EMBU COUNTY GOVERNMENT

COUNTY TREASURY

COUNTY FISCAL STRATEGY PAPER

FY 2025/2026

APRIL 2025

FOREWORD

The Embu County Fiscal Strategy Paper 2025 is a government policy document that sets out the broad strategic priorities and policy goals to guide the County Government in preparing the budgets for the subsequent financial year and over the medium term. It is prepared pursuant to section 117(1) and (6) of the Public Finance Management Act (PFMA), 2012 and provisions of Section 26 of the Public Finance Management (County Governments) Regulations, 2015. The paper provides sector ceilings and the fiscal policy direction towards the County Budget 2025/2026FY. It focuses on financing the budget priorities for Annual Development Plan 2025/2026 which is the third implementation year of the Embu County Integrated Development Plan 2023-2027. The CFSP will direct the budget towards a prosperous County with Equal Opportunities for all residents as well as align county agenda to the national development agenda as outlined in the draft Budget Policy Statement 2025.

A rigorous analysis of the economic situation in the world and Kenya, potential county revenue streams, expenditure patterns and development priorities has been conducted to ensure that fiscal decisions are forward-looking. Adherence to fiscal responsibility principles and financial objectives over the medium term has been observed as well as considering Specific Fiscal Risks.

The strategy outlines fiscal objectives and integrates the sectorial agenda of H.E. the Governor in her manifesto and expectations of Embu residents as expressed in frequent citizen engagement fora. In this regard, the resources have been channeled towards priority high impact projects and programmes in agriculture, health, water, and market development among others as prioritized in the County Integrated Development Plan and the Annual Development Plan.

However, acknowledging the deficiency of resources compared to the mammoth catalogue of needs and proposals, the commitment towards transforming the Embu County remains unwavering and therefore invites all development partners willing to walk with the county towards transformation of the lives of this great county, the land of opportunities.

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ACKNOWLEDGEMENT

This County Fiscal Strategy Paper 2025 was prepared through an extensive and collaborative process involving various players. It is important to recognize and appreciate the contributions of all the players in its successful development

Much appreciation goes to the County Leadership of H.E Cecily Mbarire, EGH; and her Deputy Governor H.E Justus Kinywa Mugo, for dedicating time to establish the county priorities and programs. We wish to express our gratitude to Prof. Joe Kamaria, the CECM for Finance and Economic Planning for his invaluable guidance throughout the entire process.

We also acknowledge the contribution of Chief Officer Finance Damiano Muthee and Pithon Mugambi of Resource Mobilisation and Partnerships.

Special acknowledgment goes to the Economic Planning Team coordinated by Mr. Boniface Muli Lova, Ag. Director of Economic Planning and Mr. Eric Kinyua, Ag. Director of Budget.

We also appreciate other staff from the planning and budgeting dockets namely; Mr.John Mucira, Miss Catherine Gathee, Mr. Linus Mugambi, Mr. Peter Njeru, Mr. Joshua Mwangi, Mr. Charles Njagi, Miss Stella Nyaguthii, and Mr. Stephen Katana.

We also take this opportunity to express our gratitude to the entire staff of the Finance and Economic Planning department, the public that gave their views during public participation and all stakeholders who made production of this fiscal paper possible.

May God Bless you all.

MR. ERASTUS MACHARIA NJERU
CHIEF OFFICER- ECONOMIC PLANNING AND BUDGETING

EXECUTIVE SUMMARY

The County Fiscal Strategy Paper (CFSP) is a government policy document that outlines the broad strategic priorities and policy goals guiding the County Government in formulating budget for the upcoming financial year and over the medium term. Within this document, adherence to fiscal responsibility principles demonstrates prudent and transparent management of public resources in accordance with the Constitution and the Public Finance Management Act, 2012. The document is also aligned to the 2025 Budget Policy Statement prepared by the National Treasury.

Section 117 of the PFM Act, 2012 stipulates that the County Treasury must prepare and present the County Fiscal Strategy Paper for approval to the County Executive Committee. Subsequently, the County Treasury is required to submit the approved Fiscal Strategy Paper to the County Assembly by the 28th of February each year.

The 2025 County Fiscal Strategy Paper contains:

a. CFSP Overview, CFSP priorities and the risks to implementing these priorities
b. An assessment of the current state of the economy including macroeconomic forecasts globally, nationally and county economic performance and prospects;
c. The financial and budget outlook highlighting fiscal performance, reforms and policy, budget framework as well as compliance with fiscal responsibility principles and objectives
d. Medium Term Expenditure Framework which details the resource envelope, County Government revenue and expenditures ceilings for the next financial year and over the medium term. It also discusses the sector priorities and budget estimates.

Preparation of the CFSP is a consultative process that involves seeking and taking into account the Budget Policy Statement and the views of The Commission on Revenue Allocation; the public; any other interested persons or groups; and any other forum that is established by law.

Legal Basis for the Publication of the County Fiscal Strategy Paper

County Fiscal Strategy Paper (CFSP) is published in accordance with Section 117 of the Public Financial Management Act 2012 which provides that:

1) *The County Treasury shall prepare and submit to the County Executive Committee the County Fiscal Strategy Paper for approval and County Treasury shall Submit the approved Fiscal Strategy Paper to the county assembly by the 28th February of each year.*
2) *The County Treasury shall align its County Fiscal Strategy Paper with the national Objectives in the Budget Policy Statement.*
3) *In preparing the County Fiscal Strategy Paper the County Treasury shall specify the broad strategic priorities and policy goals that will guide the county government in preparing its budget for the coming financial year and over the medium term.*
4) *The County Treasury shall include in its County Fiscal Strategy Paper the financial outlook to County government revenues, expenditures and borrowing for the coming financial year and over the medium term.*
5) *In preparing the County Fiscal Strategy Paper, the County Treasury shall seek and take into account the views of:-*
   (a) The Commission on Revenue Allocation
   (b) The Public
   (c) Any interested persons or groups
   (d) Any other forums that is established by legislation
6) *Not later than fourteen days after submitting the County Fiscal Strategy Paper to the County Assembly, the County Assembly shall consider and may adopt it with or without amendments.*
7) *The County Treasury shall consider any recommendations made by the County Assembly when finalizing the budget proposal for the financial year concerned.*
8) *The County treasury shall publish and publicize the County Fiscal Strategy Paper within seven days after it has been submitted to the County Assembly.*

Responsibility Principles in the Public Financial Management Law

In line with the Constitution, the Public Financial Management (PFM) Act, 2012, sets out the fiscal responsibility principles to ensure prudency and transparency in the management of public resources. The PFM law Section 107 provides that:

1. A County Treasury shall manage its public finances in accordance with the principles of fiscal responsibility set out in subsection (2), and shall not exceed the limits stated in the regulations.
2. In managing the county government's public finances, the County Treasury shall enforce the following fiscal responsibility principles: -
   a) The county government's recurrent expenditure shall not exceed the county government's total revenue.
   b) Over the medium term, a minimum of 30% of the County budget shall be allocated to development expenditure.
   c) The county government's expenditure on wages and benefits for public officers shall not exceed 35 percent of the county government revenue.
   d) Over the medium term, the county government's borrowings shall be used only for the purpose of financing development expenditure and not for recurrent expenditure.
   e) Public debt and obligations shall be maintained at a sustainable level as prescribed by the executive and approved by the County Assembly.
   f) Fiscal risks shall be managed prudently.
   g) A reasonable degree of predictability with respect to the level of tax rates and tax bases shall be maintained, taking into account any tax reforms that may be made in the future.
3. For the purposes of subsection (2) (d), short term borrowing shall be restricted to management of cash flows and shall not exceed five percent of the most recent audited county government revenue.
4. Every county government shall ensure that its level of debt at any particular time does not exceed a percentage of its annual revenue specified in respect of each financial year by a resolution of the county assembly.
5. The regulations may add to the list of fiscal responsibility principles set out in Subsection.

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ABBREVIATION

AiA	Appropriation in Aid
BPS	Budget Policy Statement
CFSP	County Fiscal Strategy Paper
CIDP	County Integrated Development Plan
CPSB	County Public Service Board
FY	Financial Year
GCP	Gross County Product
IGAs	Income Generating Activities
MTEF	Medium Term Expenditure Framework
PFMA	Public Finance Management Act
ADP	Annual Development Plan
FIF	Facility Improvement Fund
BETA	Bottom-up Economic transformation Agenda
ECRA	Embu County Revenue Authority

I. RECENT ECONOMIC DEVELOPMENTS AND MEDIUM-TERM OUTLOOK

1. Overview

Kenya's GDP was projected to grow by 5.4% in 2024 and projected to grow by 5.6% in 2025, driven by services and household consumption. Inflation was expected to fall to 6.2% in 2024 and 5.5% in 2025, as food and global inflation both declined. Monetary policy is expected to be accommodative due to projected stable inflation and exchange rates. The fiscal deficit was projected to narrow to 5.9% of GDP in 2024 and 5.0% in 2025 in response to a revenue-led fiscal consolidation program. The current account deficit was projected to narrow to 4.6% of GDP in 2024 and 4.5% in 2025 as a recovery in global trade reduces the trade deficit. However, the outlook is subject to considerable risks, including tight global financing, drought, and political instability in neighbouring countries like Sudan and Congo, and slow recovery of global growth. Risk mitigation measures in the medium to long term include building fiscal and external buffers (e.g., foreign exchange reserves), strengthening disaster preparedness, and accelerating structural transformation.

2. Reform of the global financial architecture

Kenya's GDP growth averaged 4.6% between 2019 and 2023, lower than its 10% target in Vision 2030. Growth has been non inclusive, attributable to the minimal contribution of structural transformation to growth. This has resulted in the low poverty-reduction and employment-creation capacity of growth. On average, structural transformation accounted for 28% of labour productivity growth between 2007 and 2022. A quarter of GDP growth came from sectors resilient to shocks. Output growth of 5.8% a year is needed to absorb the 680,000 people entering the labour market annually. With accelerated structural transformation, GDP growth of 7.3% could create 1.36 million new jobs and cut unemployment to 7%. Achieving this requires improving governance, infrastructure, human capital development, access to finance, and macroeconomic stability.

The global financial architecture presents challenges to Kenya in meeting its financing gap. Kenya needs $12 billion annually by 2030 and $2 billion annually by 2063 to close its financing gap to fast-track structural transformation. Some of the funds could be raised through domestic resource mobilization; the current tax-to-GDP ratio of 13% is below its 27% potential. Other options include deepening the domestic financial market and mobilizing private capital and rents from natural resources. Kenya raised resources equivalent to 5% of GDP from external sources recently. Kenya is calling for changes to the global financial architecture, including the debt architecture, concessional finance, and voice and power in decision making.

As the county gears up towards the Fourth Medium Term Plan (MTP IV) 2023-2027 and implementation of the Bottom-Up Economic Transformation Agenda (BETA), which is geared towards economic turnaround and inclusive growth through a value chain approach the County will focus on the following:

- Developing, expanding and maintaining the county infrastructure including opening of road networks and housing units;
- Achieving universal health care through support to healthcare infrastructure and commodities
- Improving Early childhood education infrastructure and nutrition and support Vocational education
- Increasing water reticulation and distribution as well as environmental protection and access to clean and safe water for all;
- Enhancing the protection and mainstreaming of the disadvantaged populations such the aged, youth, women and Differently Abled Persons; and
- Promotion of trade development, industrial growth and investment in the County.

In conclusion the county will embrace the fiscal policies which create macroeconomic conditions that will create aggregate demand for goods and services, employment and economic growth.

3. Recent Economic Developments and Outlook

Global Economic Performance Outlook

The global economy has stabilized with growth rate of 5.5 percent in 2024 slightly down from 3.3 percent in 2023. The economy is projected to grow at 5.4 percent 2025. This positive outlook is supported by easing global inflation and reduced supply chain disruptions. Stronger-than-expected growth in the U.S., along with gains in large emerging markets like India and improved prospects for the UK, contribute to the forecast. However, risks remain, including potential disruptions to the disinflation process due to spikes in commodity prices amid ongoing geopolitical tensions, a possible resurgence of financial market volatility affecting sovereign debt markets, a deeper slowdown in China, and a rise in protectionist policies that could worsen trade tensions, reduce market efficiency, and further disrupt supply chains.

Growth in advanced economies is expected to remain stable at 1.8 percent in 2024 and 2025, up from 1.7 percent in 2023. In the United States, growth is projected to reach 2.8 percent in 2024, driven by stronger consumption, non-residential investment, and demand factors in the labor market. However, growth is anticipated to slow to 2.2 percent in 2025 as fiscal policies tighten and a cooling labor market dampens consumption. The euro area is expected to see a recovery supported by improved export performance—particularly in goods—stronger domestic demand, rising real wages boosting consumption, and a gradual loosening of monetary policy that should encourage investment. On the other hand, Japan's growth is expected to slow, due to temporary supply disruptions and the waning effect of one-off factors.

I. Regional Outlook

The Kenyan economy demonstrated strength and resilience during the first three quarters of 2024, despite experiencing slower growth compared to the same period in 2023. Economic growth averaged 4.5 percent in the first three quarters of 2024 (5.0 percent in Q1, 4.6 percent in Q2, and 4.0 percent in Q3), compared to an average of 5.6 percent in 2023 (5.5 percent in Q1, 5.6 percent in Q2, and 6.0 percent in Q3). The growth in 2024 was primarily driven by strong performance in agriculture, a modest recovery in the manufacturing sector, and the continued resilience of the services sector. All economic sub-sectors, except mining and construction, saw positive growth rates in the first three quarters of 2024, though the extent of the growth varied across the economic activities.

The diverse structure of the Kenyan economy continues to be a key source of resilience against both domestic and external shocks. The primary sector grew at an average of 4.2 percent in the first three quarters of 2024 (5.0 percent in Q1, 4.4 percent in Q2, and 3.2 percent in Q3), primarily driven by strong agricultural performance, despite a decline in mining and quarrying. The agriculture sector remained robust, growing by 6.1 percent in Q1, 4.8 percent in Q2, and 4.2 percent in Q3. This growth was largely supported by favorable weather conditions and government interventions aimed at reducing production costs. However, the sector's performance was partially hindered by heavy rains and floods between March and June 2024, which resulted in livestock losses and damage to croplands.

Activities in the mining and quarrying sector declined during the first three quarters of 2024, primarily due to reduced production of key minerals such as titanium, soda ash, and gemstones. This downturn was largely attributed to the closure of Kwale miner Base Titanium, which officially ceased its mining operations in Kenya in December 2024 after the depletion of commercially viable ore.

The industrial sector showed weak performance, with growth slowing to an average of 0.8 percent in the first three quarters of 2024 (1.0 percent in Q1, 0.8 percent in Q2, and 0.6 percent in Q3). This slowdown was mainly driven by reduced activities in electricity and water supply, as well as a contraction in the construction sub-sectors. The dip in electricity and water supply growth was due to a decrease in electricity generation from geothermal, wind, and solar sources, while the construction sector's contraction stemmed from a slowdown in public sector infrastructure projects. In the manufacturing sector, which represents nearly half of the industrial sector output, food manufacturing saw significant growth, while non-food manufacturing exhibited mixed performance.

The services sector maintained a robust growth trajectory throughout the first three quarters of 2024, with an average growth rate of 5.6 percent (6.2 percent in Q1, 5.3 percent in Q2, and 5.3 percent in Q3). This performance was primarily driven by notable expansions in key sub-sectors, including accommodation and food services, financial and insurance, information and communication, real estate, and wholesale and retail trade. The accommodation and restaurant services sector saw a boost from several high-profile international conferences held in Nairobi between April and June 2024, which drew significant global participation. Growth in the information and communication sector was fueled by increased voice traffic, internet usage, and mobile money transactions, despite a decline in domestic Short Messaging Services (SMS).

Considering the economic performance in the first three quarters of 2024 and the slowdown in private sector credit growth to key sectors, overall growth was at 5.4% in 2024 and 5.3% in 2025. These projections are primarily driven by a strong services sector, a recovery in manufacturing, solid agricultural productivity, and growth in exports. The outlook will be further bolstered by the implementation of policies and reforms within the priority sectors of the Bottom-Up Economic Transformation Agenda (BETA) and improvements in aggregate demand. Additionally, the continued execution of prudent fiscal and monetary policies will support ongoing economic activity.

Inflation

Overall inflation has decreased and remained below the mid-point of the target band of 5.0% since June 2024. This decline is largely due to significant reductions in energy prices and a continued easing of food prices. Inflation fell to 3.0% in December 2024, down from 6.6% in December 2023 and a peak of 9.6% in October 2022.

The easing of inflation has been supported by an abundant food supply resulting from favorable weather conditions, lower fuel inflation driven by the appreciation of the exchange rate and reduced international oil prices, and a decline in non-food and non-fuel inflation, reflecting the impact of previous monetary policy tightening.

Food inflation continued to be a major contributor to overall year-on-year inflation, although it decreased to 4.8% in December 2024, down from 7.7% in December 2023. The reduction in food prices was driven by increased food supply due to favorable weather conditions, ongoing government interventions, particularly through subsidized fertilizer, and a general decline in international food prices. While the prices of most vegetable-based food items rose in December 2024 compared to the same month in 2023, the prices of non-vegetable food items saw a significant decline during the same period.

Fuel inflation dropped to -1.0% in December 2024, down from 13.7% in December 2023. This decline was primarily due to easing global oil prices and the appreciation of the Kenyan Shilling, which led to a reduction in pump prices, as well as lower electricity prices. Core (non-food, non-fuel) inflation remained low and stable, reflecting the effects of tight monetary policy and subdued demand pressures. Inflation has stayed below the mid-point of the target range, and the exchange rate has stabilized.

The Central Bank of Kenya, through the Monetary Policy Committee (MPC), has gradually eased monetary policy by reducing the Central Bank Rate (CBR) from 13% to 12.75% in August 2024, to 12.0% in October 2024, and further to 11.25% in December 2024. This shift in policy is aimed at boosting credit to the private sector and supporting economic activity.

Broad money supply, grew by 1.6 percent in the year to November 2024 compared to a growth of 21.1 percent in the year to November 2023. The slowdown in growth of monetary supply was due to a decline in the growth of Net Domestic Assets (NDA) particularly the domestic credit. The primary source of the growth in monetary supply was the resilience in the Net Foreign Assets (NFA) of the banking system, mainly reflected in the stability of commercial banks' Foreign Assets.

Net Domestic Assets (NDA) contracted by 2.2 percent in the year to September 2024, compared to a growth of 10.9 percent over a similar period in 2023. The slowdown in growth of the NDA was due to a decline in growth of the domestic credit to the private sector. The domestic credit extended by the banking system to the Government increased to grow by 16.6 percent in the year to November 2024 compared to a growth of 14.4 percent in the year to November 2023.

Growth in private sector credit from the banking system declined by 1.1 percent in the year to November 2024 compared to a growth of 13.2 percent in the year to November 2023, due to the impact of exchange rate appreciation on foreign currency denominated loans and the lagged effects of monetary policy tightening. Reduced credit growth was observed in manufacturing, finance and insurance, export in trade and building and construction sub-sector. These are some of the sub-sectors with significant foreign currency denominated loans.

The Monthly (month on month) credit flows to the private sector have slowed down since December 2023 following the monetary policy action of increasing the central bank rate to manage inflation expectation which resulted in the increased cost of credit. With the strong easing of monetary policy stance, credit to the private sector is expected to recover as lending rates decline. Sustained demand particularly for working capital due to resilient economic activity and the implementation of the Credit Guarantee Scheme for the vulnerable MSMEs will continue to support private sector credit uptake.

Interest rates have declined in line with the easing of the monetary policy. The interbank rate declined to 11.4 percent in December 2024 compared to 11.7 percent in December 2023 and has remained within the prescribed corridor around the CBR (set at CBR± 150 basis points). The 91-day Treasury Bills rate also declined to 10.0 percent in December 2024 from 15.7 percent in December 2023.

Commercial banks average lending and deposit rates increased in the year to November 2024 in tandem with prevailing tight monetary policy stance thereby reflecting high cost of investable funds. The average lending rate increased to 17.2 percent in November 2024 from 14.6 percent in November 2023 while the average deposit rate increased to 10.4 percent from 10.1 percent over the same period. The current account deficit was at US$. 4,537.9 million (3.6 percent of GDP) in November 2024 compared to US$ 4,354.5 million (4.4 percent of GDP) in November 2023, reflecting strong performance of export of goods as well as increased remittances.

Goods imports increased by 7.5 percent in the 12 months to November 2024, reflecting increases in intermediate and capital goods. On the other hand, in the year to November 2024, goods exports increased by 12.9 percent in the 12 months to November 2024, reflecting increased exports of agricultural commodities and re-exports. The balance in the merchandise account deteriorated by US$. 372.3 million to a deficit of US$. 10,539.7 million in November 2024 mainly because the increase in import bill more than offset the increase in exports.

Net receipts on the services account declined by US$. 13.1 million to US$. 675.7 million in November 2024 compared to similar period in 2023. This was mainly on account of a decline in receipts due to transport in spite of an increase in receipts from tourism as international travel continued to improve. Remittances increased by 15.3 percent to USD 4,804 million in the 12 months to October 2024 compared to USD 4,165 million in a similar period in 2023.

The capital account balance increased by US$. 21.4 million to register a surplus of US$ 152.5 million in November 2024 compared to a surplus of US$. 131.1 million In the same period in 2023. Net financial inflows improved to US$. 5,420.6 million In November 2024 compared to US$. 2,539.6 million In November 2023 reflecting a slowdown in inflows to the government and other sectors. The net financial inflows were mainly in the form of other investments and direct investments. However, portfolio investments and financial derivatives registered a net outflow during the period partly due to Kenya's limited access to international financial markets owing to elevated borrowing costs.

The overall balance of payments position slowed down to a deficit of US$. 1,50[illegible] million (1.2 percent of GDP) in November 2024 from a surplus of US$. 979.9 million (1.0

Foreign Exchange Reserves, The banking system's foreign exchange holdings remained strong at US$. 16,312.1 million In November 2024, an improvement from US$. 14,211.1 million In November 2023. The official foreign exchange reserves held by the Central Bank stood at US$. 9,578.0 million compared to US$ 7,397.6 million over the same period in 2023 (Figure 2.5). Commercial banks foreign exchange holdings decreased to US$. 6,734.1 million in November 2024 from US$. 6,813.5 million In November 2023. 165. The official reserves held by the Central Bank in November 2024 represented 4.9 months of import cover as compared to the 3.9 months of import cover in November 2023. These reserves continue to provide adequate cover and buffer against any short-term shocks in the foreign exchange market.

The foreign exchange market remained stable in 2024 despite increased global uncertainties, effects of a stronger U.S. Dollar and geopolitical tensions in the Middle East. The Kenya Shilling exchange rate was weaker at the turn of the year but strengthened against the U.S. Dollar from mid-February 2024 and has now stabilized against major international currencies. In December 2024, the exchange rate against the US dollar averaged at Ksh 129.4 compared to an average of Ksh 159.7 in January 2024, an appreciation of 19.0 percent. Against the Euro, the Kenya shilling strengthened by 22.2 percent to exchange at an average of Ksh 135.6 in December 2024 compared to an average of Ksh 174.3. In January 2024 while against the Sterling Pound the Kenyan Shilling strengthened by 19.3 percent to exchange at an average of Ksh 163.6 compared to an average Ksh 202.9, over the same period.

The foreign exchange market was mainly supported by inflows from agricultural exports, remittances and portfolio investors while demand was driven by pickup in economic activities specifically in the manufacturing, wholesale, and retail sub-sectors. The appreciation and stability of the exchange rate has created confidence and triggered inflows of foreign direct investment and attracted investors to the Nairobi Securities Exchange. This appreciation has helped to reduce debt service costs, improve performance of domestic borrowing and stabilize interest rates. Economic recovery, appreciation of the Kenya Shilling against major international currencies and macroeconomic stability have created confidence and triggered inflows of foreign direct investment and attracted investors to the Nairobi Securities Exchange. The NSE 20 Share Index improved to 2,011 points in December 2024 compared to 1,501 points in December 2023 while market capitalization also improved to Ksh 1,940 billion from Ksh 1,439 billion over the same period.

The implementation of the FY 2024/25 budget was initially hindered by the withdrawal of the Finance Bill, 2024 and protests that slowed economic activity. Additionally, the FY 2023/24 closed with unpaid exchequer requests (carryovers) amounting to Ksh 218.5 billion, and the continued implementation of Collective Bargaining Agreements has placed pressure on expenditures. To ensure the smooth execution of the FY 2024/25 budget and protect the fiscal consolidation plan, efforts are being made to address these challenges.

By the end of November 2024, total revenue collection stood at Ksh 1,088.1 billion, falling short of the target of Ksh 1,169.8 billion by Ksh 77.3 billion. The shortfall was primarily due to lower-than-expected ordinary revenue. Total revenues increased by 7.6% by the end of November 2024, compared to a 13.2% growth by the end of November 2023. Ordinary revenue for the period reached Ksh 937.4 billion, against a target of Ksh 1,009.0 billion, resulting in a shortfall of Ksh 71.6 billion, despite a 6.7% growth. All major tax categories of ordinary revenue fell below their respective targets. VAT had the largest shortfall of Ksh 36.6 billion, followed by income tax (Ksh 15.2 billion), excise duty (Ksh 11.7 billion), and import duty (Ksh 6.9 billion). However, as economic activities pick up, this revenue trend is expected to reverse.

Ministerial A-i-A amounted to Ksh 150.8 billion in November 2024, against a target of Ksh 156.4 billion, resulting in a shortfall of Ksh 5.7 billion.

Total expenditure and net lending for the period to November 2024 amounted to Ksh 1,442.9 billion, against a target of Ksh 1,509.5 billion, reflecting an expenditure shortfall of Ksh 66.6 billion. This shortfall was mainly due to below-target disbursements for recurrent expenditure (Ksh 57.6 billion) and County Governments (Ksh 26.0 billion). However, development expenditures exceeded the target by Ksh 18.1 billion, driven by higher-than-expected absorption of foreign-financed development projects (Ksh 14.8 billion) and domestically financed projects (Ksh 5.2 billion).

Revenue mobilization and financing challenges have impacted the timely execution of the FY 2024/25 budget, leading to cash flow difficulties.

Fiscal operations by end of November 2024 resulted in an overall deficit including grants of Kshs 350.9 billion (1.9 percent of GDP) against a target of Kshs 339.7 billion (1.9 percent of GDP). The deficit was largely financed through net domestic financing of Ksh 401.7 billion (2.2 percent of GDP) as net foreign financing was a repayment of Ksh 1.7 billion (0.01 percent of GDP). The fiscal policy stance in the FY 2025/26 and over the medium term aims at supporting the priority programmes of the Government under the Bottom - Up Economic Transformation Agenda (BETA) and the MTP IV through a growth friendly fiscal consolidation plan. The plan targets to slow down the annual growth in public debt and implement an effective liability management strategy, without compromising service delivery to citizens. This is expected to boost the country's debt sustainability position. Fiscal consolidation will be supported by continued efforts to enhance domestic revenue mobilization, reprioritize and rationalize expenditure while safeguarding priority Government programmes and social spending. The Government's total revenue including A-i-A is projected to rise from 16.9 percent of GDP in FY 2024/25 to 18.2 percent of GDP in FY 2025/26 and further to 18.6 percent of GDP in FY 2026/27. Of the total revenue, ordinary revenue is projected to rise from 14.6 percent of GDP in the FY 2024/25 to 15.7 percent of GDP in FY 2025/26 and further to 16.1 percent of GDP in FY 2026/27. Total expenditure is projected at 22.5 percent of GDP in FY 2025/26 and FY 2026/27 from 21.5 percent of GDP in the FY 2024/25. Of the total expenditures, recurrent expenditure is projected at 16.0 percent of GDP in FY 2025/26 and 15.9 percent of GDP in FY 2026/27 from 15.7 percent of GDP in FY 2024/25. The development spending in the budget will increase progressively over the medium term so as not to impact on growth momentum.

The Sub-Saharan Africa's economy is set to expand by 3.7 percent in 2021 and 3.8 percent in 2022. This follows the sharp contraction in 2020 and is much welcome, but still represents the slowest recovery relative to other regions. The largest impact of the crisis on growth has been for tourism-dependent economies, while commodity-exporting countries have also been hit hard. According to estimates done in December 2020, the economic growth in East Africa was expected to return to the level pre-COVID 19 in 2022. For 2020, the GDP growth was estimated at 0.7 percent. Before the coronavirus outbreak, the region was expected to expand by 5.1 percent that year while the growth rate was at 5.3 percent in 2019.With the crisis caused by the virus, East Africa was supposed to grow by three percent in 2021. An improvement was forecast for 2022, with the GDP growth projected at 5.6 percent.

II. Domestic/County Outlook

The county registered low county economic growth attributed to decline in county domestic production due to decline in power generation which account Embu county domestic growth. The Genz protest equally affected the county at large with burning of county headquarters which greatly hampered service delivery due to relocation of departments. The withdrawal of finance bill 2024 caused financial deficit of 200 billion hence this lowered county's equitable share from the national Government. This has caused further increment in pending bills.

Gross County Product (GCP)

Gross County Product (GCP) is a disaggregation of the Gross Domestic Product (GDP) by County and shows how much the county contributes to the national economy. The GCP is conceptually equivalent to the county share of GDFP and plays an essential role in formulating, implementing, and evaluating policies. It also shows how each economic activity (sector) contributes to the economy of the county.

According to the Kenya National Bureau of Statistics (KNBS) Gross County Product (GCP) Report of

2023, the county's GDP was estimated at KES 187,934 billion, representing 1.5 per cent of the national GDP in 2022 (KES 12.285 trillion). Over the five years leading up to 2023, the county's contribution to the national GDP in the agriculture, forestry, and fishing sectors was the largest at 1.7 per cent, manufacturing sector recorded 0.4 per cent and other industry activities(mining and quarrying,electricity,gas,steam,sewerage,waste management, construction etc.) was 3.3 per cent. These sectors have been the backbone of the county's economy, driving employment and economic activity.

Comparison of GCP of Central Region Economic Bloc Counties

The Central Regional Economic Block counties include: Embu, Kiambu, Kirinyaga, Laikipia, Meru, Murang'a, Nakuru, Nyandarua, Nyeri, and Tharaka Nithi. The increase in GCP from 2018 to 2023 was principally attributed to increased agricultural production, accelerated sustained growth in transportation, and vibrant service sector activities. The average GCP across all Counties was approximately 296.458 billion. Figure 1 compares the GCP of the Central Region Economic Bloc Counties.

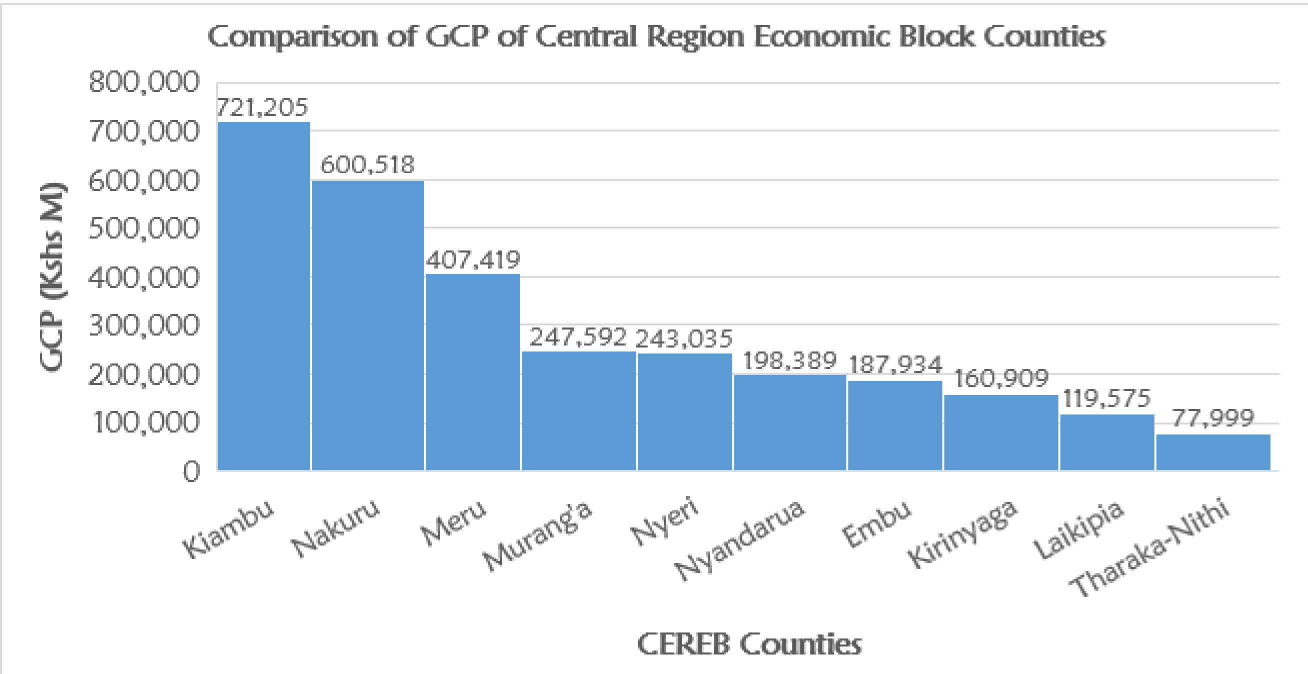


Figure 1: GCP Contribution of CEREB Counties
Source: Gross County Product Report, 2023

4. County-specific Risks and Mitigation Measures

I. Pending Bills

The county has continued to experience the occurrence of pending bills. These Pending debts/bills present a serious economic policy challenge facing the County government of Embu owing to their disruptive nature as they consume current year resources at the expense of planned development programs and projects. From all the departments, the county's pending bills currently stand at approximately Ksh. 1.8 billion as at 31st December 2024.

Mitigation measure: The county government should therefore ensure that both the level and rate of growth in debt is fundamentally sustainable as high debt will continue to impact negatively on county operations. This will be done by increasing and revising the county's own source revenue targets to realistic and achievable targets. Unachieved revenue targets create budget gaps which at long run result to a number of unpaid expenditures (pending bills). In addition however, funds shall be allocated in the budget for payment of the pending bills.

II. Underperformance in Local Revenue collection

Underperformance of revenue collection has continued to be a major challenge towards achieving the development agenda of the county. The revenue targets have continued to be quite ambitious though attaining desired levels of revenue collection has often proven elusive.

There is need to place sound policies and strategies that will guarantee optimum revenue collection to meet the anticipated budgetary requirements. Revenue collection should not only be strengthened in the traditional revenue streams. There is need to explore new avenues for revenue collection. This will call for increased budgetary provision to invest in revenue collection channels and processes to enhance overall collection.

Mitigation measure: In the medium term, the County will continue to undertake measures aimed at expanding the revenue base and increasing tax compliance through integration of technology in revenue collection. There is currently a plan to acquire a new revenue system to facilitate revenue collection. The expansion of ECRA that is mandated with revenue collection and administration through employment of revenue managers and collectors will significantly increase the local revenues collected.

III. Huge Wage Bill

Regulation 25 (1) (b) of the PFM (County Governments) requires that County wage bill shall not exceed 35% of the total revenue. However, the 2025/26 compensation to employees' allocation was 49 % of the total revenue. For 2024/25, the compensation to employees constitutes 43.22% an increase of 2.3 percent. The continued increase in the wage bill has arisen due to factors which are beyond the county government. The county is disadvantaged by the current revenue distribution formula, which takes no account of inherited non-discretionary devolved costs, the county inherited staffs from the four local authorities and owing to the fact that Embu was the Headquarters of the former Eastern Province, it carries majority of the devolved staff. The ongoing nurse's strike in some counties including Embu by the healthcare workers to enforce their Collective Bargaining Agreements (CBAs) will definitely have an impact on the county's wage bill.

Mitigation measures: The county will put necessary measures in the attempt to curb wage bill through having an approved organization structure and staff establishment, stopping recruitment of non-essential staff and those not in the approved staff establishment and ensuring appropriate engagement of casuals and payment of salaries through IPPD to enhance efficiency in HR management.

II. REVIEW OF FISCAL PERFORMANCE FOR THE FY 2023/2024

5. FY 2023/24 Fiscal Performance

1. The total revenue for FY 2023/24, as per the approved budget estimates was Ksh 7,952,599,418, compared to an initial target of Ksh 7,713,799,127 outlined in the CFSP for FY 2023/24. The Approved Budget Estimates for FY 2023/24 indicate that the equitable share of revenue from the National Government was Ksh 5,341,810,744, while the target for own source revenue was set at Ksh 750,000,000. Table 1 presents a comparison between the approved CFSP 2023/24 and the revised Approved Supplementary budget for FY 2023/24.

Table 1: Comparison between CFSP 2023/2024 and Approved Budget FY 2023/24

Description of Resource Item	Approved CFSP 2023/2024	Revised Supplementary Estimates 2023/2024
Equitable Share of Revenue from National Government	5,341,810,744	5,341,810,744
Loans and Grants	1,068,918,109	1,386,452,588
Own Source Revenue and AiA	750,000,000	750,000,000
Unspent Exchequer Funds for FY 2022/2023	553,070,274	474,336,086
Total	**7,713,799,127**	**7,952,599,418**

Source: County Treasury

2. There was a total variation of Ksh 238,800,291 in the revenue projections between the Approved Supplementary Budget Estimates for FY 2023/24 and those outlined in the CFSP 2023/24. This variation resulted from an increase in loans and grants amounting to Ksh 317,534,479, offset by a reduction of closing balances from FY 2023/24 by Ksh 78,734,188. Overall, this represents a 3.0 percent variation from the projections in the CFSP 2023/24. Table 2 provides a detailed breakdown of all revenue streams, comparing the CFSP 2023/2024, the revised supplementary budget for FY 2023/2024, and any variations across the revenue streams.

Table 2: Revenue comparison between CFSP and Supplementary Budget Estimates

Description of Resource Item	CFSP Ceilings 2023/2024	Revised Supplementary Estimates 2023/2024
Equitable Share of Revenue from National Government	5,341,810,744	5,341,810,744
Conditional Grant for Leasing of Medical Equipment	124,723,404	124,723,404.30
Conditional Grant for Aggregated Industrial Parks Programme	250,000,000	250,000,000
Conditional Grant for Provision of Fertilizer Subsidy Programme	110,930,145	110,930,145

Description of Resource Item	CFSP Ceilings 2023/2024	Revised Supplementary Estimates 2023/2024
Unconditional Allocations to County Governments from Court Fines and Mineral Royalties	2,142	2,142
National Agricultural and Rural Inclusive Growth Project (NARIGP)	150,000,000	219,676,900
Conditional Allocation for National Agricultural Value Chain Development Project (NAVCDP)	250,000,000	317,192,729
Livestock Value Chain Support Project	35,809,200	35,809,200
Conditional Allocation for Primary Health Care in Devolved Context- DANIDA Grant	7,854,000	21,063,000
Financing Locally Led Climate Action (FLLoCA).	11,000,000	159,500,000
Agricultural Sector Development Support Programme (ASDSP)	961,306	4,806,156
Emergency Locust Response Project (ELRP)	106,400,361.14	106,400,361.14
Aquaculture Business Development Project (ABDP)	10,237,551	10,237,551
Kenya Nutrition Support Grant	11,000,000	21,931,000
Local Sources	376,514,577	362,585,512
Appropriations In Aid (AiA)- Ministerial	373,485,423	383,908,563
Unspent Exchequer Funds for FY 2022/2023	553,070,274	436,473,281
Unspent Closing balance- FY 2022/2023- Water Department	0	32,000,000

Description of Resource Item	CFSP Ceilings 2023/2024	Revised Supplementary Estimates 2023/2024
Unspent closing balances for Conditional Allocation for COVID-19 Expenses	0	5,862,805
Government of Peoples' Republic of China Grant-Kawanjara Smart Container	0	4,180,000
Total Revenue	**7,713,799,127**	**7,952,599,418**

Source: County Treasury

6. Revenue Performance

3. The actual total revenue received was Ksh 6,809,122,625.95, falling short of the target of Ksh 7,952,599,418 by Ksh 1,143,476,792.05. The total equitable share amounted to Ksh 4,914,465,884, against a target of Ksh 5,341,810,744, resulting in a shortfall of Ksh 427,344,860 and reflecting a performance rate of 92%.

4. In contrast, local revenue collection reached Ksh 746,494,074.35, against a target of Ksh 750,000,000, resulting in an impressive performance of 99.5 percent. This strong performance in local revenue collection outperformed other fiscal years and can be attributed to several factors, including the automation of revenue processes, the expansion of the revenue base, improved human resources in revenue management, and a reduction in revenue leakage.

Table 3: Revenue Performance in FY 2023/24

S/No.	Revenue Stream	Annual Targeted Revenue (Kshs.) A	Actual Revenue (Kshs.) B	Variance (Kshs.) C=B - A
	a) Equitable Share and Conditional Grants			
1	Equitable Share of Revenue from the National Government	5,341,810,744	4,914,465,884	(427,344,860)

S/No.	Revenue Stream	Annual Targeted Revenue (Kshs.) A	Actual Revenue (Kshs.) B	Variance (Kshs.) C=B - A
2	Conditional Grant for Leasing of Medical Equipment	124,723,404	0	(124,723,404)
3	Conditional Grant for Aggregated Industrial Parks Programme (CAIP)	250,000,000	64,000,000	(186,000,000)
4	Conditional Grant for Provision of Fertilizer Subsidy Programme	110,930,145	0	(110,930,145)
5	Un-conditional Allocations to County Governments from Court Fines and Mineral Royalties	2,142	0	(2,142)
6	Agriculture and Rural Inclusive Growth Project (NARIGP)	150,000,000	4,261,826	(145,738,174)
7	Conditional Allocation for National Agricultural Value Chain Development Project(NAVCDP)	250,000,000	198,906,697	(51,093,303)
8	Livestock Value Chain Support Project	35,809,200	0	(35,809,200)
9	Conditional Allocation for Primary Health Care in Devolved Context-DANIDA Grant	7,854,000	0	(7,854,000)
10	Financing Locally Led Climate Action(FLLoCA)-County Climate Institutional Support (CCIS) Grant	148,500,000	112,946,646	(35,553,354)
11	Agricultural Sector Development Support Programme (ASDSP)	961,306	961,306	0

S/No.	Revenue Stream	Annual Targeted Revenue (Kshs.) A	Actual Revenue (Kshs.) B	Variance (Kshs.) C=B - A
12	Emergency Locust Response Project (ELRP)	106,400,361	105,215,628	(1,184,733)
13	Aquaculture Business Development Project(ABDP)	10,237,551	0	(10,237,551)
14	Kenya Nutrition Support Grant	11,000,000	7,500,000	(3,500,000)
14	Gov't of the People's Republic of China Grant-Kawanjara Smart Container Market	4,180,000	4,180,000.00	0
15	Unspent Exchequer Funds for FY 2022/2023	650,190,565	650,190,565	0
		1,860,788,674	1,148,162,668	(712,626,006)
Sub-Total		**7,202,599,418**	**6,062,628,552**	**(1,139,970,866)**
	b) Own Source Revenue and AiA			
1	Local Sources	376,514,577	362,585,512	33,942,532
2	Appropriations in Aid (Ministerial)	373,485,423	383,908,563	(37,448,458)
Sub-Total		**750,000,000**	**746,494,074.35**	**(3,505,926)**
Total Revenue		**7,952,599,418**	**6,809,122,625.95**	**(1,143,476,792)**

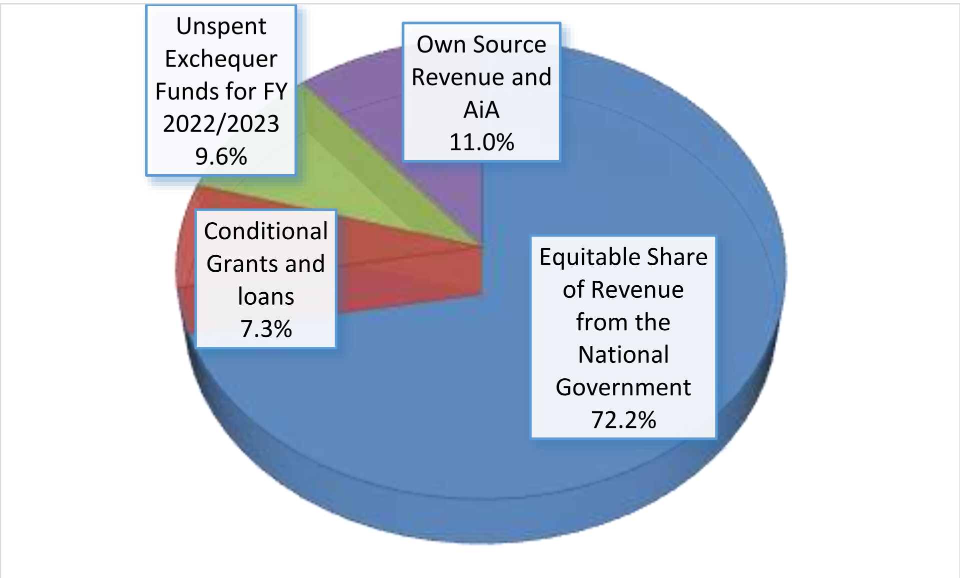
Source: County Treasury

5. On the other hand, the Conditional Grant for the Aggregated Industrial Parks Programme (CAIP) and the Financing Locally Led Climate Action (FLLoCA)-County Climate Institutional Support (CCIS) Grant underperformed, with shortfalls of Ksh 186,000,000 and Ksh 35,553,354, respectively. Additionally, the National Agricultural and Rural Inclusive Growth Project (NARIGP), which was allocated Ksh 150,000,000 under the County Government Additional Allocations Act, also faced a shortfall as the funds were not disbursed to the counties as planned.

6. Several other grants provided under the County Government Additional Allocations Act including the Livestock Value Chain Support Project (Ksh 35,809,200), the Conditional Allocation for Primary Health Care in Devolved Functions (Ksh 7,854,000), and the Aquaculture Business Development Project (ABDP) (Ksh 10,237,551), were not disbursed to the counties at all. This practice by the National Government of allocating grants through the County Government Additional Allocations Act but failing to release the funds—creates a discrepancy in the resource basket. Consequently, it gives the public a misleading impression of underperformance in revenue mobilization, when in reality, the expected funds were never made available.
7. Furthermore, there was a shortfall in local revenue amounting to Ksh 3,505,926. However, local sources revenue achieved a surplus of Ksh 33,942,532, translating to an achievement rate of 8.9% above the set target.

8. The Equitable Share accounted for 72.2% of the overall revenue, while loans and grants contributed 7.3%. Own source revenue represented 11% of the total. Figure 1 illustrates the percentage contributions of various revenue sources to the overall revenue basket.

Figure 2: Revenue sources contribution to the resource basket FY 2023/24



Source: County Treasury

The Equitable share accounted for seventy Two point two (72.2%) percent of the total received and collected, while loans and grants contributed seven 7.3%

Local Revenue Performance

9. The total local revenue collected amounted to Ksh 746,494,074.35, representing 99.5% of the targeted Ksh 750,000,000. Of this, ordinary local revenue contributed Ksh 362,585,512, falling short of the Ksh 373,008,652 target and achieving a performance rate of 97%. Conversely, appropriation-in-aid generated Ksh 383,908,563 against a target of Ksh 435,860,000, resulting in a performance rate of 88%. Table 4 highlights the performance trends for both own-source revenue and appropriation-in-aid.

Table 4: Own Source revenue achievement against target

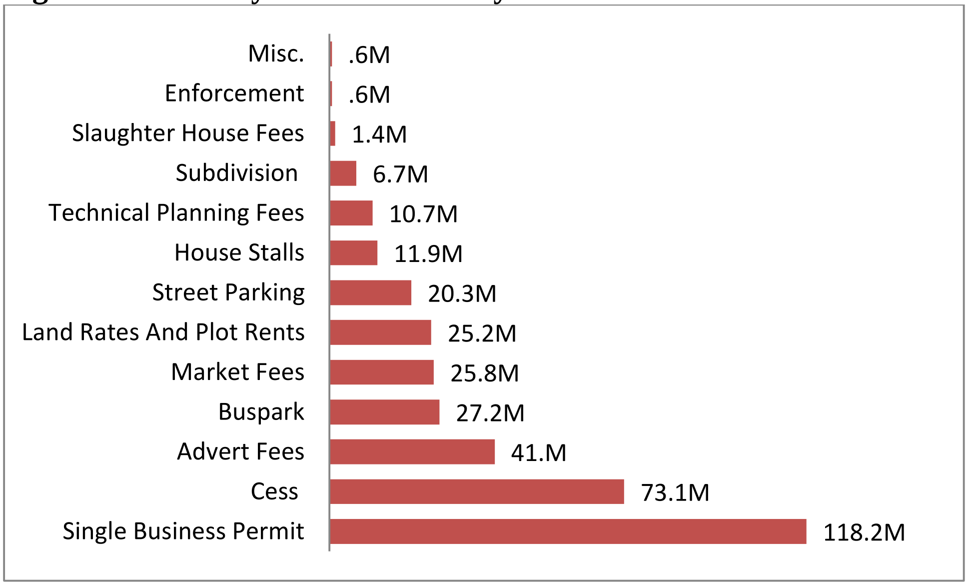
Source	Target	Actual	% Variance On Target
Single Business Permit	125,956,000	118,245,709	-6%
House Stalls	10,916,320	11,887,267	9%
Market Fees	18,321,474	25,839,641	41%
Buspark	24,880,280	27,235,040	9%
Street Parking	18,988,400	20,251,627	7%
Cess	85,067,738	73,059,381	-14%
Land Rates And Plot Rents	35,752,000	25,213,018	-29%
Subdivision	3,505,925	6,665,415	90%
Enforcement	1,500,000	589,946	-61%
Technical Planning Fees	12,442,280	10,664,406	-14%
Admin Fees	0	0	0%
Advert Fees	35,400,000	40,957,462	16%
Slaughter House Fees	1,784,160	1,404,170	-21%
Misc.	2,000,000	572,430	-71%
Audit Fee	0	0	0%
Totals	**376,514,577**	**362,585,512**	**-3%**

Source: County Treasury

10. Ordinary revenue collection totaled Ksh 362,585,512, achieving 96% of the target of Ksh 376,514,577. Notably, other market fees and advertising fees recorded performance rates of 141% and 116%, respectively, representing the highest actual revenue performance among all revenue streams relative to their set targets.

11. Disaggregated data on ordinary local revenue collection reveals that single business permits were the largest contributors, generating Ksh 118,245,709 and accounting for 32.6% of the total revenue. Cess was the second-highest contributor, bringing in Ksh 73,059,381, representing 20.1% of the total ordinary local revenue. Figure 3 provides a visual representation of the performance across various revenue streams.

Figure 3: Ordinary Local revenue by revenue streams



Source: County Treasury

12. The actual appropriation-in-aid (AiA) collection amounted to Ksh 383,908,563, exceeding the set target of Ksh 373,485,423 by 3%. Table 5 presents a detailed breakdown of the actual AiA collected compared to the target.

Table 5: Appropriation in aid achievement against target

Department	AiA	Target	Actual	% Achievement
Trade, Tourism, Investment, Industrial Development and Marketing	Weight And Measures	1,036,000	1,008,480	-3%
	Alcoholic	50,628,000	31,589,348	-38%
	Sub-Total	51,664,000	32,597,828	-37%
Youth Empowerment and Sports, Gender, Culture, Children and Social Services	Users Fees For Social Halls	-	105,030	0%
	Stadium Users Fees	1,500,000	1,029,600	-31%
	Sub-Total	1,000,000	1,134,630	13%
Health	Embu Level 5	260,000,439	275,971,725	6%

	Siakago Level 4	6,500,000	7,902,677	22%
	Runyenjes Level 4	11,157,000	13,570,999	22%
	Ishiara Level 4	10,000,500	14,458,948	45%
	Kiritiri Level 4	1,100,564	2,174,268	98%
	Health Facilities - Level 3&2	2,016,325	15,671,051	677%
	Public Health	15,501,832	11,723,799	-24%
	Sub-Total	306,276,660	341,473,466	11%
Agriculture, Livestock, Blue Economy and Cooperative Development	Veterinary	4,031,400	4,062,805	1%
	Sub-Total	4,031,400	4,062,805	1%
Lands, Physical Planning and Urban Development	COUNTY HOUSES	10,513,363	4,639,834	-56%
	Sub-Total	10,513,363	4,639,834	-56%
TOTAL		**373,485,423**	**383,908,563**	**103%**

Source: County Treasury

13. The Appropriation-in-Aid (AiA) data indicates that the health sector contributed the largest share, generating Ksh 341,473,466 exceeding its target of Ksh 306,276,660 by 11%. Notably, Embu Level 5 Hospital accounted for Ksh 275,971,725, representing 90% of the total funds collected from the health sector.

14. The Trade, Tourism, Investment, Industrial Development, and Marketing sector ranked as the second-highest performer, achieving 63.1% of its target, with alcohol licensing contributing significantly to its performance.

Comparison of Local Revenue for FY 2024/2025 and FY 2023/2024

15. The revenue collected in the first half of FY 2024/2025 has exceeded the set target by Kshs.754, 146 representing a 0.006% increase. However, this increase may not provide a clear inference, as certain revenue streams, such as rental housing and Miraa market fees both expected to perform well have recorded zero collections during the period under review. This indicates that if all mapped revenue sources are effectively collected then overall revenue will see a significant increase by the end of the fiscal year.

Table 6: First Half Performance-As on the 31st December 2024 for FY 2024/25

REVENUE SOURCE	FY.2024/2025	FY.2023/2024	Variation	%Variation
Cess	36,242,916	36,962,648	**-719,732**	-2.0%
Single Business Permit	15,331,104	12,503,050	**2,828,054**	18.4%
Bus park	14,372,940	13,298,820	**1,074,120**	7.5%
Liqour	14,179,151	6,869,995	**7,309,156**	51.5%
Market Fees	8,851,628	12,895,587	**-4,043,959**	-45.7%
Subdivision	8,676,868	0	**8,676,868**	100.0%
Land Rates	4,159,022	11,972,218	**-7,813,196**	-187.9%
Street Parking	4,015,060	4,065,642	**-50,582**	-1.3%
Building Plan	3,296,624	5,314,631	**-2,018,007**	-61.2%
Advert Fees	2,955,064	4,454,831	**-1,499,767**	-50.8%
House Stalls	2,775,074	3,773,514	**-998,440**	-36.0%
Veterinary	2,008,969	1,581,785	**427,184**	21.3%
Miraa Mkt. Fees	1,965,386	0	**1,965,386**	100.0%
Slaughter Hse Fees	722,850	719,900	**2,950**	0.4%
Weights	467,240	388,580	**78,660**	16.8%
Enforcement	270,700	311,300	**-40,600**	-15.0%
Misc.	76,300	418,260	**-341,960**	-448.2%
Audit Fee	44,352	0	**44,352**	100.0%
House Rent	0	4,126,341	**-4,126,341**	-100.0%
Local Rev. Total	**120,411,248**	**119,657,102**	**754,146**	**0.6%**

Source: County Treasury

Summary of AiA for Half Year Performance for FY 2024/25 and FY 2023/2024

16. The Appropriation in Aid (AIA) revenue collected for the first half of the 2024/25 financial year amounted to KES 526,029, compared to KES 359,000 in the same period of the 2023/24 financial year. This represents an increase of KES 169,029, translating to a 31.8% growth in revenue. However, it is important to note that AIA revenue collection has significantly underperformed against the set target. In response, the county will implement measures to enhance and accelerate revenue collection in the remaining period of the financial year.

Table 7: Summary of AiA for Half Year Performance for FY 2024/25 and FY 2023/24

REVENUE SOURCE	FY.2024/25	FY.2023/24	Variation	%Variation
Youth Empowerment	369,000	359,000	10,000	2.7%
Gender	138,195	0	138,195	100.0%
Mwea National Park	0	0	0	0.0%
Ams	18,834	0	18,834	100.0%
Change / Renewal Of User	0	0	0	0.0%

Sale Of County Planning Documents	0	0	0	0.0%
Architectural Designs By County Officers	0	0	0	0.0%
Hoarding Fees	0	0	0	0.0%
Fisheries	0	0	0	0.0%
ECDE Approvals/Inspection	0	0	0	0.0%
Water And Irrigation	0	0	0	0.0%
Borehole Drilling Charges	0	0	0	0.0%
Survey Fees	0	0	0	0.0%
Transfer Fees	0	0	0	0.0%
User Charges	0	0	0	0.0%
Noise Control	0	0	0	0.0%
AIA – OTHERS	**526,029**	**359,000**	**167,029**	**31.8%**

Source: County Treasury

Table 8: Summary of AiA under FIF for Half Year FY 2024/2025 and FY 2023/2024

REVENUE SOURCE	FY.2024/25	FY.2023/24	Variation	%Variation
Embu-Level 5	151,379,647	124,495,791	**26,883,856**	17.8%
Runyenjes Hospital	9,534,513	5,034,998	**4,499,515**	47.2%
Siakago Hospital	6,158,244	2,934,449	**3,223,795**	52.3%
Ishiara Hospital	8,958,104	5,667,834	**3,290,270**	36.7%
Kianjokoma Hospital	2,053,371	352,450	**1,700,921**	82.8%
Karurumo RHTC	712,710	397,520	**315,190**	44.2%
Kiritiri Health Centre	2,307,011	49,081	**2,257,930**	97.9%
Level 3 Hospitals	4,656,215	177,860	**4,478,355**	96.2%
Level 2 Hospitals	7,412,338	395,890	**7,016,448**	94.7%
Public Health	4,102,940	3,611,000	**491,940**	12.0%
AIA/FIF TOTALS	**197,275,093**	**143,116,873**	**54,158,220**	**27.5%**

Source: County Treasury

The Facility Improvement Fund (FIF), which consists of revenue collected from medical facilities and reinvested in the same facilities, has increased by 27.8% compared to the same period in the previous financial year. However, further analysis reveals that FIF revenue for the first half of the year has fallen short of the set target by 20.8%. This decline in revenue collection can be attributed to a strategic shift in FIF collection, whereby the county prioritized service provision in lower-volume Level 2 and Level 3 facilities to encourage greater community access to healthcare services.

Table 9: Summary of Own Source Revenue performance for financial year 2021/2022, 2022/2023 and 2023/2024

S/No.	Revenue Source	Actual(Kshs.) 2021/2022	Actual(Kshs.) 2022/2023	Actual(Kshs.) 2023/2024
1.	Single Business Permit	72,870,449	125,823,950	118,245,709
2.	House Stall	9,720,082	9,716,721	11,887,267
3.	Market Fees	15,893,310	17,619,678	25,839,641
4.	Street Parking, Bus Parking Fees	17,203,100	36,104,409	47,486,667
5.	Technical Planning Fees	4,151,906	11,032,636	10,664,406
6.	Cess	39,603,278	81,931,346	73,059,381
7.	Land Rates And Plot Rents	8,295,090	44,715,753	31,878,433
8.	Enforcement	656,439	1,097,604	589,946
9.	Administration Fees	5,890,998	290,282	-
10.	Advert Fees	17,296,569	38,817,097	40,957,462
11.	Slaughter House Fees	1,371,300	1,784,160	1,404,170
12.	Other Miscellaneous Revenue	747,775	14,244,701	572,430
13.	Stock Fees	-	-	-
14.	Water Charges	-	-	-
15.	Weight And Measures	904,465	791,640	1,008,480
16.	Alcoholic	5,599,750	46,177,579	31,589,348
17.	Gender	-	128,600	105,030
18.	Youth	-	-	1,029,600
19.	Embu-Level 5.	156,893,854	209,383,168	275,971,725
20.	Siakago Hospital	6,525,731	4,806,241	7,902,677
21.	Runyenjes Hospital	9,115,531	8,118,366	13,570,999
22.	Ishiara Hospital	9,553,092	8,060,556	14,458,948
23.	Other FIF Health Facilities	-	-	17,845,319
24.	P.H.O Embu West Manyatta	2,489,814	5,459,660	-
25.	P.H.O. Mbeere North.Mbeere	1,648,499	2,705,300	-
26.	P.H.O. Mbeere South Kiritiri	1,964,941	3,241,100	-
27.	P.H O Embu East Runyenjes	2,827,199	3,336,700	-

28.	Public Health	-	-	11,723,799
29.	Veterinary	2,045,352	3,255,167	4,062,805
30.	AMS	1,272,204	-	16,500
31.	County Houses	-	-	4,639,834
32.	Audit Fee	-	-	71,707
	Total	**394,540,728**	**678,642,414**	**746,582,281**

Source: County Treasury

Table 10: Summary of Own Source Revenue Projections for financial year 2024/2025 and 2025/2026

S/No.	Revenue Source	Actual(Kshs.) 2024/2025	Actual(Kshs.) 2025/2026
1.	Single Business Permits	218,551,360	177,011,288
2.	House Stalls	20,173,972	18,894,463
3.	Market Fees	42,029,108	36,936,545
4.	Miraa Market Fees	-	7,103,182
5.	Buspark	47,072,601	37,078,608
6.	Street Parking	33,623,286	30,117,490
7.	Cess	156,255,240	117,770,752
8.	Land Rates	50,434,929	43,329,408
9.	Subdivision	26,898,629	18,468,272
10.	Enforcement	8,405,822	1,562,700
11.	Building Plan	44,718,977	16,621,445
12.	Advert Fees	58,840,751	68,048,481
13.	Slaughter House Fees	3,026,096	2,557,145
14.	Liqour	84,058,215	55,262,754
15.	Veterinary	10,086,986	7,103,182
16.	Weights	2,689,863	2,130,955
17.	Audit Fee	336,233	284,128
18.	House Rent	20,173,972	14,206,363
	LOCAL REVENUE -TOTAL	**827,376,039**	**654,487,161**
19.	Youth Empowerment	50,701,521	25,882,353
20.	Gender	12,675,380	4,852,941
21.	Mwea National Park	50,701,521	-
22.	AMS	25,350,761	3,235,294

23.	Fisheries	2,535,076	3,235,294
24.	ECDE Approvals/Inspection	25,350,761	24,264,706
25.	Water And Irrigation	25,350,761	24,264,706
26.	Borehole Drilling Charges	50,701,521	24,264,706
	APPROPRIATIONS IN AID (AIA)-MINISTERIAL-OTHER	**243,367,303**	**110,000,000**
	TOTAL LOCAL SOURCES	**1,070,743,342**	**764,487,160**
	APPROPRIATIONS IN AID (AIA)-HEALTH (FIF)	**476,048,899**	**600,000,000**
	TOTAL OWN SOURCE REVENUE	**1,546,792,241**	**1,364,487,161**

Source: County Treasury

Strategies for Achieving Optimal Performance

The following are the strategies to achieve the performance.

1. **Acquisition of a Robust E-Revenue System**
   Implementing a new Revenue Management System (RMS) will significantly enhance efficiency in revenue collection by addressing the technical challenges encountered with the current e-revenue system. Additionally, the transparency and accountability offered by the new RMS will foster trust and compliance among taxpayers. As a result, this initiative is expected to boost revenue collection rates, improve financial management, enhance monitoring capabilities, and strengthen overall accountability.
2. **Construction of Cess Structures**
   Many cess collection points and barriers currently lack well-equipped structures. Constructing modern cess facilities will provide revenue collectors with a conducive working environment, enabling them to perform their duties efficiently. We plan to build at least 20 fully equipped cess structures across the county, complete with essential amenities such as power supply, to streamline operations and enhance service delivery.
3. **Capacity Building for ECRA Staff**
   We intend to implement a comprehensive training and capacity-building program, which will include induction sessions for revenue officers and newly recruited ECRA staff. These initiatives will enhance proficiency in revenue collection techniques, customer service, and relevant technologies, leading to improved operational efficiency, better decision-making, and superior service delivery. A well-trained workforce will drive growth, innovation, and resilience in overcoming challenges.

4. **Contractual Performance Management**

   To enhance staff performance monitoring and evaluation, revenue officers will be assessed based on their assigned revenue areas and streams. Performance contracts will be instituted, with periodic appraisals to ensure accountability. In cases of underperformance, employees will undergo structured performance improvement plans in accordance with HR policies and procedures.

5. **Purchase of Motorbikes**

   To improve mobility and operational efficiency, ECRA plans to procure motorbikes for field officers. These will enhance revenue collection efforts, particularly in remote and hard-to-reach areas, enabling officers to conduct inspections, monitor compliance, and respond swiftly to revenue-related concerns.

6. **Procurement of CCTV Cameras**

   To enhance security, accountability, and monitoring within revenue collection points, ECRA will install CCTV cameras in strategic locations. This initiative will deter fraudulent activities, improve transparency, and ensure adherence to best practices in revenue operations. The surveillance systems will also aid in dispute resolution and enhance overall operational oversight.

7. **Advertisement and Public Sensitization**

   ECRA is committed to increasing public awareness on revenue-related matters. This will be achieved through public forums, the establishment of customer service desks in satellite markets, and the use of local media platforms to disseminate relevant information.

III. FISCAL POLICY AND BUDGET FRAMEWORK

The FY 2025/2026 and the medium-term budget is based on the Government's policy priorities and macroeconomic policy framework set out in Chapter I and Chapter II. The focus will be on directing expenditures towards essential priorities, ensuring continued service delivery, and strengthening revenue mobilization to fund county initiatives. The County Government is committed to implementing the County Integrated Development Plan (CIDP) 2023-2027, which outlines key objectives for the county. Additionally, the Government is determined to improve revenue generation to address the ongoing challenge of pending bills.

7. Prudent Fiscal Policy

The main objectives of budget implementation are to take a comprehensive approach to economic and social development, within the constraints of available resources. These include reducing the cost of living, promoting employment, fostering equitable income distribution, and expanding the tax revenue base. The primary focus is on maximizing revenue mobilization and streamlining non-priority expenditures, while prioritizing the protection of capital expenditure. Due to resource constraints, the sector ceilings set in the FY 2025/26 Budget and the Medium-Term framework will serve as the foundation for detailed budget allocations.

8. Observing Fiscal Responsibility Principles

The Constitution of 2010 and the Public Finance Management Act of 2012 both stress the importance of making sound policy decisions that prioritize the well-being of both current and future generations. The Public Finance Management Act also emphasizes the need for transparency and accountability in managing public finances. The County Government is dedicated to upholding principles of fiscal responsibility and maintaining financial discipline. As per Section 107(1) of the Public Finance Management Act, 2012, the County Treasury is responsible for managing public funds in line with fiscal responsibility principles.

In accordance with the PFM Act 2012, a minimum of thirty percent of the County Governments' budgets shall be allocated to development expenditure over the medium term. Regulation 25(1)(a) and (b) of the PFM (County Governments) Regulations 2015 provides that County Governments' expenditure on wages and benefits for public officers shall not exceed thirty-five percent (35%) of the County Government's total revenue. Compliance with this fiscal rule has been insufficient highlighting the need for a concerted effort to ensure that the wage bill remains within the legally established threshold.

The Constitution of 2010 also highlights the significance of public participation in identifying and executing county priorities. The county government is committed to ensuring that public involvement is central to the identification and implementation of county programs and projects.

9. Fiscal structural reforms

The county is fully committed to embracing the Integrated Financial Management Information System (IFMIS), including E-Procurement, to enhance expenditure management and ensure strong controls over public funds. The Embu County Revenue Authority (ECRA) has made significant strides in revenue management and will be implementing an effective revenue management system. Additionally, departments will receive appropriate budget allocations to support their initiatives in boosting county revenue through Appropriation in Aid. This strategy is designed to optimize financial management, improve revenue collection, and strengthen the county's overall fiscal stability.

10. 2025/2026 Budget Framework

During the Medium-Term Budget Framework spanning from the fiscal year 2025/2026, the County Government intends to ensure that its proposed programs and projects align with the strategic objectives of the County Government, as outlined in the Annual Development Plan 2025/2026 and the County Integrated Development Plan (2023-2027).

Over the medium term, the projected revenue is Ksh. 7,969,517,108 in the fiscal year 2025/2026, Ksh. 8,285,821,786 in fiscal year 2026/2027 and Ksh. 8,652,382,990 in fiscal year 2027/2028.

Table 11: County Fiscal Projections 2025/2026 -2027/2028

Item	CFSP Ceilings 2025/2026	Projections	
		2026/2027	2027/2028
TOTAL REVENUE	**7,969,517,108**	**8,285,821,786**	**8,652,382,990**
Equitable Share Of Revenue From National Government	5,617,631,012	5,898,512,563	6,193,438,191
Conditional Allocation for National Agricultural Value Chain Development Project(NAVCDP)	231,250,000	231,250,000	231,250,000
DANIDA Grant To Finance Primary Health Care in Devolved Context	6,930,000	6,930,000	6,930,000
Conditional Additional Allocation For the Basic Salary Arrears For County Government Health Workers	32,801,231	-	-

Item	CFSP Ceilings 2025/2026	Projections	
		2026/2027	2027/2028
Conditional Additional Allocation for Community Health Promoters	60,300,000	60,300,000	60,300,000
Financing Locally Led Climate Action(FLLoCA)- County Climate Resilience Investment(CCRI) Grant	137,500,000	137,500,000	137,500,000
Financing Locally Led Climate Action(FLLoCA)- County Climate Institutional Support (CCIS) Grant	11,000,000	11,000,000	11,000,000
Aquaculture Business Development Project(ABDP)	10,020,000	10,020,000	10,020,000
Kenya Devolution Support Programme II - Level 1 Grant	37,500,000	37,500,000	37,500,000
Kenya Devolution Support Programme II - Level 2 Grant	352,500,000	352,500,000	352,500,000
Kenya Urban Support Programme-Urban Institutional Grants	35,000,000	35,000,000	35,000,000
Kenya Urban Support Programme-Urban Development Grants	52,595,562	52,595,562	52,595,562
Local Sources	654,487,161	687,211,519	721,572,095
Appropriations In Aid (AiA)-Ministerial-Other	110,000,000	115,500,000	121,275,000
Appropriations In Aid (AiA)-Health (FIF)	600,000,000	630,000,000	661,500,000
Royalties	2,142	2,142	2,142
KCB VTC Scholarship Grant	20,000,000	20,000,000	20,000,000

Source: County Treasury

11. Revenue Projections

The total projected revenue for Embu County Government for FY 2025/2026 is Ksh. 7,969,517,108. The equitable share of revenue from the National Government is Ksh. 5,617,631,012 as stipulated in the Budget Policy Statement 2025. The 2025/2026 budget target for local revenue collection comprising of ordinary local revenue and Appropriation-in-Aid (AiA) is expected to be Ksh. 1,364,487,161 accounting for 17.1 percent of the total county revenue. The projection for ordinary local revenue is Ksh. 654,487,161, Appropriations in Aid (AiA) for departments at Ksh. 110,000,000 while Appropriations in Aid under Facility Improvement Fund (FIF) is projected to be Ksh. 600,000,000.

County revenue from local sources will be raised through levies, permits, rents, service charge and rates. To supplement the available revenue from Local sources, AiA targets will be assigned to the departments. The AiA targets under each departments are based on the resources allocated respectively and the available opportunities under each department.

The County is also expected to receive grants amounting to Ksh. 987,398,935 with a counter fund of Ksh. 99,000,000,000 totaling to Ksh. 1,086,398,935 accounting for 13.6 percent of the county revenue. A breakdown of conditional grants is provided Table 12.

Table 12: Breakdown of Conditional Grants and County Counter Funding

Description Of Revenue Item	Operations	Development	Total	Counter Fund	Grand Total
Conditional Allocation for National Agricultural Value Chain Development Project(NAVCDP)	26,036,992	205,213,008	**231,250,000**	5,000,000	**236,250,000**
Conditional Allocation for Primary Health Care in Devolved Context-DANIDA Grant	6,930,000	-	**6,930,000**	6,000,000	**12,930,000**
Conditional Additional Allocation For the Basic Salary Arrears For County Government Health Workers	32,801,231	-	**32,801,231**	-	**32,801,231**
Conditional Grant for Community Health Promoters	60,300,000	-	**60,300,000**	-	**60,300,000**
Financing Locally Led Climate Action(FLLoCA)- County Climate Resilience Investment(CCRI) Grant	-	137,500,000	**137,500,000**	52,000,000	**189,500,000**
Financing Locally Led Climate Action(FLLoCA)-County Climate Institutional Support (CCIS) Grant	11,000,000	-	**11,000,000**	-	**11,000,000**
Aquaculture Business Development Project(ABDP)	10,020,000	-	**10,020,000**	-	**10,020,000**
Kenya Devolution Support Programme 2 Level 1 Grant	37,500,000	-	**37,500,000**	6,000,000	**43,500,000**
Kenya Devolution Support Programme 2 Level 2 Grant	-	352,500,000	**352,500,000**	-	**352,500,000**
Kenya Urban Support Programme-UIG	35,000,000	-	**35,000,000**	10,000,000	**45,000,000**
Kenya Urban Support Programme-UDG	-	52,595,562	**52,595,562**	-	**52,595,562**
Royalties	-	2,142	**2,142**	-	**2,142**
KCB VTC Scholarship Grant	-	20,000,000	**20,000,000**	20,000,000	**40,000,000**
TOTAL	**219,588,223**	**767,810,712**	**987,398,935**	**99,000,000**	**1,086,398,935**

Source: County Treasury

12. Expenditure Forecasts

The key policy document guiding the County Government's funding allocation decisions is the County Integrated Development Plan 2023-2027. The document provides the key development priorities of the county with input through public consultative forums. The County is required by law to prepare a balanced budget which translates to Ksh. 7,969,517,108.

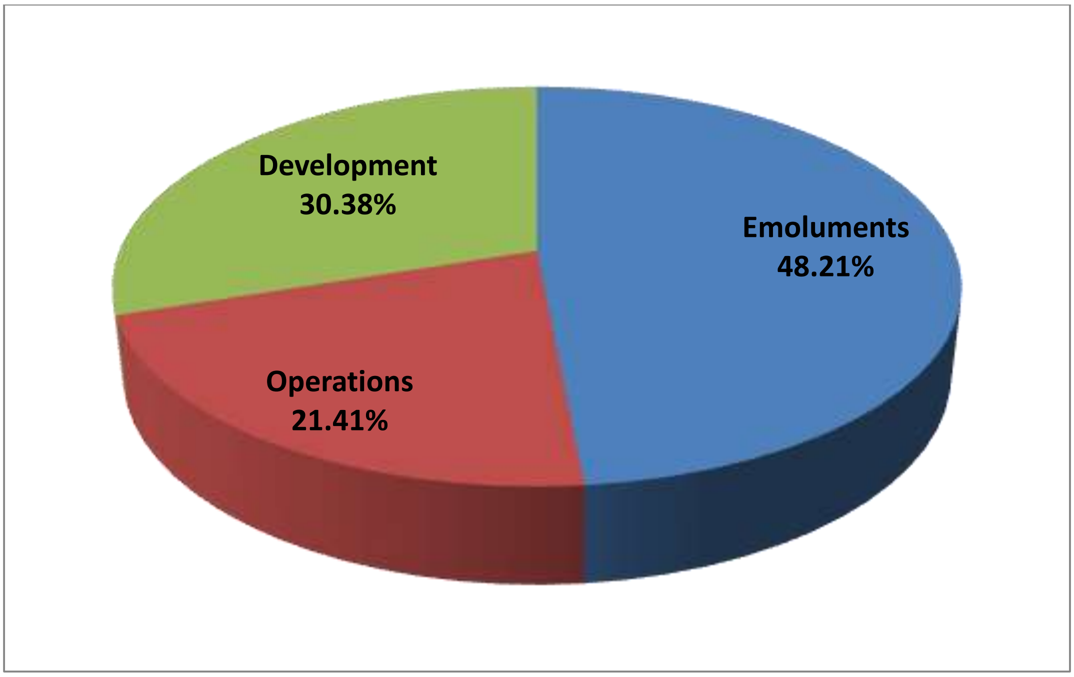
Table 13: Summary of Expenditure

Category	Amount	%Share
Recurrent Expenditure	**5,548,706,396**	**69.62 %**
Personnel Emoluments	3,842,135,818	48.21 %
Operations and Maintenance	1,706,570,578	21.41%
Development	**2,420,810,712**	**30.38%**
TOTAL	**7,969,517,108**	**100.0%**

Source: County Treasury

Recurrent expenditure takes the lion share at Ksh. 5,669,206,396 accounting for 69.95 percent of the total expenditure largely due to the huge wage bill. Development expenditure stands at Ksh. 2,435,810,712 accounting for 30.05 percent of the overall expenditure.

Figure 4: Summary Expenditure Analysis



Source: County Treasury

13. Recurrent Expenditure

The total wage bill stands at Kshs. 3,842,135,818 accounting for 48.21 percent of the total budget while operations and maintenance costs stands at Kshs. 1,706,570,578 accounting for 21.41 percent. This indicates that the wage bill takes the big share of the total budget way above the recommended 35 percent in the PFM regulations (County Governments), 2015. A breakdown of total emoluments is provided in Table 14.

Table 14: Personnel Emolument Expenditure Sector Ceilings for FY 2025/2026

SECTOR	PERSONNEL EMOLUMENTS
Office Of The Governor	192,251,904
Finance And Economic Planning	149,953,380
Education, Vocational Training Centres	416,049,193
Health	1,605,157,347
Roads, Public Works, Energy And Transport	39,212,912
Trade, Tourism, Investment, Industrial Development And Marketing	18,157,526
Agriculture, Blue Economy Livestock And Co-Operative Development	227,561,581
Lands, Mining, Housing, Physical Planning And Urban Development	44,751,508
Water, Irrigation, Environment ,Climate Change And Natural Resources	36,362,614
Youth Empowerment And Sports, Gender, Children, Culture And Social Services	29,566,430
Administration ,Public Service , Devolution, Governance, ICT And GDU	664,219,774
County Public Service Board	19,162,601
County Assembly	360,240,706
Embu Municipality	39,488,342
Total	**3,842,135,818**

Source: County Treasury

The health department including Level 5 hospital takes the lion share of the personnel emoluments at Ksh. 1,605,157,347 accounting for 41.8 percent of the total wage bill. This amount is expected to increase in the near future as a result of construction/expansion of health facilities as well as new facilities at the level 5 hospital which require more staff. The huge increase in the overall county wage bill can have unintended adverse implications for the fiscal balance requiring disruptive fiscal adjustment during implementation period of the budget estimates.

The Administration, Public Service, Devolution, Governance, ICT and GDU docket has the second highest wage bill totaling to Ksh. 664,219,774 comprising of both emoluments and monies for pensions and other levies.

There is a risk of an increasing wage bill particularly in the health sector as a result of promotions and new recruitments. These ongoing increases are challenging efforts to maintain a lean, productive and cost-effective workforce. Attrition-based wage bill reduction strategies could help the county government control this growing wage burden by replacing only the essential staff. Additionally, gaps within the staffing structure can be addressed by redeploying existing employees with support through re-skilling, to generate further savings.

Under operations and maintenance expenditure, the largest amount has been allocated to the Level 5 hospital at Ksh. 440,000,000 primarily raised through the Facility Improvement Fund (FIF) model. The County Assembly follows at Kshs. 293,759,294.The health docket has an allocation of Kshs. 266,031,231 which includes Kshs. 160,000,000 for the Level 4s, Level 3s and Level 2s Facility Improvement Fund (FIF) model, grants for the Primary Health Care in Devolved Context (DANIDA), County Health Promoters (CHPs) and basic salary arrears for County Government health workers. The statutory and third party deductions pending bills of Kshs. 10,000,000 have been factored under the Finance and Economic Planning docket. A breakdown of operations and maintenance expenditure ceilings is provided in Table 15.

Table 15: Operations and Maintenance Expenditure Sector Ceilings for FY 2025/2026

SECTOR	CEILINGS WITHOUT GRANTS	GRANTS ALLOCATION	COUNTER FUND	TOTAL OPERATIONS AND MAINTENANCE
Office of The Governor	95,123,061	-	-	95,123,061
Finance and Economic Planning	85,000,000	-	-	85,000,000
Education, Vocational Training Centres	55,000,000	-	-	55,000,000
Health	160,000,000	100,031,231	6,000,000	266,031,231
Embu Level 5 Hospital	440,000,000	-	-	440,000,000
Roads, Public Works, Energy and Transport	14,000,000	-	-	14,000,000
Trade, Tourism, Investment, Industrial Development and Marketing	6,000,000	-	-	6,000,000
Agriculture, Blue Economy Livestock and Co-operative Development	6,000,000	36,056,992	-	42,056,992
Lands, Mining, Housing, Physical Planning and Urban Development	5,000,000	-	-	5,000,000

SECTOR	CEILINGS WITHOUT GRANTS	GRANTS ALLOCATION	COUNTER FUND	TOTAL OPERATIONS AND MAINTENANCE
Water, Irrigation, Environment ,Climate Change and Natural Resources	6,000,000	-	-	6,000,000
Youth Empowerment and Sports, Gender, Children, Culture and Social Services	15,000,000	-	-	15,000,000
Administration ,Public Service , Devolution,Governance,ICT and GDU	174,600,000	37,500,000	6,000,000	218,100,000
County Public Service Board	9,000,000	-	-	9,000,000
County Assembly	293,759,294	-	-	293,759,294
Embu County Revenue Authority	15,000,000	-	-	15,000,000
Climate Change Unit	-	11,000,000	-	11,000,000
Embu Municipality	6,000,000	35,000,000	10,000,000	51,000,000
County Attorney	16,500,000	-	-	16,500,000
Wards Equalization Projects	63,000,000	-	-	63,000,000
Total	**1,464,982,355**	**219,588,223**	**22,000,000**	**1,706,570,578**

Source: County Treasury

The Youth Empowerment and Sports, Gender, Children, Culture and Social Services portfolio has an allocation of Kshs. 10,000,000 for the KICOSCA Games.

The Administration, Public Service, Devolution, Governance, ICT and GDU portfolio has an allocation of Kshs. 165,000,000 for the medical insurance cover and Kshs. 1,000,000 for County Internet Connectivity. Further, a provision of Kshs. 3,600,000 will be utilized towards supporting the office of the County Secretary.

The Ward equalization Projects has an allocation of Kshs. 63,000,000 for operations and maintenance related expenditures.

14. Development

In line with the objective of allocating adequate resources towards development expenditure and the priority to complete ongoing and stalled projects, the ceiling for development expenditure is Ksh. 2,435,810,712. Most of the funds are expected to support critical infrastructure as well as facilitate critical interventions to remove constraints hindering economic growth. A breakdown of county development expenditure ceilings is highlighted in Table 16:

Table 16: Development Expenditure Sector Ceilings for FY 2025/2026

SECTOR	CEILINGS WITHOUT GRANTS	GRANTS ALLOCATION	COUNTER FUNDING	TOTAL DEVELOPMENT
Finance and Economic Planning	350,000,000	-	-	350,000,000
Education, Vocational Training Centres	55,000,000	20,000,000	20,000,000	95,000,000
Health	200,000,000	-	-	200,000,000
Embu Level 5 Hospital	50,000,000	-	-	50,000,000
Roads, Public Works, Energy and Transport	230,000,000	-	-	230,000,000
Trade, Tourism, Investment, Industrial development and Marketing	90,000,000	-	-	90,000,000
Agriculture, Blue Economy, Livestock, Co-operative Development	50,000,000	205,213,008	5,000,000	260,213,008
Lands, Mining, Housing, Physical Planning and Urban Development	21,000,000	2,142	-	21,002,142
Water, Irrigation, Environment, Climate Change and Natural Resources	60,000,000	-	-	60,000,000
Youth Empowerment and Sports, Gender, Children, Culture and Social Services	60,000,000	-	-	60,000,000
Administration ,Public Service , Devolution, Governance, ICT and GDU	3,000,000	352,500,000	-	355,500,000
County Assembly	40,000,000	-	-	40,000,000
Embu County Revenue Authority	10,000,000	-	-	10,000,000
Climate Change Unit	-	137,500,000	52,000,000	189,500,000
Embu Municipality	-	52,595,562	-	52,595,562
Wards Equalization Projects	357,000,000	-	-	357,000,000
Total	**1,576,000,000**	**767,810,712**	**77,000,000**	**2,420,810,712**

Source: County Treasury

The Finance and Economic Planning portfolio has a provision of Kshs. 300,000,000 for pending bills from previous financial years and Kshs.40, 000,000 for the emergency fund while the ward equalization projects have a provision of Kshs. 357,000,000.

The Trade, Tourism, Investment, Industrial Development and Marketing department has been allocated Kshs. 20,000,000 for the Investors Conference activities. The Youth Empowerment and Sports, Gender, Children, Culture and Social Services portfolio has an allocation of Kshs. 20,000,000 for the Governor's cup.

The Education and Vocational Training Centers portfolio allocation includes Kshs. 20,000,000 for scholarships by Kenya Commercial Bank (KCB) and a matching allocation of Kshs. 20,000,000.

15. Overall Deficit Financing

It is in the county government's best interest to ensure that county expenditure remains within the limits of the county estimates which should align with the county's own-source revenue, equitable share from the national government and conditional allocations from both the national government and development partners. This ensures that the county will not face deficits when drawing up the budget as it is supported by the necessary revenue.

Additionally, there is a need to enhance Own Source Revenue (OSR) to address funding gaps that arise from not meeting revenue targets. Boosting OSR would significantly improve fiscal autonomy while providing the county with greater ownership and control over its development agenda. The key strategies towards enhancing revenue mobilization include the targeted implementation of innovative development projects and initiatives that generate increased revenue and encouraging county departments to fully utilize existing revenue generation streams such as the implementation of the valuation roll while also developing new and innovative ways to raise revenue.

IV. COUNTY MEDIUM TERM EXPENDITURE FRAMEWORK

The Medium-Term Expenditure Framework (MTEF) is a three (3) year rolling Budget Framework. It sets out the medium-term expenditure priorities and budget constraints against which sector budget plans are developed and refined. Medium term strategic priorities are a statement of the organization's direction. They offer a clear roadmap of where the county wants to be. The 2025/2026-2027/2028 MTEF budget will build on the gains made so far. The County Fiscal strategy paper will cover the following key sector Priorities as outlined below

<u>Details of Sector Priorities</u>

The county priorities for the medium term are guided by the CIDP 2023-2027 which captures the aspirations of the citizens of Embu,the governor's manifesto as well as the Bottom-up Economic transformation Agenda(BETA).These have been well articulated in the ADP 2025-2026. The total expenditure ceilings as well as the sector ceilings for the MTEF period 2025/2026-2027/2028 are stipulated in Annex I.

Office of the Governor

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

Programme	Priorities
General Administration, Planning And Support Services	Human Resource Development
County Leadership And Coordination	Civic Education
	Policy And legal Framework Development
Mobility Enhancement	Purchase Of Motor Vehicles For The Governor

Finance and Economic Planning

This sector plays a paramount role in planning, mobilization of financial resources and budget implementation in the county. The overall goal of the sector is to enhance the capacity for planning and policy management and coordinate the implementation of CIDP.

Programme	Priorities
General Administration Planning And Support Services	Human Resource Development
	Strengthening Internal Audit
	County Procurement Services
	Policy Formulation And Development
Planning And Economic Affairs	Formulation and Disseminated Of Plans
Resource Mobilization	County Framework On Management Of Development Partners And Grants Developed
Revenue Management	Revenue Automation
	ICT Infrastructure Enhancement
	Weigh Bridges To Support Cess Collection Installed
	Specialized Towing, Recovery Vehicles And Equipment Procured
Monitoring And Evaluation	Handbook For County M&E Indicators Prepared Disseminated
Research And Statistics	Annual Statistical Abstract Generated
	County Data Portal/ Repository Developed
	County Statistics policy developed

Education, Vocational Training Centers

The sector is dedicated to enhancing the educational environment, particularly in Early Childhood Development Education (ECDE).

Programme	Priorities
General Administration, Planning and Support Services	Human resource development
	Office support services
	Acquisition of Vehicles for Efficient Service Delivery
	Acquisition of motor bikes for efficient service delivery
	Development of policies
Access and Retention In ECDE Centers	Construction of ECDE classes

	Construction of kitchens in ECDE centers
	Renovation of ECDE facilities
	Community mobilization and sensitization
	School feeding programme
	Provision of outdoor and indoor play equipment
Improve Quality and Relevance Of ECDE Services	Enhance use of digital learning programmes
	Provision of Adequate And Relevant Learning Materials
	Improve quality assurance
Enhance Equity and Inclusivity In ECDE Centers	Identification and mainstreaming vulnerable and children with special needs.
Improve on Transition From Pre-Primary To Primary School	County education management (ECDE)
	Sensitization Of Parents And boms On ECDE Issues
Improve Health, Safety, And Security Of Children	Construction of appropriate sanitation facilities
	Enhance growth monitoring programmes
	Provision of land for construction of ECDE centers
Increase Access and Retention In Vocational Training	Operationalize Non-Functional VCTs
	Refurbish Existing VCTs
	Construction Of Dormitories, In Existing VCTs
	Construction Of Dining Halls And Kitchens In Existing VCTs
	Publicity of the VTC programmes
	Provision of modern tools and equipment
Quality and Relevance Of Vocational Training	Capacity building of instructors on curriculum and trends
	Establishment of Linkages To Attachment Opportunities And Industrial Experience.
	Collaboration and linkages with other training partners

	Public private partnership on training
	Introduction Of igas And Production Lines In VCTs And Driving Schools
	Provision of internet services
	Provision of driving license
Enhancing Equity and Inclusivity Of Vocational Training Centers	Establish centers of excellence
	Acquisition Of Land For Construction And Expansion Of VCTs
	Identification And Mainstreaming Of Special Needs In VCTs
	Establish adaptive facilities and equipment for trainees with special needs
Enhance Mainstreaming Of Climate Change Actions In ECDE And VCTs	Manufacturing of improved jiko (kilt)
	Brick making machines
	Installation of biogas plants in ECDE and VTC centers
	Install rain water harvesting systems
Grants, Benefits and Subsidies	Capitation for VTC
	VTC/ KCB foundation Scholarships
	Capitation for ECDE
	Bursaries

Health

The sector aims at providing quality affordable preventive and curative and rehabilitative health care services to all residents in the county in the medium term.

Programme	Priorities
General Administration Planning And Support Services	Health Resource Development
	Office Support Services
	Development of Health Infrastructures
	Enhance ICT Infrastructure at Health Facilities
	Health Products and Technologies – purchases of adequate Pharmaceutical and Non-Pharmaceuticals products
	Preparation of Health Policy and Plans
Preventive and Promotive Health Services	Strengthen Community Led Total Sanitation

	Procure Waste Collection Bins (Large Receptacle)
	Insect, Vector, Vermin And Rodent Control
	Capacity Building For Public Health Officers/ Technicians
	Integrated Disease Surveillance And Response
	Community Health Services Promoters Trained
	Hospital Wastes Management Quantified, Treated And Disposed
	Disposal Of Animal Carcasses And Unclaimed Dead Bodies
	Public Health Samples Collection and Analyses
	Infection Prevention Control Audit And Surveys
	Establish Waste Disposal Sites
	Public Health Supportive Supervision
	Enhance Garbage collection and disposal
	Strengthen Primary Health Care System
	Public Cemetery Cemeteries Mapping and Gazettement
Curative And Rehabilitative Health	Repair all Ambulances
	Nutrition Health Facilities Offering Curative Nutrition Services For Acute Malnutrition
	Laboratory Services Medical Laboratory Equipment Serviced And Calibrated
	Non- Communicable Diseases Capacity Building and Screening For Cervical Cancer

Roads, Transport, Energy and Public Works

The primary objective of this sector is to enhance the condition of the county road network by upgrading earth and gravel county roads to bitumen standards. The development of critical infrastructure plays a crucial role in fostering economic growth.

Programme	**Priorities**
General Administration Planning And Support Services	Office Support Services
	Human Resource Development
	Prepare Policies and Legal Frameworks

Improvement Of County Road Network	Tarmacking of Roads
	Maintenance of Existing Tarmac Roads
	Routine Maintenance of Earth and Graveled Roads
	Opening of County Feeder Roads
	Construction of Bridges, Drifts and Box Culverts
Lighting Of Public Places And Homesteads	Installation Of Modern Solar Powered Flood Lights
	Maintenance Of Streetlights
	Conversion Of AC Powered Flood Lights To Solar Powered
	Installation Of Solar Power Plants In Public Institutions
	Installation Of Transformers
Transport And Logistics	Construction of Commercial Parking Yards and Pedestrian Walk Ways
	Establishment of County Transport and Safety Committee

Trade, Investment, Tourism, Industrial Development and Marketing

The sector is committed to fostering a conducive environment for traders through various initiatives.

Programme	**Priorities**
General Administration, Planning And Support Services	Human Resource Development
	Office Support Services
	Develop Policy and Legal Framework
Trade Development	Construction of Tier Three Market
	Construction of Livestock Markets
	Construction of Ablution Blocks
	Construction of Boda-Boda Sheds
	Construction of Miraa Markets
	Embu Micro-Finance Corporation
	Acquire Standard Weighing Machines and Tools and Conduct On Traders
	Operationalization Of CAIP And Value Chains
	Establishment Business Incubation Centers
Tourism Development	Purchase of Tented Camps for Mwea National Reserve PPP

	construction of Sanitation Facilities
Investment Development	Construction of Jua Kali Sheds
	Installation of Solar Panels
	Establishment Of County Investment Corporation
	Investment Conference
	Promotion Of Value Addition Of Goods And Services

Agriculture, Livestock, Blue Economy and Cooperative Development

Agriculture remains a core pillar for the realization of the Bottom-Up Economic Transformation Agenda's aspiration of proving employment and a means of livelihood to the majority of the Kenyan people.

Programme	**Priorities**
General Administration Planning And Support Services	Human Resource Development
	Office Support Services
	Provision Of General Extension Services
	Prepare Policy And Regulatory Framework
	Construction And Renovation Of Offices
	Conduct Management Meeting
	Conduct Monitoring And Evaluation
Agricultural Development	Promote Sustainable Land Management Initiatives
	Promote Farmer-Led Irrigation And Water Harvesting Interventions
	Purchase and distribution of certified seeds
	Establishment of Market Aggregation Centers
	Construction and Operationalization Of Cereal Stores
	Establish revolving fund for AMS and Agricultural Mechanization
	Facilitated Distribution Of subsided Fertilizers
Livestock Resource Management And Development	Promotion of High Vigour Breeds

	Promotion of Pasture and Fodder Production
Apiculture Production	Purchase and distribution of beehives
	Purchase and distribution of Bee Harvesting Kits
	Purchase and distribution of Honey Extractors
Agriculture and Information Management	Acquisition and distribution of Milk Dispensers
	Upgrading of Livestock Sale Yards
	Establishment of Chicken Aggregation Centers
	Establishment of Chicken Slaughter Slabs
Animal Disease Control And Management	Vaccination of animals
Veterinary Public Health Services	Inspection and Licensing of Slaughterhouses
	Dogs And Cats against Rabies
Animal Genetic Improvement (Breeding)	Provision of Artificial Insemination (AI) Services
	Purchase and distribution of breeding stock
Veterinary Support Services And Extension	Establish A Veterinary Laboratory
	Inspection of Veterinary Products
Animal Welfare And Hide And Skins Development	Establishment of Centre Of Excellence for Animal Welfare Awareness
	Farmers' trainings on Animal Welfare
	Youth And Women Trained And Engaged In Livestock Related Cottage Industries
Aquaculture Development And Management	Increase Aquaculture Productivity
	Procurement and Installation of Cold Storage Facilities
	Promote Exploitation Of Tana Dams Capture Fisheries
	Procurement and Installation of Deep Freezers

Cooperative Development	Capacity Building Of Cooperative Leadership And Management
	Promotion of Value Addition Technologies And Innovation
	Transformation Of Potential CIGs And CBO Into Cooperative through trainings and registration
	Strengthen Cooperative Audits Functions
	Enhance Access To Cooperative Development Fund

Lands, Mining, Housing, Physical Planning and Urban Development

The sector's strategic agenda is centered on enhancing the foundation for financial planning through the development of a comprehensive County Spatial Plan. This initiative aims to boost market strategies, elevate revenue generation, and establish Market Development Plans.

Programme	Priorities
General Administration, Planning And Support Services	Human Resource Development
	Office Support Services
	Purchase Of Vehicles
	Capacity Development
	Policy Formulation
Physical Planning	Upgrade Informal Settlements
	Rehabilitation of Roads And Drainages in the Informal Settlements
	Development of the County Spatial Plan
	Public Land Titling Project (Part Development Plans (PDPs) For Public Land
Urban Development	Town Planning
Municipality Of Embu	Implement Legislations To Operationalize UACA, 2011
	Revised Embu Integrated Strategy Urban Development Plan (ISUDP) And Action Area Plans
	Solarization of Street Lighting And Lighting Of Public Areas
	Establish And Maintain Recreational Grounds And Open Spaces
	Establish, Maintain And Manage Public Markets And Buildings
	Establish And Maintain Public Monument

	Waste Collection Transportation Disposal And Management
	Construction Public (IKO) Toilets
	Development Of Urban Infrastructure
Housing	Development Of Affordable And AlternativeBuilding Materials
	Rehabilitation Of Existing Government Houses
	County Ardhi Houses Establishment
Automation Of Land Records And Operations	Capacity Building
	EstablishmentOf GIS (Geo- Referencing Information Station)
	Survey, Secure All Public Land And Produce Specifics Maps
	Acquire All Title Deeds For Public Land
	Sensitize Communities On Protection Of Public Land
	Acquisition Of Land For Development Of Public Projects
	Land Compensation
Valuation And Rating	Update Valuation Roll
	Prepare Legislation On Valuation And Rating
	Enhance The Capacity Of The Directorate
Mining	Mapping Of Mineral Resources
	Exploration Of Mineral Resources
	Partnering With Industry Actors And Government Agencies

Water, Irrigation, Environment, Climate Change and Natural Resources

The sector objective is to provide adequate, affordable, reliable and quality water in a sustainable manner while providing a clean, healthy, safe and sustainably managed environment.

Programme	**Priorities**
General Administration, Planning And Support Services	Human Resource Development
	Office Support Services
	Capacity Development
	Prepare Policy And Legal Framework
Water Service Delivery	Construct Treatment Tanks
	Construct Storage Tanks

	Rehabilitation Of Earth-Dams, Sand-Dams And Construction Of Water-Pans
	Rehabilitation And Upgrading Of Boreholes
	Drilling And Equipping Of Boreholes And Shallow Wells
	Expansion Of Water Distribution Network
	Water Resources User Associations (WRUAs)
Sanitation Services	Purchase Land Parcel
Irrigation Development	Development Of Irrigation Schemes
Environmental Management And Conservation	Do Town And Urban Areas Landscaping
	Rehabilitation Of Water Towers, Riparian Lands, And Wetlands Catchment
Forestry And Landscapes Conservation	Increase Forest And Vegetation Cover On Public Land & Hills, Gazettement Of Hills
	Establishment Of Trees Nurseries For Bamboo Growing In Community
	Development Of Forest Management Plans
	Established Environmental Clubs In Schools
Solid Waste Management	Acquired Land For Landfill, Transfer Stations And Dumpsites
	Decommissioned Dumpsite
	Established Waste Transfer Stations
Climate Change Mitigation And Adaptation	Conduct Climate Change Risk Assessment
	Establish Climate Information System And Advocacy
	Promote Clean Energy among the Vulnerable Groups
	Distribution of Clean Cook Stoves
	Developed Green Building Regulations And Adoption Of Clean Building Technology
	Developed Drought Mitigation Plans
	Developed County Climate Action Plan

Youth Empowerment and Sports, Gender, Children, Culture and Social Services

The sector aims to cultivate talent development, with the sector focusing on nurturing sports and raw talents among the youth through various initiatives that are designed to support and foster the youth's talent and skills, offering them opportunities to transform their abilities into viable sources of income.

In the Gender, Children, Culture, and Social Services Sector, the primary objective is to promote socio-economic development in the community, particularly focusing on disadvantaged members of the society.

Programme	**Priorities**
General Administration Planning And Support Services	Human Resource Development
	Office Support Services
	Policy Development And Legal Frameworks
	Sensation And Trainings On Business Management.
	Peer To Peer Learning And Exchange Programme
	Boda Boda Summit/Empowerment
	Mapping And Registration Of All The Youth Groups And Organizations
Youth Development And Empowerment Services	Establishment of Youth Council’s
	Youth Trainings And Mentorship
	Youths Trained And Supported In Ict Programs
	Youths Offered Attachment/Internship Opportunities
	Establish Umbrella Boda Boda Saccos
	ConstructDigital Hub
	Establish Youth Empowerment Centres
	Establishment Of Youth Rehabilitation/Treatment and Counselling Centres
	Climate Change Activities Such As Tree Planting, Youth Green Competitions,

	Recycling And Beautification Programmes
Development and Management Of Sport Facilities	Construct Sub-County Stadia
	Rehabilitate Playgrounds
	Develop Basketball/ Volleyball Pitches
	Construct Playground Sanitation Facilities
	Equipping Of Playgrounds
Sport Promotion Programs	County Leagues And Games
	Purchase Of A Sport Bus
	Governor's Cup
	KICOSCA Games Participation
	Sport Uniforms And Equipment
	County Sports Events Sponsorship
	KYISA Teams Formed
Talent Development programs	Talent Search (Zindua Talanta)
	Junior Tournaments (Under 15)
Creative Arts Empowerment Program	Capacity Building
	Creative Arts Support Program
Gender Empowerment And Development Program	Gender Mainstreaming And Capacity Enhancement(Men And Women Empowerment)
	Women Fund
	Gender Participation On Climate Change
	Mental Health Program
	Construction Of a Rehabilitation Center
	Women And Men Networking Empowerment Program
	Gender Based Violence Program
	Construct and Equip social Halls
Social Services And Community Development	Social Services Support Programs
	Disability Support Program /Assistive Devices
	Rehabilitate Persons In Drug Abuse
	Elderly Support Programs
Children Support Programme	Children Support

	Rehabilitation of Orphans And Vulnerable Children
	Support Rescue Center Programs
Culture Development Programs	Conduct Cultural Diversity/Exhibition Programs
	Promote Of Creative Arts And Craft Related Business
	Promote of Alternative Medicine
	Construction Of Embu Cultural Museum
	Cultural Sites And Monuments Preserved
	Cultural Centres Equipped And Operationalized
Library Development Programs	Development Of Library Integrated Management Software
	Mobile Library Services
	Promotion Of Library Programs
	Dissemination Programs For The Library
	Consultancy On Library Management

Administration, Devolution, Public Service, Governance, ICT and GDU

The Public Service, Administration, and Devolution department serve as the central coordinating hub for County Government programs and activities, playing a pivotal role in facilitating the implementation of functions at all levels, including grassroots initiatives. The primary objective is to ensure effective Human Resource Management.

Programme	Priorities
General Administration, Planning And Support Services	Human Resource Development
	Office Support Services
	Formulation And Reviewing Of Bills, Policies, And Regulations
	Enhance Mobility Of Staff
	Infrastructural Development
	Public Service And Performance Management
	County Attorney And Legal Services
Embu County Public Communications	Comprehensive Communications Strategy, Social Media And Communications Policies
	Procurement Of Communication Equipements

Embu County Disaster Risk Reduction Management	Formation Of The Ward Disaster Risk Management Committees At The Ward Level
	Enhancement Of Quick And Reliable Response To Fire Emergencies
	Repair And Fuelling Of The Fire Engines
	Capacity Building Of The Staff In The Disaster Management Unit
IT Infrastructure And Communication Modernization Of County Offices And Operations	ICT Infrastructure Enhancement And Network Communication Systems Of County Offices
	Implementation Of Fixed Assets Management System
	Implementation Of Document Management System
Operational Efficiency And Mobility	Purchase Of Communication Gadgets Portable Walkie Talkies

In the realm of Information and Communication Technology (ICT), the department aims to create a platform for digitization and digitalization of county services, enhancing public communication, and. This includes the upgrade of the County Government website and the establishment of a county ICT Data Center.

County Public Service Board

The County Public Service Board (CPSB) is an independent county board established by law and is in charge of handling all matters of human capital of the county. The sector goal is to empower the county public service to be professional, productive, ethical, effective and efficient in-service delivery.

Programme	Priorities
General Administration Planning And Support Services	Human Resource Development
	Office Support Services
Establishment And Abolishment Of Offices in the County Public Service	Create Framework For Establishment And/or Abolishment Of An Office
Promotion Of Values And Principles In The County Public Service	Sensitize Staff on Values and Principles
	Conduct Surveys
	Declaration Of Income, Assets And Liabilities Sensitization
Coherent, Integrated Human Resource Planning And Budgeting For Personnel	Human Resource Development And Improvement
	Periodic Review Of Board’s Strategic Plan

	Conversion Of Casuals To Permanent And Pensionable Terms Of Service
	Hold Meetings With Union Officials
	Conduct Staff Audit And Rationalization
Reporting To The County Assembly	Board's Functions Monitored And Evaluated
	Compile and Submit Reports
	Reports Gazette And Shared
Advisories To The County Government On Human Resource Management	Formulate Human Resource Policies And Procedures And Manuals
	Develop Schemes Of Service
	Conduct Staff Training And Development
	Conduct Training Impact Assessment
	Conduct Exchange Programme
Recommendations To The Salaries And Remuneration Commission On The Remuneration, Pension And Gratuities Of Public Officers	Conduct A Remuneration Needs Survey
Procurement of Assets	Construct Board Offices
	Purchase Furniture And Fittings
	Procurement Of ICT Equipment
Monitoring And Evaluation	Establish a Monitoring and Evaluation System

County Assembly

The County Assembly plays the critical role of strengthening the democratic space, ensuring good governance in the county, oversight role over the County Executive and developing new legislations. The MTEF budget proposals for County Assembly are expected to be submitted directly to the County Assembly in line with the Constitution, in line with the Commission for Revenue Allocation (CRA) guidelines and directives on ceiling for financing County Assemblies operations.

Programme	Priorities
General Administration, Planning and Support Services	Human Resource Management
	Office Support Services
County Assembly Infrastructure Improvement	Construction of Ward Offices
	Acquisition Of Land for The Speaker's Residence
	Acquisition Of Hansard Equipment
	Construction of a Perimeter Fence and Gate

CONCLUSION

The current economic environment calls for strict austerity measures and fiscal discipline in county expenditure. Macroeconomic stability will be critical to supporting growth in the medium term. Sound fiscal discipline will be key to the county's resilience to ensure economic growth while ensuring that the benefits of growth are shared by all.

Fiscal policy as shown here will support growth within a sustainable path of public spending. Recurrent expenditure as a proportion of total government expenditure will proportionately reduce while allowing development expenditure to rise. Austerity in county spending will help generate a pool of funds available for development initiatives in the county. Sound utilization of funds of county resources while improving on efficiency will also help to create room for critical interventions in the social sector.

APPENDIX

Annex I: Total Expenditure Ceilings for the MTEF Period 2025/2026– 2027/2028

SECTOR	2025/2026	2026/2027	2027/2028
Office of The Governor	287,374,965	336,875,534	352,230,901
Finance and Economic Planning	584,953,380	771,044,537	809,030,878
Education, Vocational Training Centres	566,049,193	590,552,456	616,179,008
Health	2,071,188,578	2,116,111,470	2,206,610,814
Embu Level 5 Hospital	490,000,000	464,119,599	489,823,846
Roads, Public Works, Energy and Transport	283,212,912	371,603,687	389,861,226
Trade, Tourism, Investment, Industrial Development and Marketing	114,157,526	88,212,731	92,468,597
Agriculture, Blue Economy Livestock and Co-operative Development	529,831,581	554,315,334	579,980,091
Lands, Mining, Housing, Physical Planning and Urban Development	70,753,650	73,867,904	77,124,272
Water, Irrigation, Environment ,Climate Change and Natural Resources	102,362,614	149,146,022	156,259,219
Youth Empowerment and Sports, Gender, Children, Culture and Social Services	104,566,430	109,571,347	114,827,591
Administration ,Public Service , Devolution, Governance, ICT and GDU	1,237,819,774	1,294,119,211	1,353,155,631
County Public Service Board	28,162,601	30,477,277	31,858,629
County Assembly	694,000,000	726,396,096	760,510,790
Embu County Revenue Authority	25,000,000	27,377,076	28,836,776
Climate Change Unit	200,500,000	210,577,990	221,169,346
Embu Municipality	143,083,904	143,759,993	150,792,819
County Attorney	16,500,000	14,240,033	15,028,686
Wards Equalization Projects	420,000,000	423,453,488	427,133,869
Total	**7,969,517,108**	**8,495,821,786**	**8,872,882,990**

Source: County Treasury

Annex II: Summary of the Sector Expenditure Ceilings for the financial year 2025/2026

Sector	Personnel Emolument	Operations And Maintenance	Recurrent Ceilings	Development Ceilings	Total Sector Ceilings
Office Of The Governor	192,251,904	95,123,061	287,374,965	-	287,374,965
Finance And Economic Planning	149,953,380	85,000,000	234,953,380	350,000,000	584,953,380
Education, Vocational Training Centres	416,049,193	55,000,000	471,049,193	95,000,000	566,049,193
Health	1,605,157,347	266,031,231	1,871,188,578	200,000,000	2,071,188,578
Embu Level 5 Hospital	-	440,000,000	440,000,000	50,000,000	490,000,000
Roads, Public Works, Energy And Transport	39,212,912	14,000,000	53,212,912	230,000,000	283,212,912
Trade, Tourism, Investment, Industrial Development And Marketing	18,157,526	6,000,000	24,157,526	90,000,000	114,157,526
Agriculture, Blue Economy Livestock And Co-Operative Development	227,561,581	42,056,992	269,618,573	260,213,008	529,831,581
Lands, Mining, Housing, Physical Planning And Urban Development	44,751,508	5,000,000	49,751,508	21,002,142	70,753,650
Water, Irrigation, Environment ,Climate Change And Natural Resources	36,362,614	6,000,000	42,362,614	60,000,000	102,362,614
Youth Empowerment And Sports, Gender, Children, Culture And Social Services	29,566,430	15,000,000	44,566,430	60,000,000	104,566,430
Administration ,Public Service , Devolution, Governance, ICT And GDU	664,219,774	218,100,000	882,319,774	355,500,000	1,237,819,774
County Public Service Board	19,162,601	9,000,000	28,162,601	-	28,162,601
County Assembly	360,240,706	293,759,294	654,000,000	40,000,000	694,000,000
Embu County Revenue Authority	-	15,000,000	15,000,000	10,000,000	25,000,000
Climate Change Unit	-	11,000,000	11,000,000	189,500,000	200,500,000
Embu Municipality	39,488,342	51,000,000	90,488,342	52,595,562	143,083,904
County Attorney	-	16,500,000	16,500,000	-	16,500,000
Wards Equalization Projects	-	63,000,000	63,000,000	357,000,000	420,000,000
TOTAL	**3,842,135,818**	**1,706,570,578**	**5,548,706,396**	**2,420,810,712**	**7,969,517,108**

Source: County Treasury

Annex III: Summary of the Facility Improvement Fund (FIF) Projections for the FY 2025/2026

S/No	Health Facility	Projection In Kshs
1.	Embu Level 5 Hospital	**440,000,000**
	LEVEL 4 HOSPITALS	
2.	Runyenjes Level 4 Hospital	30,000,000
3.	Ishiara Level 4 Hospital	21,000,000
4.	Siakago Level 4 Hospital	12,000,000
TOTAL		**63,000,000**
	LEVEL 3 HOSPITALS	
5.	Kianjokoma Level 3 Hospital	10,500,000
6.	Kiritiri Level 3 Hospital	8,200,000
7.	Gategi Level 3 Hospital	2,300,000
8.	Karurumo Level 3 Hospital	4,000,000
9.	Kanja Level 3 Hospital	4,000,000
10.	Kigumo Level 3 Hospital	2,000,000
11.	Kiambere Level 3 Hospital	1,000,000
12.	Nembure Level 3 Hospital	3,000,000
13.	Kithimu Level 3 Hospital	3,000,000
14.	Karau Level 3 Hospital	3,000,000
15.	Kairuri Level 3 Hospital	5,500,000
16.	Kibugu Level 3 Hospital	4,500,000
17.	Dallas Level 3 Hospital	4,500,000
TOTAL		**55,500,000**
18.	**LEVEL 2 HOSPITALS**	20,100,000
TOTAL		**20,100,000**
19.	**PUBLIC HEALTH**	21,400,000
TOTAL		**21,400,000**
	GRAND TOTAL	**600,000,000**

Source: County Treasury

Annex IV: Public Participation Reports

Kagaari North

S/NO	PROJECT NAME	LOCATION
1.	**Education, Vocational Training Centers**	
	ECDE Classroom / Kitchen	Kamugere
	Purchase Land For ECDE At Kirimiri	Kamugere
	Purchase Land For ECDE Class At Ndamunge	Kanja South
	ECDE Classroom At Miandari	Mugui
	Repair Of ECDE Classroom At Nduuri	Nduuri
	ECDE Land At Muthege	Nduuri
	Kianjokoma Kiandongo ECDE	Kianjokoma
	Kathande VTC	Kianjokoma
	Equipping Of VTC In Kagaari North	Kagaari North
2.	**Health**	
	Upgrade Of Kianjokoma Level 3 To Level 4	Kianjokoma
	Stand Up Generator At Kanja Health Centre ,Kianjokoa	Kanja
	Construction Of Maternity Ward At Mugui	Mugui
	Construction Of Hospital At Kamugere	Kamugere
3.	**Roads, Public Works, Energy And Transport**	
	Murraming And Grading Of Kithiruri Road	Kathande
	Tarmacking Kianjokoma Kamugure Road,Base To Mukuuri	Kathande
	Grading And Murraming John Difeather Road	Kamugere
	Maintenance Of All Feeder Roads In Kagaari North	Kagaari North
	Flood Light In Kagaari North /Streetlights – Floodlights – Maintenance	Kagaari North
5.	**Agriculture, Livestock, Blue Economy And Cooperative Development**	
	Construction Of Milk Cooler In Kamugure	Kamugere
	Equipping Of Agriculture Office At Kanja	Kanja
	Aggregation Park For Ovocado At Kagaari North	Mbui Njeru
6.	**Youth Empowerment And Sports, Gender, Culture, Children And Social Services**	
	Leveling Of All Playgrounds At Kagaari North	Kagaari North
	ICT Incubator Center At Mukuuri	Mukuuri
	ICT Hub At Mugui	Mugui

S/NO	PROJECT NAME	LOCATION
7.	**Water, Irrigation, Environment, Climate Change And Natural Resources**	
	Improve Intake At Kararitiri,Ndamunge Ngagaka	

Runyenjes Central

S/NO	PROJECT NAME	LOCATION
1.	**Education, Vocational Training Centers**	
	Equipping Of Kigaa Vocational Training Center Runyenjes Central	Kigaa
2.	**Health**	
	Completion Of Kathuriri Dispensary	Mbiruri
	Fencing Of Gikuuri Dispensary (Perimeter Wall)	Gikuuri
	Completion Of Level 4 Maternity Block	Runyenjes
	Morgue Body Coolers Runyenjes Level 4	Runyenjes
	Road And Drainage	Runyenjes
3	**Roads, Public Works, Energy And Transport**	
	Gitare –Kiviuri Karuri ,Dispensary End Road,Village Outskirts Road And Gitane Kathuriri Road	Gitare
	Mbiruri Kathiriri Gitane Road ,Kathuriri Kiringori Ena Road	Mbiruri
	Kcc- Kenfethiri Road, Gichangi-Ngarari Road,Ngarari Kangethiri Road	Gikuuri
	Gichagi – Ngarori Road/ Ngarari Thangethia Road (Open)	
	Maintenance And Installation Of Solar Flood Lights In Runyenjes Central Ward	Kigaritho
	Maintenance Of Street Lights In Runyenjes Central Ward From Kcc To Kagaari Car Wash Inclusive Of Kifare Kanja Road Junction	Kigaa Market
	Proposed Street Light – Runyenjes –Kangari Road,Hatinda,Kiriuri	Kangari
	Proposed Hospital Street Light	Runyenjes
	From Check Point To Kigangari Street Light	Runyenjes
	New Flood Light At Gicheche Salvation Army Church	Gicheche
	New Flood Lights At Gikuuri Near The Social Hall	Gikuuri

S/NO	PROJECT NAME	LOCATION
4.	**Water, Irrigation, Environment, Climate Change And Natural Resources**	Runyenjes Central Ward
	Drilling And Equipping Boreholes	Kigaa, Gicheche, Mbiruri, Gitare, Gikuuri,Mwenendenga And Runyejes C.B.D ,Kiarimui,Ngarari,Hatinda
5.	**Agriculture, Livestock, Blue Economy And Cooperative Development**	
	Goats For Milk Production	Runyenjes
	Seedlings Of Banana,Macadamia And Ovacado	Runyenjes
	Proposed Fish Farming In Banana Market In Gitare	Gitare
	Gikuuri Market To Be A Banana Market	Gikuuri
	Gicheche Cattle Dip Center For Banana Market/Kiranga Quality A.I Supply	Runyenjes
	KCC Value And Equipping And Value Addition	Runyenjes
6..	**Youth Empowerment And Sports, Gender, Culture, Children And Social Services**	
	I.C.T Hub In Runyenjes Ward	Runyenjes
	Gender Empowerment - Widows, Widowers	Runyenjes

Kyeni North

S/NO	PROJECT NAME	LOCATION
1.	**Roads, Public Works, Energy And Transport**	
	Gatumbi Gitwa, Muvutiri Njeruri, Grading & Murraming Katuari Gitwa, Muganjuki – Grading & Murraming. -Muvuiambit Kiviviri Road Karuti - Slaughter Karurnolori Need Cabros	Ward Wide
2.	**Agriculture, Livestock, Blue Economy And Cooperative Development**	
	-Collection Point Of Fertilizer At Mufu -Provision Of Certified Seeds To Farmers -Gatumbi Milk Cool Plant	Mufu
3.	**Water, Irrigation, Environment, Climate Change And Natural Resources**	
	Expansion And Distribution Of Clean Domestic Water To The Communities	Ward
	Irrigation Projects	Ward Wide
5.	**Youth Empowerment And Sports, Gender, Culture, Children And Social Services**	
	We Need ICT In The Social Hall Library Usf At Mufu -Construction Of Perimeter Wall At Mufu Social Hall	Mufu
6.	**Lands, Mining Housing, Physical Planning And Urban Development**	
	Repossessing Of Lands About The Dips, Public Water Spring Kwa Ngaranja Water Springs Kwa Lichard Teacher & Kavoo Village Katambira & Slaghter Kiaganari Kanjikatuni & Slaghter Kiagatuni & Wageta Munujuri Ntuci Gateturia Kwa Njeru Mwandiko, Gatumbi Kamatura	Ward Wide
	Construction Of Kathageri Market	Kathageri
	Smart Containers	Makutano
	Smart Containers	Gatumbi
	Smart Containers	Rukuriri
7.	**Education, Vocational Training Centers**	
	Additional Of Teachers For ECD In Our Public School	Kyeni North
	Purchase Of Land For Polytechnic	Gatumbi
8.	**Health**	
	Equipping And Opening Of Kiangumu Dispensary	Kiangumu
	Gatumbi Maternity	Gatumbi
	Upgrading Of Mufu Dispensary To Level 3	Mufu
9.	**Roads, Public Works, Energy And Transport**	

S/NO	PROJECT NAME	LOCATION
	The Purchasing Of Land Karina Mwaro Behind Kyeni Girls, Kiangungi Gitogoro Road Murraming & Granding	Ntumbiri To Rukuriri Road Kwa Road Murraming
	Opening Mugambiri Kwa Njau Road Murraming And Grading Kamundori Jusebes Road Granding And Murraming Gakwegori Kwa Joan Road Kirumburi Kwa Jicoya Road Murraming Kiruari To Jeacher Njirus Grandi G And Murraming Kiargana Catholic Church To Joshia To Njeruri Coffee Factory Ikiari Mutuaitaru Murraming Ikiari To Mutuavri Murraming Kubururia To Katuikuri	Ward Wide
	Street Light From Makutano To Kyeni At Muganjuki	Mufu , Gatumbi, Rukuriri
	Maintenance Existing Flood Lights In Ward	Kiangungi Kwa Koria Kavumbu Kiniria Katavi Catholic Church
	Installation Of Floodlight	Ivanguari – Katavi Village (-Rukuriri Police Post)

Kagaari South

S/NO.	PROJECT NAME	LOCATION
1.	**Water, Irrigation, Environment, Climate Change And Natural Resources**	
	Borehole At Ugweri	Ugweri
2.	**Trade, Tourism, Investment, Industrial Development And Marketing**	
	More Market Stores At Kawanjara Market , Ugweri Market Construction	Kawanjara
3	**Agriculture, Livestock, Blue Economy And Cooperative Development**	
	Equipping Kawanjara Bee Farmers ,Buying Dairy Goats To Kagaari South Group ,A.I Services In The Ward	Ward Wide
4	**Roads, Public Works, Energy And Transport**	
	Lighting Flood Lights At Gichera Market , Lighting Floodlights At Nyangeri ,Lighting Floodlights At Kavangura , Lighting Floodlights At Mtwapa ,Lighting Floodlights At Thau ,Transformer Kanyueri ;Gicheza,Kathiga Gicheza,Reedemed Managiza, Vilwili Mazanga, Nthagaiya Ngangari	Ward Wide
5	**Education, Vocational Training Centers**	
	Boys Dormitory Ena V.C.T ,Buying Land ECDE Gicheza Primary ,Construction Of ECDE Class Kavuzu Primary ,Construction Of ECDE Kandwu Primary ,Painting Of ECDE Class Macumo ,ECDE Teachers Kagaari South	Ena Macumo
6	**Health**	
	Equipment Of Gichera Dispensary And Nurse ,Technician Kithunguthia Dispensary ,Upgrading Of Ena Dispensary ,Upgrading Of Ugweri Dispensary ,Equiping Of Ndumari Dispensary And Nurses ,Buying Land Kathungu Dispensary ,Buying Land Kanduri Dispensary	
7	**Water, Irrigation, Environment, Climate Change And Natural Resources**	
	Borehole At Gichera Primary ,Borehole At Kathaimbaicone Primary,Borehole At Matunzwi Primary ,Borehole At Kazumiri Primary ,Borehole At Kavaza Primary School ,Borehole At Ndumani Primary School ,Borehole At Macumo Primary , Borehole At Kanduri Primary And Secondary School ,Increase Volume Phase 3 K.K.K ,Borehole At Nthagayia Market	Ward Wide

Gaturi North

S/NO.	PROJECT NAME	LOCATION
	ROADS	
1	Kianjokoma To Kathimba Road ,Tarmaking Of Muchangoni ,Ruvutiri To Nguruoni- ACK Nguruoni To Igarli ,Purchase Of Land To Open Gaikivo In Ruguru Ngandori And Gatui North	Kavutiri Sublocation,Honguri Sub Location
	Karuma Road,Muchangori – Kavitivi ,Kathigai Road ,Makenoi To Kiamunda Wanguu, Kionooi To Coo To Ragycoii ,Kamwangavu To Kevote	Kevote
2.	**HEALTH**	
	Electricity Of Itongurii Dispensary, Maternity Muchangori Dispensary ,Ward And X Rays At Kianjokoma And An Ambulance ,Completion Of Makengi And An Ambulance , Gate Of Kevote	Itonguri Kianjokoma Makengi
3.	**Education, Vocational Training Centers**	
	Polytechnic At Ward Level ,	
	Toilet At Gichugu ECDE ,Kitchen Kavutiri ,ECDE Class And Toilet And Modern Kitchen At Muchangori ,ECDE Class	Kavutiri, Muchagori
	Consolata ECDE Class And Modern Kitchen And Toilets	Ward Wide
4	**Agriculture, Livestock, Blue Economy And Cooperative Development**	
	Certified Seeds And Fertilizer Across The Ward ,Irrigation Water Across The Ward ,Domestic Water Kavutiri Natural Well Muchagori Nodura Well	Ward Wide
	Fish Ponds And Fish Fingering And Equipment's	Ward Wide
5.	**Trade, Tourism, Investment, Industrial Development And Marketing**	
	Completion Of Kevote Market , Karui Hills And The Ikavungu Cave	Kevote, Karue
6.	**Administration**	
	Office Of Ward Admin And G.D.U	Ward Wide

Kyeni South

S/NO.	PROJECT NAME	LOCATION
1.	**Health**	
	Construction Of Dispensary	Kariru
	Operationalization Kathanjuri Maternity	Kathanjuri Dispensary
	Operationalization Karurumo Male Ward	Karurumo Rural Health
	Upgrading Of Kigumo Model Hospital	Kigumo
	Construction Laboratory At Kathunguri	Kathuguri
2.	**Water, Irrigation, Environment, Climate Change And Natural Resources**	
	Expansion Of Kyeni Water To More Place – Augmentation Of Existing Water Systems	Kigumo, Mukuria Ikura Karurumo – Kasafari Kathanjuri - Nyagari
	Construction Of Boreholes Muumari	Kariru
3.	**Trade, Tourism, Investment, Industrial Development And Marketing**	
	Construction Markets Stalls	Kathanjuri
4.	**Agriculture, Livestock, Blue Economy And Cooperative Development**	
	Provision Of Certified Seeds	Ward Wide
	Provision Ai Services	Ward Wide
5.	**Youth Empowerment And Sports, Gender, Culture, Children And Social Services**	
	Completion Of Karurumo Social Hall	Karurumo
	Renovation Of Katanjyri Social Hall	Kathanjuri
	Sports Empowerment Programmes	Ward Wide
	Youth Empowerment Programmes	Ward Wide
6.	**Education, Vocational Training Centers**	
	Karurumo Primary ECDE Class Construction (2 Rooms) ,Kaveti ECDE Class Construction, Kanginga ECDE Class Construction	Karurumo And Kriru Sublocation
	Kigumo Boarding Class Construction For ECDE ,Kathanjuri Dispensary Staffing- Clinical Officer Needed Urgently	Kigumo,Kathanjuri
	Kathanjuri Police Station(Divisional Headquarters) To Be Given A Fecelight	Kathanjuri
7.	**Roads, Public Works, Energy And Transport**	
	Kwa Nyaga Video To Waithanje -Nyangari Secondary School ,Gwa Gichonge -Gachungu Factory, Kinitithe Primary – Gachungu River Thau	Kyeni Central (Nyagari)
	Kwa Ikongoro – Mangure S.A Kathariro -Njeru Jacob Merging Gichangi ,Karungu ACK To Karungu Primary School -Kagwanja –Kamanja	Kyeni Central (Kathanjuri
	Ciamanda To Kang'ombe -Gititu,Kanyueri Road ,Gichugu Machagua Road	Kyeni East (Kigumo Sublocation)

S/NO.	PROJECT NAME	LOCATION
	Kirigi To Gakuu To EAPC Kamburu To Nthakwa Road, Machanga Road	Mukuria Location(KYENI EAST)
	Gaitutu To Joy Riders – Kwa Mbomu ,Karurumo -Mucereri To Kaveti Kathunguri Polytechnic ,Kasavari Dispensary To Njue Kivui To Main Road	Kyeni South(Karurumo)
	Zawadi Road To EAPC Kariru ,Canon Albert Suru Kanyua Njuki,Mwe-Munyari-Kiandari -Ndwiga Muriuki	Kathunguri Location
	Kathunguri Primary – Njauri Macera ,Kivoi -Mugwa Mboga Murari Catholic	Kathunguri Location

Nthawa

S/NO	PROJECT NAME	LOCATION
1.	**Infrastructure**	
	Upgrading And Murraming Of Muthamiri-Kathugu Road	Nthawa
	Kamugu Market Flood Lights Installation	Thura
	Kwa Gaco-Mlachake Road Murraming	Thura
	Kwa Mote-Kavaaari Road Murraming	Thura
	Gitiburi	
	Grading And Drifting Of Muchonoke CDF Road-Mung'au Road	Gitiburi
	Water Installation	
	Storage Tank Of Mung'au Dam	
	Gatitu Dispensary Road-Rukira	Nthawa
	Murraming Of Muchonoke-Kambindi Road	Gitiburi
	Flood Lights At Muchonoke Market	Gitiburi
	Transformers At Mumburi	
	➢ Mumburi Village	Thura
	➢ Karuringo Village	Thura
	➢ Kavaarivillage	Thura
	Upgrading Of Siakago-Mathai Munou Road And Murraming	Nthawa
	Gatitu-Siakago Boys Road Upgrading, Murraming And A Drift	Nthawa
	Mururiri-Rukira Drift	
	Gakuu Drift	
	Murraming Of Mutuaruhiu-Riandu Road	
	Murraming Of Kambaru-Ndaiyu Road	Riandu
	Murraming Kianamu-Kanyariri Road	
	Dozing Of Gwaspirio-Murindi Road	Thura
	Gwaspirio-Kwa Magondu Road	
	Transformer Of Gituburi Village Installation	Gitiburi
	Flood Lights At Kathetu Market(Energy)	Riandu
	Kambaru-Kathetu Drift Very Crucial	Riandu
	Jikaze-Kambaru Road Grading And Murraming	Riandu
2.	**Health**	
	Kwandwambogo Dispensary Completion	Thura
	Kamugu Dispensary, Completion, Fencing, Laboratory	Thura
	Kambaru Secondary School Road, Drainage	Riandu
	Upgrading Of Riandu Dispensary	Riandu
	Upgrading Of Level 4 Hospital Siakago And Maintenance Of Ambulance	Nthawa Siakago Town
	Equipping Of The Hospital Morque	Siakago Town
3.	**Trade**	
	Siakago Stadium Ground Maintenance	Nthawa
	Tarmacking Of Town Roads And Proper Drainage In The Siakago	
	Market Shades And Floor Of The Siakago Market	Nthawa
4.	**Water**	
	Water Installation At Thura, Gitiburi, Kwandwambogo	Thura Location
5.	**Education**	
	Muchonoke Ecde Class	Gitiburi

	Kambaru Primary School Ecde Class	Riandu

Evurore

S/NO	PROJECT NAME	LOCATION
1.	Grading Of Gikomba, Muthanthara, Muiru, Bashssha, Kanyua B, Kagari, Kamarido To Nthigirani	Muthanthara
2.	Fencing Of Muthanthara Dispensary And Repair Of Nurses' Quarters	Muthanthara
3.	Construction Of Kabubua Ka Nyama Dispensary	Iria-Itune
4.	Purchase Of Transformer For Ishiara Level 4 Ospital	Ishiara
5.	Maintenance Of Kanyuambora Flood Lights And Construction Of Dumpsite In Kanyuambora Market	Kanyuambora
6.	Construction Of Modern Market At Ishiara Market	Ishiara
7.	Construction Of ECDE Class In Kiamuthuku	Kamarandi
8.	Completion Of Maciara Mucue Bridge Connecting Ena & Kabubua	Iria-Itune
9.	Construction Of ECDE Toilets In Ciacungugu And Mangote	Ndurumori And Kamarandi
10.	Opening Of Titambui, Kianyonga, Magatu, Gachuriri Road	Muringari

Muminji

S/NO	PROJECT NAME	LOCATION
1.	Construction Of Mukokoria ECDE Classroom	Muminji
2.	Construction Of Mianjatiri ECDE Classroom	Muminji
3.	Construction Of Mbarwari ECDE Classroom	Muminji
4.	Drilling Of Borehole Kivue	Muminji
5.	Drilling Of Borehole Kirie	Muminji
6.	Drilling Of Borehole Nguri	Muminji
7.	Opening Of Borehole Mukororia-Mavaruri	Muminji
8.	Opening Of Gatakari Kamuchira Road	Miminji
9.	Desilting Of Koroma Dam	Muminji
10.	Opening Of Mavaruri Ciakaviu-Ngiiri Road	Muminji
11.	Construction Of Reservoir And Piping Of Gwagukenga Springs-Kivue	Muminji

Mwea

S/NO	PROJECT NAME	LOCATION
1.	**INFRASTRUCTURE**	
	Gategi, Kaseve Mbonzuki Road	Riakanau Mwea
	Kaseve, Masimba	Gategi
	Gataegi-Koma	
	Kwa Kimani-Kakindu Gategi-Kakindu	Mwea
	Kobil-Kavage Kinara	Wachoro
	St Mary Ukweri, Jamaica	Mwea
	Police Station, Karuku Kinara	
	Nthinginiio Kwa Jiraini	Rikakanau
	Wangu Pri To Kwa Mesiki	
	|Kwa Snr Chief To Kwa Square	Mwea
	Kwa Kimuyu To Wakaria	Karaba
	Kwa Matolo To Ng'otayo (Buy)	
	Kwa Nthumo To Kilia	Mwea
	A.I.C. Makutano To Kwa \Kimuyu	
2.	**Health**	
	Kwamweri Dispensary Completion	-Kwamweri
	Makutano Dispensary Completion	-Makutano
	Gategi Health Centre – Toilets	-Gategi
	Rikanau Dispensary – Out Patient & Toilets	-Rikanau
	Makakalia Dispensary – Completion	-Makakalia
	Karaba Dispensary – Toilets	-Karaba
	Malikini Dispensary – Completion	-Malikini
	Kasioni Dispensary – Completion	-Kasioni
3.	**Trade (Markets)**	
	Makutano –{Borehole – }Drainage System	
	-{Solar System}	
	Boda Boda Shade & Flood Light	
	Kamweri-Borehole & Toilet & Flood Lights	
	Karuku Bore Hole & Toilet	
	Wango – Flood Light & Toilet	
	Nthingini-Flood Light & Toilet	
	Maali Village-Bore Hole Drilling	
	Kaseve – Flood Light & Toilet	
	Karaba – Street Lights & Flood Light	
	Karaba-Livestock Market Fencing	
	Gategi – Flood Light & Toilet	
	Kilia – Flood Light & Toilet	
	Malikini – Flood Light & Toilet	
	Gender	
	Makutano Social Hall – Toilet, Fencing & Electricity	
	Gategi Social Lhall – Toilet & Electricity	
	Karaba Social Hall – Construction	
	Land	

	Unyuani Market – Purchase Land	
	Maali Market Land – Purchase	
	Maali Pri School – Play Ground – Leveling	
	Water	
	Unyuani Village – Bore Drilling	

Makima

S/NO	PROJECT NAME	LOCATION
1.	Equipping Of Mbondoni Maternity, Electrification And Construction Of Laboratory	Mbondoni
2.	Completion, Equipping And Operationalization Of Makima Male Ward	Makima
3.	Equipping Of Mulukusi And Kakawa Dispensary	-Malukusi -Kakawa
4.	Grading And Murraming Of Mbondoni-Kathuiai-Muthithu Road	Mbondoni
5.	Flood Lights(Mast), Livestock Land And Toilets	Makima
6.	Construction Of ECDE Classrooms - Irari -AIC Ndune	Makima
7.	Floodlights, (Must),Toilet Mbondoni Mashamba Ndune	-Mbondoni -Mashamba -Ndune
8.	Murraming Of Ndune-Kalisa-Mbonzuki Road	Makima
9.	Makima Social Hall-Kamunyagia-Road Opening	Makima
10.	Kwa Musa – Mashamba-Muazo Grading And Murraming	Mashamba

Kirimari

S/NO	PROJECT NAME	LOCATION
1.	**INFRASTRUCTURE**	
	Maintenance Of Mitumba Market Construction Of Administration Block Installation Of Electricity Installation Of Water In Market & Stage Stalls	Mitumba Market Cannan Market Stage Stalls
2	Main Garbage Collection Points Installed With Garbage Bin In Various Villages In Kirimari	Kirimari
3	Operationalization Of Dallas Dispensary To 24 Hours With Increase Of Human Resource To Enable Smooth Operation Based On Population	Dallas
4	Additional Of Clinical Nursing Officers In Kathangari & Kangaru Dispensaries	Kangaru & Kathangari
5	Fencing Of Kathangari Dispensary	Kathangari
6	Construction Of A Rehabilitation Centre & Acquiring It's Land And Operationalization Of The Rescue Center In Majengo	Majengo
7	Installation Of Mulika Mwizi In Mikimbi, Kiriari, Kithungururu, Old Stadium, Dallas, CFC Njukiri Shopping Centre	Kirimari
9	Street Lighting Of Kangaru Shopping Centre Mwara Centre Kiangatunyi Grogoni, Nthambo Primary – Kithuguri Kangaru, Sweet Banana, Njukiri Shopping Centre	Kirimari
10	Rehabilitation Of Roads Old Stadium Cylet Supermarket – Shauri Rurima Building – Talent Academy Kirimai – Rianjagi, Riamaciri – Kiriari	Kirimari
11	Kwa Kairigi Stage – Kaunyuri Kithunguriri Factory Dallas Primary School – Main Road Bridging Of Dallas Matakari Stream. Kangaru Market – Mwara – Gringori Nthambo Primary – Kapingazi Factory Njukiri Shopping Centre – Sweet Bananas	
12	Relocation Of Main Sewerage From Old Stadium To Mbeti North Site.	Kirimari
13	Maintenance Of Drainage Of Kariari I & II And Fencing	
14	Installation Of Wifi At Talent Academy & Rehabilitation	
15	Rehabilitation Of Social Hall	Kirimari

Ruguru Ngandori

S/NO	PROJECT NAME	LOCATION
1.	Construction Of Kiriari Market (Muthurwa)	Ruguguru –Kiriari Sub –Location
2.	Upgrading Kairuri Dispenasry To Level 4 Hospital	Ruguru – Ngandori West
3.	U Grading And Murraming Of Kiaragana Road	Ruguru – Ngandori
4.	Completion Of ICT Centre At Manyatta Market	Ruguru – Ngandori
5.	Grading And Murraming Of Njoruri Road	Ruguru – Ngandori
6.	Construction Of Girls Domitory – Kanorori VTC	Ruguru
7.	Renovations Manyatta Market – Drainage, Cutters And Part Of Roofing Additional Bulbs (Electrical)	Ngandori West
8.	Grading And Murraming Of Gakirima/Kivoo Road	Ngandori West
9.	Grading And Murramming Of Kairuri Bank/Ngurukiri Road	Ngandori West
10.	Construction Of Kiangoci ECDE	Kirigi
11.	Expansion Of Runga Water Project	Ruguru – Ngandori
12.	Expansion Of Kirigiri Water Project	Kiriari
13.	Construction Of Kiriari ECDE Classroom	Kiriari
14.	Maintenance/Renovation Of Kairuri ECDE Class	Kairuri
15.	Upgrading Of Dairy Goats	Ruguru – Ngandori
16.	Environmental Conservation Through Distribution Of Cooking Gas	Ruguru – Ngandori
17.	Solarization Of Manyatta Market	Manyatta Market
18.	High Mast Floodlight	Kiriari Market
19.	Market Planning	Kiriari And Manyatta Markets
20.	High Mast Floodlight	Kairuri Health Centre

Kithimu

S/NO.	PROJECT NAME	LOCATION
1	Completion Of Rukira Dispensary MCH (Electricity ,Water And Equipping, Fencing And Gate)	Rukira
2	Completion Of Kithimu Cereal Board And Equipping	Kithimu
3	Purchasing Of Public Land For Sports And Social Hall In Kithimu	Kithimu
4	Tarmacking Of Kivwe -Kithimu -Ena -Kamuthatha -Ndatu Road	Kithimu
5	Maintenance Of All Feeder Roads I. Kanguri – Giekawa - Kiandundu II. Kiandundu - Gikingiri Road III. Ithangawe – Itabua Road IV. St Benedicts – Gitumbi - Mathanjuki	Kithimu
6	Purchase Of Ambulance For Kithimu Level 3 Health Center	Kithimu
7	Drilling Of Kang’aru, Giekawa, Kanguri And Mutethania Boreholes	Kithimu
8	Murraming, Grading And Drainage For Kithimu Bishop Mbui Road	Kithimu
9	Maintenance Of Rukira - Nembure Road	Kithimu
10	Opening, Grading, Murraming Of Ndatu Market And Feeder Roads	Ndatu

Nginda

S/NO.	PROJECT NAME	LOCATION
1	Construction Of ECDE Centers –ST. Hellen Karimari Primary School	Mbuvori
2	Expansion And Equipping Of Muvandori Vocational Center	Kathangariri
3	**Murraming Of:** Muthigiri - Kii Road Nguthi Road Muthigi - Mukongoro Road Iriari Road Kithiga Road Karau Primary -Kamanga Main Road Rutune – Karandiri Road Ngerwe Factory Road	Nginda
4	Tarmacking Of Mbuvori Market -Karau Health Center	Mbuvori
5	Construction Of Ward Administration Office At Kathangariri	Kathangariri
6	Construction Of An Agricultural Inputs Store For Nginda Ward At Kathangariri	Kathangariri
7	Construction Of Agriculture Farm Inputs Store Construction Of Agriculture Offices In Nginda Ward	Kathangariri
8	Rutune-Karimari Irrigation Water Project Karau Irrigation Project Kavari Kamvindi Irrigation Kiamurwa Irigatin Rutune - Kuramuka Irrigation Scheme Gicangai – Kiangucu Irrigation Scheme	
9	Equipping Of Male Ward At Karau Health Center And Ambulance For Nginda Ward	Mbuvori
10	Completion Of Stalled Project At Kathangariri Dispensary	Kathangariri

Mbeti North

S/NO.	PROJECT NAME	LOCATION
1.	Upgrading Of Gatunduri Dispensary To A Health Center And Fencing.	Gatunduri
2.	Upgrading Of Mugoya Dispensary(Lab)	Mugoya
3.	Improving Of Majimbo Prisons Dispensary	Majimbo
4.	Equipping Of Kimangaru Dispensary	Kimangaru
5.	Purchase Of Land To Build ECDE Classroom At Muthatari Area.	Muthatari
6.	Construction Of ECDE Classroom At Ithata.	Ithata
7.	Purchase Of Land And Construction Of ECDE Classroom At Rupingazi Area	
8.	Installation Of Milk Coolers At Gatituri.	Gatituri
9.	Promoting Small Scale Farmers With Tree Seedlings.	
10.	Extensions Officers Across Mbeti North.	
11.	Recycling And Reliabilitation Of Kinyago Dumpsite.	Dumpsite
12.	Women And Women Department.	
13.	Installation Of Street Lights At Ngomano, Kamiu, Majimbo, Muthatari, Muthatari, Kimangaru, Karurina And Kairangu Area.	Ngomano
14.	Repair And Installation Of Mulika Mwizi Across Mbeti North.	Mbeti North
15.	Upgrading To Bitumen To Standard Of Kamiu –GTI Road.	Mbeti North
16.	Opening And Grading Aof Gatunduri –Gakurungu Road.	Mbeti North
17.	Purchasing Of Land To Open Roads In Mbeti North Ward At Air Strip Gatondo.	Mbeti North
18.	Maintenance Of Privam Nuts Macandamia Road-Kimangaru Road.	Mbeti North
19.	Maintenance Of Kairungu Road.	Mbeti North
20.	Upgrading To Bitumen Standards Of Gakwegori Gatunduri Road.	Mbeti North

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Gaturi South

S/NO.	PROJECT NAME	LOCATION
1	Fencing Of Nembure Polytechnic And Repair Of ECDE Class At Rung'ang'a Primary	Nembure
2	Construction Of ECDE Class At Tende Primary	Tende /Ena East
3	Leveling Of Rung'ang'a Primary School Play Ground	Nembure/Runganga
4	Construction Of ECDE Class At Igumo Primary	Igumo/Ena East
5	Buying Of Cemetery Land At Karurina	Karurina/Kihumbu
6	Construction Of Ward ICT At Nembure	Nembure
7	Construction Of Riverside Tende Bridge	Tende / Ena East
8	Construction Of Bridge At Kiambogo B Igumo Road	Gatunduri
9	Construction Of Bridge At Kairungu Kamararu Bridge	Ena East

Kiambere

S/NO.	PROJECT NAME	LOCATION
1.	Maintenance Of Mokamele Isaco Road.	Kiambere/ Mutuobare Road.
2.	Construction Of Kaburu Drift (Ngambari Ntharawe Road)	Ntharawe Sub Location.
3.	Completion Of Kamaungu Borehole.	Kiambere Location.
4.	Drilling And Equipping Of Borehole At Marigiru.	Riaciina Sublocation.
5.	Equipping Of Maternity Wing At Kiambere Health Center.	Kiambere Location.
6.	Construction Of Ablution Block At Karura Dispensary.	Kindaruma Sub Location.
7.	Construction Of Modern Market Both Livestock And Main Market At Mutuobare Market.	Mutuombare Sub Location.
8.	Planning And Reallocation Of New Site Market	Kiambere Sub Location.
9.	Maintenance Of Flood Lights For New Site Market, Mutuobare And Mariari Market / Street Lights At Mutombare.	Kiambere Ward
10.	Maintenance Of Mutuobare,Shauri,Riaciina Primary To Mutuobare.	Mutuobare Location.

Mavuria

S/NO.	PROJECT NAME	LOCATION
1	**Education**	
	Opening Of Kwa Jacob Kathanje Kwa-Haron Road	Nyangwa
	Construction Of Macang'a ECDE Classes	Mavuria
	Construction Of ECDE Classes At Nyangwa Primary	Nyangwa
	Introduction Of ECDE Feeding Programs At All E ECDE In Mavuria Ward	Mavuria, Gichiche, Kithunthiri, Nyangwa/Giiiro
	Employment Of ECDE Teachers In Mavuria Ward	Mavuria, Gichiche, Kithunthiri, Nyagwa/Gikiiro
	Building Of A Second Class (ECDE) At Matheng'a Ngiiri And Kamurugu	Mavuria
	Organizing Of Drug Abuse Awareness Event At Mavuri Ward	Mavuria
	Eviction Of Umau Land Grabbers And Completion Of Playground	Gikiiro
2	**Agriculture**	
	Addition Of Extension Officers At Kiritiri Agricultural Office	Nyangwa/Gikiiro
	Reviving Of Cattle Dips	Mavuria, Kithunthiri, Gikiiro/Nyangwa And Gichiche
	Digging Of Mega Dam At Kivuva	Mavuria
	Repair/Disilting Of Kanyani Natural Wells	Nyangwa
3	**Roads**	
	Grading Of Machang'a Karuki Road An Murraming	Mavuria
	Murraming Of Kiritiri-Nyangwa Road	Mavuria
	Construction And Tarmacking Of Ring Roads In Kiritiri	Nyangwa
	Heavy Grading Of Mugaari Kware-Gacara Road	Mavuria
	Grading Of Iramurai Kiriro Road	Gichiche
	Construction Of Drifts In Along The Road Between Machang;A, Kithuri, Ngiori Road	Mavuria
	Grading And Opening Of Jerusalem-Gitira, Ngungu, Kiamukufu Road	Mavuria
	Opening And Construction Of Drift Of Gitambini Kariakariruri Road	Nyangwa
4	**Health**	
	Equipping Of Maternity Ward At Machang'a Dispensary	Mavuria
	Building Of Rugogwa Dispensary	Mavuria
	Building Of Dispensary At Gacegethion	Kithunthiri
	Acquiring Land To Build A Dispensary/Relocate The Dispensary At Ngiori	Mavuria
5	**Water**	

S/NO.	PROJECT NAME	LOCATION
	Digging Of Water Points (Gikiiro, Gataka, Riamurai, Ngiori, Machang'a, Kathiuri)	Mavuria
	Rehabilitation Of Kiritiri Market Borehole	Nyangwa Sub-Loc
	Adding A Bigger Water Storage Tank At Kiritiri Market	Nyangwa Sub-Loc
	Make A Community Water Point At Kiritiri	
	Drilling Of Borehole At Nyangwa Pri School	Kithunthiri
	Desilting Of Mborori, Kanika, Mashiara Dams -Gacegethiori	
	Construction Of Earth Dams At Kandara, Marigu, And Kivura And Gacungania	Mavuria
	Desilting Of Kigondere Dam At Kathuri	Mavuria
6	**Land And Urban Plan**	
	Purchase A Land For Kiritiri Waste Disposal	Kithunthiri
	Placement Temporary Dustin Along Kiritiri Street	Kithunthiri
	A Permanent Solution Of Kiritiri Market Garbage Collection	Kithunthiri
	Completion And Upgrading Of Kiritiri Stock Market	Kithunthiri
	Kiritiri Public Toilet Building	Kithunthiri
7	**Administration**	
	More Personnel At Kiritiri Health Centre	Mavuria
	More Personnel At Dispensaries In Mavuria Ward	
	Equipment Of Dispensaries (Medicine)	
8	**Tourism**	
	Upgrading Kinara Beach	Mavuria
	Building Of People's Park At Mavuria	Kithunthiri

Mbeti South

S/NO	PROJECT NAME	LOCATION
	Water	
1.	Extension Of Rupingazi/Weru Irrigation Project	Mbeti South
2.	Kiamuringa Irrigation Project Extension	Mbeti South
3.	**Domestic Water**	Mbeti South
	Gachuriri	
	Kirima-Kathigiri	Mbeti South
	Mbita, Rwethe And Kabururi	
4.	Irrigation Water In Gachuriri, Kirima And Mbita To Be Initiated	Mbeti South
	Health	
1.	Construction Of Laboratories In Kangungi And Gachuriri, Mbita And Nganduri Dispensaries	Mbeti South Location And Kirima Location
2.	Construction Of Muraru Dispensary	Mbeti South
	Agriculture	
1.	A.I. Services To Be Provided	Mbeti South
2.	Extension Officers To Be Deployed	Mbeti South
3.	Cereal Land Produce Board Stores To Be Brought To Gachoka	Mbeti South
	Roads And Energy	
1.	Kisimayu-Kwa Miti Road	Mbeti South
2.	Rwika-Kinondo Road	Mbeti South
3.	Tumaini Dispensary-Rwika Roads	Mbeti South
4.	Kwa Chief – Ndarwa/Ngangari-Kiamuringa Road	Mbeti South
5.	Ngigeri Cutline Road Opening	Mbeti South
	Energy	
1.	Kandogo +Mwafrica Electrification	Mbeti South
2.	Mbita/Kambiti Electrification	Mbeti South
3.	Nganduri Mlika Mwizi	Mbeti South
4.	Mbita Mlika Mwizi	Mbeti South
5.	Kathigiri Market Mlika Mwizi	Mbeti South
6.	Mukithi/Mbita Mlika Mwizi	Mbeti South
7.	Street Lights Maintenance	Mbeti South
8.	Flood Lights Maintenance	Mbeti South
	Education	
1.	Classrooms-Rugakori, Aic Beram, Kiametho, Mbita Ngenge, Yonderi, Mutungu, Kamunyange,	Mbeti South
2.	Shortages Of Teachers –Kaweru, Nganduri, Mathigameru, Mbita, Rianguu	Mbeti South
3.	Purchase Land For Nguthiru ECDE Centre	Mbeti South
	Gender And Youth	
1.	Construction Of A Rehabilitation Centre Gachoka	Mbeti South
2.	Gachoka Stadium Completion	Mbeti South
3.	Grading Of Rwika Playground	Mbeti South
	Land And Urban Planning	
1.	Fencing Of Kamwimbi Urban Land	Mbeti South
	Administration	

S/NO	PROJECT NAME	LOCATION
1,	Construction Of Administration Offices In Gachoka	Mbeti South
2.	Provision Of Mobility Services	Mbeti South
3.	Employ Secretary For The Office	Mbeti South
4.	Provision Of Office Stationeries	Mbeti South
	Trade And Tourism	
1.	Purchase Of Muraru Market Land	Mbeti South
2.	Development Of Kianjiru Hills Tourist Attraction	Mbeti South