domestic Travel	2,000,000	1,000,000	3,000,000
		2210303	Daily Subsistence Allowance	1,900,000	288,000	2,188,000
		2210309	Field Allowance	2,200,000	2,536,250	4,736,250
		2210502	Publishing & Printing Services	3,000,000	3,000,000	6,000,000
		2210503	Subscriptions to Newspapers, Magazines and Periodicals	30,000		30,000

DEPARTMENT	Section/ Units	Vote	Description	2025/26 Estimates	Increase/Decrease	Revised Estimates
		2210504	Advertising, Awareness and Publicity Campaigns	300,000		300,000
		2210799	Training Expenses - Other (Bud	500,000		500,000
		2210801	Catering Services (receptions), Accommodation, Gifts, Food and Drinks	276,436		276,436
		2210802	Boards, Committees, Conferences and Seminars	1,800,000		1,800,000
		2211016	Purchase of Uniforms and Clothing - Staff	150,000		150,000
		2211101	General Office Supplies (papers, pencils, forms, small office equipment etc)	200,000		200,000
		2211102	Supplies and Accessories for Computers and Printers	1,200,000		1,200,000
		2211103	Sanitary and Cleaning Materials, Supplies and Services	200,000		200,000
		2211203	Refined Fuels and Lubricants -- Other	2,000,000	1,500,000	3,500,000
		2211204	Other Fuels (wood, charcoal, cooking gas etc?)	10,000	5,000	15,000
		2211306	Membership Fees, Dues and Subscriptions to Professional and Trade Bodies	50,000		50,000
		2220101	Maintenance Expenses - Motor Vehicles	1,500,000	1,000,000	2,500,000
		2220201	Maintenance of Plant, Machinery and Equipment (including lifts)	20,000		20,000
		2220202	Maintenance of Office Furniture and Equipment	20,000		20,000
		2220205	Maintenance of Buildings and Stations -- Non-Residential	50,000		50,000
		2220210	Maintenance of Computers, Software, and Networks	20,000		20,000
		2220299	Routine Maintenance - Other As	30,000	50,000	80,000
		2640499	Other Current Transfers - Othe		30,000	30,000
		3110902	Purchase of Household and Institutional Appliances	20,000	5,000	25,000
		3111001	Purchase of Office Furniture and Fittings	150,000	100,000	250,000
		3111002	Purchase of Computers, Printers and other IT Equipment	300,000		300,000
				19,583,436	10,334,250	29,917,686
	Intragovernmental Relations	2210303	Daily Subsistence Allowance	1,600,000	4,000,000	5,600,000
		2210802	Boards, Committees, Conferences and Seminars	1,800,000	6,500,000	8,300,000
			NET EXPENDITURE	3,400,000	10,500,000	13,900,000
	Monitoring and Evaluation Headquarters	2210301	Travel Costs (airlines, bus, railway, mileage allowances, etc.)		600,000	600,000
		2210303	Daily Subsistence Allowance		700,000	700,000
		2210502	Publishing & Printing Services		200,000	200,000
		2210504	Advertising, Awareness and Publicity Campaigns		750,000	750,000
		2210799	Training expenses		300,000	300,000
		2210802	Boards, Committees, Conferences and Seminars		800,000	800,000
		2211203	Refined Fuels and Lubricants -- Other		500,000	500,000
		3111002	Purchase of Computers, Printers and other IT Equipment		200,000	200,000
			NET EXPENDITURE	0	4,050,000	4,050,000
	Finance and Economic planning		GROSS EXPENDITURE	535,713,381	98,431,468	634,144,849

DEPARTMENT	Section/ Units	Vote	Description	2025/26 Estimates	Increase/Decrease	Revised Estimates
LANDS, PHYSICAL PLANNING AND URBAN DEVELOPMENT						
Lands, Physical Planning and Urban Development	Physical Planning & Development Headquarters	2110101	Basic Salaries - Civil Service	47,386,200	3,189,324	50,575,524
		2110301	House Allowance	11,018,622		11,018,622
		2110320	Leave Allowance	6,058,540		6,058,540
				64,463,362	3,189,324	67,652,686
		2210101	Electricity	100,000		100,000
		2210102	Water and Sewerage Charges	100,000		100,000
		2210201	Telephone, Telex, Facsimile and Mobile Phone Services	300,000		300,000
		2210203	Courier & Postal Services	15,000		15,000
		2210301	Travel Costs (airlines, bus, railway, mileage allowances, etc.)	50,000		50,000
		2210302	Accommodation - Domestic Travel	740,000		740,000
		2210303	Daily Subsistence Allowance	700,424		700,424
		2210304	Sundry Items (e.g. airport tax, taxis, etc?)	28,250		28,250
		2210309	Field Allowance	400,000		400,000
		2210401	Travel Costs (airlines, bus, railway, etc.)	50,000		50,000
		2210403	Daily Subsistence Allowance	50,000		50,000
		2210502	Publishing & Printing Services	58,750		58,750
		2210503	Subscriptions to Newspapers, Magazines and Periodicals	54,200		54,200
		2210504	Advertising, Awareness and Publicity Campaigns	78,750		78,750
		2210505	Trade Shows and Exhibitions	20,000		20,000
		2210599	Printing, Advertising - Other	52,500		52,500
		2210604	Hire of Transport, Equipment	26,250		26,250
		2210701	Travel Allowance	152,500		152,500
		2210703	Production and Printing of Training Materials	52,500		52,500
		2210799	Training Expenses - Other (Bud	197,986		197,986
		2210801	Catering Services (receptions), Accommodation, Gifts, Food and Drinks	125,000		125,000
		2210802	Boards, Committees, Conferences and Seminars	587,500		587,500
		2211016	Purchase of Uniforms	280,000		280,000
		2211031	specialised materials - planning & survey material	127,500		127,500
		2211101	General Office Supplies (papers, pencils, forms, small office equipment etc)	153,750		153,750
		2211102	Supplies and Accessories for Computers and Printers	252,500		252,500
		2211103	Sanitary and Cleaning Materials, Supplies and Services	50,250		50,250
		2211201	Refined Fuels and Lubricants for Transport	1,000,000		1,000,000
		2211305	Contracted Guards and Cleaning Services	2,000,000		2,000,000
		2211306	Membership Fees, Dues and Subscriptions to Professional and Trade Bodies	61,250		61,250
		2211308	Legal Dues/fees, Arbitration and Compensation Payments	1,669,400		1,669,400
		2220101	Maintenance Expenses - Motor Vehicles	282,500		282,500
		2220202	Maintenance of Office Furniture and Equipment	100,000		100,000
		2220205	Maintenance of Buildings and Stations -- Non-Residential	50,000		50,000

DEPARTMENT	Section/ Units	Vote	Description	2025/26 Estimates	Increase/Decrease	Revised Estimates
		2220210	Maintenance of Computers, Software, and Networks	50,000		50,000
			Net Expenditure	74,480,122	3,189,324	77,669,446
	Land Survey and Mapping Headquarters	2210101	Electricity	100,000		100,000
		2210102	Water and Sewerage Charges	50,000		50,000
		2210201	Telephone, Telex, Facsimile and Mobile Phone Services	250,000		250,000
		2210203	Courier & Postal Services	10,000		10,000
		2210301	Travel Costs (airlines, bus, railway, mileage allowances, etc.)	150,000		150,000
		2210302	Accommodation - Domestic Travel	300,000		300,000
		2210303	Daily Subsistence Allowance	300,000		300,000
		2210304	Sundry Items (e.g. airport tax, taxis, etc?)	50,000		50,000
		2210309	Field Allowance	173,000		173,000
		2210401	Travel Costs (airlines, bus, railway, etc.)	150,000		150,000
		2210403	Daily Subsistence Allowance	25,000		25,000
		2210502	Publishing & Printing Services	50,000		50,000
		2210503	Subscriptions to Newspapers, Magazines and Periodicals	20,000		20,000
		2210504	Advertising, Awareness and Publicity Campaigns	50,000		50,000
		2210505	Trade Shows and Exhibitions	15,000		15,000
		2210599	Printing, Advertising - Other	55,000		55,000
		2210604	Hire of Transport, Equipment	30,000		30,000
		2210701	Travel Allowance	104,000		104,000
		2210703	Production and Printing of Training Materials	50,000		50,000
		2210799	Training Expenses - Other (Bud	90,000		90,000
		2210801	Catering Services (receptions), Accommodation, Gifts, Food and Drinks	105,000		105,000
		2210802	Boards, Committees, Conferences and Seminars	394,357		394,357
		2211016	Purchase of Uniforms	50,000		50,000
		2211031	specialised materials - planning & survey material	95,000		95,000
		2211101	General Office Supplies (papers, pencils, forms, small office equipment etc)	80,000		80,000
		2211102	Supplies and Accessories for Computers and Printers	200,000		200,000
		2211103	Sanitary and Cleaning Materials, Supplies and Services	50,000		50,000
		2211201	Refined Fuels and Lubricants for Transport	800,000		800,000
		2211305	Contracted Guards and Cleaning Services	50,000		50,000
		2211306	Membership Fees, Dues and Subscriptions to Professional and Trade Bodies	75,000		75,000
		2211310	Contracted Professional Services	202,600		202,600
		2220101	Maintenance Expenses - Motor Vehicles	175,000		175,000
		2220201	Maintenance of Plant, Machinery and Equipment (including lifts)	77,000		77,000
		2220202	Maintenance of Office Furniture and Equipment	15,000		15,000
		2220205	Maintenance of Buildings and Stations -- Non-Residential	105,000		105,000
		2220210	Maintenance of Computers, Software, and Networks	70,000		70,000
			Net Expenditure	4,565,957	0	4,565,957

DEPARTMENT	Section/ Units	Vote	Description	2025/26 Estimates	Increase/Decrease	Revised Estimates
	Housing Headquarters	2210101	Electricity	100,000		100,000
		2210102	Water and Sewerage Charges	50,000		50,000
		2210201	Telephone, Telex, Facsimile and Mobile Phone Services	150,000		150,000
		2210203	Courier & Postal Services	10,000		10,000
		2210301	Travel Costs (airlines, bus, railway, mileage allowances, etc.)	50,000		50,000
		2210302	Accommodation - Domestic Travel	200,000		200,000
		2210303	Daily Subsistence Allowance	98,000		98,000
		2210304	Sundry Items (e.g. airport tax, taxis, etc?)	25,000		25,000
		2210309	Field Allowance	100,000		100,000
		2210401	Travel Costs (airlines, bus, railway, etc.)	100,000		100,000
		2210403	Daily Subsistence Allowance	25,000		25,000
		2210502	Publishing & Printing Services	25,000		25,000
		2210503	Subscriptions to Newspapers, Magazines and Periodicals	20,000		20,000
		2210504	Advertising, Awareness and Publicity Campaigns	15,000		15,000
		2210505	Trade Shows and Exhibitions	10,000		10,000
		2210599	Printing, Advertising - Other	15,000		15,000
		2210604	Hire of Transport, Equipment	25,000		25,000
		2210701	Travel Allowance	70,000		70,000
		2210703	Production and Printing of Training Materials	25,000		25,000
		2210799	Training Expenses - Other (Bud	50,000		50,000
		2210801	Catering Services (receptions), Accommodation, Gifts, Food and Drinks	45,000		45,000
		2210802	Boards, Committees, Conferences and Seminars	500,000		500,000
		2211006	Purchase of Workshop Tools, Spares and Small Equipment	30,600		30,600
		2211016	Purchase of Uniforms	90,000		90,000
		2211029	Purchase of Safety Gear	50,000		50,000
		2211031	specialised materials - planning & survey material	40,000		40,000
		2211101	General Office Supplies (papers, pencils, forms, small office equipment etc)	50,000		50,000
		2211102	Supplies and Accessories for Computers and Printers	25,000		25,000
		2211103	Sanitary and Cleaning Materials, Supplies and Services	21,500		21,500
		2211201	Refined Fuels and Lubricants for Transport	100,000		100,000
		2211305	Contracted Guards and Cleaning Services	15,000		15,000
		2211306	Membership Fees, Dues and Subscriptions to Professional and Trade Bodies	25,000		25,000
		2220101	Maintenance Expenses - Motor Vehicles	100,000		100,000
		2220202	Maintenance of Office Furniture and Equipment	15,000		15,000
		2220205	Maintenance of Buildings and Stations -- Non-Residential	30,000		30,000
		2220210	Maintenance of Computers, Software, and Networks	25,000		25,000
		2220204	Maintenance of Buildings -- Residential	100,000		100,000
			Net Expenditure	2,425,100	0	2,425,100
	Lands, Physical Planning and		GROSS EXPENDITURE	81,471,179	3,189,324	84,660,503

DEPARTMENT	Section/ Units	Vote	Description	2025/26 Estimates	Increase/Decrease	Revised Estimates
	Urban development					
HEALTH SERVICES						
HEALTH SERVICES	Health Headquarters	2110101	Basic Salaries - Civil Service	2,429,272,958	114,339,579	2,543,612,537
		2110321	Administrative Allowance	158,345,793		158,345,793
				2,587,618,751	114,339,579	2,701,958,330
		2210101	Electricity	4,050,000	8,050,315	12,100,315
		2210102	Water and sewerage charges	2,300,000	4,596,696	6,896,696
		2210103	Gas expenses	80,000		80,000
		2210201	Telephone, Telex, Facsimile and Mobile Phone Services	1,890,000	170,000	2,060,000
		2210202	Internet connections	450,000	200,000	650,000
		2210203	Courier and Postal Services	300,000	-170,000	130,000
		2210301	Domestic travel cost	250,000	1,284,300	1,534,300
		2210302	Accommodation - Domestic Travel	600,000		600,000
		2210303	Daily Subsistence Allowance	991,000		991,000
		2210403	Daily Subsistence Allowance	250,000	-250,000	-
		2210502	Publishing and Printing Services	600,339		600,339
		2210503	Subscriptions to Newspapers, Magazines and Periodicals	65,000		65,000
		2210504	Advertising, Awareness and Publicity Campaigns	300,000	192,618	492,618
		2210505	Trade Shows and exhibitions	140,000		140,000
		2210701	Travel Allowance	600,000		600,000
		2210704	Hire of Training Facilities and Equipment	273,000	100,000	373,000
		2210799	Training Expenses - Other (Bud,	600,000		600,000
		2210801	Catering Services (receptions), Accommodation	700,000	263,400	963,400
		2210802	Boards, Committees, Conferences and Seminars	830,000	150,000	980,000
		2210807	Medals, Awards and Honors	150,000	-150,000	-
		2211021	Purchase of beddings and linen	100,000		100,000
		2211101	General Office Supplies (papers, pencils, forms, small office equipment, etc...)	600,000		600,000
		2211102	Supplies and Accessories for Computers and Printers	550,000		550,000
		2211103	Sanitary and Cleaning materials	250,000		250,000
		2211201	Refined Fuels and Lubricants for Transport	2,000,000	1,100,006	3,100,006
		2211306	Membership Fees, Dues and Subscriptions to Professional and Trade Bodies	210,000	57,650	267,650
		2211310	Contracted Professional Services	100,000	-100,000	-
		2211332	Emergency Medical Expenses	300,000	-300,000	-
		2220101	Maintenance Expenses - Motor Vehicles	1,200,000		1,200,000
		2220202	Maintenance of Office Furniture & Equip	50,000		50,000
		2220205	Maintenance of Buildings and Stations - Non-Residential	150,000		150,000
		2220210	Maintenance of computers software and networks	150,000		150,000
		3110902	Purchase of Household and Institutional Appliances	40,000		40,000
		3111001	Purchase of furniture and fittings	80,000	60,000	140,000
		3111002	Purchase of Computers, Printers and other IT Equipment	500,000		500,000
			Sub-Total	21,699,339	15,254,985	36,954,324
	Public Health					-
		2210301	Domestic travel cost	150,000	50,000	200,000
		2210302	Accommodation - Domestic Travel	350,000	300,000	650,000

DEPARTMENT	Section/ Units	Vote	Description	2025/26 Estimates	Increase/Decrease	Revised Estimates
		2211016	Purchase of Uniforms and Clothing - Staff	160,000	-60,000	100,000
			Sub-Total	660,000	290,000	950,000
	Rural Facilities	2640499	Other current transfers - Danida Support	8,721,100	1,669	8,722,769
		2640499	Other current transfers - Counterpart funding for Danida	9,234,150		9,234,150
			Other Transfers Sub-total	17,955,250	1,669	17,956,919
		2640599	Other Capital Grants and Tr	850,000,000		850,000,000
		1580211	Health Centres Services Fee (A-in-A)	(850,000,000)		(850,000,000)
			Other Transfers Sub-total	-	-	-
	HEALTH SERVICES		NET EXPENDITURE	2,627,933,340	129,886,233	2,757,819,573
GENDER, YOUTH, SOCIAL SERVICES AND SPORTS						
GENDER, YOUTH, SOCIAL SERVICES AND SPORTS	GENDER HEADQUARTERS	2110101	Basic salaries-civil service	53,106,611	3,310,601	56,417,212
		2110201	Contractual Employees	1,500,000		1,500,000
		2110301	House Allowance	7,924,905		7,924,905
		2110308	Medical Allowance	21,560		21,560
		2110309	Special Duty Allowance	264,460		264,460
		2110314	Transport Allowance	213,400		213,400
		2110320	Leave Allowance	3,230,200		3,230,200
		2110321	Administrative Allowance	653,492		653,492
				66,914,628	3,310,601	70,225,229
		2210101	Electricity	70,000		70,000
		2210102	Water and sewerage charges	250,000		250,000
		2210201	Telephone, Telex, Facsimile and Mobile Phone Services	70,000	150,000	220,000
		2210202	Internet connections	300,000	-150,000	150,000
		2210203	Courier and Postal Services	1,000	-1,000	-
		2210301	Travel Costs (airlines, bus, railway, mileage allowances, etc.)	70,000		70,000
		2210302	Accommodation-Domestic travel	300,000		300,000
		2210303	Daily Subsistence Allowance	400,000	5,507,705	5,907,705
		2210304	sundry items (eg Airport tax, taxis etc)	5,000	-5,000	-
		2210309	Field Allowances	45,000		45,000
		2210401	Travel Costs (airlines, bus, railway, etc.)	400,000		400,000
		2210403	Daily Subsistence Allowance		923,245	923,245
		2210502	Publishing and Printing Services	50,000	230,000	280,000
		2210503	Subscriptions to Newspapers, Magazines and Periodicals	50,000		50,000
		2210504	Advertising, Awareness and Publicity Campaigns	90,000	523,203	613,203
		2210505	Trade Shows and Exhibitions	10,000		10,000
		2210604	Hire of Transport	400,000	400,000	800,000
		2210799	Training Expenses - Other (Bud	610,000	40,000	650,000
		2210801	Catering Services (receptions), Accommodation, Gifts, Food and Drinks	750,000	2,401,944	3,151,944
		2210802	Boards, Committees, Conferences and Seminars	40,000	2,371,800	2,411,800
		2211015	Food and Rations	500,000		500,000
		2211101	General Office Supplies (papers, pencils, forms, small office equipment	250,000		250,000
		2211102	Supplies and Accessories for Computers and Printers	200,000	565,500	765,500
		2211103	Sanitary and Cleaning Materials, Supplies and Services	10,000	193,145	203,145

DEPARTMENT	Section/ Units	Vote	Description	2025/26 Estimates	Increase/Decrease	Revised Estimates
		2211203	Refined Fuels and Lubricants -- Other	400,000		400,000
		2211204	Other Fuels (wood, charcoal, cooking gas etc.)	50,000	-25,000	25,000
		2211306	Membership fees, dues, subscription to professional and trade bodies	50,000		50,000
		2220101	Maintenance Expenses - Motor Vehicles	300,000		300,000
		2220210	Maintenance of Computers, Software, and Networks	50,000	158,950	208,950
			Net Expenditure.....Kshs	5,721,000	13,284,492	19,005,492
	KARATINA CHILDREN HOME	2210101	Electricity	260,000		260,000
		2210102	Water and sewerage charges	100,000		100,000
		2210201	Telephone, Telex, Facsimile and Mobile Phone Services	30,000		30,000
		2210301	Travel Costs (airlines, bus, railway, mileage allowances, etc.)	30,000		30,000
		2210303	Daily Subsistence Allowance	100,000		100,000
		2210802	Boards, Committees, Conferences and Seminars	10,000		10,000
		2211015	Food and Rations	1,000,000		1,000,000
		2211103	Sanitary and Cleaning Materials, Supplies and Services	25,000		25,000
		2211101	General Office Supplies (papers, pencils, forms, small office equipment	20,000		20,000
		2211016	Purchase of Uniforms and Clothing - Staff	300,000		300,000
		2211203	Refined Fuels and Lubricants -- Other	100,000		100,000
		2211204	Other Fuels (wood, charcoal, cooking gas etc?)	125,000		125,000
		2640101	Scholarships and other Educational Benefits - Secondary Education	1,900,000		1,900,000
			Net Expenditure.....Kshs	4,000,000	0	4,000,000
	FIRE SERVICES	2210101	Electricity	40,000		40,000
		2210102	Water and sewerage charges	300,000		300,000
		2210201	Telephone, Telex, Facsimile and Mobile Phone Services	100,000		100,000
		2210303	Daily Subsistence Allowance	100,000		100,000
		2210801	Catering services(receptions) Accomodation, Gifts,food and drinks	297,500		297,500
		2211101	General Office Supplies (papers, pencils, forms, small office equipment	10,000		10,000
		2211103	Sanitary and cleaning materials, supplies and services	5,000		5,000
		2211203	Refined Fuels and Lubricants -- Other	1,000,000		1,000,000
		2211204	Other Fuels (wood, charcoal, cooking gas etc.)	100,000	-50,000	50,000
		2220101	Maintenance Expenses - Motor Vehicles	500,000		500,000
			Net Expenditure.....Kshs	2,452,500	-50,000	2,402,500
	SPORTS	2210101	Electricity	20,000		20,000
		2210102	Water and sewerage charges	300,000	171,300	471,300
		2210201	Telephone, Telex, Facsimile and Mobile Phone Services	20,000		20,000
		2210303	Daily Subsistence Allowance	1,200,000		1,200,000
		2210309	Field Allowance	1,500,000		1,500,000
		2210799	Training Expenses - Other (Bud	200,000		200,000
		2210801	Catering services(receptions) Accommodation, Gifts, food and drinks	357,500		357,500

DEPARTMENT	Section/ Units	Vote	Description	2025/26 Estimates	Increase/Decrease	Revised Estimates
		2210802	Boards, committees, conferences and seminars	570,000		570,000
		2211101	General Office Supplies (papers, pencils, forms, small office equipment	20,000		20,000
		2211102	Supplies and Accessories for Computers and Printers	20,000		20,000
		2211203	Refined Fuels and Lubricants -- Other	200,000		200,000
		2220101	Maintenance Expenses - Motor Vehicles	200,000		200,000
		2211306	Membership fees, dues, subscription to professional and trade bodies	350,000	65,000	415,000
			Net Expenditure.....Kshs	4,957,500	236,300	5,193,800
	DISASTER MANAGEMENT	2210101	Electricity	10,000		10,000
		2210201	Telephone, Telex, Facsimile and Mobile Phone Services	150,000		150,000
		2210301	Travel Costs (airlines, bus, railway, mileage allowances, etc.)	400,000		400,000
		2210303	Daily Subsistence Allowance	100,000		100,000
		2210799	Training Expenses - Other (Bud	10,000		10,000
		2211015	Food and Rations	500,000		500,000
		2211203	Refined Fuels and Lubricants -- Other	800,000		800,000
			Net Expenditure.....Kshs	1,970,000	0	1,970,000
	LIBRARY SERVICES	2210101	Electricity	350,000		350,000
		2210102	Water and sewerage charges	200,000		200,000
		2210201	Telephone, Telex, Facsimile and Mobile Phone Services	100,000		100,000
		2210202	Internet connections	900,000		900,000
		2210203	Courier and Postal Services	1,600	-1,600	-
		2210301	Travel Costs (airlines, bus, railway, mileage allowances, etc.)	800,000		800,000
		2210302	Accommodation-Domestic travel	1,200,000		1,200,000
		2211305	Contracted Guards and Cleaning Services	100,000	328,000	428,000
		2210310	Field Operational Allowance	400,000		400,000
		2210402	Accommodation - Foreign Travel	200,000		200,000
		2210502	Publishing and Printing Services	100,000	-50,000	50,000
		2210503	Subscriptions to Newspapers, Magazines and Periodicals	320,000	-70,000	250,000
		2210504	Advertising, Awareness and Publicity Campaigns	50,000		50,000
		2210505	Trade Shows and Exhibitions	50,000		50,000
		2210799	Training Expenses - Other (Bud	150,000		150,000
		2210801	Catering Services (receptions), Accommodation, Gifts, Food and Drinks	900,000		900,000
		2210802	Boards, Committees, Conferences and Seminars	300,000		300,000
		2211016	Purchase of Uniforms and Clothing - Staff	200,000	-200,000	-
		2211101	General Office Supplies (papers, pencils, forms, small office equipment	100,000		100,000
		2211102	Supplies and Accessories for Computers and Printers	150,000		150,000
		2211103	Sanitary and Cleaning Materials, Supplies and Services	250,000		250,000
		2211203	Refined Fuels and Lubricants -- Other	600,000		600,000
		2220205	Maintenance of Buildings and Stations -- Non-Residential	330,598		330,598

DEPARTMENT	Section/ Units	Vote	Description	2025/26 Estimates	Increase/Decrease	Revised Estimates
		3111099	Purch. of Office Furn. & Gen. - Other (Budget)	350,000	-350,000	-
			Net Expenditure.....Kshs	8,102,198	-343,600	7,758,598
			Gross Expenditure.....Kshs	94,117,826	16,437,793	110,555,619
COUNTY PUBLIC SERVICE AND SOLID WASTE MANAGEMENT						
Human Resources Headquarters	County Public Service Management	2110199	Basic Salary- Permanent other	67,011,904	6,480,514	73,492,418
		2110299	Basic Wages-Temporary-Other	28,396,500		28,396,500
		2110301	House Allowance	12,762,900		12,762,900
		2210303	Acting Allowance	409,500		409,500
		2110314	Transport Allowance	8,724,000		8,724,000
		2110320	Leave Allowance	9,077,359		9,077,359
		2110399	Personnel Allowances	4,603,500		4,603,500
		2110203	Casual Labour - Teachers	40,000	-40,000	-
				131,025,663	6,440,514	137,466,177
		2210101	Electricity	300,000		300,000
		2210102	Water and Sewerage Charges	127,260		127,260
		2210201	Telephone, Telex, Facsimile and Mobile Phone Services	500,000	-20,000	480,000
		2210202	Internet connections	100,000	20,000	120,000
		2210203	Courier and Postal Services	-	40,000	40,000
		2210301	Travel Cost (Airlines, Bus, Railway, Millage Allowances, etc)	836,300		836,300
		2210302	Accommodation - Domestic Travel	150,000		150,000
		2210303	Daily Subsistence Allowances	879,860	7,917,860	8,797,720
		2210502	Publishing and Printing	188,880		188,880
		2210503	Subscription to Newspaper and Magazine	75,884		75,884
		2210504	Advertising, Awareness and Publicity Campaigns	150,000	65,772	215,772
		2210505	Trade Shows and Exhibitions	100,000		100,000
		2210799	Training Expenses - Other (Bud	250,000	465,000	715,000
		2210801	Catering Services , Gifts, Food and Drinks	575,000	313,535	888,535
		2210802	Boards, committees, conferences and seminars	750,240	285,400	1,035,640
		2211016	Purchase of Clothing and Uniforms	75,000		75,000
		2211101	General Office Supplies (Papers, pens, small office equipment etc.)	370,961		370,961
		2211102	Supplies and Accessories for Computers and Printers	500,766		500,766
		2211103	Sanitary and Cleaning Materials, Supplies and Services	51,398		51,398
		2211201	Refined Fuels and Lubricants for Transport	800,300		800,300
		2211204	Other fuels-cooking gas	30,000		30,000
		2211305	Contracted guards and cleaning services	180,000		180,000
		2211306	Membership fees, dues and subscriptions to trade unions	380,541		380,541
		2211308	Legal Dues	312,054		312,054
		2220101	Maintenance Expenses - Motor Vehicles	500,300		500,300
		2220205	Maintenance of Buildings and Stations	32,719		32,719
		2220210	Maintenance of computers, software and computers networks	350,691		350,691
		2710102	Gratuity - Civil Servants		71,385,714	71,385,714
		3110902	Purchase of household and institutional appliances	30,000		30,000
		3110399	Refurbishment of buildings - others	150,000		150,000

DEPARTMENT	Section/ Units	Vote	Description	2025/26 Estimates	Increase/Decrease	Revised Estimates
		3111001	Purchase of Office Furniture and equipment	250,000		250,000
		3111002	Purchase of Computers and Printers and other IT Equipment	550,000		550,000
			Net Expenditure.....Kshs	140,573,817	86,913,795	227,487,612
Solid Waste Management	Solid Waste Management	2210101	Electricity	150,000		150,000
		2210102	Water and Sewerage Charges	100,000		100,000
		2210201	Telephone, Telex, Facsimile and Mobile Phone Services	550,000		550,000
		2210202	Internet connections	80,000	5,000	85,000
		2210203	Courier and Postal Services	15,000	-5,000	10,000
		2210301	Travel Cost (Airlines, Bus, Railway, Millage Allowances, etc)	530,000		530,000
		2210302	Accommodation - Domestic Travel	440,000	250,000	690,000
		2210303	Daily Subsistence Allowances	1,500,000		1,500,000
		2210502	Publishing and Printing	50,000		50,000
		2210503	Subscription to Newspaper and Magazine	32,000		32,000
		2210504	Advertising, Awareness and Publicity Campaigns (Public Participation Forums)	150,000		150,000
		2210505	Trade Shows and Exhibitions	50,000	-28,000	22,000
		2210799	Training Expenses-Other	227,000	28,000	255,000
		2210801	Catering Services , Gifts, Food and Drinks	200,000	300,000	500,000
		2210802	Boards, committees, conferences and seminars	982,455	74,000	1,056,455
		2211004	Fungicides, Insecticides and Sprays	30,000		30,000
		2211006	Purchase of Workshop Tools, Spares and Small Equipment	54,000	224,760	278,760
		2211016	Purchase of Clothing and Uniforms	300,000	-250,000	50,000
		2211029	Purchase of Safety Gear	2,000		2,000
		2211101	General Office Supplies (Papers, pens, small office equipment etc.)	243,239		243,239
		2211102	Supplies and Accessories for Computers and Printers	220,000		220,000
		2211103	Sanitary and Cleaning Materials, Supplies and Services	150,000		150,000
		2211201	Refined Fuels and Lubricants for Transport	950,000	-425,000	525,000
		2211204	Other fuels-cooking gas	20,000		20,000
		2211305	Contracted guards & cleaning services	1,080,000	487,460	1,567,460
		2211306	Membership fees, dues and subscriptions to trade unions	230,000	-110,000	120,000
		2211308	Legal Dues	312,460	-262,460	50,000
		2220101	Maintenance Expenses - Motor Vehicles	300,000		300,000
		2220205	Maintenance of Buildings and Stations	15,000		15,000
		2220210	Maintenance of computers, software and networks	150,000	-100,000	50,000
		3110399	Refurbishment of Buildings- Other	30,000		30,000
		3110902	Purchase of household and institutional appliances	20,000		20,000
		3111001	Purchase of Office Furniture and equipment	75,000		75,000
		3111002	Purchase of Computers and Printers and other IT Equipment	350,000	-50,000	300,000
			Net Expenditure.....Kshs	9,588,154	138,760	9,726,914
			Gross Expenditure.....Kshs	150,161,971	87,052,555	237,214,526

DEPARTMENT	Section/ Units	Vote	Description	2025/26 Estimates	Increase/Decrease	Revised Estimates
AGRICULTURE, LIVESTOCK AND AQUACULTURE DEVELOPMENT						
	Agriculture Management	2110201	Basic Salary	221,221,147	10,944,914	232,166,061
		2210101	Electricity	76,000		76,000
		2210102	Water and sewerage charges	96,000	3,000,000	3,096,000
		2210103	Gas expenses	18,000		18,000
		2210201	Telephone, Telex, Facsimile and Mobile Phone Services	110,000		110,000
		2210202	Internet Connections	30,000		30,000
		2210203	Courier and Postal Services	20,000	37,800	57,800
		2210301	Travel Costs (airlines, bus, railway, mileage allowances, etc.)	50,000		50,000
		2210302	Accommodation - Domestic Travel	550,000		550,000
		2210303	Daily Subsistence Allowance	550,000	2,455,349	3,005,349
		2210502	Publishing and Printing Services	20,000		20,000
		2210503	Subscriptions to Newspapers, Magazines and Periodicals	64,000	8,400	72,400
		2210504	Advertising, Awareness and Publicity Campaigns	25,000		25,000
		2210505	Trade Shows and Exhibitions	1,050,000	2,400,000	3,450,000
		2210703	Production and Printing of Training Materials	25,000		25,000
		2210801	Catering Services (receptions), Accommodation, Gifts, Food and Drinks	350,000	1,194,380	1,544,380
		2210802	Boards, Committees, Conferences and Seminars	100,000	1,408,880	1,508,880
		2211101	General Office Supplies (papers, pencils, forms, small office equipment etc)	50,919		50,919
		2211102	Supplies and Accessories for Computers and Printers	200,000		200,000
		2211103	Sanitary and Cleaning Materials, Supplies and Services	20,000		20,000
		2211201	Refined Fuels and Lubricants for Transport	300,000		300,000
		2211305	Contracted Guards and Cleaning Services	720,000	-250,000	470,000
		2211306	Membership Fees, Dues and Subscriptions to Professional and Trade Bodies	40,000	-20,000	20,000
		2220101	Maintenance Expenses - Motor Vehicles and cycles	200,000	47,000	247,000
		2220202	Maintenance of Office Furniture and Equipment	50,000		50,000
		2220205	Maintenance of Buildings and Stations -- Non-Residential	25,000		25,000
		2220210	Maintenance of Computers, Software, and Networks	25,000		25,000
			Net Expenditure.....Kshs	225,986,066	21,226,723	247,212,789
	Crops Management	2110202	Casual labour & Others	170,000	154,672	324,672
		2210101	Electricity	64,800		64,800
		2210102	Water and sewerage charges	90,000		90,000
		2210103	Gas expenses	6,000		6,000
		2210201	Telephone, Telex, Facsimile and Mobile Phone Services	70,000		70,000
		2210202	Internet Connections	20,000		20,000
		2210301	Travel Costs (airlines, bus, railway, mileage allowances, etc.)	50,000		50,000
		2210302	Accommodation - Domestic Travel	220,000		220,000
		2210303	Daily Subsistence Allowance	220,000		220,000
		2210502	Publishing and Printing Services	5,000		5,000

DEPARTMENT	Section/ Units	Vote	Description	2025/26 Estimates	Increase/Decrease	Revised Estimates
		2210503	Subscriptions to Newspapers, Magazines and Periodicals	14,400		14,400
		2210505	Trade Shows and Exhibitions	250,000		250,000
		2210604	Hire of Transport	10,000		10,000
		2210704	Hire of Training facilities and Equipment	9,237		9,237
		2210801	Catering Services (receptions), Accommodation, Gifts, Food and Drinks	20,000		20,000
		2211004	Fungicides, Insecticides and Sprays	10,000		10,000
		2211007	Agriculture Materials, Supplies and Small equipment	50,000		50,000
		2211101	General Office Supplies (papers, pencils, forms, small office equipment etc)	28,000		28,000
		2211102	Supplies and Accessories for Computers and Printers	20,000		20,000
		2211103	Sanitary and Cleaning Materials, Supplies and Services	20,000		20,000
		2211201	Refined Fuels and Lubricants for Transport	100,000		100,000
		2220101	Maintenance Expenses - Motor Vehicles and cycles	150,000		150,000
			Net Expenditure.....Kshs	1,597,437	154,672	1,752,109
	Livestock Production	2110202	Casual labour & Others	200,000		200,000
		2210101	Electricity	67,500		67,500
		2210102	Water and sewerage charges	20,400		20,400
		2210103	Gas expenses	8,800		8,800
		2210201	Telephone, Telex, Facsimile and Mobile Phone Services	35,000		35,000
		2210202	Internet Connections	10,000		10,000
		2210301	Travel Costs (airlines, bus, railway, mileage allowances, etc.)	30,000	-10,000	20,000
		2210302	Accommodation - Domestic Travel	70,000	-20,000	50,000
		2210303	Daily Subsistence Allowance	120,000	20,000	140,000
		2210502	Publishing and Printing Services	8,000		8,000
		2210503	Subscriptions to Newspapers, Magazines and Periodicals	12,240		12,240
		2210505	Trade Shows and Exhibitions	200,000		200,000
		2210801	Catering Services (receptions), Accommodation, Gifts, Food and Drinks	30,000	10,000	40,000
		2211007	Agriculture Materials, Supplies and Small equipment	30,000		30,000
		2211023	Supplies for Production	30,000		30,000
		2211101	General Office Supplies (papers, pencils, forms, small office equipment etc)	20,000		20,000
		2211102	Supplies and Accessories for Computers and Printers	20,000		20,000
		2211103	Sanitary and Cleaning Materials, Supplies and Services	18,000		18,000
		2211201	Refined Fuels and Lubricants for Transport	200,000		200,000
		2220101	Maintenance Expenses - Motor Vehicles and cycles	90,000		90,000
			Net Expenditure.....Kshs	1,219,940	0	1,219,940
	Veterinary Services	2210101	Electricity	100,000		100,000
		2210102	Water and sewerage charges	200,000		200,000
		2210103	Gas expenses	12,000		12,000
		2210201	Telephone, Telex, Facsimile and Mobile Phone Services	50,000		50,000
		2210303	Daily Subsistence Allowance	200,000		200,000
		2210502	Publishing and Printing Services	50,000	-31,000	19,000

DEPARTMENT	Section/ Units	Vote	Description	2025/26 Estimates	Increase/Decrease	Revised Estimates
		2210503	Subscriptions to Newspapers, Magazines and Periodicals	14,400		14,400
		2210504	Advertising, Awareness and Publicity Campaigns	20,000	208,200	228,200
		2210505	Trade Shows and Exhibitions	50,000		50,000
		2210604	Hire of Transport	20,000	-20,000	-
		2210703	Production and Printing of Training Materials	10,000	-10,000	-
		2210704	Hire of Training Facilities and Equipment	20,000	-20,000	-
		2210799	Training Expenses - Other (Bud	50,000	-50,000	-
		2211003	Veterinary supplies and materials	50,000	-50,000	-
		2211007	Agriculture Materials, Supplies and Small equipment	30,000		30,000
		2211008	Laboratory Materials, Supplies and Small Equipment	50,000		50,000
		2211016	Purchase of Uniforms and Clothing - Staff	50,000		50,000
		2211023	Supplies for Production	50,000		50,000
		2211029	Purchase of Safety Gear	20,000		20,000
		2211102	Supplies and Accessories for Computers and Printers	20,000		20,000
		2211103	Sanitary and Cleaning Materials, Supplies and Services	23,397		23,397
		2211201	Refined Fuels and Lubricants for Transport	200,000		200,000
		2220101	Maintenance Expenses - Motor Vehicles and cycles	100,000		100,000
		2220201	Maintenance of Plant, Machinery and Equipment (including lifts)	30,000		30,000
		2220210	Maintenance of Computers, Software, and Networks	20,000		20,000
		3111002	Purchase of Computers, Printers and other IT Equipment	30,000	-7,200	22,800
			Net Expenditure.....Kshs	1,469,797	20,000	1,489,797
	Fisheries Development	2210101	Electricity	180,000		180,000
		2210102	Water and sewerage charges	32,400		32,400
		2210505	Trade Shows and Exhibitions	50,000		50,000
		2210799	Training Expenses - Other (Bud	80,000		80,000
		2211103	Sanitary and Cleaning Materials, Supplies and Services	5,537		5,537
		2211305	Contracted guards and cleaning services	720,000	-250,000	470,000
			Net Expenditure.....Kshs	1,067,937	-250,000	817,937
	Wambugu ATC	2640499	Other Current Transfers -Othe	6,630,000		6,630,000
			Net Expenditure.....Kshs	6,630,000	0	6,630,000
	AMS Narumoru	2640499	Other Current Transfers -Othe	1,226,000		1,226,000
			Net Expenditure.....Kshs	1,226,000	0	1,226,000
			Gross Expenditure.....Kshs	239,197,177	21,151,395	260,348,572
TRADE, CO-OPERATIVES, CULTURE AND TOURISM						
	Trade Development & Regulation Headquarters	2110117	Basic Salaries County Executive Service	30,475,349	2,131,556	32,606,905
		2110301	House Allowance	8,347,120		8,347,120
		2110303	Acting Allowance	300,000		300,000
		2110314	Transport Allowance	3,468,000		3,468,000
		2110320	Leave Allowance	493,032		493,032
				43,083,501	2,131,556	45,215,057
		2210101	Electricity	500,000		500,000
		2210102	Water and Sewerage Charges	650,000	4,130,939	4,780,939
		2210201	Telephone, Telex, Facsimile and Mobile Phone Services	400,000		400,000
		2210202	Internet Connections	50,000		50,000

DEPARTMENT	Section/ Units	Vote	Description	2025/26 Estimates	Increase/Decrease	Revised Estimates
		2210203	Courier & Postal Services	85,000	62,706	147,706
		2210301	Travel Costs (airlines, bus, railway, mileage allowances, etc.)	200,000		200,000
		2210302	Accommodation - Domestic Travel	300,000		300,000
		2210303	Daily Subsistence Allowance	1,000,000	2,368,247	3,368,247
		2210304	Sundry Items (e.g. airport tax, taxis, etc?)	10,000	108,305	118,305
		2210502	Publishing & Printing Services	100,000		100,000
		2210503	Subscriptions to Newspapers, Magazines and Periodicals	10,000		10,000
		2210504	Advertising, Awareness and Publicity Campaigns	200,000	155,534	355,534
		2210505	Trade Shows and Exhibitions	50,000		50,000
		2210710	Accommodation Allowance	50,000		50,000
		2210711	Tuition fees	50,000		50,000
		2210799	Training Expenses - Other (Bud		286,000	286,000
		2210801	Catering Services (receptions), Accommodation, Gifts, Food and Drinks	300,000	1,209,462	1,509,462
		2210802	Boards, Committees, Conferences and Seminars	1,000,000	12,000	1,012,000
		2211011	Purchase/Production of Photographic and Audio-Visual Materials	50,000		50,000
		2211016	Purchase of Uniforms and Clothing - Staff	100,000		100,000
		2211101	General Office Supplies (papers, pencils, forms, small office equipment etc)	200,000		200,000
		2211102	Supplies and Accessories for Computers and Printers	400,000		400,000
		2211103	Sanitary and Cleaning Materials, Supplies and Services	40,000		40,000
		2211201	Refined Fuels and Lubricants for Transport	800,000	450,000	1,250,000
		2211204	Other Fuels (wood, charcoal, cooking gas etc?)	20,000		20,000
		2211305	Contracted Guards and Cleaning Services	20,000	41,760	61,760
		2211306	Membership Fees, Dues and Subscriptions to Professional and Trade Bodies	150,000		150,000
		2220101	Maintenance Expenses - Motor Vehicles	200,000	80,200	280,200
		2220201	Maintenance of Plant, Machinery and Equipment (including lifts)	10,000		10,000
		2220202	Maintenance of Office Furniture and Equipment	10,000		10,000
		2220205	Maintenance of Buildings and Stations -- Non-Residential	10,000		10,000
		2220210	Maintenance of Computers, Software, and Networks	10,000		10,000
		3111120	Purch. of Specialised Plant. -	-	5,000,000	5,000,000
			Net Expenditure.....Kshs	50,058,501	16,036,709	66,095,210
	Tourism Headquarters	2210101	Electricity	150,000		150,000
		2210102	Water and Sewerage Charges	150,000		150,000
		2210201	Telephone, Telex, Facsimile and Mobile Phone Services	100,000		100,000
		2210202	Internet Connections	30,000		30,000
		2210203	Courier & Postal Services	5,000		5,000
		2210301	Travel Costs (airlines, bus, railway, mileage allowances, etc.)	100,000		100,000
		2210302	Accommodation - Domestic Travel	800,000		800,000

DEPARTMENT	Section/ Units	Vote	Description	2025/26 Estimates	Increase/Decrease	Revised Estimates
		2210303	Daily Subsistence Allowance	200,000		200,000
		2210304	Sundry Items (e.g. airport tax, taxis, etc?)	5,000		5,000
		2210502	Publishing & Printing Services	100,000		100,000
		2210503	Subscriptions to Newspapers, Magazines and Periodicals	10,000		10,000
		2210504	Advertising, Awareness and Publicity Campaigns	100,000		100,000
		2210505	Trade Shows and Exhibitions	25,000		25,000
		2210710	Accommodation Allowance	25,000		25,000
		2210711	Tuition fees	50,000		50,000
		2210801	Catering Services (receptions), Accommodation, Gifts, Food and Drinks	300,000		300,000
		2210802	Boards, Committees, Conferences and Seminars	500,000		500,000
		2210805	National Celebrations	150,000		150,000
		2211011	Purchase/Production of Photographic and Audio-Visual Materials	50,000		50,000
		2211016	Purchase of Uniforms and Clothing - Staff	50,000		50,000
		2211101	General Office Supplies (papers, pencils, forms, small office equipment etc)	50,000		50,000
		2211102	Supplies and Accessories for Computers and Printers	100,000		100,000
		2211103	Sanitary and Cleaning Materials, Supplies and Services	55,000		55,000
		2211201	Refined Fuels and Lubricants for Transport	600,000		600,000
		2211204	Other Fuels (wood, charcoal, cooking gas etc?)	15,000		15,000
		2211305	Contracted Guards and Cleaning Services	20,000		20,000
		2211306	Membership Fees, Dues and Subscriptions to Professional and Trade Bodies	20,000		20,000
		2220101	Maintenance Expenses - Motor Vehicles	100,000		100,000
		2220201	Maintenance of Plant, Machinery and Equipment (including lifts)	10,000		10,000
		2220202	Maintenance of Office Furniture and Equipment	10,000		10,000
		2220205	Maintenance of Buildings and Stations -- Non-Residential	10,000		10,000
		2220210	Maintenance of Computers, Software, and Networks	10,000		10,000
			Net Expenditure.....Kshs	3,900,000	0	3,900,000
	Cooperatives Headquarters	2210101	Electricity	100,000		100,000
		2210102	Water and Sewerage Charges	100,000		100,000
		2210201	Telephone, Telex, Facsimile and Mobile Phone Services	100,000		100,000
		2210202	Internet Connections	30,000		30,000
		2210203	Courier & Postal Services	5,000		5,000
		2210301	Travel Costs (airlines, bus, railway, mileage allowances, etc.)	100,000		100,000
		2210302	Accommodation - Domestic Travel	200,000		200,000
		2210303	Daily Subsistence Allowance	800,000		800,000
		2210304	Sundry Items (e.g. airport tax, taxis, etc?)	5,000		5,000
		2210502	Publishing & Printing Services	100,000		100,000
		2210503	Subscriptions to Newspapers, Magazines and Periodicals	10,000		10,000

DEPARTMENT	Section/ Units	Vote	Description	2025/26 Estimates	Increase/Decrease	Revised Estimates
		2210504	Advertising, Awareness and Publicity Campaigns	100,000		100,000
		2210505	Trade Shows and Exhibitions	25,000		25,000
		2210710	Accommodation Allowance	25,000		25,000
		2210711	Tuition fees	50,000		50,000
		2210801	Catering Services (receptions), Accommodation, Gifts, Food and Drinks	300,000		300,000
		2210802	Boards, Committees, Conferences and Seminars	300,000		300,000
		2211016	Purchase of Uniforms and Clothing - Staff	50,000		50,000
		2211101	General Office Supplies (papers, pencils, forms, small office equipment etc)	50,000		50,000
		2211102	Supplies and Accessories for Computers and Printers	100,000		100,000
		2211103	Sanitary and Cleaning Materials, Supplies and Services	15,000		15,000
		2211201	Refined Fuels and Lubricants for Transport	800,000		800,000
		2211204	Other Fuels (wood, charcoal, cooking gas etc?)	15,000		15,000
		2211305	Contracted Guards and Cleaning Services	20,000		20,000
		2211306	Membership Fees, Dues and Subscriptions to Professional and Trade Bodies	20,000		20,000
		2220101	Maintenance Expenses - Motor Vehicles	179,389		179,389
		2220201	Maintenance of Plant, Machinery and Equipment (including lifts)	10,000		10,000
		2220202	Maintenance of Office Furniture and Equipment	10,000		10,000
		2220205	Maintenance of Buildings and Stations -- Non-Residential	10,000		10,000
		2220210	Maintenance of Computers, Software, and Networks	10,000		10,000
			Net Expenditure.....Kshs.	3,639,389	0	3,639,389
			Gross Expenditure.....Kshs.	57,597,890	16,036,709	73,634,599
EDUCATION, TRAINING & DEVOLUTION						
	Administration	2110101	Basic Salaries – Civil Service	364,207,447	19,523,200	383,730,647
		2110199	Basic Salaries - Other	30,000,000		30,000,000
		2110299	Basic Wages – Temporary - Other	400,000		400,000
				394,607,447	19,523,200	414,130,647
		2210101	Electricity	100,000		100,000
		2210102	Water and sewerage charges	200,000		200,000
		2210201	Telephone, telex, facsimile and mobile phone services	1,428,000		1,428,000
		2210202	Internet connections	250,000		250,000
		2210203	Courier and postal service	15,000		15,000
		2210301	Travel cost (airline, bus, railway, mileage allowances etc.)	2,000,000		2,000,000
		2210303	Daily subsistence Allowance	1,422,966	716,100	2,139,066
		2210401	Travel cost (airline, bus, railway, mileage allowances	100,000		100,000
		2210403	Daily subsistence Allowance	100,000		100,000
		2210502	Publishing and printing	350,000	148,000	498,000
		2210503	Subscription to newspapers, magazines, journals and periodicals	75,000		75,000
		2210504	Advertising, Awareness and publicity campaigns	50,000		50,000
		2210505	Trade shows and Exhibitions	20,000		20,000

DEPARTMENT	Section/ Units	Vote	Description	2025/26 Estimates	Increase/Decrease	Revised Estimates
		2210604	Hire of transport, Equipment/Tents	150,000		150,000
		2210799	Training expenses	150,000	69,600	219,600
		2210801	Catering services	500,000	963,175	1,463,175
		2210802	Boards ,committee and seminars	300,000	595,100	895,100
		2211016	Purchase of uniform and clothing staff	50,000		50,000
		2211029	Purchase of Safety Gear	15,000		15,000
		2211101	General office supplies (papers, pencils, small office equipment)	520,000		520,000
		2211102	Supplies & accessories for computers	150,000		150,000
		2211103	Sanitary &cleaning materials; supplies &services	150,000		150,000
		2211203	Refined fuels and lubricant for transport	1,500,000	1,000,000	2,500,000
		2211204	Other fuels-Charcoal, wood, cooking gas etc.	50,000		50,000
		2211305	Contracted guard and cleaning services	10,000		10,000
		2211306	Membership Fees, Dues and Subscriptions to Professional and Trade Bodies	30,000	40,000	70,000
		2211310	Contracted Professional Services	25,000		25,000
		2220101	Maintenance expenses-motor vehicles	1,200,000	2,700,172	3,900,172
		2220205	Maintenance of buildings	50,000		50,000
		2220210	Maintenance of computer software and networks	50,000		50,000
		2640599	Other Capital Grants and Tr	100,000,000	-100,000,000	-
			Net Expenditure.....Kshs.	111,010,966	-93,767,853	17,243,113
	ECDE	2210101	Electricity	50,000		50,000
		2210102	Water and sewerage charges	100,000		100,000
		2210201	Telephone, telex, facsimile and mobile phone services	150,000		150,000
		2210301	Travel cost (airline, bus, railway, mileage allowances etc.)	450,000		450,000
		2210303	Daily subsistence Allowance	300,000		300,000
		2210503	Subscriptions to Newspapers, Magazines and Periodicals	50,000		50,000
		2210504	Advertising, Awareness and publicity campaigns	50,000		50,000
		2210505	Trade shows and Exhibitions	20,000		20,000
		2210604	Hire of transport, Equipment/Tents	50,000		50,000
		2210799	Training expenses	150,000		150,000
		2210801	Catering services	250,000		250,000
		2210802	Boards ,committee and seminars	250,000		250,000
		2211015	Food and ration	900,000		900,000
		2211016	Purchase of Uniforms and Clothing - Staff	25,000		25,000
		2211029	Purchase of Safety Gear	15,000		15,000
		2211101	General office supplies (papers, pencils, small office equipment)	250,000		250,000
		2211102	Supplies & accessories for computers	125,000		125,000
		2211103	Sanitary &cleaning materials; supplies &services	100,000		100,000
		2211203	Refined fuels and lubricant for transport	1,150,000		1,150,000
		2211204	Other fuels-Charcoal, wood, cooking gas etc.	50,000		50,000
		2211305	Contracted guard and cleaning services	10,000		10,000
		2211310	Contracted Professional Services	25,000		25,000

DEPARTMENT	Section/ Units	Vote	Description	2025/26 Estimates	Increase/Decrease	Revised Estimates
		2220101	Maintenance expenses-motor vehicles	1,000,000		1,000,000
		2220205	Maintenance of Buildings and Stations -- Non-Residential	25,000		25,000
		2220210	Maintenance of Computers, Software, and Networks	70,000		70,000
			Net Expenditure.....Kshs.	5,615,000	0	5,615,000
	YPs	2210101	Electricity	50,000		50,000
		2210102	Water and sewerage charges	50,000		50,000
		2210201	Telephone, telex, facsimile and mobile phone services	650,000		650,000
		2210301	Travel cost (airline, bus, railway, mileage allowances etc.)	450,000		450,000
		2210303	Daily subsistence Allowance	500,000		500,000
		2210503	Subscriptions to Newspapers, Magazines and Periodicals	50,000		50,000
		2210504	Advertising, Awareness and publicity campaigns	50,000		50,000
		2210505	Trade shows and Exhibitions	20,000		20,000
		2210604	Hire of Transport	50,000		50,000
		2210799	Training Expenses - Other (Bud	50,000		50,000
		2210801	Catering services	500,000		500,000
		2210802	Boards ,committee and seminars	200,000	1,800,000	2,000,000
		2211016	Purchase of Uniforms and Clothing - Staff	450,000		450,000
		2211101	General office supplies (papers, pencils, small office equipment)	250,000		250,000
		2211102	Supplies & accessories for computers	50,000		50,000
		2211103	Sanitary & cleaning materials; supplies & services	50,000		50,000
		2211203	Refined fuels and lubricant for transport	500,000	700,000	1,200,000
		2211204	Other fuels-Charcoal, wood, cooking gas etc.	50,000		50,000
		2211310	Contracted Professional Services	15,000		15,000
		2220101	Maintenance expenses-motor vehicles	300,000		300,000
		2220205	Maintenance of Buildings and Stations -- Non-Residential	25,000		25,000
			Net Expenditure.....Kshs.	4,310,000	2,500,000	6,810,000
	Devolution	2210799	Training Expenses - Other (Bud	38,000,000	-31,634,700	6,365,300
		2210303	Daily Subsistence Allowance	2,000,000	16,347,850	18,347,850
		2210801	Catering Services (reception), Accommodation, Gifts, Food and Drinks	300,000	7,176,400	7,476,400
		2211101	General Office Supplies (papers, pencils, forms, small office equipment, etc)	100,000	0	100,000
		2210802	Boards ,committee and seminars	3,500,000	25,110,150	28,610,150
		2211203	Refined fuels and lubricant for transport	600,000	1,400,000	2,000,000
		3111002	Purchase of Computers, Printers and other IT Equipment		17,009,800	17,009,800
			Net Expenditure.....Kshs.	44,500,000	35,409,500	79,909,500
			Gross Expenditure.....Kshs.	560,043,413	-36,335,153	523,708,260
WATER, ENVIRONMENT AND CLIMATE CHANGE						
	Water management HQ	2110101	Basic Salaries – Permanent Employees	35,536,511	3,147,575	38,684,086
		2110301	House Allowance	8,803,544		8,803,544
		2110314	Transport Allowance	4,744,637		4,744,637
		2110320	Leave Allowance	999,976		999,976

DEPARTMENT	Section/ Units	Vote	Description	2025/26 Estimates	Increase/Decrease	Revised Estimates
		2110399	Personal Allowances Paid - Other	5,388,677		5,388,677
				55,473,345	3,147,575	58,620,920
		2210101	Electricity	20,000	13,000	33,000
		2210102	Water and Sewerage Charges	60,000	13,175	73,175
		2210106	Utilities, Supplies- Other (	1,000		1,000
		2210201	Telephone, Telex, Facsimile and Mobile Phone Services	800,000		800,000
		2210202	Internet Connections	120,000		120,000
		2210203	Courier & Postal Services	50,000	-20,000	30,000
		2210301	Travel Costs (airlines, bus, railway, mileage allowances, etc.)	150,000		150,000
		2210303	Daily Subsistence Allowance	800,000	3,250,100	4,050,100
		2210401	Travel Costs (airlines, bus, railway, etc.)	100,000		100,000
		2210403	Daily Subsistence Allowance	200,000		200,000
		2210502	Publishing & Printing Services	40,000		40,000
		2210503	Subscriptions to Newspapers, Magazines and Periodicals	95,000		95,000
		2210504	Advertising, Awareness and Publicity Campaigns	150,000		150,000
		2210505	Trade Shows and Exhibitions	50,000	36,850	86,850
		2210604	Hire of Transport, Equipment	10,000		10,000
		2210606	Hire of Equipment, Plant and Machinery	15,000		15,000
		2210799	Training Expenses - Other (Bud	250,000		250,000
		2210801	Catering Services (reception), Accommodation, Gifts, Food and Drinks	200,000	107,800	307,800
		2210802	Boards, Committees, Conferences and Seminars	300,000	143,400	443,400
		2211006	Purchase of Workshop Tools, Spares and Small Equipment	20,000		20,000
		2211016	Purchase of Uniforms and Clothing - Staff	100,000		100,000
		2211029	Purchase of Safety Gear	50,000		50,000
		2211031	Specialised materials - planning & survey material	20,000		20,000
		2211101	General Office Supplies (papers, pencils, forms, small office equipment, etc)	203,000	36,540	239,540
		2211102	Supplies and Accessories for Computers and Printers	100,000		100,000
		2211103	Sanitary and Cleaning Materials, Supplies and Services	80,000	-20,000	60,000
		2211201	Refined Fuels and Lubricants for Transport	800,000		800,000
		2211204	Other Fuels (wood, charcoal, cooking gas etc?)	1,332		1,332
		2211306	Membership fees, Dues and Subscription to professional and Trade bodies.	100,000		100,000
		2211310	Contracted Professional Services	50,000		50,000
		2211311	Contracted Technical Services	50,000		50,000
		2220101	Maintenance Expenses - Motor Vehicles	230,000	30,000	260,000
		2220105	Routine Maintenance - Vehicles	400,000		400,000
		2220202	Maintenance of Office Furniture and Equipment	30,000		30,000
		2220209	Minor Alterations to Buildings and Civil Works	80,000	-30,000	50,000
		2220210	Maintenance of Computers, Software, and Networks	80,000		80,000
		3111001	Purchase of office furniture and fittings	50,000		50,000
		3111002	Purchase of Computers, Printers and other IT Equipment	150,000		150,000

DEPARTMENT	Section/ Units	Vote	Description	2025/26 Estimates	Increase/Decrease	Revised Estimates
			Net Expenditure.....Kshs.	61,478,677	6,708,440	68,187,117
	Environment and Natural Resources	2210201	Telephone, Telex, Facsimile and Mobile Phone Services	200,000		200,000
		2210303	Daily Subsistence Allowance	200,000	100,000	300,000
		2210309	Field Allowance	50,000		50,000
		2210502	Publishing & Printing Services	20,000		20,000
		2210503	Subscriptions to Newspapers, Magazines and Periodicals	35,000		35,000
		2210504	Advertising, Awareness and Publicity Campaigns	100,000		100,000
		2210604	Hire of Transport, Equipment	20,000		20,000
		2210606	Hire of Equipment, Plant and Machinery	20,000		20,000
		2210799	Training Expenses - Other (Bud	590,000		590,000
		2210801	Catering Services (reception), Accommodation, Gifts, Food and Drinks	200,000		200,000
		2210802	Boards, Committees, Conferences and Seminars	200,000		200,000
		2211029	Purchase of Safety Gear	50,000		50,000
		2211101	General Office Supplies (papers, pencils, forms, small office equipment, etc)	60,000		60,000
		2211102	Supplies and Accessories for Computers and Printers	70,000		70,000
		2211103	Sanitary and Cleaning Materials, Supplies and Services	50,000		50,000
		2211201	Refined Fuels and Lubricants for Transport	250,000		250,000
		2211306	Membership fees, Dues and Subscription to professional and Trade bodies.	50,000		50,000
		2220101	Maintenance Expenses - Motor Vehicles	150,000		150,000
		2220210	Maintenance of Computers, Software, and Networks	20,000		20,000
		3111002	Purchase of Computers, Printers and other IT Equipment	200,000	-100,000	100,000
			Net Expenditure.....Kshs.	2,535,000	0	2,535,000
	Climate Change	2110101	Basic Salaries – Permanent Employees	8,146,178		8,146,178
		2210201	Telephone, Telex, Facsimile and Mobile Phone Services	400,000		400,000
		2210301	Travel Costs (airlines, bus, railway, mileage allowances, etc.)	200,000	100,000	300,000
		2210303	Daily Subsistence Allowance	1,200,000		1,200,000
		2210504	Advertising, Awareness and Publicity Campaigns	300,000		300,000
		2210799	Training Expenses - Other (Bud	300,000		300,000
		2210801	Catering Services (reception), Accommodation, Gifts, Food and Drinks	300,000		300,000
		2210802	Boards, Committees, Conferences and Seminars	300,000		300,000
		2211029	Purchase of Safety Gear	50,000		50,000
		2211101	General Office Supplies (papers, pencils, forms, small office equipment, etc.)	50,000		50,000
		2211102	Supplies and Accessories for Computers and Printers	50,000		50,000
		2211103	Sanitary and Cleaning Materials, Supplies and Services	40,000		40,000
		2211201	Refined Fuels and Lubricants for Transport	1,300,000		1,300,000
		2220101	Maintenance Expenses - Motor Vehicles	400,000	-100,000	300,000

DEPARTMENT	Section/ Units	Vote	Description	2025/26 Estimates	Increase/Decrease	Revised Estimates
		3111001	Purchase of office furniture and fittings	50,000		50,000
		3111002	Purchase of Computers, Printers and other IT Equipment	150,000		150,000
			Net Expenditure.....Kshs.	13,236,178	0	13,236,178
			Gross Expenditure.....Kshs.	77,249,855	6,708,440	83,958,295
COUNTY ASSEMBLY						
	County Assembly Headquarters	2110116	Basic Salaries - County Assembly Service	68,379,000	0	68,379,000
		2110199	Basic Salaries - Permanent Employees	54,727,788	2,839,979	57,567,767
		2110201	Contractual Employees	34,800,000	627,200	35,427,200
		2110301	House Allowance	41,144,000		41,144,000
		2110312	Responsibility Allowance	12,648,000		12,648,000
		2110314	Transport Allowance	10,844,000		10,844,000
		2110315	Extraneous Allowance	1,400,000		1,400,000
		2110320	Leave Allowance	450,000		450,000
		2110325	Car Maintenance Allowance	15,204,168		15,204,168
		2110405	Telephone Allowance	2,816,000		2,816,000
		2110399	Personal Allowances paid - Other	2,500,000		2,500,000
		2120101	Employer Contribution to National Social Security Fund	1,600,000		1,600,000
		2120103	Employer Contribution Staff Pension Scheme	13,359,058	464,000	13,823,058
				259,872,014	3,931,179	263,803,193
		2210101	Electricity	1,200,000		1,200,000
		2210102	Water and sewerage charges	2,000,000	1,000,000	3,000,000
		2210201	Telephone,Telex,Facsimile and MobilePhone Services	2,551,500		2,551,500
		2210202	Internet Connections	2,500,000		2,500,000
		2210203	Courier & Postal Services	104,000		104,000
		2210301	Travel costs (airlines,bus,Railway Mileage allowance etc	1,500,000	-400,000	1,100,000
		2210302	Accommodation-Domestic Travel	58,500,000	5,000,000	63,500,000
		2210303	Daily subsistence Allowance	63,500,000	15,458,800	78,958,800
		2210401	Travel costs (airlines,bus,Railway Mileage allowance etc	10,000,000	8,000,000	18,000,000
		2210402	Accommodation-Foreign Travel	25,000,000	20,000,000	45,000,000
		2210403	Daily subsistence Allowance	30,000,000	14,000,000	44,000,000
		2210502	Publishing and Printing Services	700,000		700,000
		2210503	Subscription to Newspapers,Magazines and periodicals	524,000		524,000
		2210504	Advertising,Awareness and Publicity Campaigns	4,500,000		4,500,000
		2210505	Trade Shows and Exhibitions	400,000	-400,000	-
		2210603	Rents and Rates - Non residential	5,544,000		5,544,000
		2210799	Training Expenses -Other	25,000,000	3,000,000	28,000,000
		2210801	Catering Services (receptions), Accommodation, Gifts, Food and Drinks	30,700,000	5,000,000	35,700,000
		2210802	Boards,Committees,Conferences and Seminars	18,000,000	7,000,000	25,000,000
		2210809	Board Allowance	5,664,000		5,664,000
		2210901	Group Personal Insurance	1,500,000		1,500,000
		2210902	Building Insurance	700,000		700,000
		2210904	Motor Vehicle Insurance	1,500,000		1,500,000
		2210910	Medical Insurance	30,000,000		30,000,000
		2210999	Insurance Costs - Other	1,000,000		1,000,000
		2211016	Purchase of Uniforms	5,000,000	-4,000,000	1,000,000
		2211101	General Office Supplies (Papers,pencils,forms,small office equipment etc)	5,500,000	-2,500,000	3,000,000

DEPARTMENT	Section/ Units	Vote	Description	2025/26 Estimates	Increase/Decrease	Revised Estimates
		2211206	Loan Management Expenses	2,000,000	4,500,000	6,500,000
		2211299	Fuel Oil and Lubricants - Other	5,000,000		5,000,000
		2211305	Contracted Guards and cleaning Services	7,800,000		7,800,000
		2211306	Membership Fees,Dues and subscription to proffessional and Trade Bodies	5,200,000		5,200,000
		2211308	Legal Dues/Fees,Arbitration and Compensation Payments	15,000,000	17,500,000	32,500,000
		2211310	Contracted professional Service	1,000,000	1,000,000	2,000,000
		2211323	Laundry Expenses	300,000		300,000
		2211399	Other Operating Expenses - Other	24,192,000	1,500,000	25,692,000
		2220101	Maintenance expenses -Motor Vehicles	2,500,000		2,500,000
		2220205	Maintenance of Buildings and stations -Non Residential	1,500,000		1,500,000
		2220210	Maintenance of Computers,Software and Networks	2,500,000		2,500,000
		2710103	Gratuity - Members of Parliament	23,400,000		23,400,000
		3110701	Purchase of motor vehicles	15,000,000	-15,000,000	-
		3111002	Purchase of Computers,Printers and Other IT Equipment	7,500,000	-2,000,000	5,500,000
		3111099	Purchase of Office Furniture & Other Gen - Other	500,000		500,000
		3110902	Purchase of Household and Institutional Appliances	3,000,000	-2,000,000	1,000,000
		3111112	Purchase of Software	1,200,000	2,800,000	4,000,000
			Gross Expenditure	710,551,514	83,389,979	793,941,493

COUNTY PUBLIC SERVICE BOARD

	CPSB Headquarters	2110199	Basic Salaries - permanent Employees -Board	28,876,480	1,428,664	30,305,144
		2210101	Electricity	50,000		50,000
		2210102	Water and Sewerage Charges	50,000		50,000
		2210201	Telephone, Telex Facsimile and mobile Phone Services	600,000		600,000
		2210202	Internet Connections	120,000		120,000
		2210203	Courier and Postal Services	60,000		60,000
		2210301	Travel Costs (airlines, bus, railway, mileage allowances etc)	1,450,000	450,000	1,900,000
		2210302	Accommodation - Domestic Travel	1,450,000	450,000	1,900,000
		2210303	Daily Subsistence Allowance	1,600,000	938,200	2,538,200
		2210502	Publishing and Printing Services	150,000		150,000
		2210503	Subscriptions to Newspaper, Magazines and Periodicals	325,000		325,000
		2210504	Advertising, Awareness and Publicity Campaigns	150,000	-150,000	-
		2210704	Hire of Training Facilities and Equipment	440,000		440,000
		2210799	Training Expenses - Other	750,000		750,000
		2210801	Catering Services (receptions), Accommodation, Gifts, Food and Drinks	540,400	750,000	1,290,400
		2210802	Boards, Committees, Conferences and Seminars	2,600,000	1,500,000	4,100,000
		2210809	Board Allowance	2,850,000		2,850,000
		2210899	Hospitality Supplies - other	200,000		200,000
		2211101	General Office Supplies (Pens, Pencils, Forms, Small Office Equipments)	441,854		441,854
		2211199	Office & General Supplies	200,000		200,000
		2211102	Supplies and Accessories for Computers and Printers	300,000		300,000
		2211103	Sanitary and Cleaning Materials, Supplies and Services	180,000		180,000

DEPARTMENT	Section/ Units	Vote	Description	2025/26 Estimates	Increase/Decrease	Revised Estimates
		2220202	Maintenance of Office Furniture and Equipment	100,000		100,000
		2211203	Refined Fuel and Lubricants - Other	950,000		950,000
		2211204	Other Fuels (Wood, Charcoal, Cooking Gas etc....)	48,000		48,000
		2211305	Contracted Guards and Cleaning Services		651,160	651,160
		2211310	Contracted Professional Services	420,000		420,000
		2220101	Maintenance Expenses - Motor Vehicle	550,000		550,000
		2211306	Membership fees, dues and subscriptions to professional and trade bodies	710,000	-600,000	110,000
		3111002	Purchase of computers, Printers and other IT Equipment	200,000		200,000
		3111005	Maintenance of Computers	100,000		100,000
			Gross Expenditure.....Kshs.	46,461,734	5,418,024	51,879,758

ROADS, TRANSPORT, PUBLIC WORKS, INFRASTRUCTURE AND ENERGY

	Roads headquarters	2110101	Basic salaries- civil services and allowance	64,110,844	3,171,883	67,282,727
		2210101	Electricity	100,000	-50,000	50,000
		2210102	Water and sewerage services	200,000	150,000	350,000
		2210201	Telephone, telex, facsimile and mobile phone services	350,000		350,000
		2210202	Internet connections	100,000	-100,000	-
		2210301	Air travel	100,000		100,000
		2210302	Accommodation- domestic travel	700,000		700,000
		2210303	Daily subsistence allowance	1,000,000		1,000,000
		2210309	Field Allowance	500,000	1,444,400	1,944,400
		2210503	Subscriptions to newspapers, magazines and periodicals	50,000		50,000
		2210504	Advertising, awareness and publicity campaigns	50,000		50,000
		2210505	Trade shows and exhibitions	100,000		100,000
		2210799	Training	450,000		450,000
		2210801	Catering services (receptions),accommodation, gifts, food and drinks	300,000	112,350	412,350
		2210802	Boards, committees. Conferences and seminars	300,000		300,000
		2211016	Uniform and clothing	200,000		200,000
		2211101	General office supplies (papers, pencils, forms, small office equipment's)	350,000		350,000
		2211102	Supplies and accessories for computers and printers	400,000		400,000
		2211103	Sanitary and cleaning materials. Supplies and services	50,000		50,000
		2211201	Refined fuels and lubricants for transport	50,000		50,000
		2211305	Contracted guards and cleaning services	3,294,000		3,294,000
		2211306	Membership fees, dues and subscriptions to professional and trade bodies	150,000		150,000
		2220101	Maintenance expenses- motor vehicles	100,000		100,000
		2220201	Maintenance of plant, machinery and equipment's(including lifts)	50,000		50,000
		2220205	Maintenance of building and station	50,000		50,000
		3111001	Purchase and maintenance of office furniture and equipment	50,000		50,000

DEPARTMENT	Section/ Units	Vote	Description	2025/26 Estimates	Increase/Decrease	Revised Estimates
		3111002	Purchase of computers, printers and other IT equipment	500,000		500,000
			Net Expenditure.....Kshs.	73,654,844	4,728,633	78,383,477
	Energy	2210101	Electricity	15,000,000		15,000,000
		2210102	Water and sewerage services	200,000		200,000
		2210201	Telephone, telex, facsimile and mobile phone services	400,000		400,000
		2210301	Travel(Air)	100,000		100,000
		2210302	Accommodation- domestic travel	400,000		400,000
		2210303	Daily subsistence allowance	400,000		400,000
		2210801	Catering services (receptions),accommodation, gifts, food and drinks	295,876		295,876
		2211101	General office supplies (papers, pencils, forms, small office equipment's	350,000		350,000
		2211102	Supplies and accessories for computer and printers	400,000		400,000
		2211103	Sanitary and cleaning materials. Supplies and services	20,000		20,000
		2211201	Refined fuels and lubricants for transport	50,000		50,000
		2211305	Contracted guards and cleaning services	823,284		823,284
		2220101	Maintenance expenses- motor vehicles	50,000		50,000
		2210802	Boards, committees, conferences and seminars	100,000		100,000
			Net Expenditure.....Kshs.	18,589,160	0	18,589,160
	PUBLIC WORKS	2210201	Telephone, telex, facsimile and mobile phone services	200,000		200,000
		2210301	Travel (Air)	100,000		100,000
		2210302	Accommodation- domestic travel	100,000		100,000
		2210303	Daily Subsistence Allowance	100,000		100,000
		2210799	Training Expenses - Other		100,000	100,000
		2211101	General office supplies (papers, pencils, forms, small office equipment's	50,000		50,000
		2211036	Membership Fees dues and Subscription to professional and trade bodies	100,000	-100,000	-
		2211102	Supplies and Accessories for Computers and Printers	50,000		50,000
			Net Expenditure.....Kshs.	700,000	-	700,000
			Gross Expenditure.....Kshs.	92,944,004	4,728,633	97,672,637

OFFICE OF THE COUNTY ATTORNEY

OFFICE OF THE COUNTY ATTORNEY	County Attorney's Office	2110117	Basic Salaries - Permanent Employees	4,168,230	308,649	4,476,879
		2110301	House Allowance	920,750		920,750
		2110314	Transport Allowance	285,000		285,000
		2110320	Leave Allowance	285,000		285,000
		2110315	Extraneous Allowance	72,000		72,000
		2110318	Non-practice Allowance	57,500		57,500
		2110399	Personal Allowance	450,000		450,000
				6,238,480	308,649	6,547,129
		2210201	Telephone,Telex,facsimile and mobile phone services	250,000	75,000	325,000
		2210202	Internet Connections	99,892		99,892
		2210301	Travel costs	450,500		450,500
		2210303	Daily Subsistence Allowance	2,561,320	469,900	3,031,220

DEPARTMENT	Section/ Units	Vote	Description	2025/26 Estimates	Increase/Decrease	Revised Estimates
		2210304	Sundry Items(e.g airport tax,taxis,etc)	250,000	-75,000	175,000
		2210502	Publishing and Printing Services	230,000	25,000	255,000
		2210503	Subscriptions to newspapers, magazines and periodicals	30,000		30,000
		2210799	Training Expenses - Other (Bud	380,000	150,000	530,000
		2210801	Catering services (receptions),accommodation, gifts, food and drinks	350,000	-50,000	300,000
		2210802	Boards, Committees, Conferences and Seminars	2,150,500		2,150,500
		2211101	General Office Supplies (papers, pencils, forms, small office equipment	200,000	75,000	275,000
		2211102	Supplies and Accessories for Computers and Printers	150,000		150,000
		2211103	Sanitary and Cleaning Materials, Supplies and Services		40,000	40,000
		2211201	Refined Fuels and Lubricants for Transport	783,480		783,480
		2211306	Membership fees,Dues and subscriptions to professional and Trade	250,000		250,000
		2211308	Legal Dues/fees, Arbitration and Compensation Payments	8,230,801	0	8,230,801
		2211310	Contracted Professional Services		7,800	7,800
		2211318	Witness Expenses	100,000	-80,000	20,000
		2220101	Maintenance Expenses - Motor Vehicles	229,264		229,264
		2220205	Maintenance of building and station	150,000		150,000
		3111001	Purchase of Office Furniture and fittings	70,000		70,000
		3111002	Purchase of computers, Printers and other IT Equipment	410,000	-210,000	200,000
			Gross Expenditure.....Kshs.	23,564,237	736,349	24,300,586

NYERI MUNICIPALITY

NYERI MUNICIPALITY	Nyeri Municipality	2110101	Basic Salaries - Civil Service	22,997,337	1,279,720	24,277,057
		2110301	House Allowance	781,600		781,600
		2110314	Transport Allowance	661,520		661,520
		2110315	Extraneous Allowance	405,550		405,550
		2110320	Leave Allowance	300,000		300,000
		2110322	Risk Allowance	720,000		720,000
				25,866,007	1,279,720	27,145,727
		2210101	Electricity	56,000	9,825	65,825
		2210102	Water and sewerage charges	48,000	46,000	94,000
		2210201	Telephone, Telex, Facsimile and Mobile Phone Services	360,000	230,000	590,000
		2210202	Internet Connections	20,000		20,000
		2210203	Courier & Postal Services	20,500		20,500
		2210301	Travel Costs (airlines, bus, railway, mileage allowances, etc.)	52,500	30,000	82,500
		2210302	Accommodation - Domestic Travel	300,000	610,000	910,000
		2210303	Daily Subsistence Allowance	800,000	600,415	1,400,415
		2210304	Sundry Items (e.g. airport tax, taxis, etc?)	70,000	50,000	120,000
		2210401	Travel Costs (airlines, bus, railway, etc.)	300,000	-300,000	-
		2210403	Daily Subsistence Allowance	200,000	-200,000	-
		2210502	Publishing & Printing Services	86,285	-45,305	40,980
		2210503	Subscriptions to Newspapers, Magazines and Periodicals	52,500		52,500
		2210504	Advertising, Awareness and Publicity Campaigns	50,000		50,000

DEPARTMENT	Section/ Units	Vote	Description	2025/26 Estimates	Increase/Decrease	Revised Estimates
		2210505	Trade Shows and Exhibitions	86,415	-86,415	-
		2210599	Printing, Advertising - Other	100,000	-40,000	60,000
		2210604	Hire of Transport, Equipment	150,000	-150,000	-
		2210701	Travel Allowance	100,000	20,000	120,000
		2210703	Production and Printing of Training Materials	50,000	-25,000	25,000
		2210799	Training Expenses - Other (Bud	200,000		200,000
		2210801	Catering Services (receptions), Accommodation, Gifts, Food and Drinks	306,600	444,578	751,178
		2210802	Boards, Committees, Conferences and Seminars	1,050,000	395,000	1,445,000
		2211016	Purchase of Uniforms	756,000		756,000
		2211031	specialised materials - planning & survey material	50,000	-50,000	-
		2211101	General Office Supplies (papers, pencils, forms, small office equipment etc)	350,000	2,339	352,339
		2211102	Supplies and Accessories for Computers and Printers	78,000	-38,000	40,000
		2211103	Sanitary and Cleaning Materials, Supplies and Services	476,000	30,000	506,000
		2211201	Refined Fuels and Lubricants for Transport	48,200		48,200
		2211204	Other Fuels (Wood,Charcoal,Cooking Gas etc....)	50,000	-20,000	30,000
		2211006	Purchase of Workshop Tools, Spares and Small Equipment	300,000		300,000
		2211029	Purchase of Safety Gear	642,000	3,000	645,000
		2211305	Contracted Guards and Cleaning Services	20,000	1,896,000	1,916,000
		2211306	Membership Fees, Dues and Subscriptions to Professional and Trade Bodies	45,000		45,000
		2211310	Contracted Professional Services	200,873	-200,873	-
		2220101	Maintenance Expenses - Motor Vehicles	150,000		150,000
		2220105	Routine Maintenance - Vehicles	200,000		200,000
		2220202	Maintenance of Office Furniture and Equipment	50,000		50,000
		2220205	Maintenance of Buildings and Stations -- Non-Residential	50,000		50,000
		2220210	Maintenance of Computers, Software, and Networks	50,000		50,000
		3111001	Purchase of Office Furniture and Fittings	150,000	-130,000	20,000
				8,124,873	3,081,564	11,206,437
			NET EXPENDITURE Municipality	33,990,880	4,361,284	38,352,164
Total Recurrent expenditure				5,829,633,973	494,487,729	6,324,121,702

DEVELOPMENT EXPENDITURE

Section/ Units	Vote	Description	2025/26 Estimates	Increase/Decrease	Revised Estimates	Remarks
OFFICE OF THE GOVERNOR AND DEPUTY GOVERNOR						
Office of the Governor and Deputy Governor Headquarters	3110504	Other infrastructure and civil works	20,000,000	0	20,000,000	Construction of boundary walls,Cabro paving,Landscaping at the Governor's Residence Ongoing Works;200,001
	3110599	Other Infrastructure and Civil Works	5,500,000	-1,225,248	4,274,752	Renovations of various Governments' buildings,Construction of

Section/ Units	Vote	Description	2025/26 Estimates	Increase/Decrease	Revised Estimates	Remarks
						boundary walls Pending Bill;774,752
	3111001	Purchase of Office Furniture and Fittings		6,000,000	6,000,000	Purchase of furniture for the Governor's Residence
	3111111	Purchase of ICT networking and Communications Equipment	1,500,000	0	1,500,000	Purchase of cameras and other communication equipments Pending bill;510,000
Sub Total		Net Expenditure.....Kshs.	27,000,000	4,774,752	31,774,752	
		Gross Expenditure.....Kshs.	27,000,000	4,774,752	31,774,752	
OFFICE OF THE COUNTY SECRETARY						
Administration	3110599	Other Infrastructure and Civil Works	3,500,000	-2,000,000	1,500,000	Upgrading for town hall staff parking area
		Gross Expenditure.....Kshs.	3,500,000	-2,000,000	1,500,000	
FINANCE, ECONOMIC PLANNING AND ICT						
	3110504	Other infrastructure and civil works	10,000,000	5,000,000	15,000,000	Upgrading of System Software; Automation of Revenue System
	3111504	Other Infrastructure and Civil Works	4,049,590		4,049,590	Upgrading of Internet Connectivity
	3110599	Other Infrastructure and Civil Works	5,000,000	426,758	5,426,758	Streetparking signages;1M,Marking in Street Parking;0.5M,Revenue mobilization activities;3.5M Ongoing Works;426,758
	3111120	Purchase of specialized plant	1,000,000		1,000,000	Purchase of motorbikes
		Gross Expenditure.....Kshs.	20,049,590	5,426,758	25,476,348	
LANDS, PHYSICAL PLANNING AND URBAN DEVELOPMENT						
Physical Planning Headquarters	2211310	Contracted Professional Services	17,500,000	-1,500,000	16,000,000	Removal of asbestos;0.5M, Ongoing Works;15.5M
	3110599	Other Infrastructure and Civil Works		56,300,000	56,300,000	KISIP Phase II- Infrastructure development of Mweiga, Chorongi, Ihwagi, Kiamwathi, Kiawara) Donor Funding Ward Specific;4.3M
		Net Expenditure.....Kshs.	17,500,000	54,800,000	72,300,000	
Lands, Physical Planning and Urban development		Gross Expenditure.....Kshs.	17,500,000	54,800,000	72,300,000	

Section/ Units	Vote	Description	2025/26 Estimates	Increase/Decrease	Revised Estimates	Remarks
HEALTH SERVICES						
Health Headquarters	2211023	Supplies for Production	100,000,000	4,128,600	104,128,600	To support Medical Drugs, Non-pharms and other specialized medical supplies for specialized programmes. Ongoing Works;3,499,150 Ongoing Works;629,450 - Narumoru Hospital
	2211311	Contracted Technical Services	10,000,000	-5,500,000	4,500,000	Phase 2 - Equipping, networking and installation of HMIS to Health Facilities to enhance Revenue Collection and data management.;Hardware;1.5M Software;3M
	3111111	Purchase of ICT networking and Communications Equipment		3,500,000	3,500,000	Hospitals ICT and Computer Hardware
	2220203	Maintenance of Medical and Dental Equipment	14,000,000	-8,200,000	5,800,000	For decommissioning of the MRI equipment at CRH and routine maintenance of other medical and dental equipment for county health facilities under MES Equipment.5.8M
	3110504	Other Infrastructure and Civil Works		4,075,400	4,075,400	Installation of CCTV Cameras @ Ihururu 3.2M Ongoing Works;Nyeri town H/centre;875,400
	3111101	Purchase of medical and dental equipment.	10,000,000	8,024,430	18,024,430	For supply of medical equipment to various health facilities within the county. Ongoing Works;14,024,430
	3111401	Pre-feasibility, Feasibility and Appraisal Studies	2,000,000	995,500	2,995,500	Conducting environmental impact assessment; development of hospital master plans and processing Title deeds for various facilities. Ongoing Works;995,500
		Net Expenditure.....Kshs.	136,000,000	7,023,930	143,023,930	
County Referral Hospital	3110302	Refurbishment of Non-Residential Buildings	15,323,510	-7,245,423	8,078,087	Ongoing Works;8,078,087
	3111101	Purchase of medical and dental equipment.	13,000,000	-5,000,000	8,000,000	For equipping various units at Nyeri Referral Hospital and replacement of old & obsolete equipments.
		Net Expenditure.....Kshs.	28,323,510	-12,245,423	16,078,087	
Karatina Hospital	3110302	Refurbishment of Non-Residential Buildings	6,000,000		6,000,000	Refurbishment of various buildings at Karatina Hospital. Ongoing Works;6M
	3111101	Purchase of medical and dental equipment.	6,000,000		6,000,000	For supply & Installaion of ICU & Renal Equipment at Karatina Hospital.
		Net Expenditure.....Kshs.	12,000,000	0	12,000,000	
Mukurwe-ini Hospital	3110302	Refurbishment of Non-Residential Buildings	2,576,490	10,000,000	12,576,490	Refurbishment of Non-Residential Buildings at Mukurweini Hospital.

Section/ Units	Vote	Description	2025/26 Estimates	Increase/Decrease	Revised Estimates	Remarks
		Net Expenditure.....Kshs.	2,576,490	10,000,000	12,576,490	
Othaya Hospital	3110299	Construction of Buildings - Ot	2,900,000	4,049,228	6,949,228	Completion of a theater at Othaya level 4 hospital - Phase 2. Pending bill;857,391 Ongoing Works;3,191,837
	3110302	Refurbishment of Non-Residential Buildings	2,000,000	1,033,456	3,033,456	Refurbishment of Non-Residential Buildings at Othaya Hospital. Ongoing Works;1,033,456
	3111101	Purchase of medical and dental equipment.	3,000,000		3,000,000	For supply & installation of medical and dental equipment at Othaya hospital.
		Net Expenditure.....Kshs.	7,900,000	5,082,684	12,982,684	
Mt. Kenya Hospital	3110299	Construction of Buildings	10,000,000		10,000,000	Construction of a radiology block and blood bank building at Mt. Kenya Hospital to improve on amenity service delivery. Ongoing Works;3,153,089
	3110302	Refurbishment of Non-Residential Buildings	2,000,000	930,387	2,930,387	Refurbishment of buildings at Mt. Kenya Hospital. Ongoing Works;930,387
		Net Expenditure.....Kshs.	12,000,000	930,387	12,930,387	
Wamagana Level IV Hosp	3110299	Construction of Buildings - Ot	15,000,000	5,000,000	20,000,000	Completion of Wamagana Level 4
		Net Expenditure.....Kshs.	15,000,000	5,000,000	20,000,000	
Rural Health Facilities	3110299	Construction of Buildings - Ot		2,998,855	2,998,855	Ongoing Works;2,998,855 for various facilities
	3110302	Refurbishment of Non-Residential Buildings	5,000,000	7,845,518	12,845,518	For replacement of leaking asbestos roof at various facilities and refurbishments of various rural health facilities. Ongoing Works;9,845,518
	3110504	Other Infrastructure and Civil Works	43,000,000	33,040,230	76,040,230	Ward Specific;50.5M Ongoing Works;25,540,230
	3110599	Other Infrastructure and Civil Works	14,200,000	-2,000,000	12,200,000	Installation & Commissioning of a 100KVA backup generator for Ihururu hospital and lighting;6.2M and supply, installation & commissioning of an Incenerator at Naromoru hospital @ Kshs. 6M including housing.
	3110902	Purchase of Household and Institutional Appliances	1,000,000	-1,000,000	-	For supply of household & appliances to various health facilities.
	3111001	Purchase of Office Furniture and Fittings		1,000,000	1,000,000	For supply of office furniture and equipment for various health facilities.
	3111101	Purchase of medical and dental equipments.	6,500,000	-2,000,000	4,500,000	Purchase of various medical equipment for rural health facilities.
	3111107	Purchase of Laboratory Equipment	3,000,000	1,000,000	4,000,000	Ward Specific

Section/ Units	Vote	Description	2025/26 Estimates	Increase/Decrease	Revised Estimates	Remarks
		Net Expenditure.....Kshs.	72,700,000	40,884,603	113,584,603	
		Gross Expenditure.....Kshs.	286,500,000	56,676,181	343,176,181	
GENDER, YOUTH, SOCIAL SERVICES AND SPORTS						
Gender Headquarters	2210505	Trade Shows and Exhibitions	5,500,000	3,091,000	8,591,000	For International days, launch of disaster and risk management policy and countywide programs;3.8M,To conduct the Youth summit;3.5M Pending bill;59,000 Pending Bill;1,232,000
	2211006	Purchase of Workshop Tools, Spares and Small Equipment;	77,450,000	-5,250,000	72,200,000	Ongoing Works; 2.5M, Ward Specific;69.7M
	2211305	Contracted Guards and Cleaning Services	1,300,000		1,300,000	Contracted guards and cleaning services
	2211310	Contracted Professional Services	500,000	0	500,000	Ward Specific
	2640201	Emergency Relief (food, medicine, blankets, cash grant, tents and other	3,500,000	-500,000	3,000,000	For purchase of emergency relief and supplies for disaster victims
	3110502	Water Supplies and Sewerage	1,000,000	-1,000,000	-	Construction and installation of 2 water hydrants
	3110504	Other Infrastructure and Civil Works	19,000,000	8,928,332	27,928,332	Phase II Karatina Childrens home toilet; 0.5M, Ward Specific;17.6M Pending bill;448,340 Ongoing Works;9,379,992
	3111099	Purch. of Office Furn. & Gen. - Other (Budget)	1,000,000	-500,000	500,000	Purchase of new furniture for various departmental units
	3111101	Purchase of medical and dental equipments.	1,500,000		1,500,000	Assistive devices for PLWDs
	3111109	Purchase of Educational Aids and Related Equipment	2,000,000	-2,000,000	-	Educational materials and computers for libraries
	3111111	Purchase of ICT networking and Communications Equipment	1,000,000	-1,000,000	-	Ward Specific
		Net Expenditure.....Kshs.	113,750,000	1,769,332	115,519,332	
Sports Headquarters	3110504	Other infrastructural and civil works	10,700,000	2,017,177	12,717,177	Construction of Portable goals for various sports at Kamukunji and maintenance of sport facilities;200,927, Ward Specific;7.5M Ongoing Works;5,016,250
	3111009	Purchase of other Office Equipment	11,800,000	3,947,000	15,747,000	Purchase of sports equipment's for KICOSCA, KYISA and Nyeri County Sports Tournaments; 2M, Ward Specific;13.747M

Section/ Units	Vote	Description	2025/26 Estimates	Increase/Decrease	Revised Estimates	Remarks
	3111401	Pre-feasibility, Feasibility and Appraisal Studies	1,000,000	0	1,000,000	Training on AGPO and other economic empowerments, disaster risk management, Gender inclusion issues, disability mainstreaming & capacity building for CBO leaders.
	2640599	Other capital grants and transfer	4,000,000	-1,604,000	2,396,000	Management of Nyeri County Sports Tournaments (Soccer, Volleyball, Half-marathons, etc.) and sports wellness day for county staff and support of local federations Pending Bill;396,000
		Net Expenditure.....Kshs.	27,500,000	4,360,177	31,860,177	
Disaster Management	3111120	Purch. of Specialised Plant. -	3,000,000	-1,000,000	2,000,000	Purchase of specialized equipment for the Disaster Risk Management Unit
	3110504	Other infrastructural and civil works	3,800,000	-1,300,000	2,500,000	Construction of Phase III of Karatina Fire Station Staff houses 2.5M
	3110504	Other infrastructural and civil works	1,700,000	-500,000	1,200,000	County Emergency Operations Center
	3110599	Other Infrastructure and Civil Works	15,000,000	1,352,000	16,352,000	Purchase of coffins kshs 1 M Purchase of iron sheets and nails for disaster management kshs 3M Purchase of fuel for disaster management vehicles kshs 4M Maintenance of disaster management vehicles and equipment's kshs 4M Purchase, installation and fabrication of two 20ft containers at Nyeri Fire Station @1.5M for storage of disaster management equipment Toll free line tariff payment kshs 0.35M, Pending Bill;1,002,000
	2640201	Emergency Relief (food, medicine, blankets, cash grant, tents and other	2,000,000	-2,000,000	-	Ward Specific;2M
		Net Expenditure.....Kshs.	25,500,000	-3,448,000	22,052,000	
		Gross Expenditure.....Kshs.	166,750,000	2,681,509	169,431,509	
COUNTY PUBLIC SERVICE AND SOLID WASTE MANAGEMENT						
County Public Service Management	3110599	Other Infrastructure and Civil Works	8,100,000	1,076,456	9,176,456	Installation of Lift at the County Headquarters (Governor's office) for accessibility from Ground Floor to Second Floor – Phase 2 Ongoing Works;1,076,456
	3110399	Refurbishment of buildings - others	1,500,000		1,500,000	Block "C": Improvement of Work Environment and Safety and Security Reconation of the Room ro Create an Archive for the HR Records, Reinforce office doors and

Section/ Units	Vote	Description	2025/26 Estimates	Increase/Decrease	Revised Estimates	Remarks
						Temporal Partitioning of the Payroll Office;
	2211310	Contracted Professional Services	1,400,000	-1,400,000	-	Development of Digitized HR Records filing System.
		Net Expenditure.....Kshs.	11,000,000	-323,544	10,676,456	
Solid Waste Management	2211006	Purchase of Workshop Tools, Spares and Small Equipment;	1,000,000		1,000,000	Purchase of Workshop Tools, Spares and Small Equipment;
	2211029	Purchase of safety gears	2,000,000		2,000,000	Purchase of Protective/Safety Gears for sanitation staff
	3110599	Other Infrastructure and Civil Works	28,300,000	18,407,846	46,707,846	Completion of the ablution block and changing room Karatina - 2.5M; Acquisition of dumpsite & Truck Licences - 0.3M; Maintenance of Motor Vehicles/Garbage trucks- 5.5M; Maintenance of Plants & Machinery - 1.5M; Fuel (garbage collection and dumpsite management)- 18M; Hire of Machinery- 3M Pending Bill;1,012,870 Ongoing Works;8.894,976 Construction of water tower- Karindundu 2M, Karindundu Dumpsite;4M
	311120	Purchase of Specialized Plant	2,500,000	-2,500,000	-	Purchase of Skip bins
		Net Expenditure.....Kshs.	33,800,000	15,907,846	49,707,846	
		Gross Expenditure.....Kshs.	44,800,000	15,584,302	60,384,302	
AGRICULTURE, LIVESTOCK AND AQUACULTURE DEVELOPMENT						
Agriculture Management	2211007	Agricultural Materials, Supplies and Small Equipment	7,000,000	3,000,000	10,000,000	Ward Specific
	2211023	Supplies for Production	3,000,000	(1,500,000)	1,500,000	Ward Specific
	3110504	Other infrastructure and civil works	3,784,329	2,000,000	5,784,329	Renovation of Show Agriculture County Main stand;2.5M, Renovation of Mifugo House and CDAs Boardroom; 1.784M Ward Specific:1.5M
	3110801	Overhaul of Vehicles	1,500,000	695,000	2,195,000	Overhaul of old fleet of vehicle and motorcycles Pending Bill;395,000
		Net Expenditure.....Kshs.	15,284,329	4,195,000	19,479,329	
Crops Management	2211007	Agricultural Materials, Supplies and Small Equipment	3,000,000	-500,000	2,500,000	Ward Specific
	3110299	Construction of Buildings - Ot	3,000,000	-1,000,000	2,000,000	Ward Specific

Section/ Units	Vote	Description	2025/26 Estimates	Increase/Decrease	Revised Estimates	Remarks
	3110302	Refurbishment of Non-Residential Buildings	3,000,000	2,235,400	5,235,400	Construction of Office at Kieni West Sub-County Ongoing Works;2.235,400
	3110504	Other infrastructure and civil works	1,500,000		1,500,000	Ongoing Works
	3111399	Purch. of Certified seeds - Ot	5,000,000	1,500,000	6,500,000	Ward Specific
		Net Expenditure.....Kshs.	15,500,000	2,235,400	17,735,400	
Livestock Production	3110202	Non-Residential Buildings (offices, schools, hospitals, etc...)	1,500,000		1,500,000	Construction of Ablution block in Mathira East sub county
	2211007	Agricultural Materials, Supplies and Small Equipment	1,700,000	-1,500,000	200,000	Equipping the hatchery;0.2M
	2211021	Purchase of beddings and linen	545,000		545,000	Curtains and blinders for Kieni West, Kieni East, Mathira East, Nyeri South, Mukurweini and Nyeri Central
	3110504	Other infrastructure and civil works	2,800,000	1,800,000	4,600,000	Completion of Zero grazing Unit at WATC;2M,Excavation and Construction of hatchery waste disposal pit;0.4M,Construction of Generator platform and cage;0.4M,Hatchery Renovation;1.8M
	3111001	Purchase of Office Furniture and Fittings	1,000,000		1,000,000	Purchase of office furniture and fittings for Mathira East, Kieni East and Nyeri Central
	3111103	Purchase of Agricultural Machinery and Equipment	1,500,000	-1,500,000	-	Standby Generator for Wambugu ATC Hatchery
	3111302	Purchase of Animals and Breeding Stock	19,500,000	-1,900,000	17,600,000	Ward Specific;14.6M Chicks for CHPs:3M
		Net Expenditure.....Kshs.	28,545,000	-3,100,000	25,445,000	
Veterinary Services	2211023	Supplies for Production	15,212,000	3,000,000	18,212,000	Animal breeding (AI Supplies) and Disease control supplies 9.2M, Procurement of refined fuels and lubricants for Vaccination services;3.5M,Procurement of refined fuel and lubricants for provision AI services;3.5M,Anitrack;2M
	2211026	Purchase of Vaccines and Sera	8,188,000	-4,000,000	4,188,000	Procurement of vaccines and sera for disease control
	3110504	Other infrastructure and civil works	7,579,566	-4,777,452	2,802,114	Renovation of the common leather facility 2.8M,
	3111103	Purchase of Agricultural Machinery and Equipment		1,500,000	1,500,000	Procurement of basic common user facility equipment;1.5M
		Net Expenditure.....Kshs.	30,979,566	-4,277,452	26,702,114	
Fisheries	2211023	Supplies for Production	2,700,000	-500,000	2,200,000	Procurement of pond liners;1.2M,Procurement of fish feeds;1M

Section/ Units	Vote	Description	2025/26 Estimates	Increase/Decrease	Revised Estimates	Remarks
	3110504	Other infrastructure and civil works	2,350,000	-500,000	1,850,000	Establishment of fish ponds, fencing, installation of covernets and piping
	3111302	Purchase of Animals and Breeding Stock	450,000		450,000	Procurement of fish fingerlings
		Net Expenditure.....Kshs.	5,500,000	-1,000,000	4,500,000	
Wambugu ATC	2211021	Purchase of beddings and linen	1,000,000	-500,000	500,000	Procurement of bedding and linen
	2211023	Supplies for Production	2,322,885	-636,856	1,686,029	Procurement of animal feeds, dewormers, suppliments and acaricides;0.6M,Procurement of coffee inputs;0.25M,Procurement of fruit tree nursery inputs;336,029, Fuel for production(0.5M)
	3110302	Refurbishment of Non-Residential Buildings	2,000,000	3,136,256	5,136,256	Renovation and refurbishment of one conference hall;1 M,Renovation and refurbishment of one conference hall;1 M Ongoing Works;3,136,256
	3110504	Other infrastructure and civil works		1,498,302	1,498,302	Ongoing Works;water pan fencing
	3111001	Purchase of Office Furniture and Fittings		400,000	400,000	
	3111103	Purchase of Agricultural Machinery and Equipment		1,031,630	1,031,630	Ongoing Works
		Net Expenditure.....Kshs.	5,322,885	4,929,332	10,252,217	
AMS Narumoru	2211202	Refined Fuels and Lubricants for Production		814,108	814,108	Refined fuels and lubricants for production for the station
	2220201	Maintenance of Plant, Machinery and Equipment (including lifts)		1,500,000	1,500,000	Rehabilitation of 2 Farm tractors 1.5M,
	3110504	Other infrastructure and civil works	5,414,108	-3,080,608	2,333,500	Renovation of office and workshop blocks;1.5M Ongoing;833,500
	3111103	Purchase of Agricultural Machinery and Equipment	800,000	1,583,700	2,383,700	Procurement of 1 disc plough Ongoing Works;1,583,700
		Net Expenditure.....Kshs.	6,214,108	817,200	7,031,308	
NAVCDP	2640503	Other Capital Transfers (NAVCDP)	231,250,000		231,250,000	Conditional Grants
	2640599	Other Capital Transfers (NAVCDP)	5,000,000		5,000,000	Counterfunding for NAVCDP
		Net Expenditure.....Kshs.	236,250,000	0	236,250,000	
ABDP	2640503	Other Capital Transfers (ABDP)	16,769,367.00		16,769,367	Conditional Grants
		Net Expenditure.....Kshs.	16,769,367	0	16,769,367	

Section/ Units	Vote	Description	2025/26 Estimates	Increase/Decrease	Revised Estimates	Remarks
		Gross Expenditure.....Kshs.	360,365,255	3,799,480	364,164,735	
TRADE, CO-OPERATIVES, CULTURE AND TOURISM						
General Administration and Policy development and implementation	3110801	Overhaul of Vehicles	2,000,000	-1,000,000	1,000,000	Restoration of grounded vehicles to improve mobility
	3110299	Construction of Buildings - Ot		1,997,178	1,997,178	Ongoing Works
	3110399	Refurbishment of Builds - Oth	1,000,000		1,000,000	Renovation of ablution blocks, repairs of water linkages at culture Centre, Office electricity etc
	3110504	Other infrastructure and civil works	1,000,000		1,000,000	Installation of internet connectivity at HQs offices and Culture Centre, CCTV to enhance security at Culture Centre
	3110599	Other infrastructure and civil works	2,000,000	-2,000,000	-	Renovations of offices and Subcounty Offices
		Net Expenditure.....Kshs	6,000,000	-1,002,822	4,997,178	
Trade Development	3110504	Other infrastructure and civil works	23,500,000	13,205,933	36,705,933	Ward Specific 25.3M Ongoing Works;11,405,933
	3110599	Other infrastructure and civil works	5,000,000	1,002,571	6,002,571	Karatina Market 2nd phase prepaid meters' separation Pending Bill;649,716 Ongoing Works;3,352,855
	2210505	Trade Fair ,exhibition and investment promotions	3,500,000		3,500,000	Organize county Trade fair and investor conference ; 10th Devolution conference 2025 ; Participation in trade fair and exhibitions to promote value addition and facilitation and to market the county as the Investor destination of choice, Promotional and exhibition materials to market Nyeri products and other related trade fairs
	3111002	Purchase of Computers, Printers and other IT Equipment	1,500,000		1,500,000	Acquisition of technical working materials/IT equipment which facilitates execution of work and improve service delivery
	3111401	Pre-feasibility, Feasibility and Appraisal Studies		589,292	589,292	Pending Bill;589,292
	3111112	Purchase of Software(Purchase of EDF Software)	1,000,000	999,500	1,999,500	Acquisition of Nyeri County enterprises fund software (Ongoing Works;1,999,500)
	2211305	Contracted Guards and Cleaning Services	4,000,000		4,000,000	For Cleaning & Securing services in Culture Centre, Offices and Major Markets
	2640599	Other Capital Transfers (Industrial Park)	250,000,000		250,000,000	Construction of an industrial park
	2640599	Other Capital Transfers (Industrial Park)	50,000,000	-43,164,980	6,835,020	County Contribution

Section/ Units	Vote	Description	2025/26 Estimates	Increase/Decrease	Revised Estimates	Remarks
		Net Expenditure.....Kshs	338,500,000	-27,367,684	311,132,316	
Culture and Arts	2210505	Annual Innovation and Talent Search	1,000,000		1,000,000	Innovations and talent search and training in Culture, Arts and digital economy. Nurturing creativity and identifying talents countywide
		Net Expenditure.....Kshs	1,000,000	-	1,000,000	
Co-operative Development	3110504	Other infrastructure and civil works	4,000,000	4,000,000	8,000,000	Ward Specific
	3111112	Purchase of Software	1,000,000	-1,000,000	-	Purchase of Cooperative software to improve staff work environment.
	3111401	Pre-feasibility, Feasibility and Appraisal Studies	2,000,000		2,000,000	Consultancy services to Train and capacity build cooperative leadership, management and staff development
	2210505	Trade shows and exhibitions	2,000,000		2,000,000	Organize and plan for trade fair and exhibitions; ASK Show, ushirika day, and support cooperative marketing of products activities
		Net Expenditure.....Kshs	9,000,000	3,000,000	12,000,000	
Tourism Development; Culture and Arts	3111401	Pre-feasibility, Feasibility and Appraisal Studies	2,000,000		2,000,000	Training of CBTOs to enhance their skills, knowledge and ability to contribute to sustainable tourism development, County Branding Manual to establish a consistent and impactful image for the County to attract investors, Tourism Policy to guide strategic planning and sustainable tourism practices in the County
	2210505	Trade shows and exhibitions	4,000,000		4,000,000	Nyeri Annual Tourism festivals, Scouts Founder's Day, World Tourism Celebrations, Mr. & Miss tourism pageant ,Dedan Kimathi Commemoration , World Scout Parliamentary Union World Assembly 2025, Exhibition in the ASK Show, Involved in National Celebrations such as (Mashujaa Day, Jamhuri Day, Madaraka Day)
	2211011	Purchase/Production of Photographic and Audio-Visual Materials	1,000,000		1,000,000	Purchase of ICT equipment to facilitate promotion of Tourism programs and Activities
		Net Expenditure.....Kshs	7,000,000	0	7,000,000	
		Gross Expenditure.....Kshs	361,500,000	-25,370,506	336,129,494	

Section/ Units	Vote	Description	2025/26 Estimates	Increase/Decrease	Revised Estimates	Remarks
EDUCATION, TRAINING & DEVOLUTION						
Administration	3110302	Refurbishment of Non-Residential Buildings		1,000,000	1,000,000	Ongoing Works
		Net Expenditure.....Kshs	-	1,000,000	1,000,000	
ECDE	3110299	Construction of Buildings - Ot	63,550,000	14,693,742	78,243,742	Ward Specific 60.903M Ongoing Works;17,340,742
	3110302	Refurbishment of Non-Residential Buildings		5,828,902	5,828,902	Ongoing Works
	3110504	Other infrastructure and civil works	17,200,000	11,970,721	29,170,721	For renovation of the dilapidated departmental stores;1.5M, Ongoing Works 8M, Ward Specific; 7.1M Pending Bill;896,404 Ongoing Works;11,674,317
	3111001	Purchase of Office Furniture and Fittings	1,000,000	1,000,000	2,000,000	Ward Specific:1M Ongoing Works;1M
	3111109	Purchase of Educational Aid and related equipment	16,400,000	-600,000	15,800,000	Purchase of education aid;4.5M, Ward Specific;10.3M Digital learning;1M
		Net Expenditure.....Kshs	98,150,000	32,893,365	131,043,365	
YPs	3110299	Construction of Buildings - Ot	1,500,000	5,998,114	7,498,114	Ward Specific;3.5M Ongoing Works;3,998,114
	3111109	Purchase of Educational Aid and related equipment	9,000,000	4,500,000	13,500,000	For purchase of VTC equipment's & Exam materials;8M, Ward Specific;4.5M Ongoing Works;1M
	3110504	Other infrastructure and civil works	6,500,000	8,995,526	15,495,526	For Removal of Asbestos Sheets in affected vtcs;3M; Ward Specific;4.5M Pending Bill;2,995,526 Ongoing Works;5M
	2211006	Purchase of Workshop Tools, Spares and Small Equipment	10,000,000	-5,000,000	5,000,000	Purchase of tools and equipments for various training centres
	2640599	Other capital grants and transfer	20,500,000	1,000,000	21,500,000	Grant to support training in VTCs(15M) ; Ongoing Works; 4.5M, Ward Specific;1M
		Net Expenditure.....Kshs	47,500,000	15,493,640	62,993,640	
DEVOLUTION	3110299	Construction of Buildings - Others	352,500,000		352,500,000	Investment grant (Level 2 Grant) to finance investments to support service delivery
		Net Expenditure.....Kshs	352,500,000	0	352,500,000	
		Gross Expenditure.....Kshs	498,150,000	49,387,005	547,537,005	

Section/ Units	Vote	Description	2025/26 Estimates	Increase/Decrease	Revised Estimates	Remarks
WATER, ENVIRONMENT AND CLIMATE CHANGE						
Water Headquarters	3110502	Water supplies and sewerage	23,900,000	5,390,408	29,290,408	Ward Specific;24.8M Ongoing Works;4,490,408
	2640599	Other Capital Transfers	1,500,000	15,700,000	17,200,000	Ward Specific;3.7M Ongoing Works
	3110299	Construction of Buildings-Other		1,000,000	1,000,000	Ward Specific
	3110504	Other Infrastructure and Civil Works		6,000,000	6,000,000	Ward Specific
		Net Expenditure.....Kshs	25,400,000	28,090,408	53,490,408	
Environment and Natural Resources	3111401	Pre-feasibility, Feasibility and Appraisal Studies	1,082,249	200,000	1,282,249	Promotion of environmental management through celebration of environmental days (WED, IDF) Ongoing Works;200,000
	2211310	Contracted Professional Services	3,000,000		3,000,000	Environmental Impact Assesments (EIA/ Environmental Audits (EA);1.5M Training of youth community groups on environmental sustainability/green growth ;1.5M
	3110604	Overhaul of Other Infrastructure and Civil Works	2,000,000	-1,000,000	1,000,000	Establishment of a green space, riverine restoration
	3111305	Purchase of tree seeds and seedlings	2,000,000	-1,000,000	1,000,000	County Greening (purchase of fruit tree seedlings for institutions and households)
		Net Expenditure.....Kshs	8,082,249	-1,800,000	6,282,249	
Climate Change	2640503	Other Capital Transfers	11,000,000	-4,785,797	6,214,203	Conditional grant for climate change programme
	2640599	Other Capital Transfers	125,000,000	13,986,547	138,986,547	Conditional grant for climate change programme

Section/ Units	Vote	Description	2025/26 Estimates	Increase/Decrease	Revised Estimates	Remarks
	2640599	Other Capital Transfers	57,405,639	34,622,290	92,027,929	Allocate 3% of the development budget to the County Climate Change Fund (CCF); Ward Specific;36M
		Net Expenditure.....Kshs	193,405,639	43,823,040	237,228,679	
		Gross Expenditure.....Kshs	226,887,888	70,113,448	297,001,336	
COUNTY ASSEMBLY						
County Assembly Headquarter	3110302	Refurbishment of Non-Residential Buildings	3,000,000	7,000,000	10,000,000	
	3111504	Other Infrastructure and civil works	27,000,000	-7,000,000	20,000,000	Construction of boundary walls and Landscaping at the Speaker's Residence
		Gross Expenditure	30,000,000	0	30,000,000	
COUNTY PUBLIC SERVICE BOARD						
County Public Service Board	3110299	Construction of Buildings -	4,000,000	-2,000,000	2,000,000	Completion of ongoing works
	3111001	Purchase of Office Furniture and Fittings	2,000,000		2,000,000	
		Gross Expenditure	6,000,000	-2,000,000	4,000,000	
ROADS, TRANSPORT, PUBLIC WORKS, INFRASTRUCTURE AND ENERGY						
Roads Head-quarters	2220206	Maintenance of Civil Works		100,353,012	100,353,012	KRB allocation
	3111201	Overhaul of Plant, Machinery and Equipment	15,000,000	-7,000,000	8,000,000	212Repair and maintenance of the plants and machinery
	3110302	Refurbishment of Non-Residential Buildings	2,500,000	-500,000	2,000,000	Office repairs and maintenance
	3110402	Access roads	181,200,000	-19,200,000	162,000,000	Ward Specific;162M
	3110499	Construction of Roads - Other	15,000,000	-3,708,395	11,291,605	Gravelling and grading roads Departmental;3M, Ward Specific;1.1M, Ongoing Works; 7,191,605
	3110599	Other Infrastructure and civil works	6,000,000	20,000,000	26,000,000	Hire of Equipment, Plant and Machinery Ward Specific;22M
	3110501	Bridges	7,950,000	10,450,000	18,400,000	Ward Specific ;12.4M Ongoing;6M
	3110504	Other Infrastructure and civil works	41,500,000	-7,600,000	33,900,000	Purchase of fuel and lubricants;13M, Ward Specific;19.9M.Ongoing Works;Chinga-Haulage;1M
		Net Expenditure.....Kshs.	269,150,000	92,794,617	361,944,617	.
Energy	3110504	Other Infrastructures and civil works	185,536,242	-69,600,000	115,936,242	Streelight Bills;99.536M; Ward Specific;16.4M
	3110599	Other Infrastructures and civil works	20,500,000	-6,900,000	13,600,000	Maintenance of street lights ,Mapping;5M; Ward Specific;8.6M
	3111504	Other Infrastructures and civil works	12,000,000	107,520,203	119,520,203	Ongoing Works 12M Ongoing Works;9,470,203 Ward Specific;98.05M

Section/ Units	Vote	Description	2025/26 Estimates	Increase/Decrease	Revised Estimates	Remarks
		Net Expenditure.....Kshs.	218,036,242	31,020,203	249,056,445	
Public Works	3111120	Purch. of Specialised Plant. -	8,000,000	2,500,000	10,500,000	Purchase of a supervision vehicle
	3110599	Other infrastructure and civil works	3,750,000	-700,000	3,050,000	Ward Specific
	3111504	Other Infrastructures and civil works		1,500,000	1,500,000	Ward Specific
		Net Expenditure.....Kshs.	11,750,000	3,300,000	15,050,000	
		Gross Expenditure.....Kshs.	498,936,242	127,114,820	626,051,062	
NYERI MUNICIPALITY						
Nyeri Municipality	3110402	Access roads	15,500,000	4,500,000	20,000,000	Ward Specific
	3110499	Construction of Roads - Other	10,000,000	39,281,466	49,281,466	Ongoing Works;23,281,466 Pending Bill;1,324,474 Ward Specific;16M Ongoing Works; 8,675,526
	3110501	Bridges	11,500,000	-500,000	11,000,000	Ward Specific
	3110504	Other Infrastructure and Civil Works	20,234,000	-350,000	19,884,000	Rehabilitation and maintenance of drainages within Nyeri Municipality;14.234M Ward Specific:5.65M
	3110599	Other Infrastructure and Civil Works	21,545,000	3,500,000	25,045,000	Solid waste management; Fuel for Garbage collection trucks; 15.645M Ward Specific;3.5M, Maintenance of garbage collection vehicles; 5.9M
	3111120	Purch. of Specialised Plant. -	20,000,000	-11,000,000	9,000,000	Purchase of 15 refuse skip bins,
	3110701	Purchase of Motor Vehicles		8,000,000	8,000,000	Purchase of garbage supervision vehicle for the Municipality
	3111504	Other Infrastructure and Civil Works	4,496,000	-1,896,000	2,600,000	Maintenance of Field Marshal Muthoni Kirima Transport Termini; (Contracted guards, utilities;water and electricity, ground maintenance)
	2640599	Other Capital Grants and Trans	35,000,000	28,868,406	63,868,406	KUSP II - Capacity Building Pending Bill;128,412
	2640503	Other Capital Grants and Transfers		4,036	4,036	UDG
		Net Expenditure.....Kshs.	138,275,000	70,407,908	208,682,908	
Total Development Expenditure			2,686,213,975	431,395,657	3,117,609,632	
Total Expenditure			8,515,847,948	925,883,386	9,441,731,334	

SUMMARY

Department	RECURRENT BUDGET			INCREASE/ DECREASE			REVISED RECURRENT			DEVELOPMENT BUDGET	INCREASE/ DECREASE	REVISED DEVELOPMENT	TOTAL BUDGET	INCREASE/ DECREASE	REVISED TOTAL BUDGET
	Personal Emoluments	O&M	Total Recurrent	Personal Emoluments	O&M	Total Recurrent	Personal Emoluments	O&M	Total Recurrent						
Executive Office of the Governor and the Deputy Governor	81,053,471	36,235,610	117,289,081	4,010,120	28,085,201	32,095,321	85,063,591	64,320,811	149,384,402	27,000,000	4,774,752	31,774,752	144,289,081	36,870,073	181,159,154
Office of the County Secretary	108,803,837	272,542,654	381,346,491	5,383,069	15,816,306	21,199,375	114,186,906	288,358,960	402,545,866	3,500,000	-2,000,000	1,500,000	384,846,491	19,199,375	404,045,866
Finance, Economic Planning and ICT	258,931,489	276,781,892	535,713,381	60,047,907	38,383,561	98,431,468	318,979,396	315,165,453	634,144,849	20,049,590	5,426,758	25,476,348	555,762,971	103,858,226	659,621,197
Lands, Physical Planning and Urban Development	64,463,362	17,007,817	81,471,179	3,189,324	0	3,189,324	67,652,686	17,007,817	84,660,503	17,500,000	54,800,000	72,300,000	98,971,179	57,989,324	156,960,503
Health Services	2,587,618,751	40,314,589	2,627,933,340	114,339,579	15,546,654	129,886,233	2,701,958,330	55,861,243	2,757,819,573	286,500,000	56,676,181	343,176,181	2,914,433,340	186,562,414	3,100,995,754
Gender, Youth, Social Services and Sports	66,914,628	27,203,198	94,117,826	3,310,601	13,127,192	16,437,793	70,225,229	40,330,390	110,555,619	166,750,000	2,681,509	169,431,509	260,867,826	19,119,302	279,987,128
County Public Service and Solid Waste Management	131,025,663	19,136,308	150,161,971	6,440,514	80,612,041	87,052,555	137,466,177	99,748,349	237,214,526	44,800,000	15,584,302	60,384,302	194,961,971	102,636,857	297,598,828
Agriculture, Livestock and Aquaculture Development	221,221,147	17,976,030	239,197,177	10,944,914	10,206,481	21,151,395	232,166,061	28,182,511	260,348,572	360,365,255	3,799,480	364,164,735	599,562,432	24,950,875	624,513,307
Trade, Cooperatives, Culture and Tourism	43,083,501	14,514,389	57,597,890	2,131,556	13,905,153	16,036,709	45,215,057	28,419,542	73,634,599	361,500,000	-25,370,506	336,129,494	419,097,890	-9,333,797	409,764,093
Education ,Training & Devolution	394,607,447	165,435,966	560,043,413	19,523,200	-55,858,353	-36,335,153	414,130,647	109,577,613	523,708,260	498,150,000	49,387,005	547,537,005	1,058,193,413	13,051,852	1,071,245,265
Water, Environment, and Climate Change	63,619,523	13,630,332	77,249,855	3,147,575	3,560,865	6,708,440	66,767,098	17,191,197	83,958,295	226,887,888	70,113,448	297,001,336	304,137,743	76,821,888	380,959,631
County Assembly	259,872,014	450,679,500	710,551,514	3,931,179	79,458,800	83,389,979	263,803,193	530,138,300	793,941,493	30,000,000	0	30,000,000	740,551,514	83,389,979	823,941,493
County Public Service Board	28,876,480	17,585,254	46,461,734	1,428,664	3,989,360	5,418,024	30,305,144	21,574,614	51,879,758	6,000,000	-2,000,000	4,000,000	52,461,734	3,418,024	55,879,758
Roads, Transport, Public Works, Infrastructure and Energy	64,110,844	28,833,160	92,944,004	3,171,883	1,556,750	4,728,633	67,282,727	30,389,910	97,672,637	498,936,242	127,114,820	626,051,062	591,880,246	131,843,453	723,723,699

Department	RECURRENT BUDGET			INCREASE/ DECREASE			REVISED RECURRENT			DEVELOPMENT BUDGET	INCREASE/ DECREASE	REVISED DEVELOPMENT	TOTAL BUDGET	INCREASE/ DECREASE	REVISED TOTAL BUDGET
County Attorney	6,238,480	17,325,757	23,564,237	308,649	427,700	736,349	6,547,129	17,753,457	24,300,586	0	0	0	23,564,237	736,349	24,300,586
Nyeri Municipality	25,866,007	8,124,873	33,990,880	1,279,720	3,081,564	4,361,284	27,145,727	11,206,437	38,352,164	138,275,000	70,407,908	208,682,908	172,265,880	74,769,192	247,035,072
TOTAL	4,406,306,644	1,423,327,329	5,829,633,973	242,588,454	251,899,275	494,487,729	4,648,895,098	1,675,226,604	6,324,121,702	2,686,213,975	431,395,657	3,117,609,632	8,515,847,948	925,883,386	9,441,731,334
%	51.74	16.71	68.4563				49.24	17.74	66.98053	31.54		33.01947			100.00

Approved First Supplementary Budget Estimates FY 2015/16

RESOURCE ENVELOP

Classification	Description	Original Budget		Supplementary 1 Budget			
		Amount	Other Sources	Balance Brought Forward	Other Changes	Proposed Supplementary 1 Resource Envelop	Source
Equitable Share	Equitable Share	6,518,609,255		285,064,165	377,523,418	7,181,196,838	CARB,2025 - 22nd July,2025
Loans and Grants	Doctors Salaries Arrears	55,172,326			-	55,172,326	Amendment to CGAAA,2025 - 30 September,2025
	Community Health Promoters	74,250,000			-	74,250,000	
	Aggregated Industrial Parks Programme (CAIP)	250,000,000		6,835,020	-	256,835,020	
	ABDP	16,769,367			-	16,769,367	
	IDA (World Bank) Credit - National Agricultural Value Chain Development Programme (NAVCDP)	231,250,000			-	231,250,000	
	DANIDA	8,721,000		1,669	-	8,722,669	
	KISIP II				52,000,000	52,000,000	
	KDSP II (Level I)	37,500,000		1,120	35,409,500	72,910,620	
	Court Fines	76,000				76,000	
	Roads Maintenance Fuel Levy (RMFL)			4,313	100,348,699	100,353,012	
	IDA (World Bank) Credit - Financing Locally - Led Climate Action (FLLoCA) program - County Climate Institutional Support (CCIS) Grants Level 2	136,000,000		50,823,040	(11,000,000)	175,823,040	Senate Bill no. 8 of 2025(CGAAA,2025) passed 23rd July,2025 As per letter dated 28th Sept,2025 from KRB This is covered in the b/d of equitable To be determined on the basis of criteria in the various sections of the CGAAA,2025
	KUSP UIG	35,000,000		28,868,406		63,868,406	
	KUSP UDG			4,036		4,036	
	KDSP II (Level II)	352,500,000			-	352,500,000	
	Subtotal	1,197,238,693	-	86,537,604	176,758,199	1,460,534,496	
Own Source Revenue	Own Source Revenue	800,000,000				800,000,000	
A-in-A	Nyeri Health Fund		850,000,000				
Total		8,515,847,948	850,000,000	371,601,769	554,281,617	9,441,731,334	