

COUNTY GOVERNMENT OF MURANG'A



COUNTY ASSEMBLY OF MURANG'A

THIRD ASSEMBLY

FOURTH SESSION



THE COMMITTEE ON BUDGET AND APPROPRIATIONS

REPORT ON THE ESTIMATES OF REVENUE AND EXPENDITURE FOR THE FY 2025-26

(CONSOLIDATING GAINS AND ACCELERATING PROGRESS)

Clerk's Chambers,  
Murang'a County Assembly Buildings,  
MURANG'A.

JUNE 2025

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## EXECUTIVE SUMMARY

The Budget and Appropriations Committee is pleased to present its Report on the County Government's Budget Estimates for the Financial Year 2025/2026. This Report is a culmination of extensive analysis, stakeholder engagement, and a deliberate focus on aligning county spending with the needs and aspirations of our people. The total budget for FY 2025/2026 amounts to **Kshs. 11,716,745,440** comprising **Kshs. 7,887,826,592 (32.6%)** allocated for recurrent expenditure and **Kshs. 3,828,918,848 (67.3%)** for development expenditure. The revenue estimates to finance this budget are drawn from the following key sources:

- **Equitable Share from the National Government:** Kshs. 8,039,755,314
- **Own Source Revenue (OSR) Target:** Kshs. 1,416,669,232
- **Unspent Balances from FY 2024/2025:** Kshs. 600,000,000
- **Additional Allocations:** Kshs. 1,660,320,894

In reviewing these estimates, the Committee was guided by the principles outlined in the Constitution, the Public Finance Management Act, and the 2025 County Fiscal Strategy Paper. Emphasis was placed on ensuring fiscal discipline, efficient resource utilization, and the promotion of equity in resource allocation across sectors and wards. Public participation and consultation with county departments were central to this review. The Committee scrutinized budget submissions, interrogated departmental priorities, and assessed alignment with key development objectives, including service delivery improvements in health, agriculture, infrastructure, and youth empowerment. This budget aims to strike a careful balance between addressing immediate service delivery needs and investing in long-term development. It also considers the prevailing economic conditions and revenue performance projections.

As this Report is tabled before the Assembly, I urge all Honorable Members to consider it with the seriousness it deserves. Our role in this process is not only to approve figures but also to ensure that public resources are utilized prudently and in ways that truly influence the lives of our constituents.

I take this opportunity to thank the Members of the Committee, the Office of the Clerk, the County Treasury, and all stakeholders who contributed to the preparation of this Report.

Signed.....

Date.....

HON. CHARLES MACHIGO KARINA

CHAIRPERSON, BUDGET AND APPROPRIATIONS COMMITTEE.

## PREFACE

### 1.0 Committee Establishment and Mandate

Mr. Speaker, pursuant to Standing Order 200(3), the County Budget and Appropriation Committee is mandated among other functions to: -

- a) Investigate, inquire into and report on all matters related to coordination, control and monitoring of the County budget,
- b) Discuss and review the estimates and make recommendations to the House; and;
- c) Examine Bills related to the County budget, including Appropriations Bills

### 1.1 Committee Membership

The County Budget and Appropriation Committee as currently constituted, comprises of the following Members:-

- |                                |                    |
|--------------------------------|--------------------|
| 1. Hon. Charles Machigo Karina | - Chairperson      |
| 2. Hon. Julian Njiiri          | - Vice Chairperson |
| 3. Hon. Francis Kamau          | - Member           |
| 4. Hon. Gerald Wambugu         | - Member           |
| 5. Hon. Grace Sharleen Wambui  | - Member           |
| 6. Hon. Pauline Muchiri        | - Member           |
| 7. Hon. James Karanja Kabera   | -Member            |
| 8. Hon. Jeremiah Gichobe       | - Member           |
| 9. Hon. Naomi Nyambura Maina   | - Member           |
| 10. Hon. Boniface Mbau         | - Member           |
| 11. Hon. John Ngugi Kibaiya    | - Member           |
| 12. Hon. Dinah Muthoni Kagiri  | - Member           |
| 13. Hon. Samson Mukora Ngigi   | - Member           |
| 14. Hon. Margret Gichia        | - Member           |
| 15. Hon. Peter Murigi Ngugi    | - Member           |
| 16. Hon. Liz Muthoni Mbugua    | -Member            |
| 17. Hon. Moses Mirara          | -Member            |

### 1.2 Committee Secretariat

- |                    |                                 |
|--------------------|---------------------------------|
| 1. Annie Macharia  | -A.g Clerk, County Assembly     |
| 2. John Kahari     | -Principal Clerk Assistant      |
| 3. Hellen Githinji | -Director Hansard and ICT       |
| 4. Esther Ngamau   | -Senior Fiscal Analyst          |
| 5. Yvonne Njoki    | -Head of Legal Services         |
| 6. Joseph Nguyo    | -Deputy Chief Sergeant Art Arms |
| 7. Brian Kinyanjui | -Sergeant Art Arms              |



## 2.0 BACKGROUND INFORMATION

The FY 2025/2026 Budget Estimates mark the third phase of implementation of the Murang'a County Integrated Development Plan (CIDP) 2023–2027. This phase is crucial for consolidating the gains made thus far and accelerating progress in key development sectors. The budget is grounded on Murang'a County's fiscal framework, which is designed to support the County's long-term development goals while ensuring fiscal discipline and sustainability.

The fiscal framework underpinning this budget is aligned to the County's broad strategic priorities, namely:

- a) **Agricultural Transformation** - Enhancing food security and value addition through modernization of agricultural practices;
- b) **Infrastructural Development** -Expanding road networks, water infrastructure, and connectivity to support socio-economic growth;
- c) **Achieving Universal Health Care** -Strengthening the health system for accessible and quality healthcare services;
- d) **Provision of Quality Education and Training** - Supporting early childhood development, vocational training, and educational infrastructure;
- e) **Improving the Business Environment** -Facilitating investments, trade, and access to finance for local enterprises;
- f) **Youth Empowerment** – Creating opportunities in employment, innovation, and skills development;
- g) **Murang'a Youth Service** - a flagship initiative aimed at engaging youth in productive community service and skills acquisition.

The Committee notes that these estimates are being tabled at a time when the National Government is undergoing a process of fiscal consolidation in response to escalating public debt. This macroeconomic reality has led to reduced fiscal space across all levels of government, necessitating greater efficiency in public spending and heightened prioritization of impactful programs. In this regard, the Committee has emphasized the need for credible revenue projections, effective expenditure controls, and a performance-driven approach to budget execution. The findings and recommendations contained in this report are aimed at enhancing accountability, aligning resources to priority areas, and ensuring value for money in the delivery of services to the people of Murang'a.

The Committee commends all stakeholders who contributed to the budget review process and urges the County Assembly to adopt this report and the accompanying recommendations in order to promote good governance and sustainable development.



### 3.0 SCRUTINTY OF THE COUNTY BUDGET ESTIMATES FY 2025-26

#### 3.1 Compliance with Legal Provisions on the submission and contents of the Budget Estimates

Hon. Speaker, the Budget Estimates FY 2025-26 were submitted on 30<sup>th</sup> April 2025 pursuant to Section 129 of the PFM Act 2012. The estimates as submitted contained the revenue estimates and a list of county government entities receiving funds as stipulated under Section 130 of the PFM Act 2012. However, the county government did not make any implication to introduce a new fiscal framework as all the programs were aligned to the ADP 2025-26.

The Budget Estimates adheres to the 30:70 fiscal rules as follows;

Expenditure Type	Amount (Kshs.)	% Share
Development	3,828,918,848	32.68
Recurrent	7,887,826,592	67.32
<b>Grand Total</b>	<b>11,716,745,440</b>	<b>100.00</b>

#### 3.2 Alignment of the Budget Estimates FY 2025-26 with the Approved CFSP 2025-26

##### Ceilings

Hon. Speaker, the Committee scrutinized the budget estimates to check compliance with the set ceilings in the County Fiscal Strategy Paper 2025 as provided under Section 130 of the PFM Act 2025 and made the following observations;

That proposed recurrent budget allocations per sector deviated from the set sector ceilings approved in the CFSP 2025. Additionally, the proposed development budget allocations per sector slightly deviated from the set sector ceilings in the CFSP 2025.

The County Treasury did not submit a memorandum explaining the reasons for deviations from the CFSP. However, the committee was cognizant of the following emerging issues in the budget cycle that could have triggered the misalignment;

- i. Increase in Shareable Revenue that could not be detected during the considerations of the CFSP 2025
- ii. Approval of the Conditional Allocations Act 2025 in June that provided some new allocations for conditional grants for all counties. The Act had not been approved during the considerations of the CFSP 2025.
- iii. County Funds Disbursements pattern during the FY 2024-25 by the National Treasury that predicted possible amounts to be carried forward to the FY 2025-26. The pattern was not predictable during the considerations of CFSP 2025.

#### 3.3 Public Participation on the County Budget Estimates FY 2025-26

Hon. Speaker, In line with Articles 1, 196 and 201 of the Constitution of Kenya 2010 the Budget and Appropriations Committee spearheaded public participation on the Budget Estimates for the FY 2025-26 on 4<sup>th</sup> June 2025 in Murang'a Town. During the exercise, the following submissions were received from the public;



- a) That the allocation under Kenol Municipality should be utilised to develop the urban areas in Kimorori Wempa
- b) That the county government should focus on ECDE, teachers to ensure they are compensated as per the SRC guidelines.
- c) There is need for the Members of County Assembly to provide itemization of the Community Projects to the ward residents so that they can understand the direction of funds.
- d) That the County Government should consider empowerment programmes to people working in the Car Wash stations
- e) That CHPs stipend should be paid via MPESA to avoid bank charges on the workers
- f) County Government to ensure there is equity and efficiency in distribution of seeds and other agricultural interventions.

### 3.4 Consideration of the Submitted Memoranda on the Budget Estimates FY 2025-26

Hon. Speaker, on 4<sup>th</sup> June 2025, the Office of the Clerk received a Memoranda on the Budget Estimates FY 2025-26 from The Justice, Advocacy and Empowerment Center (JAEC) which is a Civil Society Group working in the Central Region. The Group submitted as follows;

- a) That there was no allocation for Vocational Training Centres Infrastructure despite the function being devolved. Further most of the VCTs in the County do not embrace PWDs. The facilities should be improved.
- b) The County budget should segregate operations of ECDE and VCTs for accountability and clarity.
- c) That the Budget lacked concern for Gender Empowerment thus not addressing income disparities in the county
- d) That the County Assembly should consider drafting a Gender Policy or Legislation to enable allocation and implementation of gender initiatives in the county.

### 3.5 Consideration of the Sectoral Committee Recommendations on the Budget Estimates FY 2025-26

Hon. Speaker, Pursuant to Standing Order No. 224 all the sectoral Committees were mandated to scrutinize and submit to the Budget and Appropriations Committee their views and recommendations regarding the Departmental Budget allocations for the FY 2025-26. The following schedule contains the recommendations of the sectoral committees;

No.	Committee	Recommendation
1	Governance-(CPSB, PSA, Devolution, Governorship)	The committee recommends the allocation and a) The Department of Devolution proposed allocation of Kshs. 23.3 million for operations as the amount above the KDSP Grant in the development budget
2	Education	The Committee Recommends;

		<ul style="list-style-type: none"> <li>a) Allocate at least 5million for teaching and Learning Materials from the proposed Kshs 2Million.</li> <li>b) Increase the training vote to Kshs 5 Million</li> <li>c) Allocate Kshs 5 Million for play materials for ECDE Centers</li> </ul>
3	Environment	<p>The Committee Recommends;</p> <ul style="list-style-type: none"> <li>a) That the budget on Karii dumpsite should be increased from 3 Million to 6 Million to enhance proper management of the dumpsite considering that, the only open dumpsite serves the entire County.</li> <li>b) That the CECM Environment and Natural resources should ensure that the department purchase enough waste collection equipment instead of hiring to avoid incurring extra costs.</li> <li>c) That the department should include a new program on Environmental conservation and protection to deal with tree planting.</li> </ul>
4	Health	<p>The Committee Recommends;</p> <ul style="list-style-type: none"> <li>i. That there is need to allocate a further Kshs 5 Million under salaries and wages in anticipation of employment of emergency medical personnel under the proposed Muranga County Locum Policy 2025 already submitted in the Assembly for consideration.</li> <li>ii. That the CEC member for health submits policy guidelines for the K-WASH program for approval by the Committee and adoption by the Assembly.</li> <li>iii. That the CEC Member for health submits a guideline of expected revenue from the Health Facilities improvement Fund and criteria currently being used in distribution of the funds to each health facility in the County.</li> <li>iv. That Kshs 3 million be allocated for construction of a cold room in Maragua hospital by reducing the allocation of Kshs 60 million under infrastructure development to Kshs 57Million</li> <li>v. That the CEC Member for Health submits a list of medical equipment to be bought through the Kshs 90 Million allocated for medical equipment.</li> <li>vi. That starting in FY 2025-2026, there be reduced development of new dispensaries but rather to expand the scope and quality of services in existing busy facilities (Level 3&amp;4). A wider range of quality services in level 4&amp; 5 facilities will translate to a wider revenue base for the health sector.</li> <li>vii. That the CEC Member for Health submits to the Assembly the program name, location and amount allocated to be developed or</li> </ul>

		improved with Kshs 60 Million allocated under development of hospital infrastructure.
5	ICT	<p>The Committee Recommends;</p> <ul style="list-style-type: none"> <li>a) Increase the departments' allocation to kshs 42M to align with the set ceiling and for the department to be able to run all the programmes.</li> <li>b) Kshs 10M be allocated towards acquisition of ICT Equipment.</li> <li>c) Kshs 5M be allocated towards Internet Connectivity.</li> <li>d) Kshs 651,000 allocated towards acquisition of a container (Partitioned for e-waste and repair workshop) be added back to membership fees since the amount allocated is not enough.</li> </ul>
6	Trade	<p>The Committee Recommends;</p> <ol style="list-style-type: none"> <li>1. That the department of co-operatives to furnish the committee with a list of all the factories to be upgraded during the financial year.</li> <li>2. The cooperatives department to equally provide supportive information on the following programs. <ul style="list-style-type: none"> <li>• Development of MCCCU.</li> <li>• Coffee factories upgrade</li> <li>• Purchase of hybrid seed-Grains</li> </ul> </li> <li>3. Under Industrialization Program, the departments need to provide the committee with the details of where the trade shows will be held.</li> <li>4. Furnish a list of all the markets to be upgraded to the committee.</li> <li>5. There is a new allocation of 5m towards development of policies. The department needs to give an elaboration of the policies to be developed on the next financial year.</li> <li>6. On recurrent expenditure, under trade development, there is an allocation of 3M towards domestic Travel-sorghum/Mango, the department to provide the names of targeted group to undertake the travel.</li> </ol>
7	Water	The committee recommends the proposed allocations
8	Youth	<p>The Committee recommends;</p> <ul style="list-style-type: none"> <li>a) Additional Allocation of Kshs. 35 million under social services for purchase of tents and chairs to women groups</li> <li>b) Additional allocation of Kshs. 4 million under community sports for staff uniform</li> <li>c) Additional allocation of Kshs. 7.5 million for MYS to maintain the previous allocation</li> </ul>
9	Agriculture	The Committee Recommends the proposed allocations because;
10	Finance	The committee recommends that; The Emergency Fund Kitty be increased to a tune of Kshs. 30 million

## 4.0 AMENDMENTS MADE TO THE BUDGET ESTIMATES FY 2025-26

Hon. Speaker, after considering the Sectoral committee recommendations, the public participation views, stakeholder engagements and the views of the County Executive Committee Member for Finance, the Budget and Appropriations Committee has made the following amendments pursuant to Section 130 of the PFM Act 2012.

- a) Increase of Equitable Share by Kshs. 192 million pursuant to the Guidelines given to County Governments by the Council of Governors
- b) Increase of Kshs. 80 million towards the Food Security program for purchase of seeds and input
- c) Allocation for Health Products and Technology under the Preventive and Promotive Health program Kshs. 120 million for improvement of the Health Services
- d) Increase of the Emergency Fund Kitty to Kshs. 30million
- e) Allocation of Kshs. 6.5 million for infrastructure development under vocational training centers in line with the public participation engagement
- f) That Kshs. 3 million under market development be utilized for upgrading of Kirwara Market
- g) Inclusion of Kshs. 270,941,894 for Road Maintenance Fuel Levy following disbursement by the National Treasury

## 5.0 COUNTY ASSEMBLY BUDGET FY 2025-26

Hon. Speaker, The Budget and Appropriations Committee notes the provisions of Section 130 of PFM (Amendment) Act, 2021 as follows;

- a. *In preparing the annual appropriation Bill under subsection (2), the county executive committee member responsible for finance shall include, in the allocation to the county assembly any unspent funds that had been appropriated to the county assembly in the immediate preceding financial year.*
- b. *Where an Appropriation Bill is passed before the beginning of the financial year to which it relates and does not contain unspent funds allocated to the county assembly in the immediate preceding financial year, the county executive committee member for finance shall prepare and submit to the county assembly a Supplementary Appropriation Bill allocating the unspent funds.*
- c. *A Bill prepared under subsection (4) shall be introduced in the county assembly within two months of the commencement of the financial year.*
- d. *Failure by the county executive committee member for finance to prepare a Supplementary Appropriation Bill under subsection (4) shall constitute an additional indicator of a serious or persistent material breach under Section 94.*

After consultations with the County Treasury, the Budget and Appropriations Committee recommends for approval a total budget amounting to Kshs. 846,710,947 for the County Assembly. The budget comprises a recurrent ceiling amounting to Kshs. 816,710,947 and a development allocation of Kshs. 30,000,000. The allocation does not include **unspent balances** and thus the County Executive Member for Finance and Economic Planning is expected to comply with Section 130 of the PFM (Amendment) 2021 during the FY 2025-26.



## 6.0 COMMITTEE RECOMMENDATIONS ON THE BUDGET ESTIMATES FY 2025-26

### 6.1 Financial Recommendations

The committee recommends that;

- a. That Revenue Estimates for the FY 2025-26 be approved and implemented as per Schedule 1

Schedule 1: Approved Revenue Estimates FY 2025-26

No.	Revenue Type	BUDGET 2025/2026	%
1	Shareable Revenue	8,039,755,314	68.62
2	CRF Carried Forward	600,000,000	5.12
3	Nutritional International	20,000,000	0.17
4	Roads Maintenance Fuel Levy (RMFL) C/F	270,941,894	2.31
5	Finance for Locally Led Climate Action (FLLOCA)	110,729,613	0.95
6	FLLOCA Carried Forward	80,729,613	0.69
7	Community health promoters	46,050,000	0.39
8	Primary health care in Devolved context program - DANIDA	9,701,250	0.08
9	Kenya Agricultural Business Development Project	10,918,919	0.09
10	KDSP-Level One	37,500,000	0.32
11	KDSP-Level TWO	352,500,000	3.01
12	National Agricultural Value Chain Development Program	151,515,152	1.29
13	Kenya Urban Support Program – Urban Institution Grant	28,000,000	0.24
14	Kenya Urban Support Program – Urban Development Grant	124,000,000	1.06
15	Local Revenue	1,416,669,232	12.09
16	Disposal of Assets	190,000,000	1.62
17	County Aggregated Industrial Parks	100,000,000	0.85
18	Basic Salary Arrears for County Government Health Workers	56,993,611	0.49
19	Additional Allocation for Court Fines FY 2023-24	70,740,842	0.60
	<b>TOTAL</b>	<b>11,716,745,440</b>	<b>100.00</b>

b. That Recurrent Sector Expenditure Estimates be approved as per Schedule 2

Schedule 2: Recurrent Sector Estimates FY 2025-26

VOTE	DEPARTMENT	PROPOSED BUDGET 2025-2026 (Kshs.)	% Share
R-01	Governorship, County Coordination And Administration	314,084,209	4.0
R-02	County Assembly	816,710,947	10.4
R-02	Finance, And Economic Planning	344,358,969	4.4
R-03	Agriculture, Livestock And Fisheries	304,644,858	3.9
R-04	Energy Transport And Roads	36,347,435	0.5
R-05	Commerce, Trade, Industry And Tourism	46,750,000	0.6
R-06	Education & Technical Training	715,323,424	9.1
R-07	Health And Sanitation	3,426,645,088	43.4
R-08	Lands, Housing & Physical Planning	52,062,983	0.7
R-09	County Public Service Board	28,844,175	0.4
R-10	Youth, Culture, Gender, Social Services & Special Programs	92,798,723	1.2
R-11	Environment, Natural Resources, Water and Irrigation	122,820,066	1.6
R-12	Public Service Administration & Information Technology	1,414,173,110	17.9
R-13	Murang'a Municipality	62,962,595	0.8
R-14	Kenol Municipality	26,550,010	0.3
R-15	Kangari Municipality	26,050,000	0.3
R-16	Devolution and External Linkages	56,700,000	0.7
	<b>TOTAL</b>	<b>7,887,826,592</b>	<b>100.0</b>

c. That Development Sector Estimates be approved as per Schedule 3

Schedule 3: Development Sector Estimates FY 2025-26

VOTE	DEPARTMENT	FY 2025-2026 (Kshs.)	% Share
D-01	Governorship, County Coordination And Administration	10,000,000	0.26
D2	County Assembly	30,000,000	0.78
D-03	Finance, And Economic Planning	33,000,000	0.86
D-04	Agriculture, Livestock And Fisheries	623,233,198	16.28
D-05	Energy Transport And Roads	1,427,408,897	37.28
R-06	Commerce, Trade, Industry And Tourism	183,000,000	4.78
D-10	Education & Technical Training	36,500,000	0.95
D-07	Health And Sanitation	401,672,527	10.49
D-08	Lands, Housing & Physical Planning	17,000,000	0.44
D-13	County Public Service Board	-	
D-11	Youth, Culture, Gender, Social Services & Special Programs	167,800,000	4.38
D-12	Environment, Natural Resources, Water and Irrigation	338,659,226	8.84
D-09	Public Service Administration & Information Technology	20,000,000	0.52
D-14	Murang'a Municipality	81,000,000	2.12
D-15	Kenol Municipality	73,250,000	1.91
D-16	Kangari Municipality	10,500,000	0.27
D-17	Devolution and External Linkages	375,895,000	9.82
	<b>GRAND TOTAL</b>	<b>3,828,918,848</b>	<b>100.00</b>

d. That Recurrent Program and Sub-programme Sector Estimates be approved as per Schedule 4

Schedule 4: Program and Sub-Programme Recurrent Allocations FY 2025-26

VOTE	PROGRAMME	SUB-PROGRAMME	PROPOSED FY 2025-26 (Kshs.)
GOVERNORSHIP	072404 County and Executive Coordination Sub-Program	Basic Salaries Executives	125,224,209
		General Office Supplies (papers, pencils, forms, small office equipment	1,000,000
		Accommodation - Domestic Travel	1,000,000
		Foreign Travel and Subs.- Others	4,000,000
		Publishing and Printing Services	1,500,000
		Subscriptions to Newspapers, Magazines and Periodicals	100,000
		Training Expenses - Other (Bud	1,000,000
		Office Furniture	2,000,000
		Sanitation and cleaning materials	1,000,000
		Council of Governors	2,000,000
		Hospitality Supplies - other (	2,000,000
		Boards, Committees, Conferences and Seminars	1,000,000
		Event organizations	2,000,000
		Motor Vehicle repairs and maintenance	2,000,000
		Public Participation	21,000,000
		Fuel Oil and Lubricants - Othe	2,000,000
			<b>168,824,209</b>
	0705024010 County Coordination		
		Pending bills General office supplies	9,000,000
		2210899 Hospitality Supplies - other	3,000,000
		2210802 Boards, Committees, Conferences and Seminars	1,000,000
		Events support	2,000,000
		2211016 Purchase of Uniforms and Clothing - Staff	1,000,000
		2211101 General Office Supplies (papers, pencils, forms, small office equipment	2,000,000
		Uniform and clothing	1,500,000
		2211199 Computers and accessories	1,000,000
		2211299 Fuel Oil and Lubricants - Othe	1,000,000
		Alcoholic Drinks Controls	3,000,000
		Sanitation and cleaning materials	1,000,000
		2211306 Membership Fees, Dues and Subscriptions to Professional and Trade Bodies	200,000
		2211199 Printers	1,500,000
		2211313 Security Operations	25,000,000
		2211103 sanitary and cleaning material ,supplies and services	1,500,000
		Office Furniture	1,000,000
		Donations	2,000,000
		Routine maintenance office furniture and small office equipments	500,000
		Sub county administration ICT support	1,000,000
			<b>58,200,000</b>
	0101084 Office of the Deputy Governor	2210302 Accommodation - Domestic Travel	2,000,000
		Hospitality Supplies	1,500,000
		General office supplies	1,500,000
		2210500 Printing , Advertising and Information Supplies and Services	660,000
		Donations	1,500,000
		2211103 sanitary and cleaning material ,supplies and services	800,000
		Fuel Oil and Lubricants	1,000,000
			<b>8,960,000</b>
	02030140101 Communication	Communication Equipment	1,000,000
		General office supplies	500,000
		Hospitality Supplies	500,000
		Accommodation - Domestic Travel	1,000,000

		2210500 Printing , Advertising and Information Supplies and Services	7,000,000
		Fuel Oil and Lubricants	3,000,000
		Motor vehicle maintenance	1,000,000
			<b>14,000,000</b>
	0101024010 Project Coordination and Monitoring	Accommodation - Domestic Travel	1,000,000
		Computer and accessories	1,500,000
		Supply of small electronic items eg bulbs extensions etc	200,000
		2211101 General Office Supplies (papers, pencils, forms, small office equipment	2,000,000
		2211306 Subscription to professional bodies	100,000
		Fuel Oil and Lubricants	1,000,000
		Media Promotions, Publicity campaigns, Awareness creation	2,000,000
		Public Participation	1,000,000
			<b>8,800,000</b>
	060203 Disaster Control and Management	2210302 Accommodation - Domestic Travel	1,000,000
		2211016 Purchase of Uniforms and Clothing - Staff	1,000,000
		Hospitality Supplies	2,400,000
		Training Expenses	1,100,000
		2211031 Specialized Materials - Other	1,500,000
		2211101 General Office Supplies (papers, pencils, forms, small office equipment	1,000,000
		2210500 Printing , Advertising and Information Supplies and Services	500,000
		2211299 Fuel Oil and Lubricants - Othe	2,000,000
		2220101 Maintenance Expenses - Motor Vehicles	2,000,000
		2211103 sanitary and cleaning material ,supplies and services	1,000,000
		2640402 Donations	
			<b>13,500,000</b>
	0701024010 Legal Services / Office of County Attorney	Legal fees	15,000,000
		Accommodation - Domestic Travel	1,500,000
		2211101 General Office Supplies (papers, pencils, forms, small office equipment	1,600,000
		2210802 Boards, Committees, Conferences and Seminars	500,000
		Hospitality supplies	500,000
		Office Furniture	1,000,000
		2211306 Subscription to professional bodies	200,000
		Fuel Oil and Lubricants	500,000
		Training Expenses	500,000
			<b>21,300,000</b>
	0101134010 Fleet Management	2211000 Purchase of vehicles	7,000,000
		2220101 Vehicles maintenance	3,000,000
		HQ Generator Servicing and maintenance	1,800,000
		Accommodation - Domestic Travel	500,000
		Hospitality supplies	700,000
		2210802 Boards, Committees, Conferences and Seminars	500,000
		Vehicle Repair Automation	1,500,000
		Computer and Accessories	2,000,000
		2211101 General Office Supplies (papers, pencils, forms, small office equipment	2,000,000
		2211200 Fuel Oil and Lubricants	1,500,000
			<b>20,500,000</b>
		<b>Total Department</b>	<b>314,084,209</b>
FINANCE	071900 Administration and Support	2110100 Basic Salaries - Permanent Employees	157,908,562
		Pending bills General office supplies	3,653,407
		2210101 Electricity	10,000,000
		2210201 Telephone, Telex, Facsimile and Mobile Phone Services	315,000
		2210302 Accommodation - Domestic Travel	2,000,000
		2210499 Foreign Travel and Subs.- Others	840,000

		2210502 Publishing and Printing Services	2,100,000
		Consultancy - valuation of assets	1,050,000
		2210799 Training Expenses - Other (Bud	1,050,000
		2210802 Boards, Committees, Conferences and Seminars	2,000,000
		2210999 Insurance Costs - Other (Budge	11,000,000
		2211199 Office and General Supplies -	2,000,000
		2211200 Fuel Oil and Lubricants	2,100,000
		2211301 Bank Service Commission and Charges	500,000
		2211306 Membership Fees, Dues and Subscriptions to Professional and Trade Bodies	3,000,000
		2220101 Maintenance Expenses - Motor Vehicles	525,000
		2220200 Routine Maintenance - Other Assets	1,155,000
		3110502 Water Supplies and Sewerage	20,500,000
			<b>221,696,969</b>
	071800 Financial Management and Reporting programme	2210302 Accommodation - Domestic Travel	2,000,000
		2210502 Publishing and Printing Services	577,500
		2210799 Training Expenses - Other (Bud	1,575,000
		2211299 Fuel Oil and Lubricants	840,000
			<b>4,992,500</b>
	072902 Internal Audit	Domestic Travel	1,100,000
		Training Expenses	1,100,000
		Publishing and Printing	210,000
		Hospitality Supplies	525,000
		Fuel and oils	525,000
		Office Supplies	525,000
			<b>3,985,000</b>
	07030010 Economic Planning	2210500 Printing , Advertising and Information Supplies and Services	525,000
		2210899 Hospitality Supplies - other (	2,100,000
		Vision 2050	1,000,000
		2210302 Accommodation - Domestic Travel	2,000,000
		2211100 Office and General Supplies and Services	1,050,000
		Office Maintenance	630,000
			<b>7,305,000</b>
	0705014010 Budgeting	2210500 Printing , Advertising and Information Supplies and Services	462,000
		2210899 Hospitality Supplies - other	525,000
		Public Participation	3,000,000
		2210302 Accommodation - Domestic Travel	1,500,000
		Training Expenses	525,000
		2211100 Office and General Supplies and Services	346,500
			<b>6,358,500</b>
	0730014010 Monitoring and Evaluation	2210899 Hospitality Supplies - other	462,000
		2210302 Accommodation - Domestic Travel	1,500,000
		Printing Advertising and Information Supplies	346,500
		2211100 Office and General Supplies and Services	577,500
			<b>2,886,000</b>
	0705034010 Public participation	2210500 Printing , Advertising and Information Supplies and Services	525,000
		2210899 Hospitality Supplies - other	3,045,000
		2210302 Accommodation - Domestic Travel	60,000,000
		2211100 Office and General Supplies and Services	315,000
			<b>63,885,000</b>
	0108014010 Revenue And Resource Mobilization	2210201 Telephone, Telex, Facsimile and Mobile Phone Services	1,575,000
		2210302 Accommodation - Domestic Travel	3,000,000
		2211100 Office and General Supplies and Services	2,100,000
		2210502 Publishing and Printing Services	1,050,000
		2210799 Training Expenses - Other (Bud	2,000,000
		2211299 Fuel Oil and Lubricants	9,975,000
		2420401 Public Participation	1,050,000

		Uniform	2,000,000
		Motor Vehicle Maintenance	1,050,000
		Office and General Supplies	1,575,000
			<b>25,375,000</b>
	0101134010 Procurement	Membership Subscription	525,000
		Advertisements	525,000
		Office Maintenance and Archiving	1,050,000
		Fuel	1,050,000
		Domestic Travel - Evaluation	2,625,000
		Publishing and Printing	1,050,000
		Office Furniture	1,050,000
			<b>7,875,000</b>
<b>AGRICULTURE</b>		<b>TOTAL DEPARTMENT</b>	<b>344,358,969</b>
	10801 Administration and Support Program	2110100 Basic Salaries - Permanent Employees	272,080,358
		2210302 Accommodation - Domestic Travel	1,050,000
		Extension Services	1,000,000
		Maize Distribution cost	9,000,000
		Training	1,050,000
		2210502 Publishing and Printing Services	346,500
		2211102 Supplies and Accessories for Computers and Printers	1,281,000
		2211199 Office and General Supplies -	1,050,000
		2211299 Fuel Oil and Lubricants - Othe	2,310,000
		2220101 Motor Vehicle Maintenance	1,680,000
			<b>290,847,858</b>
	011201 Agricultural Training Centres Program	2210101 Electricity	1,155,000
		2210102 Water and sewerage charges	577,500
		2210801 Catering Services (receptions), Accommodation, Gifts, Food and Drinks	525,000
		2211031 Specialized Materials - Other	1,050,000
			<b>3,307,500</b>
	10801 Cash Crop Development Program	2210302 Accommodation - Domestic Travel	1,260,000
		2211199 Office and General Supplies -	231,000
		2211299 Fuel Oil and Lubricants - Othe	577,500
			<b>2,068,500</b>
	010802 Food Security Program	2210302 Accommodation - Domestic Travel	1,260,000
		2211199 Office and General Supplies -	315,000
		2211299 Fuel Oil and Lubricants - Othe	1,155,000
			<b>2,730,000</b>
	011200 Livestock and Fisheries Development Program	2210302 Accommodation - Domestic Travel	577,500
		2211199 Office and General Supplies -	420,000
		2211299 Fuel Oil and Lubricants - Othe	1,155,000
			<b>2,152,500</b>
	011205 Veterinary Services Program	2210302 Accommodation - Domestic Travel	1,123,500
		2210504 Advertising, Awareness and Publicity Campaigns	189,000
		2211199 Office and General Supplies -	840,000
		2211299 Fuel Oil and Lubricants - Othe	1,386,000
			<b>3,538,500</b>
		<b>DEPARTMENTAL TOTAL</b>	<b>304,644,858</b>
<b>ROAD</b>	020200 Road Development programme	Salaries Public works	13,575,961
		2210302 Accommodation - Domestic Travel	1,000,000
		2210802 Boards, Committees, Conferences and Seminars	565,574
		General Office Supplies	1,720,000
		Street Lights Maintenance	5,560,000
		Printers, Laptops & Professional Software	1,840,000
			<b>24,261,535</b>
	0201024010 Transport Program	Maintenance of Plant Machinery and Equipment	1,670,900
		Fuel Oil and Lubricants - Othe	750,000

		Boards, Committees, Conferences and Seminars	450,000
			<b>2,870,900</b>
	0010904010 Infrastructural Program	Publishing & Printing Services	880,000
		Accommodation - Domestic Travel	2,750,000
		General Office Supplies (papers, pencils, forms, small office equipment etc)	700,000
		Projects Implementation Support	80,000
			<b>4,410,000</b>
	021300 Energy Development	Fuel and oil	2,000,000
		Specialized materials/Electrical consumables	750,000
		Boards, Committees, Conferences and Seminars	655,000
		2210502 Publishing and Printing Services	400,000
		22111311 Streets lighting	1,000,000
			<b>4,805,000</b>
		<b>DEPARTMENTAL TOTAL</b>	<b>36,347,435</b>
<b>TRADE</b>	071600 General Administration and Support program	2110100 Basic Salaries - Permanent Employees	15,750,000
		Purchase of office furniture	1,000,000
		2210799 Training Expenses - Other (Bud	500,000
		2210899 Hospitality Supplies - other (	1,000,000
		Hire of vehicles	500,000
		2211199 Office and General Supplies - and internet connection	1,000,000
		2210504 Advertising, Awareness and Publicity Campaigns	1,000,000
		2210302 Accommodation- Domestic and Other Travel	1,000,000
		Pending bills Office and General Supplies	2,000,000
		2211299 Fuel Oil and Lubricants - Othe	1,500,000
			<b>25,250,000</b>
	030601 Tourism Development Program	2210302 Accommodation - Domestic and other Travel	1,000,000
			<b>1,000,000</b>
	0300700 Trade and Industries Development Program	2210302 Accommodation - Domestic Travel	1,000,000
		2211199 Office and General Supplies -	1,000,000
		2210799 Training Expenses - Other (Bud	1,500,000
		Hire of transportation of Mangoes/Sorghum/Maize	5,000,000
		Domestic Travel - Sorghum/Mango/Maize	3,000,000
			<b>11,500,000</b>
	030702 Consumer Protection and Regulation	2211299 Fuel Oil and Lubricants - Othe	1,500,000
			<b>1,500,000</b>
	0302014010 Industrialization Progrm	Motor Vehicle Repairs	1,000,000
		Domestic Travel	1,500,000
		Public Participation	1,000,000
			<b>3,500,000</b>
	0107014010 Cooperative Development Program	2210899 Hospitality Supplies - other (	1,000,000
		2211101 General Office Supplies (papers, pencils, forms, small office equipment	1,000,000
		Ushirika Day	1,000,000
		2211299 Fuel Oil and Lubricants - Othe	1,000,000
			<b>4,000,000</b>
		<b>DEPARTMENTAL TOTAL</b>	<b>46,750,000</b>
<b>EDUCATION</b>	050802 Administration and Support	2110199 Basic Salaries - Permanent - Others	341,423,424
		2210302 Accommodation - Domestic Travel	1,000,000
		2210502 Publishing and Printing Services	1,000,000
		Training Expenses	1,000,000
		2211102 Supplies and Accessories for Computers and Printers	500,000
		Pending bills	3,000,000
		Fuel Oil and lubricants	2,000,000

		Motor Vehicle Repairs	1,300,000
		2211199 Office and General Supplies -	600,000
			<b>351,823,424</b>
	050104 Early childhood Development	2211031 Teaching/Learning materials	2,000,000
		Training Expenses	1,500,000
		Monitoring and Evaluation	1,000,000
		Feeding programme-Porridge	110,000,000
		New Hires	1,000,000
		2210302 Accommodation - Domestic Travel	1,000,000
		Co-curricular Activities	1,000,000
		Digital Learning/Tayari Program	5,000,000
			<b>122,500,000</b>
	050000 Education Interventions	Scholarship Programme	230,000,000
		Event management( Inua Masomo)	5,000,000
			<b>235,000,000</b>
	050500 Youth Polytechnics & Vocational training	Training Expenses	1,000,000
		Instruction Materials	1,000,000
		Monitoring and Evaluation	1,000,000
		2210302 Accommodation - Domestic Travel	1,000,000
		Polytechnic capitation	2,000,000
			<b>6,000,000</b>
		<b>DEPARTMENTAL TOTAL</b>	<b>715,323,424</b>
<b>HEALTH</b>	040400 Health administration planning and support programme	2110100 Basic Salaries - Permanent Employees	2,318,954,227
		Community Health Volunteers County Contribution	60,000,000
		Community Health Volunteers grants	46,050,000
		Basic Salary Arrears for County Government Health Workers	56,993,611
		Nurses Arrears	10,000,000
		2210101 Electricity	5,000,000
		2210102 Water and sewerage charges	8,000,000
		2210302 Accommodation - Domestic Travel	5,000,000
		Foreign travel	1,000,000
		2210502 Publishing and Printing Services	1,200,000
		2210504 Advertising, Awareness and Publicity Campaigns	500,000
		2210799 Training Expenses - Other (Bud	2,000,000
		2210899 Hospitality Supplies - other (	1,000,000
		Last Expense Cover - Kangata care	27,000,000
		2211015 Food and Rations(All health facilities)	40,000,000
		2211199 Office and General Supplies -	1,000,000
		2211299 Fuel Oil and Lubricants - Othe	8,000,000
		2220101 Maintenance Expenses - Motor Vehicles	4,000,000
		Planning budgeting and ME	5,000,000
		Medical Oxygen and other Gases	3,000,000
		2630101 Danida	9,701,250
		2630101 Danida Matching fund	10,746,000
			<b>2,624,145,088</b>
	060200 Alcohol Programme	2211299 Fuel Oil and Lubricants - Othe	4,000,000
			<b>4,000,000</b>
	040200 Curative Health Programme	2210101 Electricity	6,000,000
		2210302 Accommodation - Domestic Travel	1,500,000
		Universal Health Cover	230,000,000
		2211001 Medical Drugs	400,000,000
		2211002 Dressings and Other Non-Pharmaceutical Medical Items	120,000,000
		Lab Reagents	40,000,000
		Purchase of Vector Control Chemicals	1,000,000
			<b>798,500,000</b>
		<b>DEPARTMENTAL TOTAL</b>	<b>3,426,645,088</b>
<b>LANDS</b>	011300 Administration and Support	2110100 Basic Salaries - Permanent Employees	7,523,983
		2210302 Accommodation - Domestic Travel	850,000
		2210202 Internet Connections	239,000

		2210502 Publishing and Printing Services	500,000
		2210504 Advertising, Awareness and Publicity Campaigns	500,000
		2210799 Training Expenses - Subscriptions and CPD	1,000,000
		KUSP-UIG	28,000,000
		2210899 Hospitality Supplies - other	500,000
		2210999 Insurance Costs - Other (Budge	200,000
		2210101 Electricity	500,000
		2210202 Water and Sewerage	1,000,000
		2211101 General Office Supplies (papers, pencils, forms, small office equipment	500,000
		2211199 Office and General Supplies -	1,000,000
		2220101 Maintenance Expenses - Motor Vehicles	1,000,000
		Land Allocation and Leasing Committee	1,000,000
			<b>44,312,983</b>
	0103034010bDigitization of Lands	2211031 Specialised Materials - Other	300,000
		2210201 Telephone, Telex, Facsimile and Mobile Phone Services	100,000
			<b>400,000</b>
	0103044010 Physical Planning	2210302 Accommodation - Domestic and other Travel	1,000,000
		2210504 Advertising, Awareness and Publicity Campaigns	100,000
		2211299 Fuel Oil and Lubricants - Othe	800,000
		2211031 Specialized Materials - Other	250,000
		Valuation roll	3,000,000
			<b>5,150,000</b>
	0103044010 Land Survey	2211299 Fuel Oil and Lubricants - Othe	100,000
		2210302 Accommodation - Domestic Travel	700,000
		2210202 Internet Connections	200,000
		2211031 Specialized Materials - Other	100,000
		2211101 General Office Supplies (papers, pencils, forms, small office equipment	200,000
			<b>1,300,000</b>
	0101054010 Land Administration and Valuation	2210302 Accommodation - Domestic Travel	350,000
		2211031 Specialized Materials - Other	200,000
		2211101 General Office Supplies (papers, pencils, forms, small office equipment	100,000
		Hire of Vehicles	250,000
			<b>900,000</b>
CPSB		DEPARTMENTAL TOTAL	52,062,983
	0706014 Public Service Administration Program	2110100 Basic Salaries - Permanent Employees	21,709,675
		2210302 Accommodation - Domestic Travel	1,000,000
		2210802 Boards, Committees, Conferences and Seminars	1,000,000
		2210801 Catering Services (receptions), Accommodation, Gifts, Food and Drinks	420,000
		2210799 Training Expenses - Other (Bud	1,155,000
		2211199 Office and General Supplies -	1,155,000
		2211101 General Office Supplies (papers, pencils, forms, small office equipment	598,500
		2210502 Publishing and Printing Services	682,500
			<b>27,720,675</b>
	0101064010 National Value and Governance Program	2211299 Fuel Oil and Lubricants - Other	808,500
		Motor Vehicle Repairs/maintenance	315,000
			<b>1,123,500</b>
		DEPARTMENTAL TOTAL	28,844,175
YOUTH	050801 Administration and Support	2110100 Basic Salaries - Permanent Employees	49,297,223
		2210302 Accommodation - Domestic Travel	525,000
		Office furniture	210,000
		2210502 Publishing and Printing Services	315,000
		2210504 Advertising, Awareness and Publicity Campaigns	115,500
		2210799 Training Expenses - Other (Bud	1,050,000

		2211103 Sanitary and Cleaning Materials, Supplies and Services	105,000
		2211199 Office and General Supplies -	126,000
		2211299 Fuel Oil and Lubricants - Othe	577,500
			<b>52,321,223</b>
	090200 Culture Development programme	2210302 Accommodation - Domestic Travel	300,000
		2211031 Specialised Materials - Other	630,000
		2211199 Office and General Supplies -	105,000
		Gikuyu Music Festival	5,000,000
			<b>6,035,000</b>
	7180904010 Library Services	Domestic Travel	1,000,000
		Purchase of general office and stationeries	1,050,000
		Purchase of books - County Libraries	1,575,000
		Utility bills	1,050,000
			<b>4,675,000</b>
	090800 Social Development programme	2210302 Accommodation - Domestic Travel	1,000,000
		2210502 Publishing and Printing Services	105,000
		2210504 Advertising, Awareness and Publicity Campaigns	157,500
		2211199 Office and General Supplies -	210,000
		2211299 Fuel Oil and Lubricants - Othe	315,000
		Food Rations - Children Homes	2,310,000
			<b>4,097,500</b>
	090000 Sport Development programme	2210302 Accommodation - Domestic Travel	20,000,000
		2210504 Advertising, Awareness and Publicity Campaigns	315,000
		Training Expenses	1,050,000
		2211031 Specialised Materials - Other	2,625,000
		2211199 Office and General Supplies -	105,000
		2211299 Fuel Oil and Lubricants - Other	210,000
			<b>24,305,000</b>
	050700 Youth Empowerment Programme	2210302 Accommodation - Domestic Travel	1,050,000
		2211199 Office and General Supplies -	105,000
		2211299 Fuel Oil and Lubricants - Othe	210,000
			<b>1,365,000</b>
		<b>DEPARTMENTAL TOTAL</b>	<b>92,798,723</b>
<b>ENVIRONMENT</b>	0706014010 General Administration	Salary and wages	95752784
			<b>95,752,784</b>
	100101 Environmental Conservation Program	Fuel and lubricants	1,155,000
		Domestic travel	500,000
		Publicity	500,000
		Climate change Unit - FLLOCA	6,000,000
		Environment days commemoration	100,000
			<b>8,255,000</b>
	072502 Environmental Administration and Support	Travel and accommodation	500,000
		Hospitality	231,000
		Fuel and lubricants	500,000
		Office stationeries	500,000
		Vehicle maintenance	1,155,000
		Purchase of detergents	500,000
		Maintenance of equipment's	1,155,000
		Office equipment	500,000
		Training	500,000
			<b>5,541,000</b>
	100200 Waste Management Program	2210302 Accommodation - Domestic Travel	1,000,000
		Garbage Loading Logistics	4,000,000
		Consumables	1,050,000
		Vehicle Maintenance	1,500,000
		2210899 Hospitality Supplies - other (	139,755

		2211299 Fuel Oil and Lubricants - Othe	1,500,000
			<b>9,189,755</b>
	1003024010 Irrigation	2210302 Accommodation - Domestic Travel	500,000
		2211299 Fuel Oil and Lubricants - Other	525,000
		2210802 Boards, Committees, Conferences and Seminars	500,000
			<b>1,525,000</b>
	100105 Water development programme	2210302 Accommodation - Domestic Travel	500,000
		2211299 Fuel Oil and Lubricants - Other	500,000
		2210802 Boards, Committees, Conferences and Seminars	500,000
		2220201 Maintenance of Plant, Machinery and Equipment (including lifts)	10,527
		2220205 Maintenance of Buildings and Stations -- Non-Residential	168,000
		2210604 Hire of Transport, Equipment	262,500
		2210606 Hire of Equipment, plant and Machinery	500,000
		2220201 Maintenance of Plant, Machinery and Equipment	115,500
			<b>2,556,527</b>
		<b>DEPARTMENTAL TOTAL</b>	<b>122,820,066</b>
<b>PSA &amp; ICT</b>	0706014010 Administration and Support	2110199 Basic Salaries	776,319,087
		Salary Arrears	128,000,000
		Intenship programme	3,000,000
		Provision for new staffs	3,000,000
		Pension Current FY 2025-26	100,000,000
		Pension and Statutory Arrears	5,000,000
		Housing levy -Employer	61,896,301
		NSSF- Employer	46,736,640
		Other entitlements and allowances ie Transfer,Benevolent,Benevolent,Baggage, NSSF,Medallion	3,000,000
		2110314 Sitting and transfer	2,000,000
		Gratuity	21,600,000
		Gratuity arrears	31,595,832
		2210910 Medical Insurance (WIBA)	20,000,000
		Last Expense Cover - Employees	5,000,000
		2210910 Medical Insurance - Employee Medical Scheme	145,000,000
		Domestic travel	1,500,000
		2210799 Training Expenses	6,400,000
		HR Consultancies	3,000,000
		2210802 Boards, Committees, Conferences and Seminars	900,000
		2220299 Routine Maintenance - Other As	1,000,000
		2211101 General Office Supplies (papers, pencils, forms, small office equipment	1,102,500
		2810101 Fuel and Oil	1,000,000
		Performance Management	2,000,000
		Hospitality Supplies - other	200,000
		Subscription to Professional Bodies	200,000
		Records Management	500,000
		Employees Benevolent Fund	3,000,000
		Office Tools and Equipment	300,000
		Human Resource Policies	1,000,000
		Staff Identification Tags	325,500
		Pending Bills	162,750
		299015 Christmas Holiday Gifts	15,000,000
			<b>1,389,738,610</b>
	0202024010 ICT and E-Government	ICT Support allowances- HMIS, Revenue, Lands Mngt system, Gis etc	1,000,000
		Fuel	3,000,000
		Vehicle Repairs	1,000,000
		Cyber security – System Testing	1,000,000
		Acquisition of server and refurbishment of server room	1,000,000
		Membership Fees, Dues and Subscriptions to Professional and Trade Bodies	200,000

		Training and capacity Building	1,050,000
		Domestic Travel and Accommodation	1,050,000
		Hospitality	300,000
		Cloud services- Emails, website, other sub domains	1,000,000
		Systems support, Repairs and maintenance	1,500,000
		Bulk SMS Credits – For all County systems	3,000,000
		Printer or facsimile toners	325,500
		Antivirus Software/operating system/application software	2,205,000
		Travel Costs (airlines, bus, railway, mileage allowances, etc.)	651,000
		Off-site backups for the online systems.	651,000
		County staff training in ICT policy.	651,000
		Gadgets for ICT support staff.	1,050,000
		HQ and Subcounty offices internet.	2,100,000
		County network repairs	1,050,000
		Acquisition of a container (Partitioned for e-waste and repair workshop)	651,000
			<b>24,434,500</b>
		<b>DEPARTMENTAL TOTAL</b>	<b>1,414,173,110</b>
<b>MURANG'A MUNICIPALITY</b>	<b>706014 Administration and Support</b>	Basic Salaries - Permanent Employees lands	50,000,000
		Accommodation - Domestic Travel	1,550,000
		Publishing and Printing Services	220,000
		Boards, Committees, Conferences and Seminars	3,200,000
		Hospitality Supplies - other	570,362
		Advertising Awareness and Publicity	367,233
		General Office Supplies (papers, pencils, forms, small office equipment	571,000
		Office and General Supplies -	1,000,000
			<b>57,478,595</b>
	<b>0102074010 Urban Management</b>	Public Participation	919,000
		Fuel Oil and Lubricants	500,000
		Maintenance of Motor Vehicles	450,000
		Training and Capacity building	550,000
		Domestic travel	1,000,000
			<b>3,419,000</b>
	<b>1002044010 Solid Waste Management</b>	Casual wages	490,000
		Consumables	450,000
			<b>940,000</b>
	<b>402034010 Public Health Services</b>	Water and Food Quality Control Services	250,000
		Village and Urban Sanitation & Hygiene	125,000
		Fumigation Pest and Jigger Control	750,000
			<b>1,125,000</b>
		<b>DEPARTMENTAL TOTAL</b>	<b>62,962,595</b>
<b>KENOL MUNICIPALITY</b>	<b>0706014010 Administration, Planning and Support</b>	Basic Salaries	18,000,000
		Boards, Committees, Conferences and Seminars	3,000,000
		Office and General Supplies	500,000
		Water and Sewerage	176,200
		Public Participation	750,000
		Hospitality Supplies - other	500,000
		Domestic and Subsistence Travel	1,000,000
			<b>23,926,200</b>
	<b>0102074010 Urban Development</b>	Fuel Oil and Lubricants	350,000
		Maintenance of Motor Vehicles	400,000
		Subscriptions, Training and Capacity building	300,000
		Domestic Travel - Inspections	750,000
			<b>1,800,000</b>
	<b>1002044010 Solid Waste Management</b>	Casual wages	350,000
		Consumables	300,000
			<b>650,000</b>
	<b>402034010 Public Health Services</b>	Water and Food Quality Control Services	73,810

		Urban Sanitation & Hygiene and cleansing items	50,000
		Fumigation/land fill pest control	50,000
			<b>173,810</b>
		<b>DEPARTMENTAL TOTAL</b>	<b>26,550,010</b>
<b>KANGARI MUNICIPALITY</b>	0706014 General Administration and Planning	Basic Salaries	18,000,000
		Accommodation - Domestic Travel	1,000,000
		Publishing and Printing Services	100,000
		Boards, Committees, Conferences and Seminars	3,000,000
		Advertising Awareness and Publicity	100,000
		Public Participation	100,000
		General Office Supplies (papers, pencils, forms, small office equipment etc)	200,000
		Office and General Supplies	800,000
		Hospitality Supplies - other	500,000
			<b>23,800,000</b>
	0102074010 Urban Development	Public Participation	300,000
		Maintenance of vehicles	200,000
		Training and capacity Building	500,000
		Accommodation - Domestic Travel	500,000
			<b>1,500,000</b>
	1002044010 Solid Waste Management	Casual wages	300,000
		Consumables	250,000
			<b>550,000</b>
	402034010 Public Health Services	Water and Food Quality Control Services	200,000
			<b>200,000</b>
		<b>DEPARTMENTAL TOTAL</b>	<b>26,050,000</b>
<b>DEVOLUTION</b>	4013000801 KDSP II	KDSP	37,500,000
		KDSP-Matching fund	5,000,000
			<b>42,500,000</b>
	706014010 Administration and Support	Accommodation - Domestic Travel	3,000,000
		Boards, Committees, Conferences and Seminars	1,000,000
		Hospitality Supplies - other	210,000
		Office and General Supplies	840,000
		Training and Capacity building	1,050,000
		2810101 Fuel and Oil	1,050,000
		Routine maintenance	1,050,000
		Devolution Conference	6,000,000
			<b>14,200,000</b>
		<b>DEPARTMENTAL TOTAL</b>	<b>56,700,000</b>
<b>COUNTY ASSEMBLY</b>	072301 Legislation and Representation		354,990,711
	072201 Oversight		192,243,121
	072300 General Administration and Support Services		269,477,115
			<b>816,710,947</b>
	<b>TOTAL RECURRENT</b>		<b>7,887,826,592</b>

e. That Development Program and Sub-programme Sector Estimates be approved as per Schedule 5

Schedule 5: Development Program and Sub-Programme Allocations FY 2025-26

VOTE	PROGRAM	SUB-PROGRAMME	AMOUNT (Kshs.)
<b>GOVERNORSHIP</b>	0706014 General Administration, Planning And Support Services	Fire Station and Hydrants	4,000,000
		Automation	3,000,000
		Sub-County offices renovation	3,000,000
			<b>10,000,000</b>

		<b>DEPARTMENTAL TOTAL</b>	<b>10,000,000</b>
<b>COUNTY ASSEMBLY</b>	072300 General Administration, Planning And Support Services	Non-Residential Building	30,000,000
			<b>30,000,000</b>
		<b>DEPARTMENTAL TOTAL</b>	<b>30,000,000</b>
	<b>FINANCE AND ECONOMIC PLANNING</b>		
<b>FINANCE</b>	071900 Administration, Planning And Support	Emergency Fund	30,000,000
		Development of Vision 2050	3,000,000
			<b>33,000,000</b>
		<b>DEPARTMENTAL TOTAL</b>	<b>33,000,000</b>
<b>AGRICULTURE</b>	2211007 Agriculture Input Subsidy Program	Agricultural Subsidy- Mangoes and Milk	195,000,000
		ASDSP National Government Refund	2,399,127
			<b>197,399,127</b>
	0109014010 Agriculture Value Chain Program	Kenya Agricultural Business Development (KABDP) - Grant	10,918,919
		NAVCDP Counter Funding	5,250,000
		NAVCDP	151,515,152
		Pending Bills	16,650,000
			<b>184,334,071</b>
	0101004010 Cash crop Development	Pests and Chlorocebus Pygerythrus Control	10,500,000
			<b>10,500,000</b>
	010802 Food Security Program	Seeds and Farm inputs	220,000,000
			<b>220,000,000</b>
	0107024010 Livestock and Veterinary	Vaccination program	10,000,000
		A.I program	1,000,000
			<b>11,000,000</b>
		<b>DEPARTMENTAL TOTAL</b>	<b>623,233,198</b>
<b>ROADS</b>	101104010 Infrastructure Community Development	Smart Cities Programme	150,000,000
		Refurbishment Of County Headquarters	10,500,000
		Maintenance of Urban Areas	10,000,000
			<b>170,500,000</b>
	0502034010 Community Projects	Community Projects	768,000,000
		Pending Bills	150,967,003
			<b>918,967,003</b>
	20200 Road Development	Road Maintenance Fuel Levy	270,941,894
			<b>270,941,894</b>
	010309401 Energy Distribution	Street lighting and Floodlights	37,000,000
		Solarization	30,000,000
			<b>67,000,000</b>
		<b>DEPARTMENTAL TOTAL</b>	<b>1,427,408,897</b>
<b>TRADE</b>	030601 Trade, Industry and Investment	Development of Policies	5,000,000
		Market Development and upgrade	20,000,000
		Industrial Development	5,000,000
		Special Economic Zones Development	5,000,000
			<b>35,000,000</b>
	0302004010 Industrialization/Economic Zone Program	Establishment of Special Economic Zones/EP - (CAIPS)	100,000,000
		Trade Shows ,Exhibition and Investments	5,000,000
			<b>105,000,000</b>
	0301014010 Tourism Development	Tourism mapping and support	1,000,000
			<b>1,000,000</b>
	030400 Cooperatives Development	Co-operative Societies	10,000,000
		Development of MCCCUC	10,000,000
		Coffee Factories upgrade	20,000,000

		Purchase of Hybrid seed - Grains	2,000,000
			<b>42,000,000</b>
		<b>DEPARTMENTAL TOTAL</b>	<b>183,000,000</b>
<b>EDUCATION</b>	050104 Early Childhood Development	ECDE Furniture	6,000,000
		Infrastructural Work	5,000,000
			<b>11,000,000</b>
	0507010 Youth Polytechnics And Vocational Training	Infrastructure Development-Civil Works (construction and renovations of workshops & Toilets)	6,500,000
		VTCS Furniture	3,000,000
		Tools and Equipment	16,000,000
			<b>25,500,000</b>
		<b>DEPARTMENTAL TOTAL</b>	<b>36,500,000</b>
<b>HEALTH AND SANITATION</b>	040250 Curative Health Programme	Ambulances	20,000,000
		Medical Equipments	90,000,000
			<b>110,000,000</b>
	040100 Preventive And Promotive Health Services	Maternal Health and Infant Support	15,000,000
		Occupational therapy	6,000,000
		K-WASH	5,000,000
		Health Products and Technology	120,000,000
			<b>146,000,000</b>
	040250 Nutrition International	Nutrition International (grant)	20,000,000
		Nutrition International (Counterpart funding)	20,184,200
			<b>40,184,200</b>
	040000 Infrastructure Development	Development of Hospital Infrastructure	60,000,000
		Proposed construction of casualty and wards at Murang'a Level 5 Hospital	10,000,000
		Proposed Construction of Ward Block at Nyakianga Level 4 Hospital Mathioya Sub-County	6,800,000
		Wards Fittings	10,688,327
		IT Systems	13,000,000
		Underage Pregnancy support	5,000,000
			<b>105,488,327</b>
		<b>DEPARTMENTAL TOTAL</b>	<b>401,672,527</b>
<b>LAND</b>	010302401 Physical Planning Program	Physical Planning and Survey	10,000,000
		Valuation Roll	3,000,000
			<b>13,000,000</b>
	010304401 Land Survey	GIS	4,000,000
			<b>4,000,000</b>
		<b>DEPARTMENTAL TOTAL</b>	<b>17,000,000</b>
<b>YOUTH</b>	090201401 SOCIAL DEVELOPMENT PROGRAMME	0902024010 SP2 Persons living with disabilities	6,300,000
			<b>6,300,000</b>
	090000 SPORTS DEVELOPMENT PROGRAMME	Community Sports and Talents	37,000,000
			<b>37,000,000</b>
	071104010 YOUTH DEVELOPMENT PROGRAMME	Muranga Youth service-Youth Empowerment	119,500,000
		Boda Boda Empowerment	5,000,000
			<b>124,500,000</b>
		<b>DEPARTMENTAL TOTAL</b>	<b>167,800,000</b>
<b>ENVIRONMENT</b>	1002024 Waste Management	Waste Management Tools	2,000,000
		Garbage/waste collection equipment purchase/Hiring (Bins)	4,000,000
		Purchase of Skip Loader	12,000,000
		Karii Dumpsite	3,000,000
		Solarization of Mitubiri Landfill	2,000,000
		Tree Planting	5,000,000
		waste collection vehicles	10,000,000
			<b>38,000,000</b>
	1001054010 CLIMATE CHANGE PROGRAMME	Climate Change Counter funding	5,000,000

		FLLoCA Level Two Grant	110,729,613
		FLLoCA (Carried Forward)	80,729,613
		Climate resilient projects	70,000,000
			<b>266,459,226</b>
	0201054010 Water Development	Drilling and Equipping of Boreholes	10,500,000
		Rehabilitation of boreholes	6,300,000
		Conducting Environmental and Social impact assessments for borehole projects, water tanks projects and last mile water projects in 5 WSP areas developed by Murang'a County government	1,000,000
		ECDE Water Tanks	8,400,000
			<b>26,200,000</b>
	1003024010 Irrigation Development	Impact Assessment for Mariira Dam	3,000,000
		Irrigation Project	5,000,000
			<b>8,000,000</b>
		<b>DEPARTMENTAL TOTAL</b>	<b>338,659,226</b>
<b>PSA &amp; ICT</b>	0202024010 ICT Development Programme	Automation	20,000,000
			<b>20,000,000</b>
		<b>DEPARTMENTAL TOTAL</b>	<b>20,000,000</b>
<b>MURANG'A MUNICIPALITY</b>	0508020 Public Works and Infrastructure	Cabro-paving of Maragua town	5,000,000
			<b>5,000,000</b>
	0102074010 Urban Development	Renovation of Murang'a roundabout monument	1,000,000
		Rehabilitation of Murang'a Social Hall	10,000,000
		Rehabilitation of town cabro and drainage system	1,000,000
		Rehabilitation/Partitioning of Murang'a Municipality Office Block	2,000,000
		UDG_ Cabro-paving along C71 (Alpha Petrol Station - Total Jct - Murang'a Town)	35,500,000
		UDG-Cabro Paving of Full Gospel - Sports Club Slip Road	4,500,000
		UDG-Cabro Paving of Vidhu Ramji - Juvenile - Kimwere Road	8,000,000
		UDG-Cabro Paving of ACK Church - Murang'a Level V	4,000,000
		UDG-Cabro Paving Total Petrol Station to Deliverance Church	10,000,000
			<b>76,000,000</b>
		<b>DEPARTMENTAL TOTAL</b>	<b>81,000,000</b>
<b>KENOL MUNICIPALITY</b>	0701014010 Administration and Support	Upgrading of Sky One - Glory Petrol Station Road to cabro standards	5,250,000
		Construction of Kenol Municipality Offices	6,000,000
		UDG -Cabro-paving of KWFT - Posta Area	17,000,000
		UDG-Cabro-paving of Milele Mall - Golden Palm along C71	15,000,000
		UDG-Upgrading of A2 - Jct c17 to cabro-standards	7,000,000
		UDG- Upgrade to Cabro Standards of Jerusalem Road (Chief's camp - Proto) Gas	20,000,000
		UDG-Streelighting within Kenol Town	3,000,000
		<b>DEPARTMENTAL TOTAL</b>	<b>73,250,000</b>
<b>KANGARI MUNICIPALITY</b>	0701014010 Administration and Support	Cabro-paving of Kangari Town and Drainage system rehabilitation	5,000,000
		Infrastructural works of Kangari Municipality Office Block ie. Perimeter Wall, cabro paving parking, septic tank, water tank	5,500,000
		<b>DEPARTMENTAL TOTAL</b>	<b>10,500,000</b>
<b>DEVOLUTION</b>	101134010 KDSP LEVEL 2	KDSP Counter Funding	23,395,000
		KDSP LEVEL 2 FUNDING	352,500,000
			<b>375,895,000</b>
		<b>DEPARTMENTAL TOTAL</b>	<b>375,895,000</b>
	<b>GRAND TOTAL</b>		<b>3,828,918,848</b>

- f. That to enhance equity in allocation of county resources during the FY 2025-26 Community Projects be approved as per Schedule 6

**Schedule 6: Community Projects FY 2025-26**

No.	Programme	Proposed Budget (Kshs.)
1	Infrastructure	768,000,000
2	Climate Resilient/water	70,000,000
3	FLLoCA	70,000,000
4	Community Sports	37,000,000
5	Education Interventions	105,000,000
	<b>Total</b>	<b>1,050,000,000</b>
6	Share of the Budget	9%
7	(1,050,000,000/35)	30,000,000

- g. That the County Assembly Budget Estimates FY 2025-26 be approved and implemented as per **Annex 1** of this Report



## 6.2 Policy Recommendations

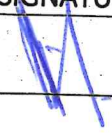
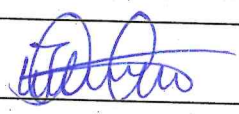
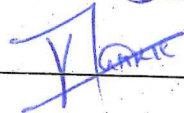

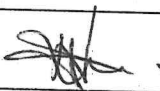

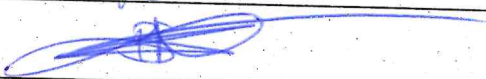
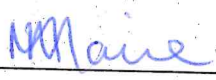
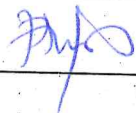
Having considered the above matters, the Committee recommends the following policy interventions;

- a) The County Executive Committee Member for Finance and Economic Planning should ensure this Approved Budget Estimates FY 2025-26 get implemented effectively and efficiently in line with Section 125 of the PFM Act 2012.
- b) That all the County Executive Committee Members and the Chief Officers should align their departmental work plans according to the allocations approved in this Budget. All budget implementation procedures should be put in place before 15<sup>th</sup> July 2025 so as to ensure 100% absorption capacity for all programs.
- c) The County Executive Committee Member for Finance and Economic Planning should adhere to the provisions of Section 130 of PFM (Amendment) Act, 2021 on unspent balances to the County Assembly.
- d) The County Executive Committee Member for Finance and Economic Planning should enhance Own Source Revenue collection and Management during the FY 2025-26 to ensure that the budget is fully-funded.
- e) Settlement of Pending bills should be treated as priority by all county government agencies during the FY 2025-26
- f) The County Executive Committee Member for Youth and Social Services to develop a policy framework for gender empowerment in the county to enable allocation of resources going forward.



## 7.0 ADOPTION OF THE REPORT

Mr. Speaker the following Members adopted the report;

No.	NAME	SIGNATURE
1	HON. CHARLES MACHIGO	
2	HON. JULIAN NJIRI	
3	HON. FRANCIS KAMAU	
4	HON. GERALD WAMBUGU	
5	HON. PAULINE MUCHIRI	
6	HON. JAMES KABERA	
7	HON. SHARLEEN WAMBUI	
8	HON. JEREMIAH GICHOBE	
9	HON. NAOMI MAINA	
10	HON. DINAH MUTHONI	
11	HON. BONIFACE MBAU	
12	HON. SAMSON MUKORA	
13	HON. JOHN KIBAIYA	
14	HON. MARGRET GICHIA	
15	HON. PETER MURIGI	
16	HON. MOSES MIRARA	
17	HON. LIZ MUTHONI	

