OFFICE OF THE CLERK
09 JUL 2026
RECEIVED
COUNTY ASSEMBLY OF MERU

COUNTY GOVERNMENT OF MERU

Hon. Speaker
For your approval
9/7/2026

DEPARTMENT OF FINANCE, ECONOMIC PLANNING AND ICT

Email: merucounty@meru.go.ke

Meru County Headquarters
P.O. Box 120-60200
MERU

When replying please quote

Ref: CGM/CECM/FIN/1/V.II/22

09/07/2026

COUNTY ASSEMBLY OF MERU
OFFICE OF THE CLERK
21 JUL 2026
TABLED BY: Hon. Martin Kromo @ 10:00am
CLERK-AT-THE-TABLE: Susan Kiambi

The Clerk
County Assembly of Meru
P.O Box 3-60200
MERU

Dear Sir,

RE: MERU COUNTY BUDGET ESTIMATES FOR FY 2026/2027

Reference is made to the highlighted subject matter.

In regard to the above therefore, and in accordance with the Legal provisions, I wish to submit the Meru County Budget Estimates for FY 2026/2027.

Thank you for your continued support.

Yours faithfully,

MERU COUNTY GOVERNMENT
09 JUL 2026
P.O. Box 120 - 60200, MERU
TREASURY DEPARTMENT

CPA Monica Kathono
CECM – Finance, Economic Planning & ICT

Copy:

Controller of Budget
Bima House, 12th Floor
Harambee Avenue
P. O Box 35616-00100
NAIROBI

Hon. Speaker
County Assembly of Meru

COUNTY GOVERNMENT OF MERU
CABINET SECRETARIAT

Extract of Minutes of Proceedings of the County Executive Committee of Meru County during its 15th sitting of 26th June 2026.

RE: APPROVAL OF THE 2026/2027 BUDGET

The County Executive Committee Member (CECM) for Finance, Economic Planning and ICT presented the proposed 2026/2027 Budget to the Cabinet and highlighted the key changes and budgetary allocations contained therein.

Following extensive deliberations, the Cabinet unanimously approved the 2026/2027 Budget for onward transmission to the County Assembly for consideration and approval in accordance with the law.

Signed and confirmed to be a true copy of the extract of the minutes by:

David Baariu.....

Ag. County Secretary & Head of Public Service

Dated at MERU this 30th day of June 2026

MERU COUNTY GOVERNMENT
09 JUL 2026
P. O. Box 120 - 60200, MERU
C.E.C TREASURY DEPARTMENT

COUNTY SECRETARY & HEAD OF PUBLIC SERVICE
30 JUN 2026
P. O. BOX 120 - 60200, MERU
COUNTY GOVERNMENT OF MERU

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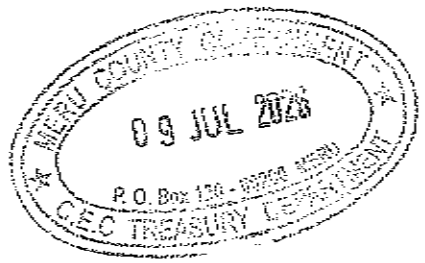
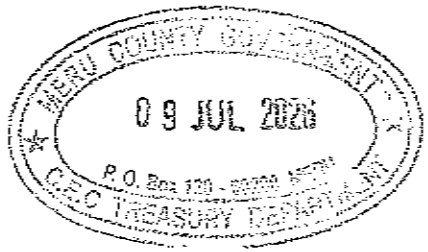


FY 2026/2027 PROPOSED CFSP REVENUE BUDGET SUMMARY

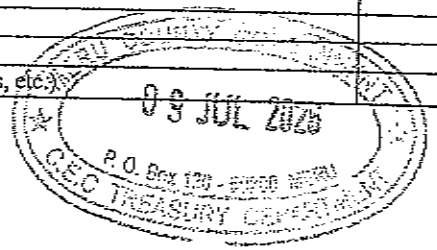
A	REVENUE SUMMARY	FY 2025/26	FY 2026/27	% TO REVENUE TOTAL
	Revenues from County Own Sources			
	LOCAL REVENUE	*796,000,000.00*	695,142,000.00	4.9%
	HOSPITAL FIF	*1,025,500,000.00*	1,033,000,000.00	7.2%
	KAGURU ATC& AMS	*20,000,000.00*	15,000,000.00	0.1%
	Net-total	*1,841,500,000.00*	*1,743,142,000.00*	12.2%
	Allocations from County Reveneu Fund			
1	EQUITABLE SHARE	10,553,946,059.00	10,896,791,506.00	76.1%
	COUNTY BASIC SALARY ARREARS	*43,915,785.00*		
	Net-total	*10,597,861,844.00*	*10,896,791,506.00*	*76.09%*
3	CONDITIONAL GRANTS			
	World Bank for national agricultural value chain development project (NAVCDP)	*251,250,000.16*	105,000,000.00	
	Aquaculture business Development	*17,038,152.00*	-	
	Kenya Agricultural Business Development Projects(KABDP)			
	World credit Financing Locally-Led Climate Action(Flocca)	*355,891,777.72*	201,000,000.00	
	KEWASIP		150,000,000.00	
	Danida	*12,382,500.00*	12,954,000.00	
	World bank grant Biulding Resilient & Responsive Health systems(BREHS		40,824,984.00	
	World Bank KUSP (Kenya Urban Support Programme)-UIG	*63,150,000.00*	28,450,000.00	
	World Bank KUSP (Kenya Urban Support Programme)-UDG		237,000,000.00	
	Kenya Devolution Support Programme(KDSP II)- Recurrent	*72,909,500.00*	30,500,000.00	
	Kenya Devolution Support Programme(KDSP II)-Development	*371,006,111.00*	352,500,000.00	
	Kenya Roads Board- Fuel Levy 2024/2025	*284,617,467.66*		
	Kenya Roads Board- Fuel Levy 2025/26	-	384,617,467.66	
	Leopad Rock Grant		139,000,000.00	
	Net-total	*1,428,245,508.54*	*1,681,846,451.66*	11.7%
3	*Cash Balance from FY 2024/25*	*1,257,363,336.15*		
	TOTAL REVENUE	*15,124,970,688.69*	*14,321,779,957.66*	*100.00%*

MERU COUNTY GOVERNMENT
09 JUL 2026
P. O. Box 130 - 60200 MERU
C.E.C TREASURY DEPARTMENT

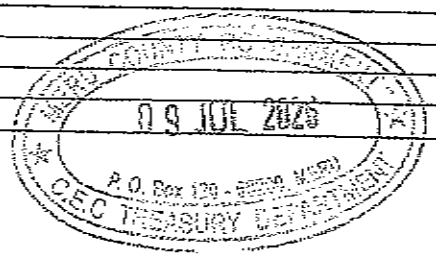
COUNTY GOVERNMENT OF MERU FY 2026/2027 BUDGET EXPENDITURE ESTIMATES SUMMARY					
NO	DESCRIPTION	BUDGET TOTAL	COMPENSATION TO EMPLOYEES	USE OF GOODS AND SERVICES	DEVELOPENT EXPENDITURE
3561	County Assembly of Meru	1,089,373,863.00	636,773,523.00	403,600,340.00	49,000,000.00
3562	Office Of the Governor	190,843,180.60	-	190,843,180.60	
3563	Finance, Economic Planning and ICT	1,436,455,451.43	414,825,971.40	583,045,582.18	438,583,897.85
3564	Agriculture, Livestock & Fisheries Services	269,636,084.57	-	47,636,084.57	222,000,000.00
3565	Water, Irrigation, Environment & Natural Resources	591,372,634.28	-	31,531,905.88	559,840,728.40
3566	Education Science, Culture and Arts	355,852,776.00	-	261,852,776.00	94,000,000.00
3567	Health Services	1,437,453,437.00	-	933,453,437.00	504,000,000.00
3568	Lands, Physical Planning, Urban Development& Public Works	528,330,000.00	-	146,330,000.00	382,000,000.00
3569	Legal. Public Service Management & Administration	6,836,636,202.18	5,654,971,414.84	591,364,787.34	590,300,000.00
3570	Roads, Transport & Energy	1,150,543,482.92	-	10,565,000.00	1,139,978,482.92
3571	Trade, Tourism &Cooperatives	130,643,469.68	-	17,430,639.68	113,212,830.00
3572	Youth, Sports, Gender & Social Development	281,739,376.00	-	220,739,376.00	61,000,000.00
3573	County Public Service Board	22,900,000.00	-	22,900,000.00	-
	TOTAL	**14,321,779,957.66**	**6,706,570,909.24**	**3,461,293,109.25**	**4,153,915,939.17**
	PERCENTAGE		**46.83%**	**24.11%**	**29.00%**



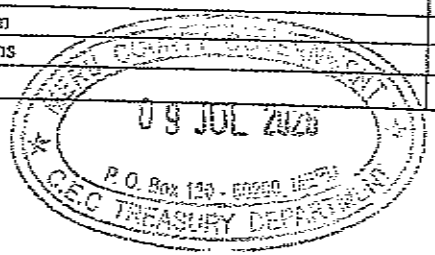
VOTE	ITEM-SOURCE-PROGRAMME-GEOGRAPHICAL	TITLE AND DETAILS	APPROVED Suppl Estimates 2025/26	Revised Estimates FY 2026/27
		County Assembly of Meru	Kes	Kes
		Compensation to employees	*533,892,852.18*	*636,773,523.00*
		Use of goods and services total	*529,337,410.82*	*403,600,340.00*
		Development Total	*140,266,104.00*	*49,000,000.00*
		Vote total Expenditure	*1,203,496,367.00*	*1,089,373,863.00*
3562		**MERU - OFFICE OF THE GOVERNOR**		
	Progamme 1	**Administration.**		
	Sub Programme 1			
	2210201-00001001-0702013560-3560000	Telephone, Telex, Facsimile and Mobile Phone Services		
	2210301-00001001-0702013560-3560000	Travel Costs (airlines, bus, railway, mileage allowances, etc.)		
	2210302-00001001-0702013560-3560000	Accommodation - Domestic Travel	4,000,000.00	1,500,000.00
	2210399-00001001-0702013560-3560000	Domestic Travel and Subs. - Others	5,196,600.00	4,000,000.00
	2210401-00001001-0702013560-3560000	Travel Costs (airlines, bus, railway, etc.)-Foreign	2,898,800.00	2,900,000.00
	2210402-00001001-0702013560-3560000	Accommodation	3,000,000.00	1,800,000.00
	2210799-00001001-0702013560-3560000	Training Expenses - Other (Bud	2,000,000.00	2,000,000.00
	2210801-00001001-0702013560-3560000	Catering Services (receptions), Accommodation, Gifts, Food and Drinks	699,300.00	700,000.00
	2210802-00001001-0702013560-3560000	Boards, Committees, Conferences and Seminars	7,500,000.00	7,350,000.00
	2210805-00001001-0702013560-3560000	National Celebrations	6,664,000.00	13,900,000.00
	2210899-00001001-0702013560-3560000	Hospitality Supplies - other (	850,000.00	-
	2211016	Purchase of Uniforms and Clothing - Staff	3,328,000.00	5,200,000.00
	3111010-00001001-0702013560-3560000	Purchase of sports equipments-Payable	1,320,100.00	900,000.00
	2211101-00001001-0702013560-3560000	General Office Supplies (papers, pencils, forms, small office equipment etc)	1,136,000.00	
	2211103-00001001-0702013560-3560000	Sanitary and Cleaning Materials, Supplies and Services	1,193,500.00	1,000,000.00
	2211299-00001001-0702013560-3560000	Fuel oil & lubricants	1,444,400.00	1,100,000.00
	3111001-00001001-0702013560-3560000	Purchase of Office Furniture and Fittings		10,000,000.00
	4130299	Payables from previous financial period	765,000.00	550,000.00
		Net Total	14,885,520.00	
			56,881,220.00	52,910,000.00
	Sub Programme 2	**Office of the Deputy Governor**		
	2210301-00001001-0702013560-3560000	Travel Costs (airlines, bus, railway, mileage allowances, etc.)	3,000,000.00	3,500,000.00



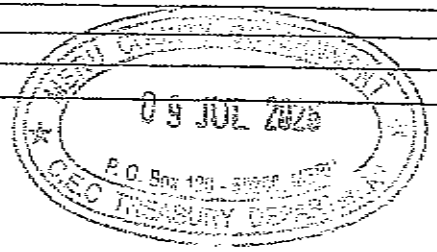
VOTE	ITEM-SOURCE-PROGRAMME-GEOGRAPHICAL	TITLE AND DETAILS	APPROVED Suppl Estimates 2025/26	Revised Estimates FY 2026/27
	2210399-00001001-0702013560-3560000	Domestic Travel and Subs. - Others	Kes	Kes
	2210401-00001001-0702013560-3560000	Travel Costs (airlines, bus, railway, etc.)-Foreign	3,087,037.00	3,700,000.00
	2210402-00001001-0702013560-3560000	Accommodation	1,800,000.00	3,000,000.00
	2210504-00001001-0702013560-3560000	Advertising, Awareness and Publicity Campaigns	1,300,000.00	2,200,000.00
	2210799-00001001-0702013560-3560000	Training Expenses - Other (Bud	300,000.00	6,000,000.00
	2210802-00001001-0702013560-3560000	Catering Services	684,000.00	500,000.00
	2210802-00001001-0702013560-3560000	Boards, Committees, Conferences and Seminars		2,000,000.00
	2210899-00001001-0702013560-3560000	Hospitality Supplies - other (	4,520,000.00	8,300,000.00
	2211101-00001001-0702013560-3560000	General Office Supplies (papers, pencils, forms, small office equipment etc)	994,030.00	2,900,000.00
	2211103-00001001-0706013560-3560000	Sanitary and Cleaning Materials, Supplies and Services	498,875.00	500,000.00
	2211299-00001001-0706013560-3560000	Fuel	298,950.00	800,000.00
	2220105-00001001-0706013560-3560000	Routine Maintenance - Vehicles	2,200,000.00	3,000,000.00
	3111001-00001001-0702013560-3560000	Purchase of Office Furniture and Fittings	1,787,542.00	
	3110901-00001001-0702013560-3560000	Purchase of Household and Institutional Furniture and Fittings		600,000.00
		Routine maintenance /Renovation of Deputy Governors Residence	4,900,000.00	3,000,000.00
		Net Expenditure Sub Head..	6,799,816.00	
			32,170,250.00	40,000,000.00
	Sub Programme 3	**Protocol & Event Management**		
	2210301-00001001-0702013560-3560000	Travel Costs (airlines, bus, railway, mileage allowances, etc.)	2,190,016.00	2,300,000.00
	2210399-00001001-0702013560-3560000	Domestic Travel and Subs. - Others	1,394,800.00	1,700,000.00
	2210799-00001001-0702013560-3560000	Training Expenses - Other (Bud	861,265.00	400,000.00
	2210802-00001001-0702013560-3560000	Boards, Committees, Conferences and Seminars	2,996,000.00	5,000,000.00
	2210899-00001001-0702013560-3560000	Hospitality Supplies - other (	1,023,739.00	3,228,144.00
	2211101-00001001-0702013560-3560000	General Office Supplies (papers, pencils, forms, small office equipment etc)	498,877.00	
	2211299-00001001-0702013560-3560000	Fuel		5,000,000.00
	2211399-00001001-0706013560-3560000	Other Operating Expenses - Oth	309,984.00	
		Net Expenditure Sub Head..	9,274,681.00	17,628,144.00
	Sub Programme 4	**Communication**		
	2210299-00001001-0704013560-3560000	Communication, Supplies - Othe	1,800,000.00	1,800,000.00
	2210399-00001001-0704013560-3560000	Domestic Travel and Subs. - Others	3,500,000.00	2,500,000.00



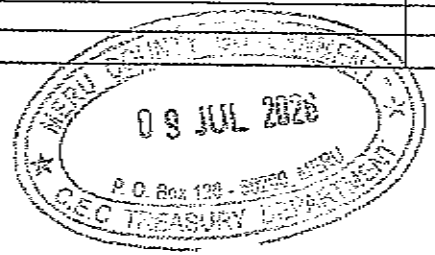
VOTE	ITEM-SOURCE-PROGRAMME-GEOGRAPHICAL	TITLE AND DETAILS	APPROVED Suppl Estimates 2025/26	Revised Estimates FY 2026/27
	2210502-00001001-0704013560-3560000	Publishing & Printing Services	Kes	Kes
	2210504-00001001-0704013560-3560000	Advertising, Awareness and Publicity Campaigns	2,000,000.00	2,000,000.00
	2210801-00001001-0704013560-3560000	Catering Services (receptions), Accommodation, Gifts, Food and Drinks	10,141,200.00	9,700,000.00
	2210802-00001001-0702013560-3560000	Boards, Committees, Conferences and Seminars	2,493,763.00	1,500,000.00
	2210899-00001001-0702013560-3560000	Hospitality Supplies - other (	4,799,553.00	1,800,000.00
	2220105-00001001-0704013560-3560000	Routine Maintenance - Vehicles	2,199,371.00	1,200,000.00
	3111004-00001001-0704013560-3560000	Purchase of Communication Equipment	7,000,000.00	
		Net Expenditure Sub Head..	1,188,000.00	4,300,000.00
			35,121,887.00	25,000,000.00
	Programme 2	**County Service Delivery & Cordination - Office of County the Secretary**		
	Sub Programme 1	**County Cordination Services**		
	2210302-00001001-0702013560-3560000	Accommodation - Domestic Travel		
	2210303-00001001-0702013560-3560000	Daily Subsistance Allowance	3,500,000.00	1,500,000.00
	2210399-00001001-0702013560-3560000	Domestic Travel and Subs. - Others	2,800,000.00	1,700,000.00
	2210799-00001001-0706013560-3560000	Training Expenses - Other (Bud	1,100,000.00	1,100,000.00
	2210801-00001001-0702013560-3560000	Catering Services (receptions), Accommodation, Gifts, Food and Drinks	489,000.00	500,000.00
	2210802-00001001-0702013560-3560000	Boards, Committees, Conferences and Seminars	2,403,000.00	1,750,000.00
	2210899-00001001-0702013560-3560000	Hospitality Supplies - other (	3,194,030.00	3,200,000.00
	3111002	Purchase of Computer & Printer	1,895,204.00	1,100,000.00
	3111403-00001001-0706013560-3560000	Research		
		Net Expenditure Sub Head..	1,000,000.00	
			16,381,234.00	10,850,000.00
	Sub Programme 2	**Monitoring and Evaluation**		
	2210301-00001001-0706013560-3560000	Travel Costs (airlines, bus, railway, mileage allowances, etc.)	1,300,000.00	1,300,000.00
	2210302-00001001-0706013560-3560000	Accommodation - Domestic Travel	800,000.00	800,000.00
	2210303-00001001-0706013560-3560000	Daily Subsistance Allowance	4,200,000.00	1,000,000.00
	2210309-00001001-0706013560-3560000	Field Allowance	1,000,000.00	1,000,000.00
	2210399-00001001-0706013560-3560000	Domestic Travel and Subs. - Others	600,000.00	600,000.00
	2210401-00001001-0706013560-3560000	Travel Costs (airlines, bus, railway, etc.)-Foreign	1,000,000.00	
	2210504-00001001-0702013560-3560000	Advertising, Awareness and Publicity Campaigns	378,161.00	
	2210799-00001001-0706013560-3560000	Training Expenses - Other (Bud	549,800.00	550,000.00



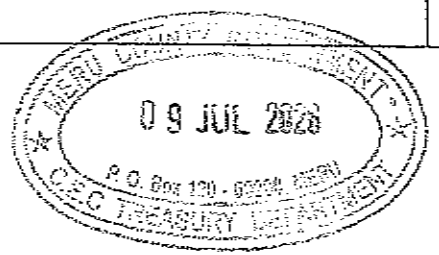
VOTE	ITEM-SOURCE-PROGRAMME-GEOGRAPHICAL	TITLE AND DETAILS	APPROVED Suppl Estimates 2025/26	Revised Estimates FY 2026/27
	2210802-00001001-0706013560-3560000	Boards, Committees, Conferences and Seminars	Kes	Kes
	2211299-00001001-0706013560-3560000	Fuel	3,296,366.00	1,300,000.00
	2220101-00001001-0706013560-3560000	Maintenance Expenses - Motor Vehicles	999,780.00	1,000,000.00
		Net Expenditure Sub Head..	1,000,000.00	
			15,124,107.00	7,550,000.00
	Programme 3	**Special Programmes (Fire,Rescue and Emergency Services)**		
	2210399-00001001-0706013560-3560000	Domestic Travel and Subs. - Others		
	2210504-00001001-0706013560-3560000	Advertising, Awareness and Publicity Campaigns	1,994,400.00	2,000,000.00
	2210799-00001001-0706013560-3560000	Training Expenses - Other (Bud	500,000.00	1,200,000.00
	2210802-00001001-0706013560-3560000	Boards, Committees, Conferences and Seminars	1,795,100.00	1,800,000.00
	2211016-00001001-0706013560-3560000	Uniforms for Firefighters(Fighting Gears)	4,660,000.00	3,000,000.00
	2211103-00001001-0706013560-3560000	Sanitary and Cleaning Materials, Supplies and Services	1,794,000.00	1,000,000.00
	2211299-00001001-0706013560-3560000	Fuel Oil and Lubricants - Othe	450,000.00	450,000.00
	2211399-00001001-0706013560-3560000	Other Operating Expenses - Oth	8,000,000.00	5,000,000.00
	2220105-00001001-0706013560-3560000	Routine Maintenance - Vehicles		
	2220205-00001001-0706013560-3560000	Maintenance of Buildings and Stations -- Non-Residential	10,500,000.00	10,000,000.00
	2211015-00001001-0706013560-3560000	Food and Rations	740,000.00	1,550,000.00
	2211021000001001-0706013560-3560000	Purchase of Bedding and Linen	2,021,000.00	7,905,036.60
	2640201-00001001-0706013560-3560000	Emergency Relief (food, grant, tents and other		3,000,000.00
		Net Expenditure Sub Head..	3,000,000.00	
			35,454,500.00	36,905,036.60
			-	
		Total Use of Goods and Services	200,407,879.00	190,843,180.60
		Total Vote Expenditure	200,407,879.00	190,843,180.60
3563		**Meru - Finance, Economic Planning and ICT**		
		Administration, Planning & Support Services		
	Sub Programme 1	**Administrative Services**		
	2110199-00001001-0706013560-3560000	Salaries-Payables	171,738,978.00	91,521,693.40
	2210101-00001001-0706013560-3560000	Electricity	97,420,000.00	100,420,000.00



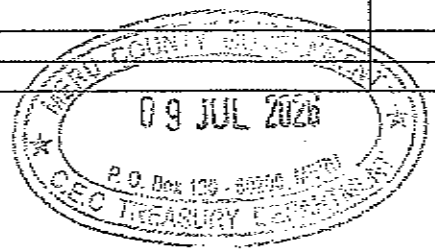
VOTE	ITEM-SOURCE-PROGRAMME-GEOGRAPHICAL	TITLE AND DETAILS	APPROVED Suppl Estimates 2025/26	Revised Estimates FY 2026/27
	2210102-00001001-0706013560-3560000	Water and Sewarage Charges	Kes	Kes
	2210299-00001001-0706013560-3560000	Communication, Supplies - Othe	8,000,000.00	8,000,000.00
	2210301-00001001-0706013560-3560000	Travel Costs (airlines, bus, railway, mileage allowances, etc.)	1,200,000.00	600,000.00
	2210302-00001001-0706013560-3560000	Accommodation - Domestic Travel	1,999,600.00	999,800.00
	2210399-00001001-0706013560-3560000	Domestic Travel and Subs. - Others	2,100,000.00	1,050,000.00
	2210401-00001001-0706013560-3560000	Travel Costs (airlines, bus, railway, etc.)	3,447,960.00	1,723,980.00
	2210504-00001001-0706013560-3560000	Advertising, Awareness and Publicity Campaigns	1,495,390.00	1,500,000.00
	2210799-00001001-0706013560-3560000	Training Expenses - Other (Bud	1,010,000.00	505,000.00
	2210801-00001001-0706013560-3560000	Catering Services (receptions), Accommodation, Gifts, Food and Drinks	847,960.00	423,980.00
	2210802-00001001-0706013560-3560000	Boards, Committees, Conferences and Seminars	1,500,000.00	750,000.00
	2210802-00001001-0706013560-3560000	Boards, Committees, Conferences and Seminars(Revenue Mobilization and monitoring facilitation)	7,967,984.00	1,983,450.00 4,000,000.00
	2210904-00001001-0706013560-3560000	Motor Vehicle Insurance-All departments	19,700,000.00	20,200,000.00
	2211101-00001001-0706013560-3560000	General Office Supplies (papers, pencils, forms, small office equipment etc)	457,768.00	600,000.00
	2211102-00001001-0706013560-3560000	Supplies and Accessories for Computers and Printers	495,535.00	495,535.00
	2211103-00001001-0706013560-3560000	Sanitary and Cleaning Materials, Supplies and Services	499,980.00	499,980.00
	2211299-00001001-0706013560-3560000	Fuel Oil and Lubricants -All departments	11,505,580.00	10,830,000.00
	2211301-00001001-0706013560-3560000	Bank Service Commission and Charges for Overdraft	19,409,819.90	26,841,053.00
	2211306-00001001-0706013560-3560000	Membership Fees, Dues and Subscriptions to Professional and Trade Bodies	4,300,000.00	4,300,000.00
	2211310-00001001-0706013560-3560000	Contracted Professional Services	3,000,000.00	1,500,000.00
	2211399-00001001-0706013560-3560000	Tax Review Audit-Kra-3 years		56,626,452.08
	2220105-00001001-0706013560-3560000	Routine Maintenance - Vehicles	8,000,000.00	2,030,000.00
	3111001-00001001-0706013560-3560000	Purchase of Office Furniture and Fittings	600,000.00	2,200,000.00
	3111002-00001001-0706013560-3560000	Purchase of Computers, Printers and other IT Equipment	600,000.00	860,000.00
	2640499-00001001-0711013560-3560000	Other Current Transfer-Other (KDSPII)-KRA 1 Counter fund		20,000,000.00
	3110701-00001001-0711013560-3560000	Purchase of Motorvehicles- 2 Revenue enforcement vehicles		15,958,000.00
	4110403-00001001-0706013560-3560000	Housing loans to public servants	70,000,000.00	
	4130299-00001001-0706013560-3560000	Payables from Previous Financial Period - Other (Budget)s	32,918,025.00	
		Net Expenditure Sub Head 000101	470,214,579.90	336,418,923.48



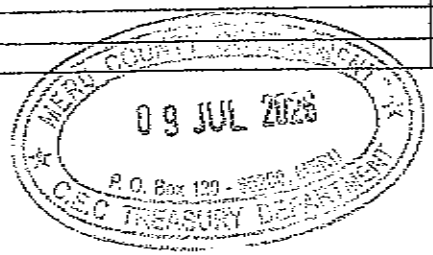
VOTE	ITEM-SOURCE-PROGRAMME-GEOGRAPHICAL	TITLE AND DETAILS	APPROVED Suppl Estimates 2025/26	Revised Estimates FY 2026/27
			Kes	Kes
	2630101-00001001-0706013560-3560000	Meru Investment Corporation- Compensation to Employees	15,402,000.00	16,942,200.00
	2630101-00001001-0706013560-3560000	Meru Investment Corporation- Use of goods and services	6,662,500.00	4,590,516.71
	2630101-00001001-0706013560-3560000	CAIPs Directorate(New Programme)		6,800,000.00
		Africa Mountain Run Initiative(4th October,2026)		7,000,000.00
		Meru Investment Conference		10,000,000.00
		Net Expenditure Sub Head 000102	*22,064,500.00*	*45,332,716.71*
	2630102-00001001-0706013560-3560000	Meru Microfinance Corporation- Compensation to employees	59,933,762.73	61,927,139.00
		Meru Microfinance Corporation- Use of goods and Services	20,000,000.00	17,000,000.00
		Net Expenditure Sub Head 000103	*79,933,762.73*	*78,927,139.00*
	2640499-00001001-0706013560-3560000	Meru County Revenue Board- Compensation to Employees	273,327,156.00	262,601,810.00
		Meru County Revenue Board- Compensation to Employees-June Salary		21,833,139.00
	2640499-00001001-0706013560-3560000	Meru County Revenue Board- Staff medical cover	40,000,000.00	40,000,000.00
	2640499-00001001-0706013560-3560000	Commission for Revenue System-Revenue Collection Fees(4.8%)	20,000,000.00	20,400,000.00
	2640499-00001001-0706013560-3560000	Commission for Revenue System-Debt Collection Fees		10,000,000.00
	2640499-00001001-0706013560-3560000	Meru County Revenue Board- Use of goods and services	60,450,000.00	40,000,000.00
		Net Expenditure Sub Head 000104	*393,777,156.00*	*394,834,949.00*
		Net Expenditure Programme 1..	*965,989,998.63*	*855,513,718.19*
	Programme 2	**Public Finance Management**		
		Procurement		
	2210301-00001001-0708013560-35600001	Travel Costs (airlines, bus, railway, mileage allowances, etc.)	3,100,000.00	2,400,000.00
	2210399-00001001-0708013560-35600001	Domestic Travel and Subs. - Others	2,050,000.00	1,025,000.00
	2210402-00001001-0708013560-35600002	Forein Travel		890,000.00
	2210799-00001001-0708013560-35600001	Training Expenses - Other (Bud -eGP training)	500,000.00	2,000,000.00



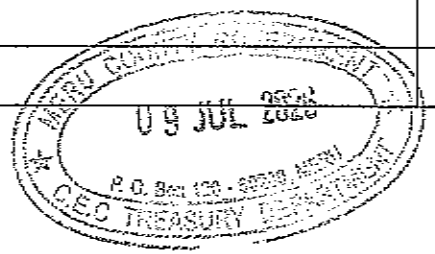
VOTE	ITEM-SOURCE-PROGRAMME-GEOGRAPHICAL	TITLE AND DETAILS	APPROVED Suppl Estimates 2025/26	Revised Estimates FY 2026/27
			Kes	Kes
	2210801-00001001-0708013560-35600001	Catering Services (receptions), Accommodation, Gifts, Food and Drinks	1,000,000.00	1,200,000.00
	2210802-00001001-0708013560-35600001	Boards, Committees, Conferences and Seminars	1,100,000.00	
	2211101-00001001-0708013560-35600001	General Office Supplies (papers, pencils, forms, small office equipment etc)	1,100,500.00	1,500,000.00
	2211102-00001001-0708013560-35600001	Supplies and Accessories for Computers and Printers	2,399,500.00	2,000,000.00
	3111002-00001001-0706013560-35600001	Purchase of Computers, Printers and other IT Equipment(Heavy Duty Photocopier)	600,000.00	1,500,000.00
		Net Expenditure Sub Head 000201	*11,850,000.00*	*12,515,000.00*
		Internal Audit		
	2210302-00001001-0708013560-35600001	Accommodation - Domestic Travel	2,400,000.00	1,200,000.00
	2210303-00001001-0708013560-35600001	Daily Subsistance Allowance	2,482,800.00	1,241,400.00
	2210399-00001001-0708013560-35600001	Domestic Travel and Subs. - Others	1,500,000.00	750,000.00
	2210402-00001001-0708013560-35600002	Foreign Travel		950,000.00
	2210799-00001001-0708013560-35600001	Training Expenses - Other (Bud	820,000.00	410,000.00
	2210801-00001001-0708013560-35600001	Catering Services (receptions), Accommodation, Gifts, Food and Drinks	600,000.00	300,000.00
	2210802-00001001-0708013560-35600001	Boards, Committees, Conferences and Seminars	3,000,000.00	3,000,000.00
	2210899-00001001-0708013560-35600001	Hospitality Supplies - other (	1,300,000.00	650,000.00
		Net Expenditure Sub Head 000301	*12,102,800.00*	*8,501,400.00*



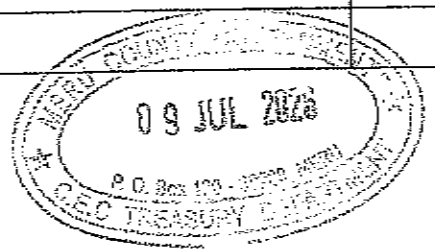
VOTE	ITEM-SOURCE-PROGRAMME-GEOGRAPHICAL	TITLE AND DETAILS	APPROVED Suppl Estimates 2025/26	Revised Estimates FY 2026/27
			Kes	Kes
		Budget and Policy		
	2210302-00001001-0708023560-35600001	Accommodation - Domestic Travel	6,084,000.00	4,042,000.00
	2210301-00001001-0708023560-35600001	Travel Costs (airlines, bus, railway, mileage allowances, etc.)		2,800,000.00
	2210303-00001001-0708023560-35600001	Daily Subsistance Allowance	2,113,918.00	2,500,000.00
	2210399-00001001-0708023560-35600001	Domestic Travel and Subs. - Others	4,800,000.00	2,400,000.00
	2210401-00001001-0708023560-35600001	Travel Costs (airlines, bus, railway, etc.)	2,000,000.00	1,800,000.00
	2210504-00001001-0708023560-35600001	Advertising, Awareness and Publicity Campaigns	1,150,000.00	950,000.00
	2210799-00001001-0708023560-35600001	Training Expenses - Other (Bud	1,200,000.00	600,000.00
	2210801-00001001-0708023560-35600001	Catering Services (receptions), Accommodation, Gifts, Food and Drinks	4,050,000.00	2,025,000.00
	2210802-00001001-0708023560-35600001	Boards, Committees, Conferences and Seminars	2,230,000.00	4,730,000.00
	2211399-00001001-0708023560-35600001	Other Operating Expenses - Oth(Public Partcipation for CFSP. Sector Engagements , Budfet estimates and other budget documents)	7,000,000.00	9,000,000.00
	3111002-00001001-0706013560-35600001	Purchase of Computers, Printers and other IT Equipment	600,000.00	600,000.00
	2810101-00001001-0708023560-35600001	Budgetary Reserves	2,487,200.00	
	2810199-00001001-0708023560-35600001	Budget Reserves - Other (Budget)	2,489,200.00	
		Net Expenditure Sub Head 000401	*36,204,318.00*	*31,447,000.00*
		Accounts		



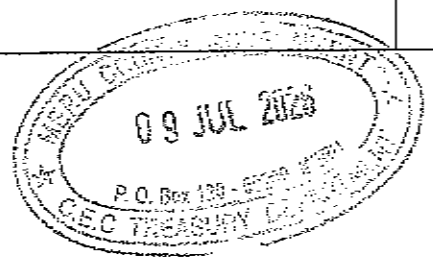
VOTE	ITEM-SOURCE-PROGRAMME-GEOGRAPHICAL	TITLE AND DETAILS	APPROVED Suppl Estimates 2025/26	Revised Estimates FY 2026/27
			Kes	Kes
	2210302-00001001-0709023560-35600001	Accommodation - Domestic Travel	1,600,000.00	1,300,000.00
	2210303-00001001-0709023560-35600001	Daily Subsistance Allowance	1,500,000.00	1,550,000.00
	2210399-00001001-0709023560-35600001	Domestic Travel and Subs. - Others	1,098,800.00	1,049,400.00
	2210504-00001001-0709023560-35600001	Advertising, Awareness and Publicity Campaigns	500,000.00	250,000.00
	2210799-00001001-0709023560-35600001	Training Expenses - Other (Bud	650,000.00	325,000.00
	2210801-00001001-0709023560-35600001	Catering Services (receptions), Accommodation, Gifts, Food and Drinks	800,000.00	400,000.00
	2210802-00001001-0709023560-35600001	Boards, Committees, Conferences and Seminars	1,200,000.00	600,000.00
	2211101-00001001-0709023560-35600001	General Office Supplies (papers, pencils, forms, small office equipment etc)	-	-
	2211102-00001001-0709023560-35600001	Supplies and Accessories for Computers and Printers	495,535.00	247,767.50
	2211306-00001001-0709023560-35600001	Membership Fees, Dues and Subscriptions to Professional and Trade Bodies	500,000.00	250,000.00
	4130299-00001001-0709023560-35600001	Payables from Previous Financial Period - Other (Budget)-AGED BILLS	20,418,300.00	20,654,917.89
		Net Expenditure Sub Head 000501	*28,762,635.00*	*26,627,085.39*
		ICT Development		
	2210202-00001001-0712013560-35600001	Internet Connections	7,650,000.00	7,650,000.00
	2210303-00001001-0712013560-35600001	Daily Subsistance Allowance	1,770,010.00	885,005.00
	2210399-00001001-0712013560-35600001	Domestic Travel and Subs. - Others	2,017,200.00	1,008,600.00



VOTE	ITEM-SOURCE-PROGRAMME-GEOGRAPHICAL	TITLE AND DETAILS	APPROVED Suppl Estimates 2025/26	Revised Estimates FY 2026/27
			Kes	Kes
	2210799-00001001-0712013560-35600001	Training Expenses - Other (Bud	750,000.00	700,000.00
	2210802-00001001-0712013560-35600001	Boards, Committees, Conferences and Seminars	642,870.00	650,000.00
	2211011-00001001-0712013560-35600001	Purchase of Conference audio system	2,896,500.00	
	2211102-00001001-0712013560-35600001	Supplies and Accessories for Computers and Printers	1,043,490.00	521,745.00
	2211299-00001001-0712013560-35600001	Fuel Oil and Lubricants - Generators	400,000.00	400,000.00
	2211311-00001001-0712013560-35600001	Contracted Technical Services-Fleet management system	10,000,000.00	
	2220201-00001001-0712013560-35600001	Maintenance of Plant, Machinery and Equipment-(County Lift and Generators)	2,000,000.00	5,300,000.00
	3111002-00001001-0712013560-35600001	Purchase of Computers, Printers and other IT Equipment-Tablets for cabinet and computers for staff	4,500,000.00	1,200,000.00
		Net Expenditure Sub Head 000901	***33,670,070.00***	***18,315,350.00***
		Economic Planning and Cordination Services		
	2210302-00001001-0708013560-35600001	Accommodation - Domestic Travel	3,900,000.00	1,950,000.00
	2210399-00001001-0708013560-35600001	Domestic Travel and Subs. - Others	2,750,000.00	1,375,000.00
	2210502-00001001-0708013560-35600001	Publishing & Printing Services	2,499,000.00	1,249,500.00
	2210799-00001001-0708013560-35600001	Training Expenses - Other (Bud	500,000.00	250,000.00
	2210801-00001001-0708013560-35600001	Catering Services (receptions), Accommodation, Gifts, Food and Drinks	862,075.00	431,037.50
	2210802-00001001-0708013560-35600001	Boards, Committees, Conferences and Seminars	8,300,000.00	1,800,000.00



VOTE	ITEM-SOURCE-PROGRAMME-GEOGRAPHICAL	TITLE AND DETAILS	APPROVED Suppl Estimates 2025/26	Revised Estimates FY 2026/27
			Kes	Kes
	2211009-00001001-0708013560-35600001	Education and Library Supplies	200,000.00	100,000.00
	2211101-00001001-0708013560-35600001	General Office Supplies (papers, pencils, forms, small office equipment etc)	495,000.00	247,500.00
	2211310-00001001-0708013560-35600001	Contracted Professional Services	2,487,925.00	1,243,962.50
		Net Expenditure Sub Head 001001	*21,994,000.00*	*8,647,000.00*
		Administration Services		
	2210301-00001001-0706013560-35600001	Travel Costs (airlines, bus, railway, mileage allowances, etc.)	2,139,500.00	2,500,000.00
	2210302-00001001-0706013560-35600001	Accommodation - Domestic Travel	1,199,200.00	1,200,000.00
	2210801-00001001-0706013560-35600001	Catering Services (receptions), Accommodation, Gifts, Food and Drinks	6,850,000.00	6,600,000.00
	2210802-00001001-0706013560-35600001	Boards, Committees, Conferences and Seminars	6,261,002.00	6,500,000.00
	2210899-00001001-0706013560-35600001	Hospitality Supplies		3,500,000.00
	2211310-00001001-0706013560-35600001	Contracted Professional Services		5,200,000.00
	2211399-00001001-0706013560-35600001	Other Operating Expenses - Oth		4,030,000.00
		Net Expenditure Sub Head 001201	*16,449,702.00*	*29,530,000.00*
		Financial Reporting		
	2210302-00001001-0708013560-35600001	Accommodation - Domestic Travel	1,750,000.00	1,100,000.00
	2210399-00001001-0708013560-35600001	Domestic Travel and Subs. - Others	1,250,000.00	1,325,000.00



VOTE	ITEM-SOURCE-PROGRAMME-GEOGRAPHICAL	TITLE AND DETAILS	APPROVED Suppl Estimates 2025/26	Revised Estimates FY 2026/27
			Kes	Kes
	2210799-00001001-0708013560-35600001	Training Expenses - Other (Bud	600,000.00	300,000.00
	2210801-00001001-0708013560-35600001	Catering Services (receptions), Accommodation, Gifts, Food and Drinks	500,000.00	250,000.00
	2210802-00001001-0708013560-35600001	Boards, Committees, Conferences and Seminars	450,000.00	
	2211101-00001001-0708013560-35600001	General Office Supplies (papers, pencils,.forms, small office equipment etc)	-	-
		Net Expenditure Sub Head 001301	*4,550,000.00*	*2,975,000.00*
		County Asset & Liabilities Unit		
	2210302-00001001-0708013560-35600001	Accommodation - Domestic Travel	930,000.00	1,015,000.00
	2210399-00001001-0708013560-35600001	Domestic Travel and Subs. - Others	850,000.00	1,425,000.00
	2210799-00001001-0708013560-35600001	Training Expenses - Other (Bud	520,000.00	260,000.00
	2210801-00001001-0708013560-35600001	Catering Services (receptions), Accommodation, Gifts, Food and Drinks	-	450,000.00
	2210802-00001001-0708013560-35600001	Boards, Committees, Conferences and Seminars	4,580,084.00	500,000.00
	2211101-00001001-0708013560-35600001	General Office Supplies (papers, pencils, forms, small office equipment etc)	300,000.00	150,000.00
	2211310-00001001-0708013560-35600001	Contracted Professional Services	4,968,000.00	
		Net Expenditure Sub Head 001401	*12,148,084.00*	*3,800,000.00*
		Compensation to employees Total	*520,401,896.73*	*414,825,971.40*
		Use of Goods and Services Total	*623,319,710.90*	*583,045,582.18*
3563		**Development**		
		Transfer to Mera Revenue Board		

09 JUL 2026
P.O. Box 120 - 60200 MERU
C.E.C. TREASURY

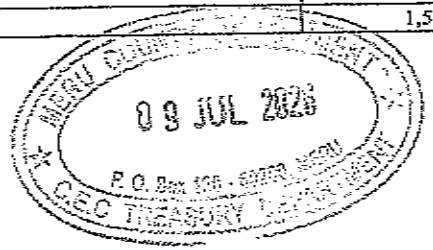
VOTE	ITEM-SOURCE-PROGRAMME-GEOGRAPHICAL	TITLE AND DETAILS	APPROVED Suppl Estimates 2025/26	Revised Estimates FY 2026/27
			Kes	Kes
	3110599-00001001-0711013560-35600001	Cess Points Improvement	2,190,000.00	
	3110599-00001001-0711013560-35600001	Erection of concrete revenue signages in our Towns	2,000,000.00	
	2630201-00001001-0711013560-35600001	Capital Grants to Semi-Autonomous Government Agencies-Minor Market repairs		5,000,000.00
		Net Expenditure Sub Head 000801	*4,190,000.00*	*5,000,000.00*
		ICT Development		
	3111111-00001001-0712013560-35600001	Purchase of ICT Networking and Communication Equipment	7,000,000.00	15,000,000.00
		Net Expenditure Sub Head 000901	*7,000,000.00*	*15,000,000.00*
		Administration Services		
	2630203-00001001-0706013560-35600001	Capital Grants to Other levels of government-Equilization Fund	51,794,780.00	
	3111106-00001001-0706013560-35600001	Purchase of fire engines		54,000,000.00
	4130299-00001001-0706013560-35600001	Payables from Previous Financial Period - Other (Budget)s	273,331,674.00	364,583,897.85
		Net Expenditure Sub Head 001201	*325,126,454.00*	*418,583,897.85*
		Total Development Expenditure	*336,316,454.00*	*438,583,897.85*
		Total Net Expenditure vote D3566	*1,480,038,061.63*	*1,436,453,451.43*
3564		**MERU - AGRICULTURE, LIVESTOCK & FISHERY**		
	Programme 1	**Administration, Planning & Support Services**		
	Sub Programme 1	**Administrative Services**		
	2210302-00001001-0101013560-3560000	Accommodation - Domestic Travel	2,800,000.00	1,000,000.00
	2210303-00001001-0101013560-3560000	Daily Subsistence Allowance	1,924,004.00	500,000.00

09 JUL 2026
P.O. Box 120 - 60200, MERU
CEC TREASURY DEPARTMENT

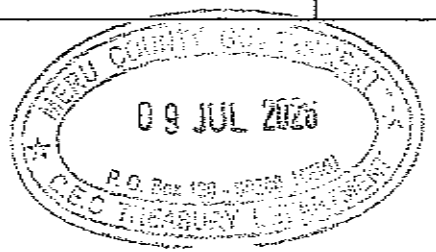
VOTE	ITEM-SOURCE-PROGRAMME-GEOGRAPHICAL	TITLE AND DETAILS	APPROVED Suppl Estimates 2025/26	Revised Estimates FY 2026/27
			Kes	Kes
	2210301	Travel Costs (airlines, bus, railway, mileage allowances, etc.)		1,000,000.00
	2210504-00001001-0101013560-3560000	Advertising, Awareness and Publicity Campaigns	52,366.00	-
	2210505-00001001-0101013560-3560000	Trade Shows and Exhibitions-National ASK Show	1,500,000.00	4,000,000.00
	2210606-00001001-0101013560-3560000	Hire of Equipment,plant and Machineries		500,000.00
	2210505-00001001-0101013560-3560000	Trade Shows and Exhibitions	1,404,234.00	
	2210801-00001001-0101013560-3560000	Catering Services (receptions), Accommodation, Gifts, Food and Drinks	572,000.00	600,000.00
	2210899-00001001-0101013560-3560000	Hospitality Supplies-Others		-
	2211101-00001001-0101013560-3560000	General Office Supplies (papers, pencils, forms, small office equipment etc)	111,310.00	200,000.00
	2211102-00001001-0101013560-3560000	Supplies and Accessories for Computers and Printers	259,900.00	50,000.00
	2211103-00001001-0101013560-3560000	Sanitary and Cleaning Materials, Supplies and Services	269,600.00	60,000.00
	2211299-00001001-0706013560-3560000	Fuel Oils and Lubricants	1,400,000.00	1,200,000.00
	2220101-00001001-0706013560-3560000	Maintenance Expenses - Motor Vehicles	700,000.00	-
	3111001-00001001-0101013560-3560000	Purchase of Office Furniture and Fittings	400,000.00	-
	3111002-00001001-0102013560-3560000	Purchase of Computers, Printers and other IT Equipment	400,000.00	-
	4130299-00001001-0101013560-3560000	Payables from Previous Financial Period - Other (Budget)s	2,857,350.00	-
		Net Expenditure Sub Head..	14,650,764.00	9,110,000.00
	Sub Programme 2	**Miraa Promotion Fund Regularisation**		
	2210301	Accommodation - Domestic Travel		1,000,000.00
	2210302	Daily Subsistence Allowance		500,000.00
	2210401	Foreign Travel		4,000,000.00
	2210505-00001001-0101013560-3560000	Trade Shows and Exhibitions		500,000.00
	2210802-00001001-0101013560-3560000	Boards, Committees, Conferences and Seminars		4,000,000.00
		Net Expenditure Sub Head..		10,000,000.00
	Programme 2	**Livestock**		
	Sub Programme 1	**Livestock Production, Management & Developement**		
	2210301-00001001-0104013560-3560000	Travel Costs (airlines, bus, railway, mileage allowances, etc.)	468,000.00	300,000.00
	2210302-00001001-0104013560-3560000	Accommodation - Domestic Travel	1,864,752.00	900,000.00
	2210505-00001001-0104013560-3560000	Trade Shows and Exhibitions	208,000.00	300,000.00
	2210799-00001001-0104013560-3560000	Training Expenses - Other (Bud	631,248.00	400,000.00

MERU COUNTY GOVERNMENT
09 JUL 2026
P.O. Box 120 - 60200 MERU
CEC TREASURY DEPARTMENT

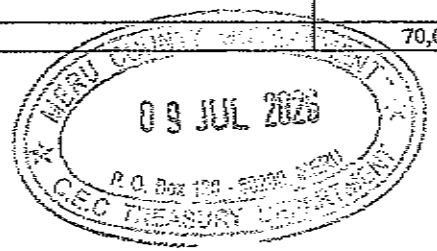
VOTE	ITEM-SOURCE-PROGRAMME-GEOGRAPHICAL	TITLE AND DETAILS	APPROVED Suppl Estimates 2025/26	Revised Estimates FY 2026/27
			Kes	Kes
	2210801-00001001-0104013560-3560000	Catering Services (receptions), Accommodation, Gifts, Food and Drinks	208,000.00	120,000.00
	2211101-00001001-0104013560-3560000	General Office Supplies (papers, pencils, forms, small office equipment etc)	104,000.00	150,000.00
	2211102-00001001-0104013560-3560000	Supplies and Accessories for Computers and Printers	116,000.00	60,000.00
	2211103-00001001-0104013560-3560000	Sanitary and Cleaning Materials, Supplies and Services	265,000.00	30,000.00
	2211299-00001001-0706013560-3560000	Fuel Oils and Lubricants	3,197,200.00	1,000,000.00
	2220101-00001001-0706013560-3560000	Maintenance Expenses - Motor Vehicles	1,315,800.00	-
		Net Expenditure Sub Head..	**8,378,000.00**	**3,260,000.00**
	Programe 3	**Fisheries**		
	Sub Programme 1	**Fisheries Developemnt & Management**		
	2210301-00001001-0103013560-3560000	Travel Costs (airlines, bus, railway, mileage allowances, etc.)	208,000.00	422,084.57
	2210302-00001001-0103013560-3560000	Accommodation - Domestic Travel	208,000.00	50,000.00
	2210303-00001001-0103013560-3560000	Daily Subsistance Allowance	850,000.00	400,000.00
	2210505-00001001-0104013560-3560000	Trade Shows and Exhibitions	400,000.00	200,000.00
	2210799-00001001-0103013560-3560000	Training Expenses - Other (Bud	74,000.00	100,000.00
	2210801-00001001-0103013560-3560000	Catering Services (receptions), Accommodation, Gifts, Food and Drinks	206,800.00	60,000.00
	2211007-00001001-0103013560-3560000	Agricultural Materials, Supplies and Small Equipment	1,675,000.00	-
	2211101-00001001-0103013560-3560000	General Office Supplies (papers, pencils, forms, small office equipment etc)	203,600.00	50,000.00
	2211102-00001001-0103013560-3560000	Supplies and Accessories for Computers and Printers	208,000.00	30,000.00
	2211103-00001001-0103013560-3560000	Sanitary and Cleaning Materials, Supplies and Services	104,000.00	20,000.00
	2220205-00001001-0103013560-3560000	Maintenance of Buildings and Stations – Non-Residential	200,000.00	-
	2211299-00001001-0706013560-3560000	Fuel Oils and Lubricants		500,000.00
		Net Expenditure Sub Head..	**4,337,400.00**	**1,832,084.57**
			-	
	Programme 4	**Agriculture**		
	Sub Programme 1	**Crop Management & Development**	-	-
	2210299-00001001-0102013560-3560000	Communication, Supplies - Othe	650,000.00	400,000.00
	2210301-00001001-0102013560-3560000	Travel Costs (airlines, bus, railway, mileage allowances, etc.)	1,554,000.00	630,000.00
	2210302-00001001-0102013560-3560000	Accommodation - Domestic Travel	300,000.00	-
	2210303-00001001-0102013560-3560000	Daily Subsistance Allowance	1,500,000.00	-
	2210399-00001001-0102013560-3560000	Domestic Travel and Subs. - Others		



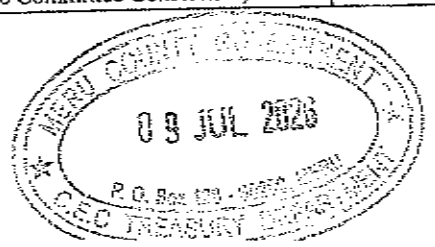
VOTE	ITEM-SOURCE-PROGRAMME-GEOGRAPHICAL	TITLE AND DETAILS	APPROVED Suppl Estimates 2025/26	Revised Estimates FY 2026/27
			Kes	Kes
	2210504-00001001-0102013560-3560000	Advertising, Awareness and Publicity Campaigns	143,400.00	-
	2210505-00001001-0102013560-3560000	Trade Shows and Exhibitions	700,000.00	700,000.00
	2210704-00001001-0102013560-3560000	Hire of Training Facilities and Equipment	490,000.00	500,000.00
	2210710-00001001-0102013560-3560000	Accommodation Allowance	860,000.00	-
	2210799-00001001-0102013560-3560000	Training Expenses - Other (Bud	1,350,000.00	300,000.00
	2210801-00001001-0102013560-3560000	Catering Services (receptions), Accommodation, Gifts, Food and Drinks	800,000.00	700,000.00
	2211101-00001001-0102013560-3560000	General Office Supplies (papers, pencils, forms, small office equipment etc)	349,020.00	100,000.00
		Distrubution of fertilizer expenses		1,500,000.00
	2211102-00001001-0102013560-3560000	Supplies and Accessories for Computers and Printers	339,000.00	50,000.00
	2211103-00001001-0102013560-3560000	Sanitary and Cleaning Materials, Supplies and Services	300,600.00	50,000.00
	2211299-00001001-0706013560-3560000	Fuel Oils and Lubricants	1,800,000.00	800,000.00
	2220101-00001001-0706013560-3560000	Maintenance Expenses - Motor Vehicles	1,600,000.00	-
	2211319-00001001-0102013560-3560000	Subsidized Fertilizer Handling and Clearance	-	500,000.00
		Net Expenditure Sub Head..	12,736,020.00	6,230,000.00
	Programme 5	**Animal Disease Management**		
	Sub Programme 1	**Animal Disease Control & Management**		
	2210101-00001001-0104013560-3560000	Electricity	51,090.00	-
	2210102-00001001-0102013560-3560000	Water and Sewarage Charges	18,700.00	-
	2210301-00001001-0105013560-3560000	Travel Costs (airlines, bus, railway, mileage allowances, etc.)	520,000.00	504,000.00
	2210302-00001001-0105013560-3560000	Accommodation - Domestic Travel	812,000.00	300,000.00
	2210303-00001001-0105013560-3560000	Daily Subsistance Allowance(to facilitate Vets for field work)	30,400.00	1,000,000.00
	2210505-00001001-0105013560-3560000	Trade Shows and Exhibitions	260,000.00	-
	2210799-00001001-0105013560-3560000	Training Expenses - Other (Bud	936,000.00	200,000.00
	2210801-00001001-0105013560-3560000	Catering Services (receptions), Accommodation, Gifts, Food and Drinks	260,000.00	120,000.00
	2211016-00001001-0105013560-3560000	Purchase of Uniforms and Clothing - Staff	306,720.00	-
	2211101-00001001-0105013560-3560000	General Office Supplies (papers, pencils, forms, small office equipment etc)	363,503.00	30,000.00
	2211102-00001001-0105013560-3560000	Supplies and Accessories for Computers and Printers		30,000.00
	2211103-00001001-0105013560-3560000	Sanitary and Cleaning Materials, Supplies and Services		20,000.00
		Net Expenditure Sub Head..	3,558,413.00	2,204,000.00



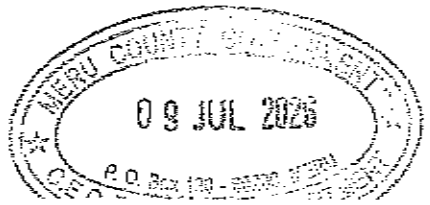
VOTE	ITEM-SOURCE-PROGRAMME-GEOGRAPHICAL	TITLE AND DETAILS	APPROVED Suppl Estimates 2025/26	Revised Estimates FY 2026/27
			Kes	Kes
	Programme 6	Agricultural Training Centre-Kaguru	-	
	Sub Programme 1	Farm & Infrastructure Development	-	
	2220201	Repair and maintenance of kaguru ATC/AMS farm Machinery	1,200,000.00	-
	2630101	Current Grants to Semi-Autonomous Government Agencies	20,000,000.00	15,000,000.00
	3110901	Purchase of household and Institutional appliances		-
		Net Expenditure Sub Head..	21,200,000.00	15,000,000.00
		Total Use of Goods and Services	*64,860,597.00*	*47,636,084.57*
		Development		
	Programme 1	Administration, Planning & Support Services		
	2220149-00001001-0101013560-3560000	International Red Locust Control Organization for Central and Southern A (ELRP)	2,827,065.48	
	2630203	Kenya agribusiness Development Project (KABDP)	41,452.80	
	2640503	World Bank for National Agricultural Value Chain Development Project (NAVCDP)	308,112,568.16	105,000,000.00
	2640503	NAVCDP- Co funding	15,000,000.00	10,000,000.00
	3110599	Agriculture, Livestock and veterinary- Community Development Projects	36,350,000.00	
	4130299-00001001-0101013560-3560000	Payables	3,948,150.00	
		Net Expenditure Sub Head..	366,279,236.44	115,000,000.00
	Programme 2	Livestock		
	3110504-00001001-0104013560-3560000	Completion of Mitunguu Livestock market	11,792,409.00	7,000,000.00
		Net Expenditure Sub Head..	11,792,409.00	7,000,000.00
	Programe 3	Fisheries		
	2640503-00001001-0103013560-3560000	Acquaculture Business Development Project (ABDP)	17,038,152.00	-
	2211007-00001001-0103013560-3560000	Purchase of fish liners for fish farmers and support to white market.		5,000,000.00
	3110599-00001001-0103013560-3560000	Fencing of Kithima &Imenti North fish farms	4,974,312.00	
		Net Expenditure Sub Head..	22,012,464.00	5,000,000.00
	Programme 4	Agriculture		
	3111399-00001001-0101013560-3560000	Purchase of Certified Seeds and seedlings	70,000,000.00	70,000,000.00



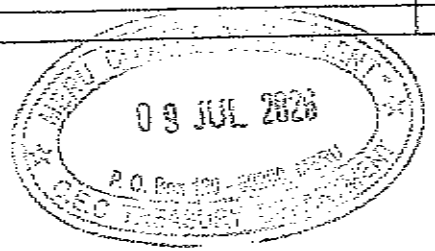
VOTE	ITEM-SOURCE-PROGRAMME-GEOGRAPHICAL	TITLE AND DETAILS	APPROVED Suppl Estimates 2025/26	Revised Estimates FY 2026/27
			Kes	Kes
		Net Expenditure Sub Head..	70,000,000.00	70,000,000.00
			-	
			-	
	Programme 5	Animal Disease Management	15,198,900.00	12,000,000.00
	2211003-00001001-0104013560-3560000	Purchase of Veterinarian Supplies and Materials; vaccines	3,000,000.00	3,000,000.00
	2211003-00001001-0104013560-3560000	Artificial Insemination Services: Semen, liquid nitrogen, assorted materials-Sexed Semen	18,198,900.00	15,000,000.00
		Net Expenditure Sub Head..		
	Programme 6	Agricultural Training Centre-Kaguru	7,000,000.00	
	2630101-00001001-0106013560-3560000	Current Grants to Semi-Autonomous Government Agencies (Renovations/Facelifting)	4,000,000.00	10,000,000.00
	2630101-00001001-0106013560-3560000	Fencing of Kaguru ATC Farm & Other Infrastrucure development	8,000,000.00	
	3110504	Ams & ATC Infrastructure development	4,000,000.00	
	3111103	Purchase of of Forage Harvester/Chopper/Bailer and Trailer	23,000,000.00	10,000,000.00
		Net Expenditure Sub Head..		
			64,860,597.00	47,636,084.57
		Use of Goods and Services	511,283,009.44	222,000,000.00
		Total Development	576,143,606.44	269,636,084.57
		Total Vote Expenditure R3564		
3565		MERU - WATER, & IRRIGATION		
	Programme 1	Administration, Planning & Support Services		
	Sub Programme 1	Administrative Services		
		Use of Goods and Services		
	2210301-00001001-1001013560-3560000	Travel Costs (airlines, bus, railway, mileage allowances, etc.)	1,118,000.00	500,000.00
	2210302-00001001-1001013560-3560000	Accommodation - Domestic Travel	1,474,000.00	500,000.00
	2210303-00001001-1001013560-3560000	Daily Subsistance Allowance	1,101,780.00	300,000.00
	2210399-00001001-0201013560-3560000	Domestic Travel and Subs. - Others	847,000.00	
	2210504-00001001-1001013560-3560000	Advertising, Awareness and Publicity Campaigns	500,000.00	
	2210799-00001001-1001013560-3560000	Training Expenses - Other (Bud	124,666.00	300,000.00
	2210801-00001001-1001013560-3560000	Catering Services (receptions), Accommodation, Gifts, Food and Drinks	1,560,000.00	250,000.00
	2210802-00001001-1001013560-3560000	Boards, Committees, Conferences and Seminars(Borehole Committee Conference)	500,000.00	250,000.00



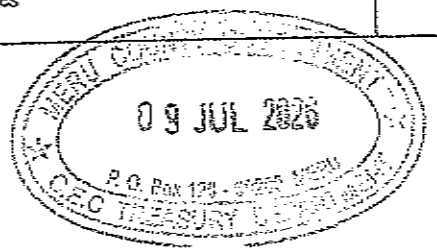
VOTE	ITEM-SOURCE-PROGRAMME-GEOGRAPHICAL	TITLE AND DETAILS	APPROVED Suppl Estimates 2025/26	Revised Estimates FY 2026/27
			Kes	Kes
	2211016-00001001-1001013560-3560000	Purchase of Uniforms and Clothing - Staff	499,900.00	300,000.00
	2211103-00001001-1001013560-3560000	Sanitary and Cleaning Materials, Supplies and Services	100,000.00	250,000.00
	2211199-00001001-1001013560-3560000	Office and General Supplies -	1,165,300.00	600,000.00
	2211299-00001001-0706013560-3560000	Fuel Oil and Lubricants - Othe	3,000,000.00	1,400,000.00
	2211306-00001001-1001013560-3560000	Membership Fees, Dues and Subscriptions to Professional and Trade Bodies	-	200,000.00
	2220105-00001001-0706013560-3560000	Routine Maintenance - Vehicles	3,000,000.00	
	2220210-00001001-1001013560-3560000	Maintenance of Computers, Software, and Networks	1,048,000.00	300,000.00
	3111001-00001001-1001013560-3560000	Purchase of Office Furniture and Fittings	999,999.00	
	3111002-00001001-1001013560-3560000	Purchase of Computers, Printers and other IT Equipment	500,000.00	600,000.00
	4130299-00001001-1001013560-3560000	Payables from FY 2024/2025	1,483,050.00	
		Net Expenditure Sub Head..	19,021,695.00	5,750,000.00
	Programme 2	**Environment and Natural Resources**		
	Sub Programme 1	**Environment management & Protection**		
		Use of Goods and Services		
	2210301-00001001-1001013560-3560000	Travel Costs (airlines, bus, railway, mileage allowances, etc.)	1,225,101.00	400,000.00
	2210302-00001001-1001013560-3560000	Accommodation - Domestic Travel	1,182,400.00	350,000.00
	2210303-00001001-1001013560-3560000	Daily Subsistance Allowance	698,400.00	300,000.00
	2210504-00001001-1001013560-3560000	Advertising, Awareness and Publicity Campaigns	1,000,000.00	
	2210606-00001001-1001013560-3560000	Hire of Equipment, Plant and Machinery	3,099,878.00	
	2210799-00001001-1001013560-3560000	Training Expenses - Other (Bud	249,618.00	281,905.88
	2210801-00001001-1001013560-3560000	Catering Services	-	400,000.00
	2210802-00001001-1001013560-3560000	Boards, Committees, Conferences and Seminars	300,000.00	300,000.00
	2210899-00001001-1001013560-3560000	Hospitality Supplies - other (	1,300,000.00	400,000.00
	2211016-00001001-1001013560-3560000	Purchase of Uniforms and Clothing - Staff	779,000.00	
	2211103-00001001-1001013560-3560000	Sanitary and Cleaning Materials, Supplies and Services	883,000.00	200,000.00
	2211299-00001001-1001013560-3560000	Fuel Oil and Lubricants - Othe	9,600,000.00	8,000,000.00
	2220105-00001001-1001013560-3560000	Routine Maintenance - Vehicles	7,900,000.00	7,500,000.00
	2211199-00001001-1001013560-3560000	Office and General Supplies -	395,499.00	
	3111120	Purchase of Waste Bins for Garbage Collections-Ward Community Projects	2,600,000.00	
	2220299	Waste Management(Routine Maintenance - Other As-Dumpsite)	3,800,000.00	6,000,000.00



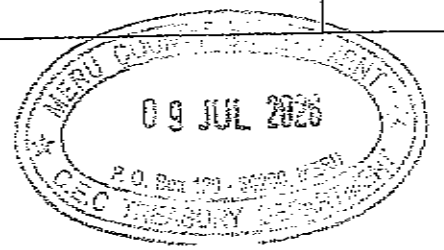
VOTE	ITEM-SOURCE-PROGRAMME-GEOGRAPHICAL	TITLE AND DETAILS	APPROVED Suppl Estimates 2025/26	Revised Estimates FY 2026/27
			Kes	Kes
	2630203-00001001-1004013560-3560000	Conditional grant- Climate Change Action	10,000,000.00	
	2630203-00001001-1004013560-3560000	World bank Financing Locally- Led Climate Action (FLOCCA) Co-funding		
		Net Expenditure Sub Head..	45,012,896.00	24,131,905.88
	Sub Programme 2	**Ngarisha Mtaa**		
	2210801-00001001-1004013560-3560000	Ngarisha Jiji Mtaani-Mobilisation	1,982,580.00	350,000.00
	2210802-00001001-1004013560-3560000	Ngarisha Jiji Mtaani-Civic Education	3,200,000.00	300,000.00
	2211006-00001001-1004013560-3560000	Purchase of Workshop Tools, Spares and Small Equipment-PPEs	4,301,200.00	1,000,000.00
		Net Expenditure Sub Head..	9,483,780.00	1,650,000.00
		Total Use of Goods and Services	*73,518,371.00*	*31,531,905.88*
		Development		
	Sub Programme 2	**Water Resources Management**		
	3110504-00001001-1002013560-3560000	Purchase of Drilling/Borehole Materials	66,801,478.00	27,200,000.00
	3110599-00001001-1002013560-3560000	Support of water works, water supplies and pipelines- community projects	149,300,000.00	103,000,000.00
	3110602-00001001-1002013560-3560000	support of water supplies and civil works-Flagship	20,000,000.00	
	2630101-00001001-1002013560-3560000	Transfer to Meruwassco for repair and maintenance and re-routing of pipelines	10,000,000.00	10,000,000.00
	2630101	Transfer to Meruwassco for purchase of Meters each @5,000	9,980,085.00	
		Net Expenditure Sub Head..	256,081,563.00	140,200,000.00
	Programme 2	**Environment and Natural Resources**		
	2630203	World Bank County Climate Resilience Investment (CCRI) FLLoCA	583,426,637.20	201,000,000.00
	2630203-00001001-1004013560-3560000	World bank Financing Locally- Led Climate Action (FLOCCA) Co-funding	121,784,212.08	68,640,728.40
	2220299	Maintenance and Servicing of County Drilling Rig	1,898,500.00	
	3110599-00001001-1004013560-3560000	World Credit Financing Locally-Led Climate Action	-	150,000,000.00
		KEWASIP	40,729,172.00	
	4130299-00001001-1001013560-3560000	Payables 2024/2025FY	747,838,521.28	419,640,728.40
		Net Expenditure Sub Head..		



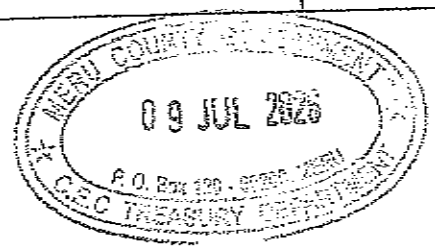
VOTE	ITEM-SOURCE-PROGRAMME-GEOGRAPHICAL	TITLE AND DETAILS	APPROVED Suppl Estimates 2025/26	Revised Estimates FY 2026/27
			Kes	Kes
		Total Development Expenditure	*1,003,920,084.28*	*559,340,728.40*
		Total Vote Expenditure	*1,077,438,455.28*	*591,372,634.28*
3566		**MERU - EDUCATION, TECHNOLOGY, GENDER, CULTURE & SOCIAL DEVELOPMENT**		
		Recurrent		
-	**Programme 1**	**Administration, Planning & Support Services**		
	Sub Programme 1	**Administration Services**		
	2210301-00001001-0501013560-35600001	Travel Costs (airlines, bus, railway, mileage allowances, etc.)	516,300.00	184,305.00
	2210302-00001001-0501013560-35600001	Accommodation - Domestic Travel	1,200,000.00	325,270.00
	2210303-00001001-0501013560-35600001	Daily Subsistance Allowance	941,377.00	230,381.00
	2210399-00001001-0501013560-35600001	Domestic Travel and Subs. - Others	594,500.00	207,343.00
	2210704-00001001-0501013560-35600001	Hire of Training Facilities and Equipment	200,000.00	23,038.00
	2210801-00001001-0501013560-35600001	Catering Services (receptions), Accommodation, Gifts, Food and Drinks	1,200,000.00	115,190.00
	2210802-00001001-0501013560-35600001	Boards, Committees, Conferences and Seminars	453,500.00	46,076.00
	2210899-00001001-0501013560-35600001	Hospitality Supplies - other (	-	46,076.00
	2211101-00001001-0501013560-35600001	General Office Supplies (papers, pencils, forms, small office equipment etc)	249,987.00	23,038.00
	2211102-00001001-0501013560-35600001	Supplies and Accessories for Computers and Printers	249,994.00	-
	2211103-00001001-0501013560-35600001	Sanitary and Cleaning Materials, Supplies and Services	99,974.00	25,923.00



VOTE	ITEM-SOURCE-PROGRAMME-GEOGRAPHICAL	TITLE AND DETAILS	APPROVED Suppl Estimates 2025/26	Revised Estimates FY 2026/27
			Kes	Kes
	2211299-00001001-0501013560-35600001	Fuel Oil and Lubricants - Othe	4,054,588.00	3,000,000.00
	2220105-00001001-0501013560-35600001	Routine Maintenance - Vehicles	2,000,000.00	-
	3111109-0001001-0501013560-35600001	Purchase of Educational Aids & Equipments	200,000.00	-
	4130299-00001001-0501013560-35600001	Payables from Previous Financial Period - Other (Budget)s	48,448,900.00	-
		Net Expenditure Sub Head	60,409,120.00	4,226,640.00
	Programme 2	**Early Childhood Development Education(ECDE)**		
	2210301-00001001-0502013560-35600001	Travel Costs (airlines, bus, railway, mileage allowances, etc.)	500,623.00	291,900.00
	2210302-00001001-0502013560-35600001	Accommodation - Domestic Travel	1,307,319.00	276,458.00
	2210303-00001001-0502013560-35600001	Daily Subsistance Allowance	3,787,532.00	230,381.00
		Advertising, Awareness and Publicity Campaigns		92,152.00
	2210399-00001001-0502013560-35600001	Domestic Travel and Subs. - Others	1,050,197.00	276,458.00
	2210704-00001001-0502013560-35600001	Hire of Training Facilities and Equipment	679,180.00	253,419.00
	2210799-00001001-0502013560-35600001	Training Expenses - Other (Bud	3,000,000.00	782,837.00
	2210801-00001001-0502013560-35600001	Catering Services (receptions), Accommodation, Gifts, Food and Drinks	1,850,144.00	460,763.00
	2210802-00001001-0502013560-35600001	Boards, Committees, Conferences and Seminars	1,939,000.00	46,076.00
	2210899-00001001-0502013560-35600001	Hospitality Supplies - other (	342,451.00	46,076.00



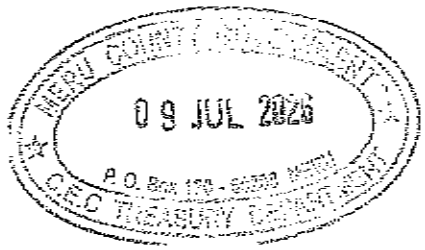
VOTE	ITEM-SOURCE-PROGRAMME-GEOGRAPHICAL	TITLE AND DETAILS	APPROVED Suppl Estimates 2025/26	Revised Estimates FY 2026/27
			Kes	Kes
	2211015-00001001-0502013560-35600001	School Feeding Programme(Foods and Rations)	49,784,200.00	77,900,000.00
	2211101-00001001-0502013560-35600001	General Office Supplies (papers, pencils, forms, small office equipment etc)	344,000.00	23,038.00
	2211102-00001001-0502013560-35600001	Supplies and Accessories for Computers and Printers	497,000.00	9,359.00
	2211103-00001001-0502013560-35600001	Sanitary and Cleaning Materials, Supplies and Services	223,557.00	13,822.00
	2649999	Scholarships and Other Educ. -		136,000,000.00
	3111109-00001001-0502013560-35600001	Purchase of Educational Aids and Related Equipment	7,975,700.00	
		Net Expenditure Sub Head	73,280,903.00	216,702,739.00
	Programme 3	**Technical and Vocation Education**		
	2210302-00001001-0503013560-35600001	Accommodation - Domestic Travel	500,000.00	253,419.00
	2210303-00001001-0503013560-35600001	Daily Subsistance Allowance	1,100,000.00	419,294.00
	2210704-00001001-0503013560-35600001	Hire of Training Facilities and Equipment	305,001.00	92,152.00
	2210799-00001001-0503013560-35600001	Training Expenses - Other (Bud	3,000,000.00	460,763.00
	2210801-00001001-0503013560-35600001	Catering Services (receptions), Accommodation, Gifts, Food and Drinks	949,125.00	230,381.00
	2210802-00001001-0503013560-35600001	Boards, Committees, Conferences and Seminars	950,000.00	46,076.00
	2210899-00001001-0503013560-35600001	Hospitality Supplies - other (	456,600.00	23,038.00
	2211101-00001001-0503013560-35600001	General Office Supplies (papers, pencils, forms, small office equipment etc)	499,975.00	13,822.00



VOTE	ITEM-SOURCE-PROGRAMME-GEOGRAPHICAL	TITLE AND DETAILS	APPROVED Suppl Estimates 2025/26	Revised Estimates FY 2026/27
			Kes	Kes
	2211103-00001001-0503013560-35600001	Sanitary and Cleaning Materials, Supplies and Services	50,139.00	9,241.00
	2510118-00001001-0503013560-35600001	Grants to Youth Polytechnics	23,500,000.00	18,500,000.00
	3111002-00001001-0503013560-35600001	Purchase of Computers, Printers and other IT Equipment	253,627.00	9,215.00
	3111109-00001001-0503013560-35600001	subsidized exam fees for vtc trainees	4,992,000.00	-
		Net Expenditure Sub Head	36,556,467.00	20,057,401.00
	Programme 4	Culture and Arts		
	2210301-00001001-0903013560-35600001	Travel Costs (airlines, bus, railway, mileage allowances, etc.)	1,538,858.00	-
	2210302-00001001-0903013560-35600001	Accommodation - Domestic Travel	2,708,647.00	276,458.00
	2210303-00001001-0903013560-35600001	Daily Subsistance Allowance	1,071,500.00	221,543.00
	2210504-00001001-0903013560-35600001	Advertising, Awareness and Publicity Campaigns	184,440.00	-
	2210799-00001001-0903013560-35600001	Training Expenses - Other (Bud	458,547.00	46,076.00
	2210801-00001001-0903013560-35600001	Catering Services (receptions), Accommodation, Gifts, Food and Drinks	370,837.00	184,305.00
	2210802-00001001-0903013560-35600001	Boards, Committees, Conferences and Seminars	7,999.00	92,152.00
	2210805-00001001-0903013560-35600001	National Celebrations-Madaraka Day (3 celebrations per year @ 2million)	6,000,000.00	7,000,000.00
	2211016-00001001-0903013560-35600001	Purchase of Uniforms and Clothing - Staff	750,000.00	-
	2211101-00001001-0903013560-35600001	General Office Supplies (papers, pencils, forms, small office equipment etc)	272,529.00	69,114.00

MERU COUNTY GOVERNMENT
09 JUL 2026
P.O. Box 139 - 60200, MERU
C.E.C TREASURY DEPARTMENT

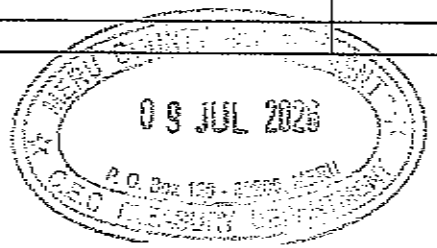
VOTE	ITEM-SOURCE-PROGRAMME-GEOGRAPHICAL	TITLE AND DETAILS	APPROVED Suppl Estimates 2025/26	Revised Estimates FY 2026/27
			Kes	Kes
	2211102-00001001-0903013560-35600001	Supplies and Accessories for Computers and Printers	88,338.00	-
	2211103-00001001-0903013560-35600001	Sanitary and Cleaning Materials, Supplies and Services	69,277.00	23,038.00
	2640499-00001001-0903013560-35600001	Meru cultural festival and partcipation and other annual Cultural Festivals	9,994,000.00	5,000,000.00
	3111002-00001001-0903013560-35600001	Purchase of Computers, Printers and other IT Equipment	146,524.00	-
		Net Expenditure Sub Head	23,645,498.00	12,912,686.00
	Programme 5	**Library Services**		88,466.00
	2210102-00001001-0903013560-35600001	Water and Sewarage Charges	-	
	2210302-00001001-0903013560-35600001	Accommodation - Domestic Travel	1,996,000.00	1,200,000.00
	2210301	Travel Costs (airlines, bus, railway, mileage allowances, etc.)	486,170.00	175,090.00
	2210799-00001001-0903013560-35600001	Training Expenses - Other (Bud	600,000.00	184,250.00
	2210801-00001001-0903013560-35600001	Catering Services (receptions), Accommodation, Gifts, Food and Drinks	1,400,000.00	1,200,000.00
	2210802-00001001-0903013560-35600001	Boards, Committees, Conferences and Seminars	1,500,000.00	650,000.00
	2210899-00001001-0903013560-35600001	Hospitality Supplies - other (	724,000.00	
	2211101-00001001-0903013560-35600001	General Office Supplies (papers, pencils, forms, small office equipment etc)	538,200.00	1,000,000.00
	2211103-00001001-0903013560-35600001	Sanitary and Cleaning Materials, Supplies and Services	-	55,504.00
		Supplies and Accessories for Computers and Printers	911,163.00	
		Purchase of Office Furniture and Fittings		2,200,000.00



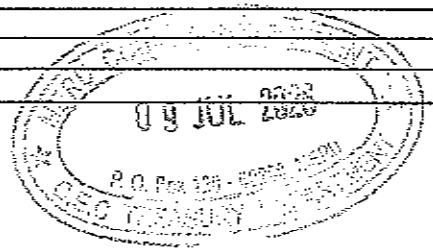
VOTE	ITEM-SOURCE-PROGRAMME-GEOGRAPHICAL	TITLE AND DETAILS	APPROVED Suppl Estimates 2025/26	Revised Estimates FY 2026/27
			Kes	Kes
	3111002-00001001-0903013560-35600001	Purchase of Computers, Printers and other IT Equipment	150,000.00	1,200,000.00
		Net Expenditure Sub Head	8,305,533.00	7,953,310.00
		Total Use of goods and services	202,197,521.00	261,853,776.00
3566		**Development**		
		Administration, Planning & Support Services		
	3110504-00001001-0501013560-35600001	ECDE, VTCs and social Infrastructure development projects- Ward Community Projects	82,400,000.00	76,000,000.00
		Net Expenditure Sub Head	82,400,000.00	76,000,000.00
		Technical and Vocation Education		
	2510118-00001001-0503013560-35600001	Grants to Youth Polytechnics	9,099,271.00	
	2510118-00001001-0503013560-35600002	VTC KCB programme co-funding pending transfer	6,160,000.00	
		Net Expenditure Sub Head	15,259,271.00	-
		Culture and Arts		
	3110599-00001001-0903013560-35600001	Completion of Njuri Ncheke shrine	12,000,000.00	10,000,000.00
	4130299-00001001-0903013560-35600001	Payables from Previous Financial Period - Other (Budget)s	27,223,608.00	-
		Net Expenditure Sub Head	39,223,608.00	10,000,000.00
		Library Services		
	2220205-00001001-0903013560-35600001	Maintenance of existing Libraries (Tmau, Maua & Meru)	4,992,000.00	6,000,000.00
		Maintenance of existing Gatimbi Library		2,000,000.00

09 JUL 2026

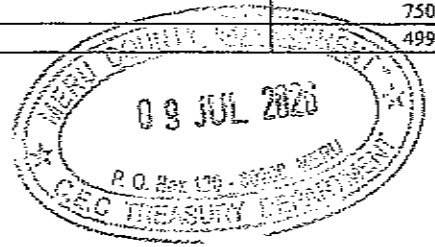
VOTE	ITEM-SOURCE-PROGRAMME-GEOGRAPHICAL	TITLE AND DETAILS	APPROVED Suppl Estimates 2025/26	Revised Estimates FY 2026/27
			Kes	Kes
	3110299-00001001-0903013560-35600001	Construction of Maua Library	4,995,000.00	-
		Net Expenditure Sub Head	**9,987,000.00**	**8,000,000.00**
		Total Development Expenditure	**146,869,879.00**	**94,000,000.00**
		Total Vote Expenditure	**349,067,400.00**	**355,852,776.00**
3567		**MERU - HEALTH SERVICES**		
		Recurrent		
	Programme 1	**General Administration Support & Planning**		
	Sub Programme 1	**Administrative Services**		
	2210302-00001001-0401013560-3560000	Accommodation - Domestic Travel	550,000.00	1,079,706.05
	2210303-00001001-0401013560-3560000	Daily Subsistance Allowance	2,000,000.00	140,000.00
	2210399-00001001-0401013560-3560000	Domestic Travel and Subs. - Others	1,000,000.00	105,000.00
	2210502-00001001-0401013560-3560000	Publishing & Printing Services	200,000.00	-
	2210505-00001001-0401013560-3560000	Trade shows and exhibitions	550,000.00	-
	2210503-00001001-0401013560-3560000	Subscriptions to Newspapers, Magazines and Periodicals	50,000.00	-
	2210799-00001001-0401013560-3560000	Training Expenses - Other (Bud	392,900.00	70,000.00
	2210801-00001001-0401013560-3560000	Catering Services (receptions), Accommodation, Gifts, Food and Drinks	600,000.00	129,500.00
	2211299-00001001-0401013560-3560000	Fuel Oil and Lubricants - Other	890,000.00	3,000,000.00
	2211102-00001001-0401013560-3560000	Supplies and Accessories for Computers and Printers	159,384.00	17,500.00
	2211304-00001001-0401013560-3560000	Medical Expenses	4,627,900.00	-
	2211306-00001001-0401013560-3560000	Membership Fees, Dues and Subscriptions to Professional and Trade Bodies	21,200.00	21,000.00
	3111499-00001001-0401013560-3560000	Research, Feasibility Studies	2,600,000.00	-
	2211399-00001001-0401013560-3560000	Other Operating Expenses - Oth	120,000.00	-
	2220105-00001001-04010135603560000	Routine Maintenance - Vehicles		-
	2220210-00001001-0401013560-3560000	Maintenance of Computers, Software, and Networks	3,642,000.00	-
	2210904-00001001-0401013560-3560000	Insurance of Motor vehicles	-	-
	2210802-00001001-0401013560-3560000	Boards, Committees, Conferences and Seminars	-	42,000.00
		Net Expenditure Sub Head	**17,403,384.00**	**4,604,706.05**
	Programme 2	**Curative Health**		



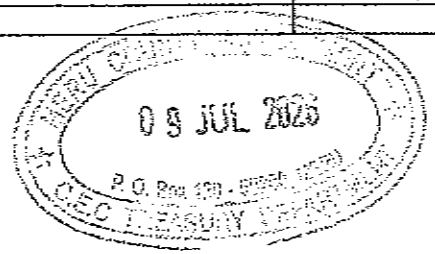
VOTE	ITEM-SOURCE-PROGRAMME-GEOGRAPHICAL	TITLE AND DETAILS	APPROVED Suppl Estimates 2025/26	Revised Estimates FY 2026/27
			Kes	Kes
	Sub Programme 1	**Curative Heath Services**		
	2210101-00001001-0402013560-3560000	Electricity	600,000.00	105,000.00
	2210201-00001001-0402013560-3560000	Telephone, Telex, Facsimile and Mobile Phone Services	7,000.00	-
	2210302-00001001-0402013560-3560000	Accommodation - Domestic Travel	1,200,000.00	262,500.00
	2210303-00001001-0402013560-3560000	Daily Subsistance Allowance	1,230,000.00	122,500.00
	2210399-00001001-0402013560-3560000	Domestic Travel and Subs. - Others	1,203,000.00	178,500.00
	2210799-00001001-0402013560-3560000	Training Expenses - Other (Bud	493,940.00	87,500.00
	2210801-00001001-0402013560-3560000	Catering Services (receptions), Accommodation, Gifts, Food and Drinks	350,000.00	157,500.00
	2210802-00001001-0402013560-3560000	Boards, Committees, Conferences and Seminars	600,000.00	260,000.00
	2210899-00001001-0402013560-3560000	Hospitality Supplies - other	350,000.00	122,500.00
	2211001-00001001-0402013560-3560000	Medical Drugs	142,000,000.00	50,000,000.00
	2211016-00001001-0402013560-3560000	Purchase of Uniforms and Clothing - Staff	80,000.00	-
	2211102-00001001-0402013560-3560000	Supplies and Accessories for Computers and Printers	200,000.00	222,500.00
	2211103-00001001-0402013560-3560000	Sanitary and Cleaning Materials, Supplies and Services	200,000.00	289,499.95
	2211199-00001001-0402013560-3560000	Office and General Supplies -	400,000.00	187,000.00
	2211304-00001001-0402013560-3560000	Medical Expenses	500,000.00	
	2211328-00001001-0402013560-3560000	Counselling Services	1,000,000.00	-
	2220203-00001001-0402013560-3560000	Maintenance of Medical and Dental Equipment	1,000,000.00	-
	2220210-00001001-0402013560-3560000	Maintenance of Computers, Software, and Networks	150,000.00	-
	2640503-00001001-0402013560-3560000	Other Capital Grants and Trans-FIF	512,750,000.00	673,000,000.00
	2640599-00001001-0402013560-3560000	Other Capital Grants and Trans-Danida Level I	12,382,500.00	12,954,000.00
	2640599-00001001-0402013560-3560000	Other Capital Grants and Trans-Danida Level I- Balance B/F	12,382,500.00	
	2640599-00001001-0402013560-3560000	Danida Counterfunding	22,500,000.00	23,500,000.00
	2640599-00001001-0402013560-3560000	Other Capital Grants-BREHS	-	40,824,981.00
	3111001-00001001-0402013560-3560000	Purchase of Office Furniture and Fittings	1,500,000.00	
	4130299-00001001-0402013560-3560000	Payables	53,707,538.00	
		Net Expenditure Sub Head	**766,786,478.00**	**802,273,980.95**
			-	
	Sub Programme 2	**Disease Prevention & Control**		
	2210802-00001001-04030113560-356000	Blood Transfusion Services	771,200.00	390,000.00
	2210802-00001001-04030113560-356000	Nutrition	500,000.00	187,500.00



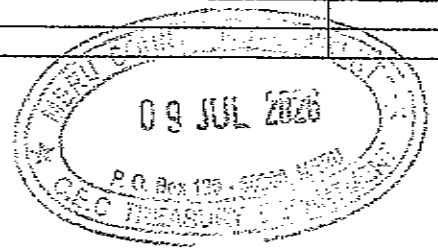
VOTE	ITEM-SOURCE-PROGRAMME-GEOGRAPHICAL	TITLE AND DETAILS	APPROVED Suppl Estimates 2025/26	Revised Estimates FY 2026/27
			Kes	Kes
	2210899-00001001-04030113560-356000	Prevention of Mother to Child Transmission (PMTCT)	300,000.00	-
	2210899-00001001-04030113560-356000	Eye Health	300,000.00	200,000.00
	2211008-00001001-0403013560-3560000	Lab Reagents	1,000,000.00	-
	2211015-00001001-0402013560-3560000	Food and Rations	2,000,000.00	700,000.00
	2210201-00001001-04030113560-356000	Emergency & Ambulance Services - Toll free		220,000.00
	2211399-00001001-04030113560-356000	Other Operating Expenses - Oth(Emergency & Ambulance services,Infection prevention control/AMR,Malaria,Prevention Control/AMR,Eye health)	879,800.00	-
		Net Expenditure Sub Head	5,751,000.00	1,697,500.00
	Programme 3	Preventive and Promotive Health		
	Sub Programme 3	Preventive & Promotive Heath Care Services		
	2210201-00001001-0403013560-3560000	Telephone, Telex, Facsimile and Mobile Phone Services	560,000.00	-
		Internet connection	161,300.00	-
	2210302-00001001-0403013560-3560000	Accommodation - Domestic Travel -	1,252,300.00	280,000.00
	2210302-00001001-0403013560-3560000	Cancer Screening and Sensitization Across County-Travel Component	2,000,000.00	500,000.00
	2210303-00001001-0403013560-3560000	Daily Subsistance Allowance	1,039,130.00	140,000.00
	2210399-00001001-0403013560-3560000	Domestic Travel and Subs. - Others	1,050,000.00	210,000.00
	2210502-00001001-0403013560-3560000	Publishing & Printing Services	100,000.00	-
	2210503-00001001-0403013560-3560000	Subscriptions to Newspapers, Magazines and Periodicals		-
	2210504-00001001-0403013560-3560000	Advertising, Awareness and Publicity Campaigns	800,000.00	105,000.00
	2210799-00001001-0403013560-3560000	Training Expenses -	1,267,500.00	175,000.00
	2210801-00001001-0403013560-3560000	Catering Services (receptions), Accommodation, Gifts, Food and Drinks	600,000.00	105,000.00
	2210802-00001001-0403013560-3560000	Boards, Committees, Conferences and Seminars	1,500,000.00	192,500.00
	2210802-00001001-0403013560-3560000	Cancer Screening and Sensitization Across County-Boards Component	5,000,000.00	7,500,000.00
	2210809-00001001-0403013560-3560000	Board Allowance	-	-
	2210899-00001001-0403013560-3560000	Hospitality Supplies - other (	700,000.00	104,250.00
	2211001-00001001-0403013560-3560000	Medical Drugs-Dewormers	1,500,000.00	350,000.00
	2210716-00001001-0403013560-3560000	Community Health Promoters	109,362,500.00	-
	2210716-00001001-0403013560-3560000	Community Health Promoters-Conditional funding	-	111,480,000.00
	2211102-00001001-0403013560-3560000	Supplies and Accessories for Computers and Printers	750,000.00	122,500.00
	2211103-00001001-0403013560-3560000	Sanitary and Cleaning Materials, Supplies and Services	499,850.00	105,000.00



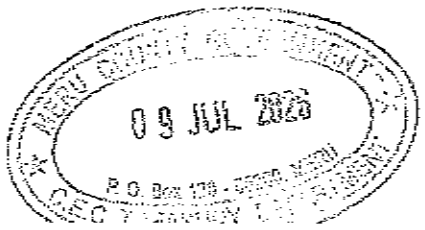
VOTE	ITEM-SOURCE-PROGRAMME-GEOGRAPHICAL	TITLE AND DETAILS	APPROVED Suppl Estimates 2025/26	Revised Estimates FY 2026/27
			Kes	Kes
	2211199-00001001-0403013560-3560000	Office and General Supplies -	650,000.00	105,000.00
	2211329-00001001-0403013560-3560000	HIV AIDS Secretariat workplace-CACC & CASCO	1,000,000.00	250,000.00
	2210899-00001001-0402013560-3560000	Environmental Health		93,000.00
	2211310-00001001-0717023560-3560000	Environmental Health (drug disposal	200,000.00	140,000.00
	2211004-00001001-0403013560-3560000	Fungicides, Insecticides and Sprays	872,000.00	420,000.00
	2211008-00001001-0403013560-3560000	Cancer Screening and Sensitization Across County-Laboratory Materials, Supplies and Small Equipment	4,500,000.00	2,500,000.00
	3111101-00001001-0403013560-3560000	Cancer Screening and Sensitization Across County-Purchase of Medical and Dental Equipment Component	5,000,000.00	-
	3111002-00001001-0403013560-3560000	Purchase of computers	3,149,000.00	-
		Net Expenditure Sub Head	143,513,580.00	124,877,350.00
		Total Use of goods and services	933,454,442.00	933,453,437.00
		Development Expenditure		
		Curative Health		
		Development Expenditure		
		Curative Health		
	2640503-00001001-0402013560-3560000	Other Capital Grants and Trans	512,750,000.00	360,000,000.00
	3110202-00001001-0402013560-3560000	Non-Residential Building (offices,schools,hospitals e.t.c	42,894,296.00	-
	3110599-00001001-0402013560-3560000	Other Infrastructure and Civil Works-Ward Community Projects	60,400,000.00	84,000,000.00
	3110604-00001001-0402013560-3560000	Overhaul of other Infrastracture and Civil Works	103,105,704.00	-
	3111111-00001001-0402013560-3560000	Purchase of ICT networking and Communication Equipment	13,000,000.00	
	3111504-00001001-0402013560-3560000	Other Infrastructure and Civil Works	80,000,000.00	60,000,000.00
	4120299-00001001-0402013560-3560000	Payables from Previous Financial Period-Other (Budgets)	129,253,941.00	
		Net Expenditure Sub Head	941,403,941.00	504,000,000.00
		Total Development	941,403,941.00	504,000,000.00
		Total Vote Expenditure	1,874,858,383.00	1,437,453,437.00



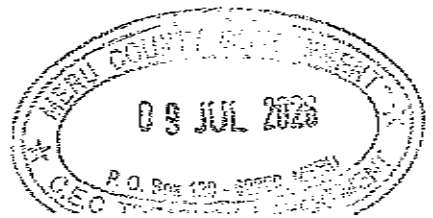
VOTE	ITEM-SOURCE-PROGRAMME-GEOGRAPHICAL	TITLE AND DETAILS	APPROVED Suppl Estimates 2025/26	Revised Estimates FY 2026/27
			Kes	Kes
3568		MERU - LANDS, PHYSICAL PLANNING, URBAN DEVELOPMENT & PUBLIC WORKS		
	Programme 1	Land Planning		
	Sub Programme 1	Land Survey & Mapping		
	2210201-00001001-0108013560-3560000	Telephone, Telex, Facsimile and Mobile Phone Services	-	
	2210302-00001001-0108013560-3560000	Accommodation - Domestic Travel	1,100,000.00	900,000.00
	2210303-00001001-0108013560-3560000	Daily Subsistence Allowance	1,400,000.00	500,000.00
	2210399-00001001-0108013560-3560000	Domestic Travel and Subs. - Others	2,100,000.00	
	2210503-00001001-0108013560-3560000	Subscriptions to Newspapers, Magazines and Periodicals	-	
	2210504-00001001-0108013560-3560000	Advertising, Awareness and Publicity Campaigns	200,000.00	
	2210701-00001001-0108013560-3560000	Travel Allowance	496,800.00	
	2210799-00001001-0108013560-3560000	Training Expenses - Other (Bud	396,000.00	
	2210801-00001001-0108013560-3560000	Catering Services (receptions), Accommodation, Gifts, Food and Drinks	830,450.00	450,000.00
	2210802-00001001-0108013560-3560000	Boards, Committees, Conferences and Seminars	520,000.00	350,000.00
	2211101-00001001-0108013560-3560000	General Office Supplies (papers, pencils, forms, small office equipment	380,000.00	550,000.00
	2211102-00001001-0108013560-3560000	Supplies and Accessories for Computers and Printers	450,000.00	300,000.00
	2211103-00001001-0108013560-3560000	Sanitary and Cleaning Materials, Supplies and Services	200,000.00	300,000.00
	2211199-00001001-0108013560-3560000	Office and General Supplies -	250,000.00	
	2211299-00001001-0108013560-3560000	Fuel Oil and Lubricants - Other	2,168,000.00	1,300,000.00
	2220105-00001001-0108013560-3560000	Routine Maintenance - Vehicles	1,200,000.00	
		PDP registration -kamunara	1,300,000.00	
		Membership Fees, Dues and Subscriptions to Professional and Trade Bodies	200,000.00	
		Net Expenditure Sub Head	13,191,250.00	4,650,000.00
	Programme 2	Physical Planning, & Urban Development		
	Sub Programme 1	Urban Planning & Pyhsical developement		
	2210201-00001001-0108013560-3560000	Telephone, Telex, Facsimile and Mobile Phone Services	-	
	2210302-00001001-0108013560-3560000	Accommodation - Domestic Travel	892,000.00	880,000.00
	2210399-00001001-0108013560-3560000	Domestic Travel and Subs. - Others	532,000.00	600,000.00
	2210504-00001001-0108013560-3560000	Advertising, Awareness and Publicity Campaigns	200,000.00	200,000.00
	2210799-00001001-0108013560-3560000	Training Expenses - Other (Bud	800,000.00	300,000.00



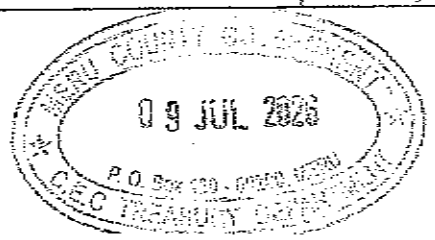
VOTE	ITEM-SOURCE-PROGRAMME-GEOGRAPHICAL	TITLE AND DETAILS	APPROVED Suppl Estimates 2025/26	Revised Estimates FY 2026/27
			Kes	Kes
	2210801-00001001-0108013560-3560000	Catering Services (receptions), Accommodation, Gifts, Food and Drinks	730,000.00	
	2210802-00001001-0108013560-3560000	Boards, Committees, Conferences and Seminars	500,000.00	200,000.00
	2210802-00001001-0108013560-3560000	Boards, Committees, Conferences and Seminars-City Status Adhoc Committee		3,000,000.00
	2211101-00001001-0108013560-3560000	General Office Supplies (papers, pencils, forms, small office equipment	520,000.00	450,000.00
	2211102-00001001-0108013560-3560000	Supplies and Accessories for Computers and Printers	520,000.00	200,000.00
	2211103-00001001-0108013560-3560000	Sanitary and Cleaning Materials, Supplies and Services	212,000.00	300,000.00
	2211306-00001001-0108013560-3560000	Membership Fees, Dues and Subscriptions to Professional and Trade Bodies	11,200.00	
	2211311-00001001-0108013560-3560000	Contracted Technical Services	-	-
	2211299-00001001-0108013560-3560000	Fuel Oil and Lubricants - Other	3,162,800.00	700,000.00
	2220105-00001001-0108013560-3560000	Routine Maintenance - Vehicles	1,700,000.00	
	2211199-00001001-0108013560-3560000	Office and General Supplies -	420,000.00	
	2640499-00001001-0108013560-3560000	Kenya informal Settlement Improvement Project(KISIP 2)	20,237,031.00	
	2630203	World Bank KUSP (Kenya Urban Support Programme)-UIG	66,452,000.00	28,450,000.00
	4130299-00001001-0108013560-3560000	Payables from Previous Financial Period - Other (Budget)s	7,841,436.80	
		Net Expenditure Sub Head	104,730,467.80	35,280,000.00
	Programme 3	**Public Works**		
	Sub Programme 1	**Government Buildings**		
		Use of Goods and Services		
	2210302-00001001-1001013560-3560000	Accommodation - Domestic Travel	1,340,000.00	800,000.00
	2210303-00001001-1001013560-3560000	Daily Subsistance Allowance	-	200,000.00
	2210399	Domestic Travel and Subs. - Others	849,400.00	
	2210799-00001001-1001013560-3560000	Training Expenses - Other (Bud	574,918.00	
	2210801-00001001-1001013560-3560000	Catering Services (receptions), Accommodation, Gifts, Food and Drinks	420,000.00	
	2210802-00001001-1001013560-3560000	Boards, Committees, Conferences and Seminars	718,000.00	400,000.00
	2211016-00001001-1001013560-3560000	Purchase of Uniforms and Clothing - Staff	-	400,000.00
	2211103-00001001-1001013560-3560000	Sanitary and Cleaning Materials, Supplies and Services	254,000.00	270,000.00
	2211199-00001001-1001013560-3560000	Office and General Supplies -	260,000.00	330,000.00
		maintainance of computers	- 70,000.00	
	3111001-00001001-0108013560-3560000	Purchase of office furniture and fittings	798,600.00	
		Net Expenditure Sub Head	5,144,918.00	2,400,000.00



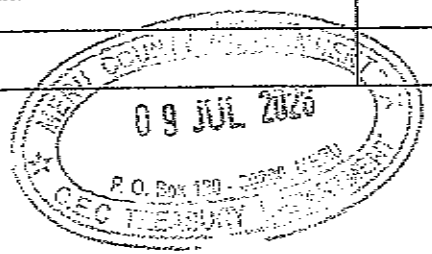
VOTE	ITEM-SOURCE-PROGRAMME-GEOGRAPHICAL	TITLE AND DETAILS	APPROVED Suppl Estimates 2025/26	Revised Estimates FY 2026/27
			Kes	Kes
a		**Meru Municipality**		
	2630102-00001001-0108013560-3560000	Transfer to Municipality	24,000,000.00	19,000,000.00
		Net Expenditure Sub Head	24,000,000.00	19,000,000.00
b		**Maua Municipality**		
	2630102-00001001-0108013560-3560000	Tranfer to Municipalities	15,000,000.00	14,000,000.00
		Net Expenditure Sub Head	15,000,000.00	14,000,000.00
c		**Timau Municipality**		
	2630102-00001001-0108013560-3560000	Transfer to Municipalities	15,000,000.00	10,000,000.00
		Net Expenditure Sub Head	15,000,000.00	10,000,000.00
		Nkubu Municipality		
	2630102	Transfer to Municipalities	-	8,000,000.00
		Net Expenditure Sub Head	-	8,000,000.00
		Mikinduri Municipality		
	2630102	Transfer to Municipalities		5,000,000.00
		Net Expenditure Sub Head	-	5,000,000.00
		Laare Municipality		
	2630102	Transfer to Municipalities		5,000,000.00
		Net Expenditure Sub Head	-	5,000,000.00
	Programme 4			
	Sub Programme	**Fleet**		
		Use of Goods and Services		
	2210303	Daily Subsistance Allowance		1,000,000.00
	2210399	Domestic Travel and Subs. - Others		1,000,000.00
	2210799	Training Expenses - Other (Bud		250,000.00
	2211103	Sanitary and cleaning materials		250,000.00



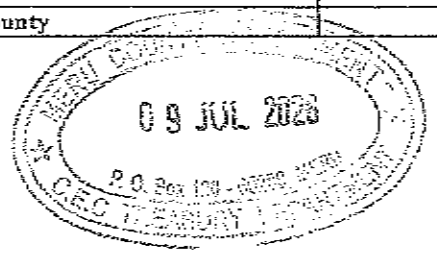
VOTE	ITEM-SOURCE-PROGRAMME-GEOGRAPHICAL	TITLE AND DETAILS	APPROVED Suppl Estimates 2025/26	Revised Estimates FY 2026/27
			Kes	Kes
	2211199	office and generral materials		500,000.00
	2220105	Routine Maintenance - Vehicles		40,000,000.00
		Net Expenditure Sub Head	-	43,000,000.00
		Total Use of Goods and Services	177,066,635.80	146,330,000.00
		Development		
		Lands		
	4130299-00001001-0109013560-3560000	Payables from FY 2024/2025	9,418,574.30	
		Net Expenditure Sub Head	9,418,574.30	-
		Physical Planning and Urban Development		
	2211310-00001001-0108013560-3560000	Upgrading of urban centres -Spatial Plan	7,399,350.00	100,000,000.00
	2220206-00001001-0108013560-3560000	Maintenance of Civil Works - Maintenance of Donou tech roads	6,817,500.00	
	2630102-00001001-0108013560-3560000	Meru County Urban Institution Grant(UIG)	32,307,660.00	
	2640503-00001001-0108013560-3560000	World Bank Informal Seetlement Improvement Project-KISIP II	112,355,211.00	-
		Net Expenditure Sub Head	158,879,721.00	100,000,000.00
		Meru Municipality Development		
	2640599-00001001-0108013560-3560000	Conditional Grants(KUSP UDG) -Meru Municipality		145,000,000.00
	2630102	Conditional Grants(KUSP UDG) Co- funding		
	310201	Redisgn,Reconifiguration of County Headquarters offices(Ground Floor) for meru Revenue Board	10,000,000.00	
	3110202-00001001-0109013560-3560000	Municipal yard:Construction and redesign of Offices and Ground Levelling.	15,000,000.00	
		Maintenance of Streetlights, Roads & Other infrastructure	15,000,000.00	10,000,000.00
		Net Expenditure Sub Head	40,000,000.00	155,000,000.00
		Maua Municipality Development		
	2640599-00001001-0108013560-3560000	Conditional Grants(KUSP UDG) -Maua Municipality		92,000,000.00
	2630102	Transfer to Maua Municipality-Capital Grants -KUSP (Maua co funding	3,500,000.00	
		Maintenance of Streetlights, Roads & Other infrastructure	3,000,000.00	10,000,000.00



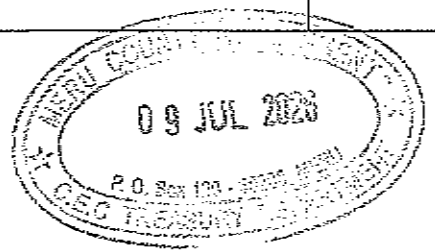
VOTE	ITEM-SOURCE-PROGRAMME-GEOGRAPHICAL	TITLE AND DETAILS	APPROVED Suppl Estimates 2025/26	Revised Estimates FY 2026/27
			Kes	Kes
		Net Expenditure Sub Head	6,500,000.00	102,000,000.00
		Timau Municipality Development		
	2630102	Drainage works maintenance and other civil works	2,200,000.00	
		Maintenance of Streetlights, Roads & Other infrastructure	3,000,000.00	9,000,000.00
		Granding and Murraming of Riverside and Mukuri Loop roads	5,000,000.00	
		Net Expenditure Sub Head	10,200,000.00	9,000,000.00
		Nkubu Municipality Development		
	2630102	Drainage works maintenance and other civil works		
		Maintenance of Streetlights, Roads & Other infrastructure		8,000,000.00
		Net Expenditure Sub Head		8,000,000.00
		mikinduri Municipality Development		
		Maintenance of Streetlights, Roads & Other infrastructure		8,000,000.00
		Net Expenditure Sub Head	-	8,000,000.00
		Public Works		
	2220201	Renovation of Governors Residence	6,199,000.00	
	3110301-00001001-0109013560-3560000	Rehabilitation and Upgrading of Mwendantu Grounds	-	-
		Net Expenditure Sub Head	6,199,000.00	-
		Total Development	231,197,295.30	382,000,000.00
		Total Vote Expenditure	408,263,931.10	528,330,000.00
3569		**MERU - PUBLIC SERVICE ADMINISTRATION AND MANAGEMENT**		
	Programme 1	**Administration, Planning & Support Services**		
	Sub Programme 1	**Administrative Services**		
		Use of Goods and Services		
	2210302-00001001-0711013560-35600001	Accommodation - Domestic Travel	2,800,000.00	1,481,333.00



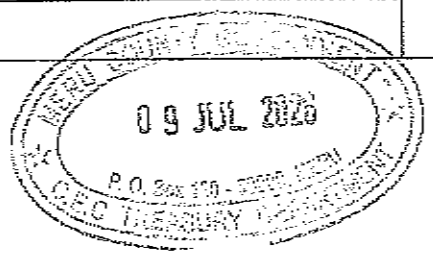
VOTE	ITEM-SOURCE-PROGRAMME-GEOGRAPHICAL	TITLE AND DETAILS	APPROVED Suppl Estimates 2025/26	Revised Estimates FY 2026/27
			Kes	Kes
	2210303-00001001-0711013560-35600001	Daily Subsistance Allowance	2,000,000.00	1,163,486.00
	2210504-00001001-0711013560-35600001	Advertising, Awareness and Publicity Campaigns	269,065.00	58,274.00
	2210801-00001001-0711013560-35600001	Catering Services (receptions), Accommodation, Gifts, Food and Drinks	449,615.00	466,194.00
	2210802-00001001-0711013560-35600001	Boards, Committees, Conferences and Seminars	1,824,334.00	1,048,938.00
	2210899-00001001-0711013560-35600001	Hospitality Supplies - other (	135,135.00	58,274.00
	2211101-00001001-0711013560-35600001	General Office Supplies (papers, pencils, forms, small office equipment etc)	687,297.00	116,548.00
	2211103-00001001-0711013560-35600001	Sanitary and Cleaning Materials, Supplies and Services	322,716.00	58,274.00
	2211299-00001001-0711013560-35600001	Fuel Oil and Lubricants - Othe	5,638,047.00	3,000,000.00
	2220105-00001001-0711013560-35600001	Routine Maintenance - Vehicles	4,485,219.00	-
	2640499-00001001-0711013560-35600001	Other Current Transfer-Other (KDSPII)-*County Executive*	55,049,073.60	30,500,000.00
	2640499-00001001-0711013560-35600001	Other Current Transfer-Other (KDSPII)-*County Assembly*	20,000,000.00	-
	2640499-00001001-0711013560-35600002	Kdsp Kra 3 Counter-Funding	9,200,000.00	7,000,000.00
	2640499-00001001-0711013560-35600003	Kdsp Kra 2 Counter-Funding		3,500,000.00
	4130299-00001001-0711013560-35600001	Payables from Previous Financial Period - Other (Budget)s	6,369,112.00	-
		Net Expenditure Sub Head	**109,229,613.60**	**48,453,321.00**
	Programme 2	**Coordination of County Government Functions Sub County**		



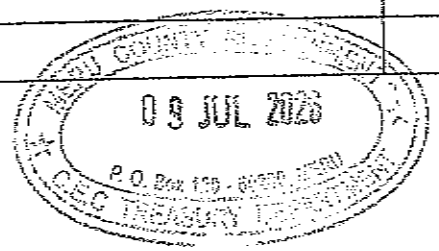
VOTE	ITEM-SOURCE-PROGRAMME-GEOGRAPHICAL	TITLE AND DETAILS	APPROVED Suppl Estimates 2025/26	Revised Estimates FY 2026/27
			Kes	Kes
		Use of Goods and Services		
	2210302-00001001-0717013560-35600001	Accommodation - Domestic Travel	1,750,187.00	582,743.00
	2210303-00001001-0717013560-35600001	Daily Subsistance Allowance	1,019,400.00	407,920.00
	2210504-00001001-0717013560-35600001	Advertising, Awareness and Publicity Campaigns	136,616.00	58,274.00
	2210799-00001001-0717013560-35600001	Training Expenses - Other (Bud	702,554.00	-
	2210801-00001001-0717013560-35600001	Catering Services (receptions), Accommodation, Gifts, Food and Drinks	-	203,960.00
	2210802-00001001-0717013560-35600001	Boards, Committees, Conferences and Seminars	12,464,701.00	9,330,973.00
	2210899-00001001-0717013560-35600001	Hospitality Supplies - other (	179,700.00	203,960.00
	2211101-00001001-0717013560-35600001	General Office Supplies (papers, pencils, forms, small office equipment etc)	149,464.00	116,548.00
		Net Expenditure Sub Head	16,402,622.00	10,904,378.00
	Programme 3	**County office Accomodation and Enforcement Services**		
		Use of Goods and Services		
	2210302-00001001-0717023560-35600001	Accommodation - Domestic Travel	2,050,000.00	1,165,486.00
	2210303-00001001-0717023560-35600001	Daily Subsistance Allowance	1,500,000.00	874,115.00
	2210399-00001001-0717023560-35600001	Domestic Travel and Subs. - Others	1,000,000.00	262,234.00
	2210603-00001001-0717023560-35600001	Rents and Rates - Non-Residential	12,070,000.00	12,070,000.00
	2210799-00001001-0717023560-35600001	Training Expenses - Other (Bud	243,943.00	174,823.00



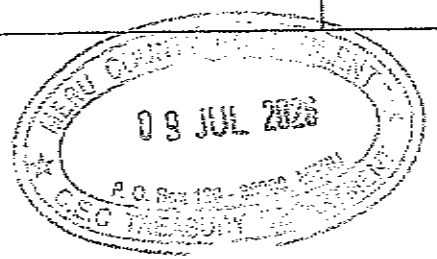
VOTE	ITEM-SOURCE-PROGRAMME-GEOGRAPHICAL	TITLE AND DETAILS	APPROVED Suppl Estimates 2025/26	Revised Estimates FY 2026/27
			Kes	Kes
	2210801-00001001-0717023560-35600001	Catering Services (receptions), Accommodation, Gifts, Food and Drinks	400,000.00	291,371.00
	2210899-00001001-0717023560-35600001	Hospitality Supplies - other (	-	116,548.00
	2211016-00001001-0717023560-35600001	Purchase of Computers, Printers and other IT Equipment	1,596,000.00	174,823.00
	2211101-00001001-0717023560-35600001	General Office Supplies (papers, pencils, forms, small office equipment etc)	94,500.00	-
	2211103-00001001-0717023560-35600001	Sanitary and Cleaning Materials, Supplies and Services	1,140,000.00	437,057.00
	2211305-00001001-0717023560-35600001	Contracted Guards and Cleaning Services	19,660,000.00	16,800,000.00
	2210303-00001001-0717023560-35600001	Stipends for Ndumuru Rangers		2,648,264.50
	2211015-00001001-0717023560-35600001	Food ratio for Ndumuru Ranger's Outpost	3,000,000.00	2,648,264.50
	2211310-00001001-0717023560-35600001	Contracted Professional Services	2,250,000.00	-
		Net Expenditure Sub Head	45,004,443.00	37,662,986.00
	Programme 4	**Human Resource**		
		Compensation to Employees		
	2110101-00001001-0714013560-35600001	Basic Salaries - Civil Service	1,578,806,789.05	1,962,862,503.38
	2110199-00001001-0714013560-35600001	Basic Salaries -Salary Payable from previous financial year	403,603,488.00	437,874,314.05
	2110102	Basic Salaries - Teachers		44,669,462.00
	2110301-00001001-0714013560-35600001	House Allowance	560,367,185.73	673,440,039.49
	2110309-00001001-0714013560-35600001	Special Duty Allowance	328,092,677.00	394,296,366.71



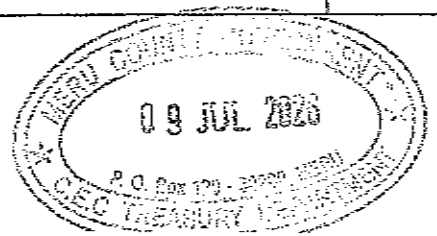
VOTE	ITEM-SOURCE-PROGRAMME-GEOGRAPHICAL	TITLE AND DETAILS	APPROVED Suppl Estimates 2025/26	Revised Estimates FY 2026/27
			Kes	Kes
	2110314-00001001-0714013560-35600001	Transport Allowance	278,271,937.00	334,422,623.26
	2110315-00001001-0714013560-35600001	Extreneous Allowance	491,288,173.00	540,422,021.58
	2110318-00001001-0714013560-35600001	Non Practising Allowance	70,927,565.00	85,239,577.53
	2110320-00001001-0714013560-35600001	Leave Allowance	32,104,142.00	38,582,228.24
	2110322-00001001-0714013560-35600001	Risk Allowance	109,556,706.00	131,663,441.92
	2110335-00001001-0714013560-35600001	Emergency Call Allowance	170,251,253.00	204,605,147.24
	2110338-00001001-0714013560-35600001	Nurses Service Allowance	237,647,613.00	285,600,980.85
	2110339-00001001-0714013560-35600001	Health Service Workers Allowance	166,070,415.00	199,580,685.10
	2110340-00001001-0714013560-35600001	Disability Guide Allowance	251,479.00	302,223.31
	2110399-00001001-0714013560-35600001	Personal Allowances paid - Oth	13,594,588.00	16,337,751.59
	2120103-00001001-0714013560-35600001	Employer Contribution to Staff Pensions Scheme	242,200,070.00	305,072,048.58
	2110101-00001001-0714013560-35600001	Promotions of Medics	10,000,000.00	
	2110101-00001001-0714013560-35600001	Implementation of ECDE Scheme of service(Phased 30:30:40)	43,200,000.00	
		Net Expenditure Sub Head	4,736,234,080.78	5,654,971,414.84
		Use of goods and Services		
	2210302-00001001-0714013560-35600001	Accommodation - Domestic Travel	1,850,000.00	1,165,486.00



VOTE	ITEM-SOURCE-PROGRAMME-GEOGRAPHICAL	TITLE AND DETAILS	APPROVED Suppl Estimates 2025/26	Revised Estimates FY 2026/27
			Kes	Kes
	2210303-00001001-0714013560-35600001	Daily Subsistance Allowance	1,650,000.00	874,115.00
	2210716-00001001-0714013560-35600001	Human Resourse Reforms	650,000.00	-
	2210799-00001001-0714013560-35600001	Training Expenses - Other (Bud	100,000.00	231,000.00
	2210801-00001001-0714013560-35600001	Catering Services (receptions), Accommodation, Gifts, Food and Drinks	400,000.00	233,032.00
	2210802-00001001-0714013560-35600001	Boards, Committees, Conferences and Seminars	1,000,000.00	466,194.00
	2210901-00001001-0714013560-35600001	Group Personal Insurance	7,000,000.00	11,600,000.00
	2210910-00001001-0714013560-35600001	Medical Insurance	352,200,000.00	398,956,258.34
	2211101-00001001-0714013560-35600001	General Office Supplies (papers, pencils, forms, small office equipment etc)	400,000.00	174,000.00
	3111001-00001001-0714013560-35600001	Purchase of Office Furniture and Fittings	800,000.00	233,097.00
		Maintenance of computers	200,000.00	58,274.00
	3111002-00001001-0714013560-35600001	Purchase of Computers, Printers and other IT Equipment	1,200,000.00	350,646.00
		Net Expenditure Sub Head	**367,450,000.00**	**414,344,102.34**
	Office of the County Attorney			
	Programme 5	**Legal Representation, Advisory Services and Legislative Process**		
	2210301-00001001-0702013560-35600001	Travel Costs (airlines, bus, railway, mileage allowances, etc.)	1,787,800.00	1,700,000.00
	2210302-00001001-0702013560-35600001	Accommodation - Domestic Travel	2,632,200.00	1,500,000.00
	2210303-00001001-0702013560-35600001	Daily Subsistance Allowance	2,000,000.00	1,000,000.00



VOTE	ITEM-SOURCE-PROGRAMME-GEOGRAPHICAL	TITLE AND DETAILS	APPROVED Suppl Estimates 2025/26	Revised Estimates FY 2026/27
			Kes	Kes
	2210399-00001001-0702013560-35600001	Domestic Travel and Subs. - Others	2,800,000.00	1,000,000.00
	2210401-00001001-0702013560-35600001	Foreign Travel	1,000,000.00	1,000,000.00
	2210503-00001001-0702013560-35600001	Subscriptions to Newspapers, Magazines and Periodicals	200,000.00	100,000.00
	2210799-00001001-0702013560-35600001	Training Expenses - Other (Bud	1,600,000.00	800,000.00
	2210801-00001001-0702013560-35600001	Catering Services (receptions), Accommodation, Gifts, Food and Drinks	1,500,000.00	800,000.00
	2210802-00001001-0702013560-35600001	Boards, Committees, Conferences and Seminars	1,997,667.00	1,000,000.00
	2211101-00001001-0702013560-35600001	General Office Supplies (papers, pencils, forms, small office equipment etc)	500,000.00	250,000.00
	2211103-00001001-0702013560-35600001	Sanitary and Cleaning Materials, Supplies and Services	150,000.00	50,000.00
	2211306-00001001-0702013560-35600001	Membership Fees, Dues and Subscriptions to Professional and Trade Bodies	1,080,000.00	200,000.00
	2211299-00001001-0702013560-35600001	Fuel oil & lubricants	500,000.00	600,000.00
	2220105-00001001-0702013560-35600001	Routine maintenance-vehicles	300,000.00	-
	2211308-00001001-0702013560-35600001	Legal Dues/fees, Arbitration and Compensation Payments	81,700,000.00	70,000,000.00
	3111001-00001001-0702013560-35600001	Purchase of Office Furniture and Fittings	594,090.00	-
	3111002-00001001-0702013560-35600001	Purchase of Computers, Printers and other IT Equipment	398,587.00	-
		Net Expenditure Sub Head 000601	**100,740,344.00**	**80,000,000.00**



VOTE	ITEM-SOURCE-PROGRAMME-GEOGRAPHICAL	TITLE AND DETAILS	APPROVED Suppl Estimates 2025/26	Revised Estimates FY 2026/27
			Kes	Kes
		Compensation to employees	4,736,234,080.78	5,654,971,414.84
		Total Use of goods and services	638,827,022.60	591,364,787.34
		Total Recurrent Expenditure	5,375,061,103.38	6,246,336,203.18
3569		**DEVELOPMENT**		
	Programme	**Administration, Planning & Support Services**		
	sub programme	**Administrative Services**		
	2640503-00001001-0714013560-35600001	Other Current Transfer-Other (KDSPII) & Co-funding		352,500,000.00
		Public Service Administration- KDSP II Co-Funding	-	11,000,000.00
		Net Expenditure Sub Head	-	363,500,000.00
	Programme	**Headquarters**		
	sub programme	**County office Accomodation and Enforcement Services**		
	3110599-00001001-0717023560-35600001	County Offices Maintainance	2,748,888.00	10,200,000.00
		County Offices residence Maintainance		7,600,000.00
	3110604-00001001-0717023560-35600001	Uniharts construction for rangers at Ndumuru	5,600,000.00	-
		Net Expenditure Sub Head	8,348,888.00	17,800,000.00
	sub programme	**Human Resource**		
	2640503-00001001-0714013560-35600001	Other Current Transfer-Other (KDSPII) & Co-funding	367,500,000.00	
		Net Expenditure Sub Head	367,500,000.00	-
		Legal Representation, Advisory Services and Legislative Process		
	2211308-00001001-0702013560-35600001	Legal Dues/fees, Arbitration and Compensation Payments	50,000,000.00	70,000,000.00
		Leopard Rock Grant		139,000,000.00
		Net Expenditure Sub Head 000601	50,000,000.00	209,000,000.00

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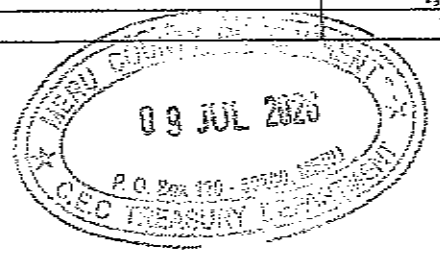
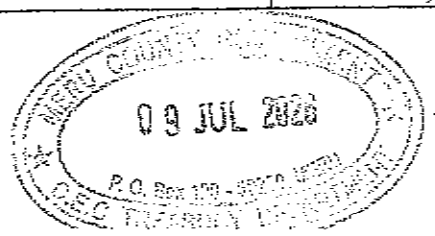
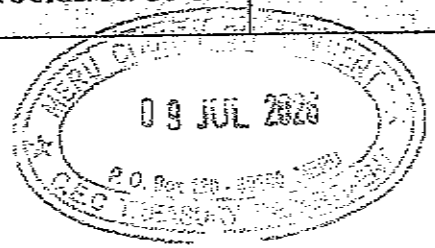
VOTE	ITEM-SOURCE-PROGRAMME-GEOGRAPHICAL	TITLE AND DETAILS	APPROVED Suppl Estimates 2025/26	Revised Estimates FY 2026/27
			Kes	Kes
		Total Development Expenditure vote D3569	425,848,888.00	590,300,000.00
		Total Vote Expenditure vote 3569	5,800,909,991.38	6,836,636,202.18
3570		MERU - ROADS, TRANSPORT & ENERGY		
	Programme 1	Roads & Transport		
	2210203-00001001-0201013560-3560000	Courier & Postal Services		
	2210299-00001001-0201013560-3560000	Communication, Supplies - Othe	455,719.00	
	2210302-00001001-0201013560-3560000	Accommodation - Domestic Travel	1,600,000.00	700,000.00
	2210303-00001001-0201013560-3560000	Daily Subsistance Allowance	949,100.00	700,000.00
	2210309-00001001-0201013560-3560000	Field Allowance	193,200.00	-
	2210310-00001001-0201013560-3560000	Field Operational Allowance	114,800.00	-
	2210399-00001001-0201013560-3560000	Domestic Travel and Subs. - Others	1,050,000.00	700,000.00
	2210505-00001001-0201013560-3560000	Trade Shows and Exhibitions	150,000.00	50,000.00
	2210701-00001001-0201013560-3560000	Travel Allowance	775,300.00	-
	2210710-00001001-0201013560-3560000	Accommodation Allowance	348,200.00	-
	2210799-00001001-0201013560-3560000	Training Expenses - Other (Bud	746,118.00	900,000.00
	2210801-00001001-0201013560-3560000	Catering Services (receptions), Accommodation, Gifts, Food and Drinks	850,000.00	200,000.00
	2210802-00001001-0201013560-3560000	Boards, Committees, Conferences and Seminars	1,000,000.00	200,000.00
	2211006-00001001-0201013560-3560000	Purchase of Workshop Tools, Spares and Small Equipment	1,000,000.00	-
	2211016-00001001-0201013560-3560000	Purchase of Uniforms and Clothing - Staff	339,600.00	-
	2211101-00001001-0201013560-3560000	General Office Supplies (papers, pencils, forms, small office equipment etc)	404,500.00	300,000.00
	2211102-00001001-0201013560-3560000	Supplies and Accessories for Computers and Printers	400,000.00	200,000.00
	2211103-00001001-0201013560-3560000	Sanitary and Cleaning Materials, Supplies and Services	200,000.00	65,000.00
	2211199-00001001-0201013560-3560000	Office and General Supplies -	404,500.00	200,000.00
	2211299-00001001-0201013560-3560000	Fuel Oil and Lubricants - Othe	5,500,000.00	3,000,000.00
	2211306-00001001-0201013560-3560000	Membership Fees, Dues and Subscriptions to Professional and Trade Bodies	12,000.00	100,000.00
	2220105-00001001-0201013560-3560000	Routine Maintenance - Vehicles	8,837,086.00	-
	2220201-00001001-0201013560-3560000	Maintenance of Plant, Machinery and Equipment (including lifts)	2,000,000.00	-
	2220206-00001001-0201013560-3560000	Maintenance of Civil Works	1,400,000.00	-
	2220210-00001001-0201013560-3560000	Maintenance of Computers, Software, and Networks	200,000.00	-



VOTE	ITEM-SOURCE-PROGRAMME-GEOGRAPHICAL	TITLE AND DETAILS	APPROVED Suppl Estimates 2025/26	Revised Estimates FY 2026/27
			Kes	Kes
	3111002-00001001-0201013560-3560000	Purchase of Computers, Printers and other IT Equipment	499,250.00	250,000.00
	4130299-00001001-0201013560-3560000	Payables from Previous Financial Period - Other (Budget)s	5,799,305.00	-
		Net Expenditure Sub Head..	35,228,678.00	7,565,000.00
	Programme 2	**Energy Infrastructure**		
	2210302-00001001-0205013560-3560000	Accommodation - Domestic Travel	1,250,000.00	450,000.00
	2210303-00001001-0205013560-3560000	Daily Subsistance Allowance	1,200,000.00	400,000.00
	2210399-00001001-0205013560-3560000	Domestic Travel and Subs. - Others	999,400.00	500,000.00
	2210502-00001001-0205013560-3560000	Publishing & Printing Services	1,300,000.00	-
	2210503-00001001-0205013560-3560000	Subscriptions to Newspapers, Magazines and Periodicals	50,000.00	30,000.00
	2210504-00001001-0205013560-3560000	Advertising, Awareness and Publicity Campaigns	269,246.00	50,000.00
	2210505-00001001-0205013560-3560000	Trade Shows and Exhibitions	200,000.00	50,000.00
	2210799-00001001-0205013560-3560000	Training Expenses - Other (Bud	197,600.00	450,000.00
	2210801-00001001-0205013560-3560000	Catering Services (receptions), Accommodation, Gifts, Food and Drinks	475,000.00	200,000.00
	2210802-00001001-0205013560-3560000	Boards, Committees, Conferences and Seminars	1,000,000.00	200,000.00
	2211006-00001001-0205013560-3560000	Purchase of Workshop Tools, Spares and Small Equipment	30,000.00	50,000.00
	2211016-00001001-0205013560-3560000	Purchase of Uniforms and Clothing - Staff	159,000.00	100,000.00
	2211101-00001001-0205013560-3560000	General Office Supplies (papers, pencils, forms, small office equipment etc)	300,000.00	200,000.00
	2211102-00001001-0205013560-3560000	Supplies and Accessories for Computers and Printers	250,000.00	200,000.00
	2211103-00001001-0205013560-3560000	Sanitary and Cleaning Materials, Supplies and Services	100,000.00	50,000.00
	2211306-00001001-0205013560-3560000	Membership Fees, Dues and Subscriptions to Professional and Trade Bodies	-	50,000.00
	2220210-00001001-0205013560-3560000	Maintenance of Computers, Software, and Networks	-	20,000.00
		Net Expenditure Sub Head..	7,780,246.00	3,000,000.00
		Fleet Management		
	2210302-00001001-0201013560-3560000	Accommodation - Domestic Travel	1,550,000.00	
	2210303-00001001-0201013560-3560000	Daily Subsistance Allowance	450,000.00	
	2210399-00001001-0201013560-3560000	Domestic Travel and Subs. - Others	900,000.00	
	2210503-00001001-0201013560-3560000	Subscriptions to Newspapers, Magazines and Periodicals	50,000.00	
	2210802-00001001-0201013560-3560000	Boards, Committees, Conferences and Seminars	700,000.00	
	2210899-00001001-0201013560-3560000	Hospitality Supplies - other (	400,000.00	



VOTE	ITEM-SOURCE-PROGRAMME-GEOGRAPHICAL	TITLE AND DETAILS	APPROVED Suppl Estimates 2025/26	Revised Estimates FY 2026/27
			Kes	Kes
	2211101-00001001-0201013560-3560000	General Office Supplies (papers, pencils, forms, small office equipment etc)	100,000.00	
	2211102-00001001-0201013560-3560000	Supplies and Accessories for Computers and Printers	100,000.00	
	2211103-00001001-0201013560-3560000	Sanitary and Cleaning Materials, Supplies and Services	50,000.00	
	2211299-00001001-0201013560-3560000	Fuel Oil and Lubricants - Othe	1,000,000.00	
	2211327-00001001-0201013560-3560000	Fire Engines Shipping Costs	10,300,000.00	
	2220105-00001001-0201013560-3560000	Routine Maintenance - Vehicles	1,871,400.00	
	3110701-00001001-0201013560-3560000	Purchase of Motor Vehicles	27,990,000.00	
		Net Expenditure Sub Head..	45,461,400.00	
		Total Use of goods and services	88,470,324.00	10,565,000.00
		DEVELOPMENT		
		Roads & Transport		
	2220207-00001001-0202013560-3560000	Maintenance of Roads, Ports and Jetties	167,826,687.00	-
	3110499-00001001-0202013560-3560000	Construction of Roads - Other		133,683,921.00
	3110601 -00001001-0202013560-3560000	Upgrading of roads infructructure and civil works	49,997,379.00	36,918,305.25
	2630203-00001001-0202013560-3560000	Capital Grants to Other levels of government-Kenya Roads Board Fuel Levy	284,617,467.34	384,617,467.66
	3110601-00001001-0202013560-3560000	Overhaul of Roads and Bridges-(Ward Community Projects)	617,600,000.00	510,000,000.00
	4130299-00001001-0202013560-3560000	Payables from Previous Financial Period - Other (Budget)s (FY 2025/26 Provision)	194,706,608.00	49,758,789.01
		Net Expenditure Sub Head..	1,314,748,141.34	1,114,978,482.92
		Infrastructure		
	2220214-00001001-0205013560-3560000	Repair and Maintenance of Existing flodlights	17,886,250.00	25,000,000.00
	3111011-00001001-0205013560-3560000	Ward Community Project-Installation of floodlights	19,300,000.00	-
		Net Expenditure Sub Head..	37,186,250.00	25,000,000.00
		Total Vote Development Expenditure	1,351,934,391.34	1,139,978,482.92
		Total Vote Expenditure	1,440,404,715.34	1,150,543,482.92
3571		**MERU - TRADE, INVESTMENT, INDUSTRIALIZATION, TOURISM & CO-OP DEVELOPMENT**		



VOTE	ITEM-SOURCE-PROGRAMME-GEOGRAPHICAL	TITLE AND DETAILS	APPROVED Suppl Estimates 2025/26	Revised Estimates FY 2026/27
			Kes	Kes
	Programme 1	Cooperatives Development		
	2210301-00001001-0304013560-3560000	Travel Costs (airlines, bus, railway, mileage allowances, etc.)	815,200.00	800,000.00
	2210302-00001001-0304013560-3560000	Accommodation - Domestic Travel	940,000.00	850,000.00
	2210303-00001001-0304013560-3560000	Daily Subsistance Allowance	930,000.00	900,000.00
	2210504-00001001-0304013560-3560000	Advertising, Awareness and Publicity Campaigns		40,000.00
	2210505-00001001-0304013560-3560000	Trade Shows and Exhibitions	80,000.00	-
	2210799-00001001-0304013560-3560000	Training Expenses - Other (Bud	500,000.00	800,800.00
	2210801-00001001-0304013560-3560000	Catering Services (receptions), Accommodation, Gifts, Food and Drinks	175,000.00	356,000.00
	2210802-00001001-0304013560-3560000	Boards, Committees, Conferences and Seminars	312,200.00	400,000.00
	2210899	Boards, Committees, Conferences and Seminars-(Payable for facilitation of FY 2025/26 Devolution conference)		1,800,000.00
	2211101-00001001-0304013560-3560000	General Office Supplies (papers, pencils, forms, small office equipment etc)	513,182.00	500,000.00
	2211102-00001001-0304013560-3560000	Supplies and Accessories for Computers and Printers	350,000.00	300,000.00
	2211103-00001001-0304013560-3560000	Sanitary and Cleaning Materials, Supplies and Services	148,160.00	150,000.00
	2211299-00001001-0706013560-3560000	Fuel Oil and Lubricants - Othe	873,876.00	530,000.00
	2220101-00001001-0706013560-3560000	Maintenance Expenses - Motor Vehicles	200,000.00	-
	2211306-00001001-0304013560-3560000	Membership Fees, Dues and Subscriptions to Professional and Trade Bodies	50,000.00	70,000.00
	2640303-00001001-0304013560-3560000	Co-operative Societies	802,600.00	803,200.00
	3111002-00001001-0304013560-3560000	Purchase of Computers, Printers and other IT Equipment	165,000.00	300,000.00
	4130299-00001001-0304013560-3560000	Payables	1,660,638.00	
		Net Expenditure Sub Head..	8,515,856.00	8,600,000.00
	Programme 2	Tourism		
	2210301-00001001-0303013560-3560000	Travel Costs (airlines, bus, railway, mileage allowances, etc.)	1,420,000.00	800,000.00
	2210302-00001001-0303013560-3560000	Accommodation - Domestic Travel	950,000.00	500,000.00
	2210303-00001001-0303013560-3560000	Daily Subsistance Allowance	720,000.00	600,000.00
	2210504-00001001-0303013560-3560000	Tourism Marketing and promotions	-	250,000.00
	2210505-00001001-0303013560-3560000	Tourism Shows and Exhibitions for marketing	1,000,000.00	600,639.68
	2210799-00001001-0303013560-3560000	Training Expenses - Other (Bud	1,300,000.00	200,000.00
	2210801-00001001-0303013560-3560000	Catering Services (receptions), Accommodation, Gifts, Food and Drinks	300,000.00	300,000.00
	2210802-00001001-0303013560-3560000	Boards, Committees, Conferences and Seminars	500,000.00	200,000.00

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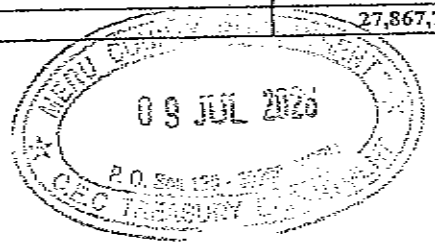
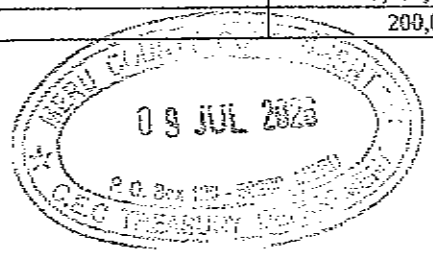
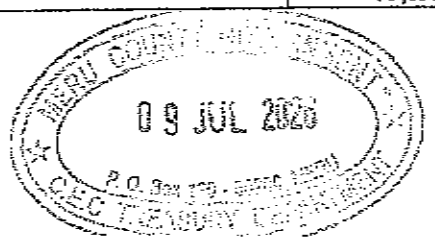
VOTE	ITEM-SOURCE-PROGRAMME-GEOGRAPHICAL	TITLE AND DETAILS	APPROVED Suppl Estimates 2025/26	Revised Estimates FY 2026/27
			Kes	Kes
	2211101-00001001-0303013560-3560000	General Office Supplies (papers, pencils, forms, small office equipment etc)	200,000.00	100,000.00
	2211102-00001001-0303013560-3560000	Supplies and Accessories for Computers and Printers	499,000.00	-
	2211103-00001001-0303013560-3560000	Sanitary and Cleaning Materials, Supplies and Services	200,000.00	130,000.00
	2211299-00001001-0706013560-3560000	Fuel Oil and Lubricants - Othe	800,000.00	100,000.00
	2210202-00001001-0712013560-3560000	Website Subscriptions	-	250,000.00
	2220101-00001001-0706013560-3560000	Maintenance Expenses - Motor Vehicles	450,000.00	-
	3111401	Tourism Marketing and promotions	2,499,000.00	-
		Net Expenditure Sub Head..	10,838,000.00	4,030,639.68
	Programme 3	**Trade**		
	2210301-00001001-0305013560-3560000	Travel Costs (airlines, bus, railway, mileage allowances, etc.)	1,100,000.00	700,000.00
	2210302-00001001-0305013560-3560000	Accommodation - Domestic Travel	1,200,000.00	800,000.00
	2210303-00001001-0305013560-3560000	Daily Subsistance Allowance	1,100,000.00	700,000.00
	2210401-00001001-0303013560-3560000	Travel Costs (airlines, bus, railway, etc.)	56,124.00	700,000.00
	2210504-00001001-0303013560-3560000	Advertising ,Awareness and Publicity campaigns	200,000.00	300,000.00
	2210505-00001001-0305013560-3560000	Trade Shows and Exhibitions	800,000.00	430,000.00
	2210705-00001001-0305013560-3560000	Field Training Attachments	410,000.00	-
	2210799-00001001-0305013560-3560000	Training Expenses - (Market Elections	800,000.00	-
	2210801-00001001-0305013560-3560000	Catering Services (receptions), Accommodation, Gifts, Food and Drinks	300,000.00	160,000.00
	2210802-00001001-0305013560-3560000	Boards, Committees, Conferences and Seminars	230,000.00	400,000.00
	2211101-00001001-0305013560-3560000	General Office Supplies (papers, pencils, forms, small office equipment etc)	173,960.00	100,000.00
	2211102-00001001-0706013560-3560000	Supplies and Accessories for Computers and Printers	139,501.00	100,000.00
	2211103-00001001-0303013560-3560000	Sanitary and Cleaning Materials, Supplies and Services	115,750.00	100,000.00
	2211299-00001001-0706013560-3560000	Fuel Oil and Lubricants - Othe	888,524.00	310,000.00
	2220101-00001001-0706013560-3560000	Maintenance Expenses - Motor Vehicles	500,000.00	-
	3110399-00001001-0305013560-3560000	Refurbishment of Buildgs - Oth	200,000.00	-
	3111001-00001001-0305013560-3560000	Purchase of Office Furniture and Fittings	200,000.00	-
	3111002-00001001-0305013560-3560000	Purchase of Computers, Printers and other IT Equipment	100,000.00	-
		Net Expenditure Sub Head..	8,513,859.00	4,800,000.00
		Total Use of goods and services	27,867,715.00	17,430,639.68



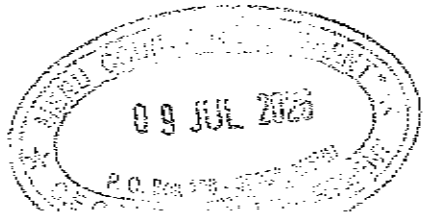
VOTE	ITEM-SOURCE-PROGRAMME-GEOGRAPHICAL	TITLE AND DETAILS	APPROVED Suppl Estimates 2025/26	Revised Estimates FY 2026/27
			Kes	Kes
		DEVELOPMENT		
		Cooperatives Development		
	3110504-00001001-0305013560-3560000	Support to Cooperatives (Miraa,Coffee,Dairy,Banana & Macadamia,Potatoes,Cereals/Grains and Livestock	18,672,401.00	10,000,000.00
		Net Expenditure Sub Head..	**18,672,401.00**	**10,000,000.00**
		Tourism Development		
		Tourism Product Development		5,000,000.00
	3110599-00001001-0303013560-3560000	Construction of Border gate	9,000,000.00	
		Net Expenditure Sub Head..	**9,000,000.00**	**5,000,000.00**
		Trade Development		
	3110504-00001001-0305013560-3560000	Upgrading of stalled and existing market infrastructure	48,800,038.00	25,000,000.00
		Upgrading of Muthara & Kangeta market		20,000,000.00
	3110599-00001001-0305013560-3560000	Markets infrastucture upgrading and support to cooperatives -Community Pojects.	30,750,000.00	41,000,000.00
	3110599	Equiping Weights & Measures Unit	3,000,000.00	
	2630203	Industrial Park	56,738,679.40	12,212,830.00
		Value Addition (Banana, Avocado,Macadamia)	20,000,000.00	
	4130299-00001001-0305013560-3560000	Payables from FY 2023/24	6,015,800.00	
			165,304,517.40	98,212,830.00
		Development Ependiture	192,976,918.40	113,212,830.00
		Total Vote Expenditure	220,844,633.40	130,643,469.68
3572		Meru - Youth Affairs & Sports		
	Programme 1	**Youth Development**		
	2210301-00001001-0905013560-3560000	Travel Costs (airlines, bus, railway, mileage allowances, etc.)	800,000.00	499,672.00
	2210302-00001001-0905013560-3560000	Accommodation - Domestic Travel	1,500,000.00	900,000.00
	2210303-00001001-0905013560-3560000	Daily Subsistance Allowance	1,500,000.00	700,000.00
	2210799-00001001-0905013560-3560000	Training Expenses - Other (Bud	200,000.00	200,000.00



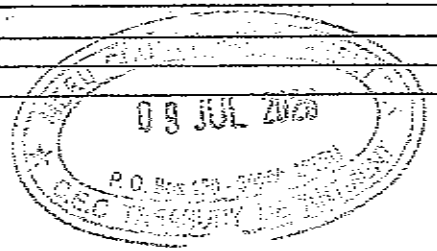
VOTE	ITEM-SOURCE-PROGRAMME-GEOGRAPHICAL	TITLE AND DETAILS	APPROVED Suppl Estimates 2025/26	Revised Estimates FY 2026/27
			Kes	Kes
	2210801-00001001-0905013560-3560000	Catering Services (receptions), Accommodation, Gifts, Food and Drinks	350,000.00	350,000.00
	2210802-00001001-0905013560-3560000	Boards, Committees, Conferences and Seminars	500,000.00	200,000.00
	2211101-00001001-0905013560-3560000	General Office Supplies (papers, pencils, forms, small office equipment etc)	200,000.00	100,000.00
	2211103-00001001-0905013560-3560000	Sanitary and Cleaning Materials, Supplies and Services	50,000.00	50,000.00
		Youth Entrepreneurship Digital Training and Capacity Building		3,000,000.00
		Meru County Youth Empowerment Policy Formulation and Development		2,000,000.00
	2211201-00001001-0905013560-3560000	Fuels Oils and Lubricants	900,000.00	1,500,000.00
	2211399-00001001-0902013560-3560000	Mainstreaming(Gender days,teenage mums trainings and capacity building)	2,000,000.00	-
	2211399	Rehabilitation for street families(policy development &children activities)	2,000,000.00	-
	2220101-00001001-0905013560-3560000	Maintenance Expenses-Motor Vehicles	300,000.00	-
	2640499-00001001-0905013560-3560000	Youth Empowerment Programs	1,506,422.00	-
	4130299-00001001-0905013560-3560000	Payables from FY 2024/25	9,868,499.00	-
		Net Expenditure Sub Head..	21,674,921.00	9,449,672.00
	Programme 2	**Sports Development**		
	2210301-00001001-0901013560-3560000	Travel Costs (airlines, bus, railway, mileage allowances, etc.)	2,000,000.00	600,000.00
	2210302-00001001-0901013560-3560000	Accommodation - Domestic Travel	3,700,000.00	700,000.00
	2210302-00001001-0901013560-3560000	Domestic Travel and Subs		900,000.00
	2210402-00001001-0901013560-3560000	Accommodation	2,017,000.00	
	2210504-00001001-0901013560-3560000	Advertising, Awareness and Publicity Campaigns	435,000.00	300,000.00
	2210704-00001001-0901013560-3560000	Hire of Training Facilities and Equipment		
	2210799-00001001-0901013560-3560000	Training Expenses - Other (Bud	60,000.00	1,400,000.00
	2210801-00001001-0901013560-3560000	Catering Services (receptions), Accommodation, Gifts, Food and Drinks	1,000,000.00	300,000.00
	2210802-00001001-0901013560-3560000	Boards, Committees, Conferences and Seminars	1,120,000.00	300,000.00
	2211016-00001001-0901013560-3560000	Purchase of Uniforms and Clothing - Staff	200,000.00	
	2211018-00001001-0901013560-3560000	Purchase of sport equipments and uniforms	3,670,000.00	
	2211101-00001001-0901013560-3560000	General Office Supplies (papers, pencils, forms, small office equipment etc)	200,000.00	250,000.00
	2211102-00001001-0901013560-3560000	Supplies and Accessories for Computers and Printers	150,000.00	100,000.00
	2211103-00001001-0901013560-3560000	Sanitary and Cleaning Materials, Supplies and Services	50,000.00	50,000.00
	2211201-00001001-0905013560-3560000	Fuels Oils and Lubricants	800,000.00	500,000.00
	2211399-00001001-0901013560-3560000	Support to Sports Activities-Ward Community Projects	99,635,000.00	10,339,704.00



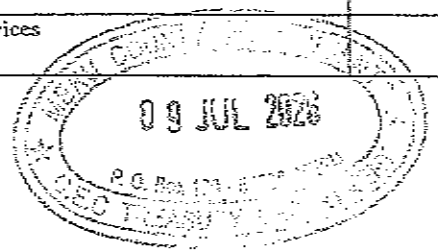
VOTE	ITEM-SOURCE-PROGRAMME-GEOGRAPHICAL	TITLE AND DETAILS	APPROVED Suppl Estimates 2025/26	Revised Estimates FY 2026/27
			Kes	Kes
	2211399-00001001-0901013560-3560000	Ward community projects	5,496,501.00	
	2211306-00001001-0901013560-3560000	Membership Fees, Dues and Subscriptions to Professional and Trade Bodies		50,000.00
	2220101-00001001-0905013560-3560000	Maintenance Expenses-Motor Vehicles	815,000.00	
	2220210-00001001-0901013560-3560000	Maintenance of Computers, Software, and Networks	100,000.00	50,000.00
	2640499-00001001-0901013560-3560000	Partcipation in KYISA Games &Other Sports	2,000,000.00	1,000,000.00
	2640499-00001001-0901013560-3560000	Sports Promotions-Support to all sports disciplines and federations	2,420,000.00	1,500,000.00
		Purchase of sport equipments and uniforms		4,000,000.00
	2640499-00001001-0901013560-3560000	Support for Athletics-Mountain Run	4,500,000.00	
	2640499-00001001-0901013560-3560000	Governor's Cup	25,000,000.00	22,000,000.00
	2640499-00001001-0901013560-3560000	KICOSCA Games	15,000,000.00	20,000,000.00
		Net Expenditure Sub Head..	170,368,501.00	64,339,704.00
	Programme 3	**Gender Mainstreaming**		
	Sub Programme 1	**Gender Mainstreaming**		
	2210301-00001001-0902013560-3560000	Travel Costs (airlines, bus, railway, mileage allowances, etc.)	700,000.00	400,000.00
	2210302-00001001-0902013560-3560000	Accommodation - Domestic Travel	1,737,800.00	850,000.00
	2210303-00001001-0902013560-3560000	Daily Subsistance Allowance	1,289,500.00	450,000.00
	2210399-00001001-0902013560-3560000	Domestic Travel and Subs. - Others	392,700.00	300,000.00
	2210504-00001001-0902013560-3560000	Advertising, Awareness and Publicity Campaigns	300,000.00	100,000.00
	2210799-00001001-0902013560-3560000	Training Expenses - Other (Bud	100,000.00	300,000.00
	2210801-00001001-0902013560-3560000	Catering Services (receptions), Accommodation, Gifts, Food and Drinks	900,000.00	300,000.00
	2210802-00001001-0902013560-3560000	Boards, Committees, Conferences and Seminars	1,180,000.00	300,000.00
	2210802-00001001-0905013560-3560000	Boards, Committees, Conferences and Seminars (Gender mainstreaming)	950,000.00	250,000.00
	2211006-00001001-0902013560-3560000	Purchase of Tents and chairs	8,000,000.00	
	2211101-00001001-0902013560-3560000	General Office Supplies (papers, pencils, forms, small office equipment etc)	450,000.00	150,000.00
	2211102-00001001-0902013560-3560000	Supplies and Accessories for Computers and Printers	800,000.00	-
	2211103-00001001-0902013560-3560000	Sanitary and Cleaning Materials, Supplies and Services	50,000.00	50,000.00
	2211201-00001001-0905013560-3560000	Fuels Oils and Lubricants	705,000.00	400,000.00
	2211399-00001001-0902013560-3560000	Women Empowerement Programme	24,000,000.00	
	2211399-00001001-0902013560-3560000	Gender Mainstreaming Programmes-Ward Community Programmes	37,500,000.00	
	2211399-00001001-0902013560-3560000	Gender Mainstreaming	2,595,000.00	



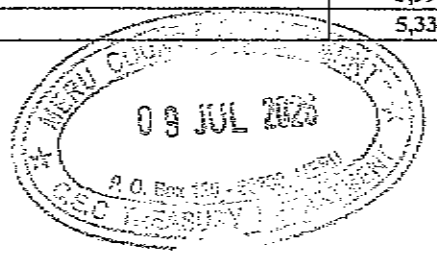
VOTE	ITEM-SOURCE-PROGRAMME-GEOGRAPHICAL	TITLE AND DETAILS	APPROVED Suppl Estimates 2025/26	Revised Estimates FY 2026/27
			Kes	Kes
	2220101-00001001-0905013560-3560000	Maintenance Expenses-Motor Vehicles	200,000.00	
	2640499-00001001-0902013560-3560000	Sports Support to groups-Flagship(Purchase of tents and support of sports)	20,962,163.00	
		PWDs Empowerment -Facilitation Of PWD Assistive Devices Logistics		5,000,000.00
		PWDs Empowerment -PWD Board Operations		5,000,000.00
		PWDs Empowerment -Parasport Facilitation		2,000,000.00
		Net Expenditure Sub Head..	102,812,163.00	15,850,000.00
	Subprogramme 2	**Gender Empowerement & Social Protection**		
		Teenage girls and mothers Mentorship		2,000,000.00
		Rehabilitation Of Street Children		2,000,000.00
		Gender mainstreaming Logistics		1,500,000.00
		Gender Days Facilitation(16 Days of Activism against GBV 25th November to 10th December,International Day For Widows , for African child,Womens day, African child & PWD International day)		2,400,000.00
		Purchase of Garden Umbreilas		3,000,000.00
		Purchase Of Tents and Chairs		7,000,000.00
		Net Expenditure Sub Head..	-	17,900,000.00
		Total Programme	102,812,163.00	33,750,000.00
		Meru Youth Service		
		Use of goods and services		
	2630201-00001001-0905013560-3560000	Current Transfer to SAGAs- Salaries and operations	25,000,000.00	20,000,000.00
	2630201-00001001-0905013560-3560000	Recruits School fees	-	30,000,000.00
	2630201-00001001-0905013560-3560000	Meru Youth Service Payables		
	2630201-00001001-0905013560-3560000	Tujiajiri Programme under MYS- New Recruitment	56,900,000.00	63,200,000.00
		Net Total	81,900,000.00	113,200,000.00
		Total Use of Goods and Services	*376,755,585.00*	*230,739,376.00*
		Development		
	Programme 1	**Sports Development**		
	2220206-00001001-0905013560-3560000	Fencing of Nkubu Stadium	9,500,000.00	



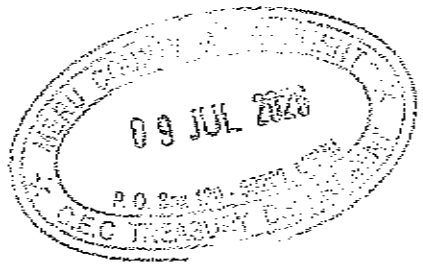
VOTE	ITEM-SOURCE-PROGRAMME-GEOGRAPHICAL	TITLE AND DETAILS	APPROVED Suppl Estimates 2025/26	Revised Estimates FY 2026/27
			Kes	Kes
	3110202-00001001-0905013560-3560000	Completion of Kiirua Naari Rehabilitation Centre	9,500,000.00	
		Completion of Stadias		15,000,000.00
	3110504-00001001-0905013560-3560000	Rehabilitation of Stadium-Kibirichia	10,000,000.00	
	3110599-00001001-0905013560-3560000	Sports Infrastructure development and Youth Empowerement-Ward Community Projects	6,000,000.00	46,000,000.00
		Payables from Previous Financial Period - Other (Budget)s	4,090,657.89	
		Net Total	**39,090,657.89**	**61,000,000.00**
		PWDs Empowerment (Saccos &assistive devices)	12,000,000.00	-
		Total	**12,000,000.00**	-
		Meru Youth Service		
		Fencing of mitunguu farm& other MYS Development Projects	6,852,921.00	
		Total	6,852,921.00	-
		Total Development Expenditure	*57,943,578.89*	*61,000,000.00*
		Total Vote Expenditure	*434,699,163.89*	*281,739,376.00*
3573		MERU - COUNTY PUBLIC SERVICE BOARD		
	2210299-00001001-0715013560-35600001	Communication, Supplies - Othe	394,500.00	320,000.00
	2210302-00001001-0715013560-35600001	Accommodation - Domestic Travel	5,250,000.00	1,650,000.00
	2210399-00001001-0715013560-35600001	Domestic Travel and Subs. - Others	4,750,000.00	1,750,000.00
	2210504-00001001-0715013560-35600001	Advertising, Awareness and Publicity Campaigns	-	-
	2210716-00001001-0715013560-35600001	Human Resourse Reforms	4,499,022.00	1,000,000.00
	2211310-00001001-0715013560-35600001	Human Resourse Reforms-Contracted Professional Services	5,790,000.00	500,000.00



VOTE	ITEM-SOURCE-PROGRAMME-GEOGRAPHICAL	TITLE AND DETAILS	APPROVED Suppl Estimates 2025/26	Revised Estimates FY 2026/27
			Kes	Kes
	2210799-00001001-0715013560-35600001	Training Expenses - Other (Bud	1,500,000.00	1,500,000.00
	2210801-00001001-0715013560-35600001	Catering Services (receptions), Accommodation, Gifts, Food and Drinks	3,099,796.00	1,500,000.00
	2210802-00001001-0715013560-35600001	Boards, Committees, Conferences and Seminars	6,542,203.00	1,500,000.00
	2211101-00001001-0715013560-35600001	General Office Supplies (papers, pencils, forms, small office equipment etc)	789,037.00	700,000.00
	2211103-00001001-0715013560-35600001	Sanitary and Cleaning Materials, Supplies and Services	289,840.00	280,000.00
	2211299-00001001-0715013560-35600001	Fuel Oil and Lubricants - Othe	1,300,000.00	1,300,000.00
	2211306-00001001-0715013560-35600001	Membership Fees, Dues and Subscriptions to Professional and Trade Bodies	400,000.00	400,000.00
	2211308-00001001-0715013560-35600001	Legal Dues/fees, Arbitration and Compensation Payments	7,945,965.00	10,000,000.00
	2220101-00001001-0715013560-35600001	Maintenance Expenses - Motor Vehicles	988,450.00	-
	3111001-00001001-0715013560-35600001	Purchase of Office Furniture and Fittings	1,500,000.00	500,000.00
	4130299-00001001-0715013560-35600001	Payables from Previous Financial Period - Other (Budget)s	1,572,000.00	-
		Net Expenditure Sub Head..	**46,610,813.00**	**22,900,000.00**
		Total Use of Goods and Services	**46,610,813.00**	**22,900,000.00**
		Total Vote Expenditure	**46,610,813.00**	**22,900,000.00**
		Compensation to Employees Total	**5,790,528,829.69**	**6,706,570,909.24**
		Use of Goods and Services Total	**3,994,508,423.22**	**3,461,293,109.25**
		Total Development Total	**5,339,933,435.78**	**4,153,915,939.17**



VOTE	ITEM-SOURCE-PROGRAMME-GEOGRAPHICAL	TITLE AND DETAILS	APPROVED Suppl Estimates 2025/26	Revised Estimates FY 2026/27
			Kes	Kes
	Total Net Expenditure vote R3561		15,124,970,688.69	14,321,779,957.66
	Percentages	*Compensation to Employees Total*	38.28%	46.83%
		Use of Goods and Services Total	26.41%	24.17%
		Total Development Total	35.31%	29.00%
			15,124,970,688.69	14,321,779,957.66
	REVENUE BUDGET			



Hon. Speaker
For your approval and laying to the House
10/7/2026

Tick
Approved for laying
10/7/2026

COUNTY ASSEMBLY OF MERU

OFFICE OF THE CLERK

Landlines: 064-30040/064-30042
Website: www.assembly.meru.go.ke
Email: assembly@meru.go.ke

County Assembly of Meru
P.O. Box 3 - 60200
MERU

Date: 10th July, 2026

RE: BUDGET ESTIMATES FOR THE COUNTY ASSEMBLY OF MERU FOR THE FINANCIAL YEAR 2026/2027

This is to certify that the attached Budget Estimates are the authentic estimates adopted by the Meru County Assembly Service Board as the Budget Estimates of the County Assembly of Meru for the Financial Year 2026/2027.

The same are recommended to be laid on the Table for consideration and approval by the County Assembly.

COUNTY ASSEMBLY OF MERU
OFFICE OF THE CLERK
21 JUL 2026
TABLED BY: Hon Martin Kaume
CLERK-AT-THE-TABLE: Susan Kiambi
@ 10:00am

JACOB KIRARI
CLERK, COUNTY ASSEMBLY OF MERU & SECRTEARY MERU COUNTY ASSEMBLY SERVICE BOARD

COUNTY ASSEMBLY OF MERU
10 JUL 2026
OFFICE OF THE CLERK
P.O. Box 3 - 60200, MERU

2026-27 FINANCIAL YEAR ESTIMATES			OUTER YEAR	OUTER YEAR
	APPROVED BUDGET ESTIMATES 09-08-2025	CASB PROPOSED BUDGET		
	2025-26	2026-27	2027-2028	2028-2029
Representation				
Compensentation to Employees				
2110100 Basic Salaries	**146,064,872.00**	**153,149,616.00**	**160,807,096.80**	**176,887,806.48**
2110116 Basic Salaries -County Assembly members	146,064,872.00	153,149,616.00	160,807,096.80	176,887,806.48
2110200 Basic Wages-Temporary Employees	**54,629,411.70**	**54,701,404.50**	**57,436,474.73**	**63,180,122.20**
2110201 Contractual Employees	54,629,411.70	54,701,404.50	57,436,474.73	63,180,122.20
2110300 Personal Allowances-Paid as part of Salary	**47,551,926.86**	**85,930,599.80**	**90,227,129.79**	**99,249,842.77**
2110325 Car Maintenance & Mileage allowance	41,444,352.00	79,278,708.74	83,242,644.18	91,566,908.59
2110399 Deferred Gratuity and pension	6,107,574.86	6,651,891.06	6,984,485.61	7,682,934.17
Salary	**500,000.00**	**500,000.00**	**525,000.00**	**577,500.00**
2110403 Medical Ex-gratia	500,000.00	500,000.00	525,000.00	577,500.00
2120100 Employer Contributions to Compulsory National Social Security Schemes	**9,184,008.00**	**11,227,285.44**	**11,227,285.44**	**11,227,285.44**
2120102 Employer Contribution to NSSF	3,299,040.00	5,682,960.00	5,682,960.00	5,682,960.00
2120101 Employer Contribution to Housing Levy	5,884,968.00	5,544,325.44	5,544,325.44	5,544,325.44
2110300 Administration Allowance	**10,541,403.56**	**9,573,792.00**	**10,052,481.60**	**11,057,729.76**
2110301 Fringe Benefit Tax	10,541,403.56	9,573,792.00	10,052,481.60	11,057,729.76
2210900 Insurance Costs	**48,000,000.00**	**54,053,219.86**	**56,755,880.85**	**62,431,468.94**
2210910 Medical Insurance	45,000,000.00	49,053,219.86	51,505,880.85	56,656,468.94
2210901 Group Personal Insurance	3,000,000.00	5,000,000.00	5,250,000.00	5,775,000.00
2710100 Government Pension &Retirement Benefits	**26,515,304.40**	**27,586,332.58**	**28,965,649.21**	**31,862,214.13**
2710103 Gratuity -MCAs	26,515,304.40	27,586,332.58	28,965,649.21	31,862,214.13
Sub-Total	**342,986,926.52**	**396,722,250.18**	**415,996,998.42**	**456,473,969.71**
Use of Goods and Services	-		-	-
2210300 Domestic Travel and Subsistence	**85,500,000.00**	**35,500,000.00**	**37,275,000.00**	**41,002,500.00**
2210301.Domestic Travel- Implementation	25,000,000.00		-	-
2210302: Domestic Travel-Office Operations	21,500,000.00	21,500,000.00	22,575,000.00	24,832,500.00
2210309.Domestic Travel Audit committee	2,000,000.00	2,000,000.00	2,100,000.00	2,310,000.00
2210303. Domestic Travel- PAIC	25,000,000.00		-	-

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2210304: Domestic - Budget Implementation costs	3,000,000.00	3,000,000.00	3,150,000.00	3,465,000.00
2210310: Domestic Travel-Office of the Speaker	8,000,000.00	8,000,000.00	8,400,000.00	9,240,000.00
2210399: Domestic Travel- Office Functions	1,000,000.00	1,000,000.00	1,050,000.00	1,155,000.00
2210400 Foreign Travel and Subsistence	**85,470,750.00**	**86,550,000.00**	**90,877,500.00**	**99,965,250.00**
2210401 Foreign Travel Costs-Members, External Members, Speaker, Clerk	39,670,750.00	42,550,000.00	44,677,500.00	49,145,250.00
2210402 Foreign Travel Costs-Staff	9,600,000.00	7,800,000.00	8,190,000.00	9,009,000.00
2210403 Foreign Travel Costs	36,200,000.00	36,200,000.00	38,010,000.00	41,811,000.00
2210500 Printing,Advertising and Information Supplies	**2,000,000.00**	**250,000.00**	**262,500.00**	**288,750.00**
2210599.Valuation and Auction costs	100,000.00	100,000.00	105,000.00	115,500.00
2210501 Publishing and Printing-	1,900,000.00	150,000.00	157,500.00	173,250.00
2211300 Other Operating Expenses	**38,465,568.00**	**38,465,568.00**	**40,388,846.40**	**44,427,731.04**
2211325 Hire of Ward Offices and Operations	38,465,568.00	38,465,568.00	40,388,846.40	44,427,731.04
2810101 Budget Reserves	**25,000,000.00**	**4,600,000.00**	**4,830,000.00**	**5,313,000.00**
2810199.Budget Making Process	25,000,000.00	4,600,000.00	4,830,000.00	5,313,000.00
Sub-Total Current	**236,436,318.00**	**165,365,568.00**	**173,633,846.40**	**190,997,231.04**
			-	-
Total Recurrent Expenditure p.1	**579,423,244.52**	**562,087,818.18**	**589,630,844.82**	**647,471,200.75**
			-	-
p 2. 0701023560 legislative Oversight			-	-
Compensentation to Employees			-	-
2110300 Personal Allowances-Paid as part of Salary	**87,663,600.00**	**94,832,400.00**	**99,574,020.00**	**109,531,422.00**
2110312 Duty/Responsibility Allowance	16,620,000.00	22,128,000.00	23,234,400.00	25,557,840.00
2110328 Sitting Allowance	71,043,600.00	72,704,400.00	76,339,620.00	83,973,582.00
2710100 Government Pension &Retirement Benefits	**9,340,038.36**	**9,340,038.36**	**9,807,040.28**	**10,787,744.31**
2710103 Gratuity -Ward Staff	9,340,038.36	9,340,038.36	9,807,040.28	10,787,744.31
Sub-Total	**97,003,638.36**	**104,172,438.36**	**109,381,060.28**	**120,319,166.31**
			-	-
Use of Goods and Services			-	-
2210300 Domestic Travel and Subsistence	**91,697,600.00**	**112,304,048.00**	**117,919,250.40**	**129,711,175.44**
2210301 Daily Substence allowance-CASB	4,500,000.00	6,500,000.00	6,825,000.00	7,507,500.00
2210302 Domestic Travel-Committee/Legislative Activities	70,000,000.00	88,371,248.00	92,789,810.40	102,068,791.44

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2210304 Trade Shows and Exhbitions-CASA Games	17,197,600.00	17,432,800.00	18,304,440.00	20,134,884.00
2210399 Domestic Travel- Members			-	-
2210800 Hospitality Supplies and Services	**15,134,063.45**	**15,000,000.00**	**15,750,000.00**	**17,325,000.00**
2210802 Domestic Substence allowance- Committees Activities	15,134,063.45	15,000,000.00	15,750,000.00	17,325,000.00
Sub-Total Current	**106,831,663.45**	**127,304,048.00**	**133,669,250.40**	**147,036,175.44**
			-	-
Total Recurrent Expenditure p.2	**203,835,301.81**	**231,476,486.36**	**243,050,310.68**	**267,355,341.75**
			-	-
p3. 0702013560 general Administration,Planning and Support Services			-	-
Compensention To Employees			-	-
2110199 Basic Salaries-Permanent Staff	92,338,574.00	94,505,600.00	99,230,880.00	109,153,968.00
211301House &Commuter Allowance	35,134,200.00	35,399,000.00	37,168,950.00	40,885,845.00
2110320 Leave Allowance	1,400,000.00	1,400,000.00	1,470,000.00	1,617,000.00
2120103 Staff Pension Scheme	18,075,686.67	16,939,872.00	17,786,865.60	19,565,552.16
2110405 Communication, Supplies,-Staff Airtime	2,853,800.00	2,853,800.00	2,996,490.00	3,296,139.00
Sub-Total	**149,802,260.67**	**151,098,272.00**	**158,653,185.60**	**174,518,504.16**
			-	-
Use of Goods and Services			-	-
2210101.Electricity	1,000,000.00	1,000,000.00	1,050,000.00	1,155,000.00
2210102.Water	700,000.00	700,000.00	735,000.00	808,500.00
2210103.Gas Expenses	50,000.00	20,000.00	21,000.00	23,100.00
2210202 Internet Connections	850,000.00	440,220.00	462,231.00	508,454.10
2210203 Courier and postal Services	30,000.00	20,000.00	21,000.00	23,100.00
2210503 Subscription to Newspapers,Magazines and Periodicals	300,000.00	72,000.00	75,600.00	83,160.00
2210504 Advertising	4,750,000.00	3,000,000.00	3,150,000.00	3,465,000.00
2210301 Domestic Travel Costs-Staff	40,000,000.00	33,000,000.00	34,650,000.00	38,115,000.00
2210801 Hospitality Cost/Conference Costs-Staff		7,000,000.00	10,000,000.00	15,000,000.00
2210302 Domestic Travel-Office of the Clerk	4,500,000.00	4,500,000.00	4,725,000.00	5,197,500.00
'2210399.Legislative Activities-Public Participation	1,000,000.00	1,000,000.00	1,050,000.00	1,155,000.00
2210899 Hospitaliy Supplies-Other	1,200,000.00	1,200,000.00	1,260,000.00	1,386,000.00
2210902 Building Insurance	1,000,000.00	1,000,000.00	1,050,000.00	1,155,000.00

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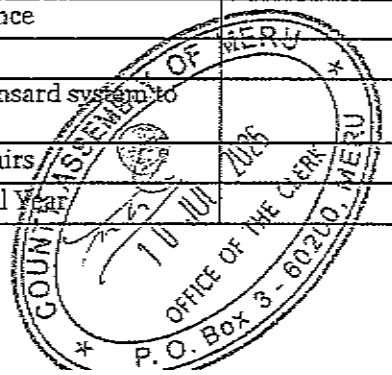
2210904 Motor Vehicle Insurance	1,000,000.00	800,000.00	840,000.00	924,000.00
2211101 General Office Supplies	5,300,000.00	3,300,000.00	3,465,000.00	3,811,500.00
2211102 Accessories for Printers and Photocopier	3,000,000.00	1,500,000.00	1,575,000.00	1,732,500.00
2211201Refined Fuels and Lubricants for Transport	2,900,000.00	3,300,000.00	3,465,000.00	3,811,500.00
2211203 Refined Fuel and Maintenance- Generator	312,000.00	100,000.00	105,000.00	115,500.00
2220210 Maintainance of Photocopiers and Printers-Kycera	280,000.00	280,000.00	294,000.00	323,400.00
2220299 Maintenance of AC System	370,000.00	92,500.00	97,125.00	106,837.50
2211301 Bank Charges	300,000.00	50,000.00	52,500.00	57,750.00
2211305 Contracted Guards	2,865,600.00	2,865,600.00	3,008,880.00	3,309,768.00
2211311 Contracted Cleaning Services	2,705,456.00	2,883,600.00	3,027,780.00	3,330,558.00
2211306 Membership Fees,Dues and Subscription to proff Bodies	2,550,000.00	850,000.00	892,500.00	981,750.00
2211308 Legal Fees,Arbitration and Compensation Payments	10,000,000.00	14,800,000.00	15,540,000.00	17,094,000.00
2211323 Laundry Services	250,000.00	250,000.00	262,500.00	288,750.00
2220201 Maintenance of Motor Vehicle	4,000,000.00	4,400,000.00	4,620,000.00	5,082,000.00
2220209 Maintenance of Building	200,000.00	83,041.02	87,193.07	95,912.38
2220202 Maintenance of Office Furniture and Equipment	100,000.00	100,000.00	105,000.00	115,500.00
3111002 Purchase of Computers,Printers and other IT Equipment	1,300,000.00	1,360,000.00	1,428,000.00	1,570,800.00
3111099 Purchase of Office Furniture	700,000.00	200,000.00	210,000.00	231,000.00
4110405 Car Loan and Mortage Fund	30,000,000.00	30,000,000.00	31,500,000.00	34,650,000.00
Sub-Total	**129,169,456.00**	**120,166,961.02**	**128,825,309.07**	**145,707,839.98**
			-	-
	278,971,716.67	**271,265,233.02**	**287,478,494.67**	**320,226,344.14**
DEVELOPMENT			-	-
3111111 Construction of Office Block			50,000,000.00	70,000,000.00
3110301 Construction of Speakers Residence	20,000,000.00	28,000,000.00		
Installation of a Lift Annex-Phase 1		3,200,000.00	15,000,000.00	
Reconfiguration and Migration of Old Hansard system to Committee Rooms.		5,000,000.00		-
Assembly chamber and Office Block Repairs		13,793,480.00		-
4130299.Payables from previous Financial Year	110,266,104.00			-



Sub-Total	130,266,104.00	49,993,480.00	65,000,000.00	70,000,000.00
			-	-
Total Expenditure p.3	409,237,820.67	321,258,713.02	352,478,494.67	390,226,344.14
			-	-
Total Compensation to Employees	589,792,825.55	651,992,960.54	684,031,244.30	751,311,640.18
			-	-
Total Use of Goods and Services	473,437,437.45	418,380,902.46	441,672,731.31	489,285,571.90
			-	-
Total Recurrent Expenditure	1,063,230,263.00	1,070,373,863.00	1,125,703,975.61	1,240,597,212.08
			-	-
Total Development Expenditure	130,266,104.00	49,993,480.00	65,000,000.00	70,000,000.00
			-	-
Gross Expenditure.....Kshs	1,193,496,367.00	1,120,367,343.00	1,190,703,975.61	1,310,597,212.08

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