

COUNTY GOVERNMENT OF MERU



DEPARTMENT OF FINANCE, ECONOMIC PLANNING & ICT

When replying please quote
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Meru County Headquarters
P.O. Box 120-60200
Meru

15th October, 2025.

CGM/FIN/BUD/VOL.25/1/25

The Controller of Budget
Office of the Controller of Budget
P.O. Box 35616 – 00100
Nairobi, Kenya

RE: FORWARDING OF MERU COUNTY BUDGET IMPLEMENTATION REPORT FOR 1ST QUARTER OF THE FY 2025/2026.

Pursuant to the provisions of the Public Finance Management Act, 2012 and other relevant regulations governing public financial management, we hereby submit the Meru County Budget Implementation Report for the 1st Quarter of the FY 2025/2026.

The report provides details on budget performance, including revenue and expenditure analysis, development and recurrent expenditure, and progress on implementation of county programmes and projects during the reporting period.

Kindly receive the attached report for your review and necessary action. Please accept our assurances of our highest consideration.

Yours faithfully

Chief Officer Finance, Economic Planning & ICT
Meru County Government



MERU COUNTY RECURRENT

VOTE	ITEM-SOURCE-PROGR-AMME	TITLE AND DETAILS	APPROVED BUDGET ESTIMATES FY 2025/26 (Kshs.)	JULY EXPENDITURE (Kshs.)	AUGUST EXPENDITURE (Kshs.)	SEPTEMBER EXPENDITURE (Kshs.)	TOTAL 1ST QUARTER ACTUAL EXPENDITURE FY 2025/26 (Kshs.)	VARIANCE	ABSORPTION RATE
3561		Meru - County Assembly	1,063,230,263.00	-	-	-	-	1,063,230,263.00	0%
		County Assembly Headquarters	1,063,230,263.00	-	-	-	-	1,063,230,263.00	0%
Headquarters									
3562		Meru - Office of the Governor							
		Headquarters							
	2210201	Telephone, Telex, Facsimile and Mobile Phone Services	1,350,000.00	-	-	-	-	1,350,000.00	0%
	2210301	Travel Costs (airlines, bus, railway, mileage allowances, etc.)	2,000,000.00	-	-	-	-	2,000,000.00	0%
	2210302	Accommodation - Domestic Travel	4,000,000.00	-	-	443,100.00	443,100.00	3,556,900.00	11%
	2210399	Domestic Travel and Subs. - Others	2,900,000.00	-	-	-	-	2,900,000.00	0%
	2210401	Travel Costs (airlines, bus, railway, etc.)	3,000,000.00	-	-	-	-	3,000,000.00	0%
	2210402	Accommodation	2,000,000.00	-	-	-	-	2,000,000.00	0%
	2210799	Training Expenses - Other (Bud	700,000.00	-	-	-	-	700,000.00	0%
	2210801	Catering Services (receptions), Accommodation, Gifts, Food and Drinks	4,000,000.00	-	-	800,000.00	800,000.00	3,200,000.00	20%
	2210802	Boards, Committees, Conferences and Seminars	4,500,000.00	-	-	-	-	4,500,000.00	0%
	2210805	National Celebrations	850,000.00	-	-	-	-	850,000.00	0%
	2210899	Hospitality Supplies - other (	3,200,000.00	-	-	300,000.00	300,000.00	2,900,000.00	9%
	2211016	Purchase of Uniforms and Clothing - Staff	1,600,000.00	-	-	-	-	1,600,000.00	0%
	2211101	General Office Supplies (papers, pencils, forms, small office equipment etc)	1,200,000.00	-	-	-	-	1,200,000.00	0%
	2211103	Sanitary and Cleaning Materials, Supplies and Services	1,500,000.00	-	-	-	-	1,500,000.00	0%
	3111001	Purchase of Office Furniture and Fittings	2,000,000.00	-	-	-	-	2,000,000.00	0%
	4130299	Payables from Previous Financial Period - Other (Budgets)	14,885,520.00	-	-	-	-	14,885,520.00	0%
			49,885,520.00	-	-	1,543,100.00	1,543,100.00	48,142,420.00	3%
Governor Press									
	2210299	Communication, Supplies - Other	1,800,000.00	-	-	-	-	1,800,000.00	0%
	2210399	Domestic Travel and Subs. - Others	2,500,000.00	-	-	-	-	2,500,000.00	0%
	2210502	Publishing & Printing Services	2,000,000.00	-	-	-	-	2,000,000.00	0%
	2210504	Advertising, Awareness and Publicity Campaigns	10,150,000.00	-	-	-	-	10,150,000.00	0%
	2210801	Catering Services (receptions), Accommodation, Gifts, Food and Drinks	2,500,000.00	-	-	-	-	2,500,000.00	0%
	2210802	Boards, Committees, Conferences and Seminars	4,800,000.00	-	-	-	-	4,800,000.00	0%
	2210899	Hospitality Supplies - other (	2,200,000.00	-	-	-	-	2,200,000.00	0%
	3111004	Purchase of Exchanges and other Communications Equipment	1,200,000.00	-	-	-	-	1,200,000.00	0%
			27,150,000.00	-	-	-	-	27,150,000.00	0%
Efficiency Monitoring									
	2210301	Travel Costs (airlines, bus, railway, mileage allowances, etc.)	1,300,000.00	-	-	-	-	1,300,000.00	0%
	2210302	Accommodation - Domestic Travel	800,000.00	-	-	-	-	800,000.00	0%
	2210303	Daily Subsistence Allowance	1,200,000.00	-	-	-	-	1,200,000.00	0%
	2210309	Field Allowance	1,000,000.00	-	-	-	-	1,000,000.00	0%
	2210399	Domestic Travel and Subs. - Others	600,000.00	-	-	-	-	600,000.00	0%
	2210401	Travel Costs (airlines, bus, railway, etc.)	1,000,000.00	-	-	-	-	1,000,000.00	0%
	2210504	Advertising, Awareness and Publicity Campaigns	550,000.00	-	-	-	-	550,000.00	0%
	2210799	Training Expenses - Other (Bud	3,300,000.00	-	-	-	-	3,300,000.00	0%
	2210802	Boards, Committees, Conferences and Seminars	1,000,000.00	-	-	-	-	1,000,000.00	0%
	2211299	Fuel Oil and Lubricants - Other	1,000,000.00	-	-	-	-	1,000,000.00	0%
	2220101	Maintenance Expenses - Motor Vehicles	1,000,000.00	-	-	-	-	1,000,000.00	0%



	2210801	Catering Services (receptions), Accommodation, Gifts, Food and Drinks	1,000,000.00	-	-	-	-	-	-	1,000,000.00	0%
	2210802	Boards, Committees, Conferences and Seminars	1,100,000.00	-	-	-	-	-	-	1,100,000.00	0%
	2211101	General Office Supplies (papers, pencils, forms, small office equipment etc)	1,200,000.00	-	-	-	-	-	-	1,200,000.00	0%
	2211102	Supplies and Accessories for Computers and Printers	1,800,000.00	-	-	-	-	-	-	1,800,000.00	0%
			10,750,000.00	-	-	-	-	-	-	10,750,000.00	0%
Internal Audit											
	2210302	Accommodation - Domestic Travel	1,900,000.00	-	-	248,400.00	-	-	-	1,651,600.00	13%
	2210303	Daily Subsistence Allowance	2,200,000.00	-	-	1,470,400.00	-	-	-	729,600.00	67%
	2210399	Domestic Travel and Subs. - Others	1,500,000.00	-	-	-	-	-	-	1,500,000.00	0%
	2210799	Training Expenses - Other (Bud	720,000.00	-	-	-	-	-	-	720,000.00	0%
	2210801	Catering Services (receptions), Accommodation, Gifts, Food and Drinks	1,100,000.00	-	-	-	-	-	-	1,100,000.00	0%
	2210802	Boards, Committees, Conferences and Seminars	2,500,000.00	-	-	-	-	-	-	2,500,000.00	0%
	2210899	Hospitality Supplies - other (	1,300,000.00	-	-	-	-	-	-	1,300,000.00	0%
	2211309	Managent Fees	1,000,000.00	-	-	-	-	-	-	1,000,000.00	0%
			12,220,000.00	-	-	1,718,800.00	-	-	-	10,501,200.00	14%
Budget and Policy											
	2210302	Accommodation - Domestic Travel	5,384,000.00	-	-	-	-	-	-	5,384,000.00	0%
	2210303	Daily Subsistence Allowance	1,500,000.00	-	-	-	-	-	-	1,500,000.00	0%
	2210399	Domestic Travel and Subs. - Others	4,500,000.00	-	-	-	-	-	-	4,500,000.00	0%
	2210401	Travel Costs (airlines, bus, railway, etc.)	2,000,000.00	-	-	-	-	-	-	2,000,000.00	0%
	2210504	Advertising, Awareness and Publicity Campaigns	1,500,000.00	-	-	-	-	-	-	1,500,000.00	0%
	2210799	Training Expenses - Other (Bud	1,200,000.00	-	-	-	-	-	-	1,200,000.00	0%
	2210801	Catering Services (receptions), Accommodation, Gifts, Food and Drinks	1,050,000.00	-	-	-	-	-	-	1,050,000.00	0%
	2210802	Boards, Committees, Conferences and Seminars	2,250,000.00	-	-	-	-	-	-	2,250,000.00	0%
	2211399	Other Operating Expenses - Oh	7,000,000.00	-	-	-	-	-	-	7,000,000.00	0%
	2810101	Budgetary Reserves	2,790,318.00	-	-	-	-	-	-	2,790,318.00	0%
	2810199	Budget Reserves - Other (Budget)	4,000,000.00	-	-	-	-	-	-	4,000,000.00	0%
			33,174,318.00	-	-	-	-	-	-	33,174,318.00	0%
Accounts											
	2210302	Accommodation - Domestic Travel	1,200,000.00	-	-	-	-	-	-	1,200,000.00	0%
	2210303	Daily Subsistence Allowance	900,000.00	-	-	-	-	-	-	900,000.00	0%
	2210399	Domestic Travel and Subs. - Others	1,100,000.00	-	-	-	-	-	-	1,100,000.00	0%
	2210504	Advertising, Awareness and Publicity Campaigns	500,000.00	-	-	-	-	-	-	500,000.00	0%
	2210799	Training Expenses - Other (Bud	650,000.00	-	-	-	-	-	-	650,000.00	0%
	2210801	Catering Services (receptions), Accommodation, Gifts, Food and Drinks	1,100,000.00	-	-	-	-	-	-	1,100,000.00	0%
	2210802	Boards, Committees, Conferences and Seminars	1,200,000.00	-	-	-	-	-	-	1,200,000.00	0%
	2211101	General Office Supplies (papers, pencils, forms, small office equipment etc)	500,000.00	-	-	-	-	-	-	500,000.00	0%
	2211102	Supplies and Accessories for Computers and Printers	500,000.00	-	-	-	-	-	-	500,000.00	0%
	2211306	Membership Fees, Dues and Subscriptions to Professional and Trade Bodies	800,000.00	-	-	-	-	-	-	800,000.00	0%
	4130299	Payables from Previous Financial Period - Other (Budgets)	20,418,300.00	-	-	-	-	-	-	20,418,300.00	0%
			28,868,300.00	-	-	-	-	-	-	28,868,300.00	0%
ICT Development											
	2210202	Internet Connections	4,200,000.00	-	-	1,319,039.50	-	-	-	2,880,960.50	31%
	2210303	Daily Subsistence Allowance	1,200,000.00	-	-	-	-	-	-	1,200,000.00	0%
	2210399	Domestic Travel and Subs. - Others	1,900,000.00	-	-	-	-	-	-	1,900,000.00	0%
	2210799	Training Expenses - Other (Bud	750,000.00	-	-	-	-	-	-	750,000.00	0%
	2210802	Boards, Committees, Conferences and Seminars	650,000.00	-	-	-	-	-	-	650,000.00	0%
	2211011	Purchase/Production of Photographic and Audio-Visual Materials	2,960,000.00	-	-	-	-	-	-	2,960,000.00	0%
	2211102	Supplies and Accessories for Computers and Printers	1,050,000.00	-	-	-	-	-	-	1,050,000.00	0%



	2210606	Hire of Equipment, Plant and Machinery	500,000.00						500,000.00	0%
	2210801	Catering Services (receptions), Accommodation, Gifts, Food and Drinks	468,000.00						468,000.00	0%
	2210889	Hospitality Supplies - other (	104,000.00						104,000.00	0%
	2211101	General Office Supplies (papers, pencils, forms, small office equipment etc)	208,000.00						208,000.00	0%
	2211102	Supplies and Accessories for Computers and Printers	260,000.00						260,000.00	0%
	2211103	Sanitary and Cleaning Materials, Supplies and Services	269,600.00						269,600.00	0%
	2211299	Fuel Oil and Lubricants - Other	900,000.00						900,000.00	0%
	2220101	Maintenance Expenses - Motor Vehicles	600,000.00						600,000.00	0%
	3111001	Purchase of Office Furniture and Fixings	400,000.00						400,000.00	0%
	3111002	Purchase of Computers, Printers and other IT Equipment	500,000.00						500,000.00	0%
	4130299	Payables from Previous Financial Period - Other (Budget's)	2,857,350.00						2,857,350.00	0%
			13,026,950.00						13,026,950.00	0%
Livestock										
	2210202	Internet Connections	2,000.00						2,000.00	0%
	2210301	Travel Costs (airlines, bus, railway, mileage allowances, etc.)	468,000.00						468,000.00	0%
	2210302	Accommodation - Domestic Travel	1,728,000.00						1,728,000.00	0%
	2210505	Trade Shows and Exhibitions	208,000.00						208,000.00	0%
	2210799	Training Expenses - Other (Bud	768,000.00						768,000.00	0%
	2210801	Catering Services (receptions), Accommodation, Gifts, Food and Drinks	208,000.00						208,000.00	0%
	2211101	General Office Supplies (papers, pencils, forms, small office equipment etc)	208,000.00						208,000.00	0%
	2211102	Supplies and Accessories for Computers and Printers	116,000.00						116,000.00	0%
	2211103	Sanitary and Cleaning Materials, Supplies and Services	176,800.00						176,800.00	0%
	2211299	Fuel Oil and Lubricants - Other	3,197,200.00						3,197,200.00	0%
	2220101	Maintenance Expenses - Motor Vehicles	1,404,000.00						1,404,000.00	0%
			8,484,000.00						8,484,000.00	0%
Fisheries										
	2210101	Electricity	52,000.00						52,000.00	0%
	2210102	Water and Sewerage Charges	152,000.00						152,000.00	0%
	2210301	Travel Costs (airlines, bus, railway, mileage allowances, etc.)	208,000.00						208,000.00	0%
	2210302	Accommodation - Domestic Travel	208,000.00						208,000.00	0%
	2210303	Daily Subsistence Allowance	708,000.00						708,000.00	0%
	2210505	Trade Shows and Exhibitions	400,000.00						400,000.00	0%
	2210799	Training Expenses - Other (Bud	416,000.00						416,000.00	0%
	2210801	Catering Services (receptions), Accommodation, Gifts, Food and Drinks	206,800.00						206,800.00	0%
	2211007	Agricultural Materials, Supplies and Small Equipment	1,676,000.00						1,676,000.00	0%
	2211101	General Office Supplies (papers, pencils, forms, small office equipment etc)	208,000.00						208,000.00	0%
	2211102	Supplies and Accessories for Computers and Printers	208,000.00						208,000.00	0%
	2211103	Sanitary and Cleaning Materials, Supplies and Services	104,000.00						104,000.00	0%
	2220205	Maintenance of Buildings and Stations -- Non-Residential	453,200.00						453,200.00	0%
			5,000,000.00						5,000,000.00	0%
Agriculture Development										
	2210102	Water and Sewerage Charges	104,000.00						104,000.00	0%
	2210299	Communication, Supplies - Other	50,000.00						50,000.00	0%
	2210301	Travel Costs (airlines, bus, railway, mileage allowances, etc.)	500,000.00						500,000.00	0%
	2210302	Accommodation - Domestic Travel	1,400,000.00						1,400,000.00	0%
	2210303	Daily Subsistence Allowance	300,000.00						300,000.00	0%
	2210399	Domestic Travel and Subs. - Others	1,500,000.00						1,500,000.00	0%
	2210504	Advertising, Awareness and Publicity Campaigns	500,000.00						500,000.00	0%
	2210505	Trade Shows and Exhibitions	700,000.00						700,000.00	0%
	2210704	Hire of Training Facilities and Equipment	500,000.00						500,000.00	0%



2210710	Accommodation Allowance	860,000.00							860,000.00	0%
2210799	Training Expenses - Other (Bud	1,500,000.00							1,500,000.00	0%
2210801	Catering Services (receptions), Accommodation, Gifts, Food and Drinks	800,000.00							800,000.00	0%
2211101	General Office Supplies (papers, pencils, forms, small office equipment etc)	450,000.00							450,000.00	0%
2211102	Supplies and Accessories for Computers and Printers	341,000.00							341,000.00	0%
2211103	Sanitary and Cleaning Materials, Supplies and Services	300,600.00							300,600.00	0%
2211209	Fuel Oil and Lubricants - Othe	1,800,000.00							1,800,000.00	0%
2220101	Maintenance Expenses - Motor Vehicles	1,200,000.00							1,200,000.00	0%
		12,805,600.00							12,805,600.00	0%
Animal Disease Management										
2210101	Electricity	104,000.00							104,000.00	0%
2210102	Water and Sewerage Charges	104,000.00							104,000.00	0%
2210201	Telephone, Telex, Facsimile and Mobile Phone Services	416,000.00							416,000.00	0%
2210301	Travel Costs (airfares, bus, railway, mileage allowances, etc.)	104,000.00							104,000.00	0%
2210302	Accommodation - Domestic Travel	812,000.00							812,000.00	0%
2210303	Daily Subsistence Allowance	30,400.00							30,400.00	0%
2210505	Trade Shows and Exhibitions	260,000.00							260,000.00	0%
2210799	Training Expenses - Other (Bud	936,000.00							936,000.00	0%
2210801	Catering Services (receptions), Accommodation, Gifts, Food and Drinks	260,000.00							260,000.00	0%
2211016	Purchase of Uniforms and Clothing - Staff	308,000.00							308,000.00	0%
2211101	General Office Supplies (papers, pencils, forms, small office equipment etc)	364,000.00							364,000.00	0%
2211102	Supplies and Accessories for Computers and Printers	52,000.00							52,000.00	0%
2211103	Sanitary and Cleaning Materials, Supplies and Services	52,000.00							52,000.00	0%
		3,802,400.00							3,802,400.00	0%
Semi Autonomous ATC KAGURU										
2220201	Maintenance of Plant, Machinery and Equipment (including Illis)	1,256,000.00							1,256,000.00	0%
2630101	Current Grants to Semi-Autonomous Government Agencies	20,000,000.00						1,283,218.00	18,716,782.00	6%
3110901	Purchase of Household and Institutional Furniture and Fittings	744,000.00							744,000.00	0%
		22,000,000.00						1,283,218.00	20,716,782.00	6%
		65,118,950.00						1,283,218.00	63,835,732.00	2%
Total Net Expenditure vote R3564										
3555 Menu - Water, & Irrigation										
Headquarters										
2210301	Travel Costs (airfares, bus, railway, mileage allowances, etc.)	900,000.00							900,000.00	0%
2210302	Accommodation - Domestic Travel	1,400,000.00							1,400,000.00	0%
2210303	Daily Subsistence Allowance	1,000,000.00							1,000,000.00	0%
2210399	Domestic Travel and Subs - Others	850,000.00							850,000.00	0%
2210504	Advertising, Awareness and Publicity Campaigns	500,000.00							500,000.00	0%
2210799	Training Expenses - Other (Bud	140,000.00							140,000.00	0%
2210801	Catering Services (receptions), Accommodation, Gifts, Food and Drinks	1,360,000.00							1,360,000.00	0%
2210802	Boards, Committees, Conferences and Seminars	500,000.00							500,000.00	0%
2211006	Purchase of Workshop Tools, Spares and Small Equipment	74,000.00							74,000.00	0%
2211016	Purchase of Uniforms and Clothing - Staff	500,000.00							500,000.00	0%
2211103	Sanitary and Cleaning Materials, Supplies and Services	100,000.00							100,000.00	0%
2211199	Office and General Supplies -	1,200,000.00							1,200,000.00	0%
2211209	Fuel Oil and Lubricants - Othe	3,000,000.00							3,000,000.00	0%
2220105	Routine Maintenance - Vehicles	3,000,000.00							3,000,000.00	0%
2220210	Maintenance of Computers, Software, and Networks	1,050,000.00							1,050,000.00	0%
3111001	Purchase of Office Furniture and Fittings	1,000,000.00							1,000,000.00	0%
3111002	Purchase of Computers, Printers and other IT Equipment	500,000.00							500,000.00	0%
4130299	Payables from Previous Financial Period - Other (Budget's)	1,483,050.00							1,483,050.00	0%



	2210802	Boards, Committees, Conferences and Seminars	1,500,000.00	-	-	-	1,500,000.00	0%	
	2210899	Hospitality Supplies - other (	524,000.00	-	-	-	524,000.00	0%
	2211103	Sanitary and Cleaning Materials, Supplies and Services	200,000.00	-	-	-	200,000.00	0%	
	2211299	Fuel Oil and Lubricants - Othe	500,000.00	-	-	-	500,000.00	0%	
	3111001	Purchase of Office Furniture and Fixings	711,163.00	-	-	-	711,163.00	0%	
	3111002	Purchase of Computers, Printers and other IT Equipment	350,000.00	-	-	-	350,000.00	0%	
			8,661,163.00	-	-	-	8,661,163.00	0%	
			252,034,670.00	-	-	-	252,034,670.00	0%	
	Total Net Expenditure vote R3566								
	3567								
	Headquarters								
	2210302	Accommodation - Domestic Travel	550,000.00	-	-	-	550,000.00	0%	
	2210303	Daily Subsistence Allowance	1,000,000.00	-	-	-	1,000,000.00	0%	
	2210399	Domestic Travel and Subs. - Others	1,000,000.00	-	-	-	1,000,000.00	0%	
	2210401	Travel Costs (airlines, bus, railway, etc.)	500,000.00	-	-	-	500,000.00	0%	
	2210502	Publishing & Printing Services	200,000.00	-	-	-	200,000.00	0%	
	2210503	Subscriptions to Newspapers, Magazines and Periodicals	50,000.00	-	-	-	50,000.00	0%	
	2210504	Advertising, Awareness and Publicity Campaigns	90,000.00	-	-	-	90,000.00	0%	
	2210505	Trade Shows and Exhibitions	550,000.00	-	-	-	550,000.00	0%	
	2210799	Training Expenses - Other (Bud	400,000.00	-	-	-	400,000.00	0%	
	2210801	Catering Services (receptions), Accommodation, Gifts, Food and Drinks	300,000.00	-	-	-	300,000.00	0%	
	2210802	Boards, Committees, Conferences and Seminars	600,000.00	-	-	-	600,000.00	0%	
	2211102	Supplies and Accessories for Computers and Printers	159,384.00	-	-	-	159,384.00	0%	
	2211299	Fuel Oil and Lubricants - Othe	3,700,000.00	-	-	-	3,700,000.00	0%	
	2211306	Membership Fees, Dues and Subscriptions to Professional and Trade Bodies	56,000.00	-	-	-	56,000.00	0%	
	2211327	Payment of Duty	8,000,000.00	-	-	-	8,000,000.00	0%	
	2220105	Routine Maintenance - Vehicles	3,642,000.00	-	-	-	3,642,000.00	0%	
	3111499	Research, Feasibility Studies	300,000.00	-	-	-	300,000.00	0%	
			21,097,384.00	-	-	-	21,097,384.00	0%	
	Curative Health								
	2210101	Electricity	600,000.00	-	-	-	600,000.00	0%	
	2210201	Telephone, Telex, Facsimile and Mobile Phone Services	840,000.00	-	-	-	840,000.00	0%	
	2210302	Accommodation - Domestic Travel	1,000,000.00	-	-	-	1,000,000.00	0%	
	2210303	Daily Subsistence Allowance	1,000,000.00	-	-	-	1,000,000.00	0%	
	2210399	Domestic Travel and Subs. - Others	1,000,000.00	-	-	-	1,000,000.00	0%	
	2210799	Training Expenses - Other (Bud	500,000.00	-	-	-	500,000.00	0%	
	2210801	Catering Services (receptions), Accommodation, Gifts, Food and Drinks	350,000.00	-	-	-	350,000.00	0%	
	2210802	Boards, Committees, Conferences and Seminars	500,000.00	-	-	-	500,000.00	0%	
	2210809	Board Allowance	200,000.00	-	-	-	200,000.00	0%	
	2210899	Hospitality Supplies - other (	200,000.00	-	-	-	200,000.00	0%
	2211001	Medical Drugs	165,000,000.00	-	-	-	165,000,000.00	0%	
	2211016	Purchase of Uniforms and Clothing - Staff	80,000.00	-	-	-	80,000.00	0%	
	2211102	Supplies and Accessories for Computers and Printers	200,000.00	-	-	-	200,000.00	0%	
	2211103	Sanitary and Cleaning Materials, Supplies and Services	200,000.00	-	-	-	200,000.00	0%	
	2211199	Office and General Supplies -	400,000.00	-	-	-	400,000.00	0%	
	2211304	Medical Expenses	500,000.00	-	-	-	500,000.00	0%	
	2211306	Membership Fees, Dues and Subscriptions to Professional and Trade Bodies	50,000.00	-	-	-	50,000.00	0%	
	2211328	Counselling Services	1,000,000.00	-	-	-	1,000,000.00	0%	
	2220203	Maintenance of Medical and Dental Equipment	1,000,000.00	-	-	-	1,000,000.00	0%	
	2220210	Maintenance of Computers, Software, and Networks	150,000.00	-	-	-	150,000.00	0%	
	2640503	Other Capital Grants and Trans	512,750,000.00	-	-	216,234,536.25	296,515,463.75	42%	
	2640599	Other Capital Grants and Trans	47,265,000.00	-	-	12,382,500.00	34,882,500.00	26%	



Total Net Expenditure vote R3568		5,000,000.00	5,000,000.00	0%
Headquarters	Meru - Public Service Administration & Legal Affairs	135,169,168.00	135,169,168.00	0%
	2210201: Telephone, Telex, Facsimile and Mobile Phone Services	500,000.00	500,000.00	0%
	2210302: Accommodation - Domestic Travel	2,300,000.00	2,300,000.00	0%
	2210303: Daily Subsistence Allowance	1,500,000.00	1,500,000.00	0%
	2210504: Advertising, Awareness and Publicity Campaigns	276,717.00	276,717.00	0%
	2210801: Catering Services (receptions), Accommodation, Gifts, Food and Drinks	460,353.00	460,353.00	0%
	2210802: Boards, Committees, Conferences and Seminars	1,757,484.00	1,757,484.00	0%
	2210899: Hospitality Supplies - other (equipment etc)	191,247.00	191,247.00	0%
	2211101: General Office Supplies (papers, pencils, forms, small office equipment etc)	667,297.00	667,297.00	0%
	2211103: Sanitary and Cleaning Materials, Supplies and Services	322,716.00	322,716.00	0%
	2211299: Fuel Oil and Lubricants - Other	4,138,047.00	4,138,047.00	0%
	2220105: Routine Maintenance - Vehicles	2,485,219.00	2,485,219.00	0%
	2640499: Other Current Transfers - Other	81,139,574.00	81,139,574.00	0%
	4130299: Payables from Previous Financial Period - Other (Budgets)	6,369,112.00	6,369,112.00	0%
		102,127,766.00	102,127,766.00	0%
Coordination of County Government Functions Sub County				
	2210302: Accommodation - Domestic Travel	1,750,187.00	1,750,187.00	0%
	2210303: Daily Subsistence Allowance	1,019,400.00	1,019,400.00	0%
	2210504: Advertising, Awareness and Publicity Campaigns	137,590.00	137,590.00	0%
	2210799: Training Expenses - Other (Bud and Drinks	702,608.00	702,608.00	0%
	2210801: Catering Services (receptions), Accommodation, Gifts, Food and Drinks	111,320.00	111,320.00	0%
	2210802: Boards, Committees, Conferences and Seminars	9,300,000.00	9,300,000.00	0%
	2210899: Hospitality Supplies - other (equipment etc)	222,640.00	222,640.00	0%
	2211101: General Office Supplies (papers, pencils, forms, small office equipment etc)	159,905.00	159,905.00	0%
		13,403,650.00	13,403,650.00	0%
County office Accommodation and Enforcement Services				
	2210302: Accommodation - Domestic Travel	2,000,000.00	2,000,000.00	0%
	2210303: Daily Subsistence Allowance	1,000,000.00	1,000,000.00	0%
	2210399: Domestic Travel and Subs. - Others	1,000,000.00	1,000,000.00	0%
	2210603: Rents and Rates - Non-Residential	12,070,000.00	12,070,000.00	0%
	2210799: Training Expenses - Other (Bud and Drinks	243,943.00	243,943.00	0%
	2210801: Catering Services (receptions), Accommodation, Gifts, Food and Drinks	200,000.00	200,000.00	0%
	2210899: Hospitality Supplies - other (equipment etc)	200,000.00	200,000.00	0%
	2211016: Purchase of Uniforms and Clothing - Staff	1,600,000.00	1,600,000.00	0%
	2211101: General Office Supplies (papers, pencils, forms, small office equipment etc)	100,000.00	100,000.00	0%
	2211103: Sanitary and Cleaning Materials, Supplies and Services	1,140,000.00	1,140,000.00	0%
	2211305: Contracted Guards and Cleaning Services	15,660,000.00	15,660,000.00	0%
	2211310: Contracted Professional Services	2,300,000.00	2,300,000.00	0%
		37,513,943.00	37,513,943.00	0%
Human Resource				
	2110101: Basic Salaries - Civil Service	1,859,344,444.00	1,859,344,444.00	19%
	2110199: Basic Salaries - Permanent - Others	403,603,487.90	403,603,487.90	100%
	2110301: House Allowance	403,159,541.00	403,159,541.00	17%
	2110309: Special Duty Allowance	328,092,677.00	328,092,677.00	7%
	2110314: Transport Allowance	278,271,937.00	278,271,937.00	15%
	2110315: Extrenuous Allowance	491,288,173.00	491,288,173.00	15%
	2110318: Non Practising Allowance	70,927,565.00	70,927,565.00	15%



	2210799	Training Expenses - Other (Bud	800,000.00				800,000.00	0%
	2210801	Catering Services (receptions), Accommodation, Gifts, Food and Drinks	850,000.00				850,000.00	0%
	2210802	Boards, Committees, Conferences and Seminars	1,000,000.00				1,000,000.00	0%
	2211006	Purchase of Workshop Tools, Spares and Small Equipment	2,000,000.00				2,000,000.00	0%
	2211016	Purchase of Uniforms and Clothing - Staff	500,000.00				500,000.00	0%
	2211101	General Office Supplies (papers, pencils, forms, small office equipment etc)	410,000.00				410,000.00	0%
	2211102	Supplies and Accessories for Computers and Printers	400,000.00				400,000.00	0%
	2211103	Sanitary and Cleaning Materials, Supplies and Services	200,000.00				200,000.00	0%
	2211199	Office and General Supplies -	450,000.00				450,000.00	0%
	2211299	Fuel Oil and Lubricants - Other	4,500,000.00				4,500,000.00	0%
	2211306	Membership Fees, Dues and Subscriptions to Professional and Trade Bodies	200,000.00				200,000.00	0%
	2220105	Routine Maintenance - Vehicles	7,200,000.00				7,200,000.00	0%
	2220201	Maintenance of Plant, Machinery and Equipment (including lifts)	2,000,000.00				2,000,000.00	0%
	2220206	Maintenance of Civil Works	1,400,000.00				1,400,000.00	0%
	2220210	Maintenance of Computers, Software, and Networks	250,750.00				250,750.00	0%
	2220299	Routine Maintenance - Other As	1,000,000.00				1,000,000.00	0%
	3111002	Purchase of Computers, Printers and other IT Equipment	499,250.00				499,250.00	0%
	4130299	Payables from Previous Financial Period - Other (Budgets)	5,799,305.00				5,799,305.00	0%
			34,669,305.00				34,669,305.00	0%
Infrastructure								
	2210302	Accommodation - Domestic Travel	1,250,000.00				1,250,000.00	0%
	2210303	Daily Subsistence Allowance	1,200,000.00				1,200,000.00	0%
	2210399	Domestic Travel and Subs - Others	1,000,000.00				1,000,000.00	0%
	2210502	Publishing & Printing Services	300,000.00				300,000.00	0%
	2210503	Subscriptions to Newspapers, Magazines and Periodicals	50,000.00				50,000.00	0%
	2210504	Advertising, Awareness and Publicity Campaigns	550,000.00				550,000.00	0%
	2210505	Trade Shows and Exhibitions	200,000.00				200,000.00	0%
	2210799	Training Expenses - Other (Bud	230,000.00				230,000.00	0%
	2210801	Catering Services (receptions), Accommodation, Gifts, Food and Drinks	500,000.00				500,000.00	0%
	2210802	Boards, Committees, Conferences and Seminars	1,000,000.00				1,000,000.00	0%
	2211006	Purchase of Workshop Tools, Spares and Small Equipment	300,000.00				300,000.00	0%
	2211016	Purchase of Uniforms and Clothing - Staff	350,000.00				350,000.00	0%
	2211101	General Office Supplies (papers, pencils, forms, small office equipment etc)	300,000.00				300,000.00	0%
	2211102	Supplies and Accessories for Computers and Printers	300,000.00				300,000.00	0%
	2211103	Sanitary and Cleaning Materials, Supplies and Services	100,000.00				100,000.00	0%
	2211306	Membership Fees, Dues and Subscriptions to Professional and Trade Bodies	100,000.00				100,000.00	0%
	2220210	Maintenance of Computers, Software, and Networks	100,000.00				100,000.00	0%
			7,830,000.00				7,830,000.00	0%
Public Road Transport								
	2210302	Accommodation - Domestic Travel	1,150,000.00				1,150,000.00	0%
	2210303	Daily Subsistence Allowance	450,000.00				450,000.00	0%
	2210399	Domestic Travel and Subs - Others	900,000.00				900,000.00	0%
	2210503	Subscriptions to Newspapers, Magazines and Periodicals	50,000.00				50,000.00	0%
	2210802	Boards, Committees, Conferences and Seminars	700,000.00				700,000.00	0%
	2210899	Hospitality Supplies - other (	500,000.00				500,000.00	0%
	2211101	General Office Supplies (papers, pencils, forms, small office equipment etc)	100,000.00				100,000.00	0%
	2211102	Supplies and Accessories for Computers and Printers	100,000.00				100,000.00	0%
	2211103	Sanitary and Cleaning Materials, Supplies and Services	50,000.00				50,000.00	0%
	2211299	Fuel Oil and Lubricants - Other	1,000,000.00				1,000,000.00	0%



2210505	Trade Shows and Exhibitions	800,000.00	-	-	-	800,000.00	0%
2210705	Field Training Attachments	410,000.00	-	-	-	410,000.00	0%
2210799	Training Expenses - Other (Bud	800,000.00	-	-	-	800,000.00	0%
2210801	Catering Services (receptions), Accommodation, Gifts, Food and Drinks	300,000.00	-	-	-	300,000.00	0%
2210802	Boards, Committees, Conferences and Seminars	230,000.00	-	-	-	230,000.00	0%
2211101	General Office Supplies (papers, pencils, forms, small office equipment etc)	180,000.00	-	-	-	180,000.00	0%
2211102	Supplies and Accessories for Computers and Printers	150,000.00	-	-	-	150,000.00	0%
2211103	Sanitary and Cleaning Materials, Supplies and Services	120,000.00	-	-	-	120,000.00	0%
2220101	Fuel Oil and Lubricants - Other	690,000.00	-	-	-	690,000.00	0%
2220101	Maintenance Expenses - Motor Vehicles	500,000.00	-	-	-	500,000.00	0%
3110399	Refurbishment of Buildings - Oth	300,000.00	-	-	-	300,000.00	0%
3111001	Purchase of Office Furniture and Fixings	200,000.00	-	-	-	200,000.00	0%
3111002	Purchase of Computers, Printers and other IT Equipment	100,000.00	-	-	-	100,000.00	0%
	Total Net Expenditure vote R3571	8,730,000.00	-	-	-	8,730,000.00	0%
	Menu - Youth Affairs & Sports	27,740,638.00	-	-	-	27,740,638.00	0%
3572							
	Youth & Sports						
2210201	Telephone, Telex, Facsimile and Mobile Phone Services	500,000.00	-	-	-	500,000.00	0%
2210301	Travel Costs (airlines, bus, railway, mileage allowances, etc.)	800,000.00	-	-	-	800,000.00	0%
2210302	Accommodation - Domestic Travel	1,500,000.00	-	-	-	1,500,000.00	0%
2210303	Daily Subsistence Allowance	1,500,000.00	-	-	-	1,500,000.00	0%
2210799	Training Expenses - Other (Bud	200,000.00	-	-	-	200,000.00	0%
2210801	Catering Services (receptions), Accommodation, Gifts, Food and Drinks	350,000.00	-	-	-	350,000.00	0%
2210802	Boards, Committees, Conferences and Seminars	500,000.00	-	-	-	500,000.00	0%
2211101	General Office Supplies (papers, pencils, forms, small office equipment etc)	200,000.00	-	-	-	200,000.00	0%
2211103	Sanitary and Cleaning Materials, Supplies and Services	50,000.00	-	-	-	50,000.00	0%
2211201	Refined Fuels and Lubricants for Transport	400,000.00	-	-	-	400,000.00	0%
2211399	Other Operating Expenses - Oth	4,000,000.00	-	-	-	4,000,000.00	0%
2220101	Maintenance Expenses - Motor Vehicles	300,000.00	-	-	-	300,000.00	0%
2640499	Other Current Transfers - Oth	1,506,422.00	-	-	-	1,506,422.00	0%
4130299	Payables from Previous Financial Period - Other (Budget)s	12,403,499.00	-	-	-	12,403,499.00	0%
		24,209,921.00	-	-	-	24,209,921.00	0%
	Sports Development						
2210301	Travel Costs (airlines, bus, railway, mileage allowances, etc.)	1,500,000.00	-	-	-	1,500,000.00	0%
2210302	Accommodation - Domestic Travel	2,900,000.00	-	-	-	2,900,000.00	0%
2210402	Accommodation	3,000,000.00	-	-	-	3,000,000.00	0%
2210504	Advertising, Awareness and Publicity Campaigns	450,000.00	-	-	-	450,000.00	0%
2210704	Hire of Training Facilities and Equipment	200,000.00	-	-	-	200,000.00	0%
2210799	Training Expenses - Other (Bud	1,500,000.00	-	-	-	1,500,000.00	0%
2210801	Catering Services (receptions), Accommodation, Gifts, Food and Drinks	1,000,000.00	-	-	-	1,000,000.00	0%
2210802	Boards, Committees, Conferences and Seminars	400,000.00	-	-	-	400,000.00	0%
2211016	Purchase of Uniforms and Clothing - Staff	200,000.00	-	-	-	200,000.00	0%
2211018	Purchase of Uniforms and Clothing - Trainees	3,670,000.00	-	-	-	3,670,000.00	0%
2211101	General Office Supplies (papers, pencils, forms, small office equipment etc)	200,000.00	-	-	-	200,000.00	0%
2211102	Supplies and Accessories for Computers and Printers	150,000.00	-	-	-	150,000.00	0%
2211103	Sanitary and Cleaning Materials, Supplies and Services	50,000.00	-	-	-	50,000.00	0%
2211201	Refined Fuels and Lubricants for Transport	800,000.00	-	-	-	800,000.00	0%
2211306	Membership Fees, Dues and Subscriptions to Professional and Trade Bodies	50,000.00	-	-	-	50,000.00	0%
2211399	Other Operating Expenses - Oth	90,096,501.00	-	-	-	90,096,501.00	0%



MERU COUNTY DEVELOPMENT

VOTE	ITEM-SOURCE-PROGRA-MME-	TITLE AND DETAILS	APPROVED BUDGET ESTIMATES FY 2025/26 (Kshs.)	JULY EXPENDITURE (Kshs.)	AUGUST EXPENDITURE (Kshs.)	SEPTEMBER EXPENDITURE (Kshs.)	TOTAL 1ST QUARTER ACTUAL EXPENDITURE FY 2025/26 (Kshs.)	VARIANCE	ABSORPTION RATE
3561		Meru - County Assembly	130,266,104.00	-	-	-	-	130,266,104.00	0%
3563		Meru - Finance, Economic Planning and ICT	130,266,104.00	-	-	-	-	130,266,104.00	0%
	Semi Autonomous Agencies								
	3110599-00	Other Infrastructure and Civil Works	4,200,000.00	-	-	-	-	4,200,000.00	0%
			4,200,000.00	-	-	-	-	4,200,000.00	0%
	ICT Development								
	3111111-00	Purchase of ICT Networking and Communication Equipment	7,000,000.00	-	-	-	-	7,000,000.00	0%
			7,000,000.00	-	-	-	-	7,000,000.00	0%
	Administration Services								
	2630203-00	Capital Grants to Other levels of government	51,794,780.00	-	-	-	-	51,794,780.00	0%
	4130299-00	Payables from Previous Financial Period - Other (Budgets)	262,585,235.00	-	-	39,154,483.15	39,154,483.15	223,430,751.85	15%
			314,380,015.00	-	-	39,154,483.15	39,154,483.15	275,225,531.85	12%
			325,580,015.00	-	-	39,154,483.15	39,154,483.15	286,425,531.85	12%
	Total Net Expenditure vote D3563								
3564		Meru - Agriculture, Livestock & Fishery							
	Headquarters								
	2220149-00	International Red Locust Control Organization for Central and Southern A	2,827,065.00	-	-	-	-	2,827,065.00	0%
	2630203-00	Capital Grants to Other levels of government	41,453.00	-	-	-	-	41,453.00	0%
	2640503-00	Other Capital Grants and Trans	389,595,797.00	-	-	-	-	389,595,797.00	0%
	3110599-00	Other Infrastructure and Civil Works	28,650,000.00	-	-	-	-	28,650,000.00	0%
	4130299-00	Payables from Previous Financial Period - Other (Budgets)	3,948,150.00	-	-	-	-	3,948,150.00	0%
			425,062,465.00	-	-	-	-	425,062,465.00	0%
	Livestock								
	3110504-00	Other Infrastructure and Civil Works	12,000,000.00	-	-	-	-	12,000,000.00	0%
	2630203-00	Capital Grants to Other levels of government	10,918,919.00	-	-	-	-	10,918,919.00	0%
	2640503-00	Other Capital Grants and Trans	23,306,984.00	-	-	-	-	23,306,984.00	0%
	3110599-00	Other Infrastructure and Civil Works	5,000,000.00	-	-	-	-	5,000,000.00	0%
			51,225,903.00	-	-	-	-	51,225,903.00	0%
	Agriculture Development								
	3111399-00	Purch. of Certified Seeds - 01	70,000,000.00	-	-	-	-	70,000,000.00	0%
			70,000,000.00	-	-	-	-	70,000,000.00	0%
	Semi Autonomous ATC KAGURU								
	2630101-00	Current Grants to Semi-Autonomous Government Agencies	11,000,000.00	-	-	-	-	11,000,000.00	0%
	3110504-00	Other Infrastructure and Civil Works	8,000,000.00	-	-	-	-	8,000,000.00	0%
	3111103-00	Purchase of Agricultural Machinery and Equipment	4,000,000.00	-	-	-	-	4,000,000.00	0%



"C"
 COUNTY
 PROJECT IMPLEMENTATION STATUS AS AT 30TH SEPTEMBER 2025 (FY 2025/26)
 DATE:.....

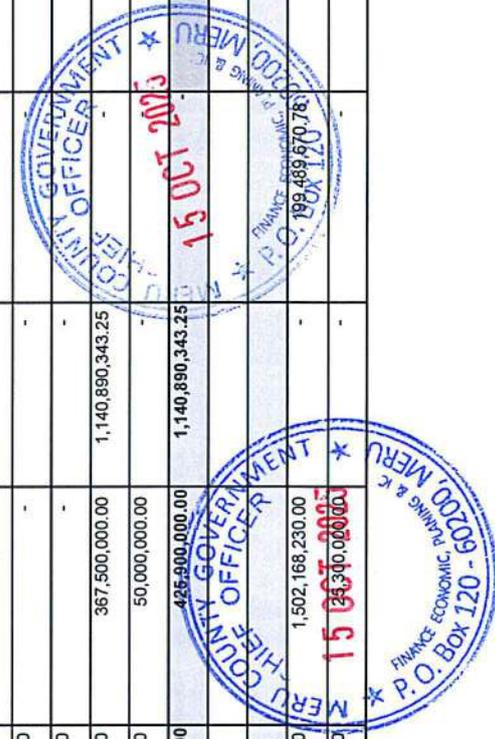
Sector	Project Name	Project Location	Project Commencement Date	Expected date of Completion of the Project	Contract sum (Kshs.)	Total Funding in FY 2025/26 (Kshs.)	Expenditure in the First Quarter of FY 2025/26 (Kshs.)	Cumulative project expenditure as of 30th September 2025 (Kshs.)	Contract variation (Kshs)	Implementation status (%)	Source of Funding (GoK/donor)	Remarks
Finance, Economic Planning & ICT	PAYMENT TO DRAFT SUCION FOR REVENUE COLLECTION FEES	Countywide			39,154,483.15	39,154,483.15	39,154,483.15	49,154,483.15	-	100%	GoK	Payables
Sub-total					39,154,483.15	39,154,483.15	39,154,483.15	49,154,483.15	-			
Water Irrigation, Environment & Climate Change	PAYMENT FOR DRILLING & EQUIPING OF KAMUJA COMMUNITY BOREHOLE IN NJIA WARD	Njia	Nov-24		4,999,057.00	4,999,057.00	4,999,057.00	4,999,057.00	-	100%	GoK	Current
Water Irrigation, Environment & Climate Change	PAYMENT FOR SOLARIZATION OF MT.KENYA COMMUNITY BOREHOLE IN KISMA WARD	Kisma	Oct-24		4,998,915.00	4,998,915.00	4,998,915.00	4,998,915.00	-	100%	GoK	Current
Water Irrigation, Environment & Climate Change	PAYMENT FOR REHABILITATION OF WATER INTAKE IN KARAWA WARD	Karawa	Sep-24		263,800.00	263,800.00	263,800.00	263,800.00	-	100%	GoK	Payables
Water Irrigation, Environment & Climate Change	PAYMENT FOR SUPPLY OF ASSORTED PLASTIC WATER TANKS IN MAJUA WARD	Majua	Oct-24		1,978,500.00	1,978,500.00	1,978,500.00	1,978,500.00	-	100%	GoK	Payables
Water Irrigation, Environment & Climate Change	PAYMENT FOR WATER INTAKE IMPROVEMENTS IN MINDOQUI WARD	Mindouqui	Oct-24		698,000.00	698,000.00	698,000.00	698,000.00	-	100%	GoK	Payables
Sub-total					12,938,272.00	12,938,272.00	12,938,272.00	12,938,272.00	-			
Lands, Physical Planning, Urban Development & Public Works	PAYMENT FOR CONSTRUCTION WORKS FOR MERU MUNICIPALITY YARD FENCING	Meru Municipality	Sep-24		9,418,574.20	9,418,574.20	9,418,574.20	9,418,574.20	-	100%	GoK	Payables
Sub-total					9,418,574.20	9,418,574.20	9,418,574.20	9,418,574.20	-			
Roads Transport & Energy	PAYMENT FOR INSTALLATION OF HIGHWAST & LOW MAST FLOODLIGHTS IN NITAMA WASTE LANDWARD	Nitamba Ward	Sep-24		4,398,287.80	4,398,287.80	4,398,287.80	4,398,287.80	-	90%	GoK	Payables
Roads Transport & Energy	PAYMENT FOR GRADING & GRAVELLING WORKS OF URAWENGE KATHARINE IN NYAKI EAST WARD	Nyaki East Ward	Sep-24		2,141,390.40	2,141,390.40	2,141,390.40	2,141,390.40	-	90%	GoK	Payables
Roads Transport & Energy	PAYMENT FOR ROAD OPENING GRADING & GRAVELLING WORKS OF KILU- MASHUNGI-NGUMARA ROAD IN MASHUNGI WARD	Mashungi Ward	Sep-24		4,203,703.00	4,203,703.00	4,203,703.00	4,203,703.00	-	90%	GoK	Payables
Roads Transport & Energy	PAYMENT FOR ROAD OPENING GRADING/CHANNAGE & GRAVELLING WORKS IN ALBOGATA EAST WARD	Albogata East Ward	Sep-24		4,005,471.65	4,005,471.65	4,005,471.65	4,005,471.65	-	90%	GoK	Payables
Roads Transport & Energy	PAYMENT FOR ROAD OPENING GRADING & BRANAGE WORKS OF GAMBI SAKHOSOG AMWASHI WARD	Amwashi Ward	Sep-24		4,995,937.15	4,995,937.15	4,995,937.15	4,995,937.15	-	90%	GoK	Payables
Roads Transport & Energy	PAYMENT FOR GRADING, ROAD OPENING AND DRAINAGE IN ATHIRU INJINE WARD	Athiru Injine Ward	Sep-24		2,590,391.10	2,590,391.10	2,590,391.10	2,590,391.10	-	90%	GoK	Payables
Roads Transport & Energy	PAYMENT FOR GRADING, GRAVELLING & DRAINAGE WORKS OF KAGATHIRO MACHIGETI JAGUMA ROAD	Kibichwa ward	Sep-24		1,989,492.05	1,989,492.05	1,989,492.05	1,989,492.05	-	90%	GoK	Payables
Roads Transport & Energy	PAYMENT FOR ROUTINE MAINTENANCE OF ROADS IN FUNGIROGO LOCATION IN ALBOGATA WEST WARD	Albogata West Ward	Sep-24		4,946,240.00	4,946,240.00	4,946,240.00	4,946,240.00	-	90%	GoK	Payables
Roads Transport & Energy	PAYMENT FOR ROAD OPENING GRADING, BRANAGE WORKS OF LABIRI 444 BATHUBA HAWATHA ROAD	Amwashi Ward	Sep-24		4,198,825.70	4,198,825.70	4,198,825.70	4,198,825.70	-	90%	GoK	Payables
Roads Transport & Energy	ROAD OPENING GRADING & GRAVELLING WORKS OF MUTIRU-UGOTI ROAD IN KACHU WARD, KISUMU SOUTH/SUB COUNTY	Machicha Ward	Sep-24		3,147,172.50	3,147,172.50	3,147,172.50	3,147,172.50	-	90%	GoK	Payables
Roads Transport & Energy	PAYMENT FOR GRADING, ROAD OPENING AND DRAINAGE WORKS IN KEMBE EAST WARD	Jegombe East Ward	Sep-24		4,683,921.00	4,683,921.00	4,683,921.00	4,683,921.00	-	90%	GoK	Payables
Roads Transport & Energy	PAYMENT FOR GRVELLING WORKS OF LUDURA PRY SCHOOL ROAD IN KIANJA WARD	Kianja Ward	Sep-24		2,834,105.60	2,834,105.60	2,834,105.60	2,834,105.60	-	90%	GoK	Payables
Roads Transport & Energy	PAYMENT FOR GRVELLING & GRADING OF KWA KABAMA-AMUQO ROAD IN KISMA WARD	Kisma Ward	Sep-24		1,931,324.98	1,931,324.98	1,931,324.98	1,931,324.98	-	90%	GoK	Payables
Roads Transport & Energy	PAYMENT FOR GRADING OF MBEITHI-MURIRA ROAD/FACTORY KIRIWEKE ROAD IN MUTUNGU WARD	Mitungu Ward	Sep-24		979,970.05	979,970.05	979,970.05	979,970.05	-	90%	GoK	Payables
Roads Transport & Energy	PAYMENT FOR GRADING & GRAVELLING WORKS IN KIBICHWA WARD	Kibichwa ward	Sep-24		2,799,284.30	2,799,284.30	2,799,284.30	2,799,284.30	-	90%	GoK	Payables
Roads Transport & Energy	PAYMENT FOR GRADING & GRAVELLING WORKS OF KATHIWEKE & BII SAKWA-THREE STEERS HOTEL ROAD IN MUTUNGU WARD	Mutungu Ward	Sep-24		3,178,988.55	3,178,988.55	3,178,988.55	3,178,988.55	-	90%	GoK	Payables
Roads Transport & Energy	PAYMENT FOR OPENING, GRADING, GRAVELLING WORKS OF KALUU-HARURU ROAD IN ANTUETWE KONGO WARD	Antueteve Kongo Ward	Sep-24		4,005,400.00	4,005,400.00	4,005,400.00	4,005,400.00	-	90%	GoK	Payables
Roads Transport & Energy	PAYMENT FOR ROAD OPENING OF KWA DAVE-WESTGATE ROAD IN KIRUA NARI WARD	Kirua Nari Ward	Sep-24		3,998,850.80	3,998,850.80	3,998,850.80	3,998,850.80	-	90%	GoK	Payables
Roads Transport & Energy	PAYMENT FOR GRADING & GRAVELLING WORKS OF MALLI NARE-MUTINYI MUNGUMALE-EGWATE ROAD IN KISMA WARD	Kisma Ward	Sep-24		2,999,148.35	2,999,148.35	2,999,148.35	2,999,148.35	-	100%	GoK	Payables
Roads Transport & Energy	PAYMENT FOR GRADING & ROAD OPENING OF KAMBENE UBUTU-AMALI KAMB ASTRO-MINYA MBEITHI ROADS IN ANTUETWE KONGO WARD	Antueteve Kongo Ward	Sep-24		2,443,530.00	2,443,530.00	2,443,530.00	2,443,530.00	-	100%	GoK	Payables
Roads Transport & Energy	PAYMENT FOR ROAD OPENING, DRAINAGE GRADING AND BRANAGE WORKS OF RUGALITHIRU ROAD, KURE-LALINTAL-NGAGE ROAD IN THAGATHA WARD	Thangatha Ward	Sep-24		2,999,377.20	2,999,377.20	2,999,377.20	2,999,377.20	-	100%	GoK	Payables
Roads Transport & Energy	PAYMENT FOR GRADING AND GRAVELLING WORKS OF KWA DAUDI CARWASH MURUMBE EAD, TITAMA WEST	Kisma West ward	Sep-24		2,334,111.90	2,334,111.90	2,334,111.90	2,334,111.90	-	100%	GoK	Payables
Roads Transport & Energy	PAYMENT FOR ROAD OPENING AND GRADING WORKS OF MABBI-KARABUE ROAD IN ANTUETWE KONGO WARD	Antueteve Kongo Ward	Sep-24		2,991,042.50	2,991,042.50	2,991,042.50	2,991,042.50	-	100%	GoK	Payables
Roads Transport & Energy	PAYMENT FOR ROUTINE MAINTENANCE OF MAJUA JUNCTION-GAIRIBI, MATHARE SAMU-KUMARA-KANARET ROADS		Sep-24		4,086,651.00	4,086,651.00	4,086,651.00	4,086,651.00	-	100%	GoK	Payables
Roads Transport & Energy	PAYMENT FOR ROAD OPENING OF KWA DAVE - INDUNYURUMA ROAD IN KIRUA WARD	Kirua Nari Ward	Sep-24		3,998,502.20	3,998,502.20	3,998,502.20	3,998,502.20	-	100%	GoK	Payables
Roads Transport & Energy	PAYMENT FOR ROAD GRADING & GRAVELLING WORKS OF KWA KUREGGA WVA RIE ROAD IN KALALAST WARD	Nyaki East Ward	Sep-24		3,492,380.00	3,492,380.00	3,492,380.00	3,492,380.00	-	100%	GoK	Payables
Roads Transport & Energy	PAYMENT FOR ROAD OPENING, GRADING, GRAVELLING WORKS IN KANGETA WARD	Kangeta Ward	Sep-24		2,759,353.50	2,759,353.50	2,759,353.50	2,759,353.50	-	100%	GoK	Payables



VOTE	Approved Budget Estimates FY 2025/26 (Kshs.)		Approved Budget Estimates FY 2025/26 (Kshs.)		Actual Expenditure as of 30th September 2025		Absorption Rate (%)	
	Recurrent Expenditure	Development Expenditure	Recurrent Expenditure	Development Expenditure	Recurrent Expenditure	Development Expenditure	Recurrent Expenditure	Development Expenditure
P8. Administration Services	16,451,002.00	-	-	-	-	-	0%	0%
P9. Financial Reporting	4,650,000.00	-	-	-	-	-	0%	0%
P10. County Asset & Liabilities Unit	13,200,000.00	-	-	-	-	-	0%	0%
Total Net Expenditure vote R3563	1,145,742,001.00	325,580,015.00	113,092,990.95	39,154,483.15			10%	12%
3564 Meru - Agriculture, Livestock & Fishery								
General Administration	13,026,950.00	425,062,465.28	-	-	-	-	0%	0%
Livestock	8,484,000.00	12,000,000.00	-	-	-	-	0%	0%
Fisheries	5,000,000.00	39,225,903.00	-	-	-	-	0%	0%
Agricultural Development	12,805,600.00	70,000,000.00	-	-	-	-	0%	0%
Animal Disease Management	3,802,400.00	18,200,000.00	-	-	-	-	0%	0%
Agricultural Training Center(KAGURU)	22,000,000.00	23,000,000.00	1,283,218.00	-	-	-	6%	0%
Total Net Expenditure vote R3564	65,118,950.00	587,488,368.28	1,283,218.00				2%	0%
3565 Meru - Water, & Irrigation								
Water & Irrigation	18,557,050.00	818,362,110.00	-	12,938,272.00	-	-	0%	2%
Noise pollution	39,615,132.00	245,900,000.00	-	-	-	-	0%	0%
Ng'arisha Mtaa	9,600,000.00	-	-	-	-	-		
Total Net Expenditure vote R3565	67,772,182.00	1,064,262,110.00		12,938,272.00			0%	1%
3566 Meru - Education, Technology, Gender, Culture & Social Development								
Administration Services	109,701,000.00	106,600,000.00	-	-	-	-	0%	0%
Early Childhood Development Education(ECDE)	73,305,246.00	-	-	-	-	-	0%	0%
Technical and Vocation Education	36,566,535.00	15,260,000.00	-	-	-	-	0%	0%
Village Polytechnics	23,810,726.00	39,223,608.00	-	-	-	-	0%	0%
Library Services	8,661,163.00	10,000,000.00	-	-	-	-	0%	0%
Total Net Expenditure vote R3566	252,034,670.00	171,083,608.00					0%	0%



VOTE	Approved Budget Estimates FY 2025/26 (Kshs.)		Approved Budget Estimates FY 2025/26 (Kshs.)		Actual Expenditure as of 30th September 2025		Absorption Rate (%)	
	Recurrent Expenditure	Development Expenditure	Recurrent Expenditure	Development Expenditure	Recurrent Expenditure	Development Expenditure	Recurrent Expenditure	Development Expenditure
3567 Meru - Health Services								
General Administration Support And Planning	21,097,384.00	-	-	-	-	-	0%	0%
Curative Health	795,838,767.00	947,203,941.00	228,617,036.25	-	-	-	29%	0%
Preventive and Promotive Health	142,118,330.00	-	-	-	18,015,000.00	-	13%	0%
Ambulance Services	7,850,000.00	-	-	-	-	-		
Total Net Expenditure vote R3567	966,904,481.00	947,203,941.00	246,632,036.25	-	-	-	26%	0%
3568 Meru - Lands, Physical Planning, Urban Development & Public Works								
Lands & Housing	11,900,000.00	9,418,574.00	9,418,574.00	-	-	9,418,574.00	0%	100%
Physical Planning and Urban Development	63,119,168.00	374,857,520.00	374,857,520.00	-	-	-	0%	0%
Meru Town Municipality	20,000,000.00	265,377,690.00	265,377,690.00	-	-	-	0%	0%
Maua Municipality	15,000,000.00	117,656,435.00	117,656,435.00	-	-	-	0%	0%
Timau Municipality	15,000,000.00	10,200,000.00	10,200,000.00	-	-	-	0%	0%
Public Works	5,150,000.00	6,200,000.00	6,200,000.00	-	-	-	0%	0%
Urban Planning (Valuation Roll & Spatial Planning)	5,000,000.00	-	-	-	-	-		
Total Net Expenditure vote R3568	135,169,168.00	783,710,219.00	783,710,219.00	-	-	9,418,574.00	0%	1%
3569 Meru - Public Service Administration & Legal Affairs								
General Administration	102,127,766.00	8,400,000.00	8,400,000.00	-	-	-	0%	0%
Coordination of County Government Functions Sub County	13,403,650.00	-	-	-	-	-	0%	0%
County office Accommodation and Enforcement Services	37,513,943.00	-	-	-	-	-	0%	0%
Human Resource	5,141,542,091.00	367,500,000.00	1,140,890,343.25	-	-	-	22%	0%
Legal Representation, Advisory Services and Legislative Process	103,000,000.00	50,000,000.00	50,000,000.00	-	-	-	0%	0%
Total Net Expenditure vote R3569	5,397,587,450.00	425,900,000.00	1,140,890,343.25	-	-	-	21%	0%
3570 Meru - Roads, Transport & Energy								
General Administration-Roads	34,669,305.00	1,502,166,230.00	1,502,166,230.00	-	-	189,489,670.78	0%	13%
Infrastructure	7,830,000.00	7,830,000.00	7,830,000.00	-	-	-	0%	0%



VOTE	Approved Budget Estimates FY 2025/26 (KShs.)		Approved Budget Estimates FY 2025/26 (KShs.)		Actual Expenditure as of 30th September 2025		Absorption Rate (%)	
	Recurrent Expenditure	Development Expenditure	Recurrent Expenditure	Development Expenditure	Recurrent Expenditure	Development Expenditure	Recurrent Expenditure	Development Expenditure
Public Works	44,000,000.00	-	-	-	-	-	0%	0%
Total Net Expenditure vote R3570	86,499,305.00	1,527,468,230.00				199,489,670.78	0%	13%
3571 Meru - Trade, Investment, Industrialization, Tourism & Co-op Development								
Co-operatives Development	8,490,638.00	20,000,000.00	-	-	-	-	0%	0%
Tourism	10,520,000.00	9,000,000.00	-	-	-	-	0%	0%
Trade	8,730,000.00	170,004,313.00	-	-	-	4,016,277.50	0%	2%
Total Net Expenditure vote R3571	27,740,638.00	199,004,313.00				4,016,277.50	0%	2%
3572 Meru - Youth Affairs & Sports								
Youth Affairs Programme	24,209,921.00	12,000,000.00	-	-	-	-	0%	0%
Sports Development	155,786,501.00	43,590,658.00	-	-	-	497,902.39	0%	1%
Meru Youth Service	85,000,000.00	7,000,000.00	-	-	-	-	0%	0%
Gender Mainstreaming	86,850,000.00	-	-	-	-	-	0%	0%
Total Net Expenditure vote R3572	351,846,422.00	62,590,658.00				497,902.39	0%	1%
3573 Meru - County Public Service Board								
Headquarters	46,710,813.00	-	-	-	-	-	0%	0%
Total Net Expenditure vote R3573	46,710,813.00	-				-	0%	0%
Total Net Expenditure vote R3560	9,794,270,007.00	6,224,557,566.28	1,504,441,688.45	265,515,179.82			15%	4%



"E"

MERU COUNTY GOVERNMENT
 REVENUE PERFORMANCE REPORT AS AT 30TH SEPTEMBER 2025
 DATE: 15/10/2025

No	Revenue Stream	Potential Revenue (For OSR, FIF and AIA) (Kshs.)	Annual Targeted Revenue (Kshs.)	Actual Revenue (Kshs.)	Variance (Kshs.)	Remarks (Explanation on performance)
		A	B	C	D=B-C	
A	Unspent Balance from FY 2024/25 CFF		1,257,299,197.80	1,205,504,417.23	51,794,780.57	
	Refund- Recurrent account CBK		272.95	272.95	-	
	Development account CBK		63,783.00	63,783.00	-	
	County Assembly		82.40	82.40	-	
B	Equitable Share of Revenue Raised Nationally		10,553,946,059.00	1,689,584,600.00	8,864,361,459.00	
1						
	Sub-Total		11,811,309,395.15	2,895,153,155.58	8,916,156,239.57	
C	Additional Allocations (Including Grants)					
1	World Bank for national agricultural value chain development project (NAVCDP)		317,733,229.00	-	317,733,229.00	
2	Aquaculture business Development		23,306,984.00	-	23,306,984.00	
3	Aggregated Industrial Park		-	-	-	
4	Danida		12,382,500.00	-	12,382,500.00	
5	World Bank Emergency Locust Response Project (ELRP)		-	-	-	
6	Kenya Devolution Support Programme(KDSP)		75,000,000.00	-	75,000,000.00	
7	World Kenya Informal settlement Improvement Project-KISIP II		-	-	-	
8	World credit Financing Locally-Led Climate Action		453,456,351.00	-	453,456,351.00	



9	Community Health Promoters- conditional funding		-				
10	World Bank KUSP (Kenya Urban Support Programme)-UIIG		30,840,700.00				30,840,700.00
11	World Bank KUSP (Kenya Urban Support Programme)-UDG		458,222,663.00				458,222,663.00
12	Meru County Primary Health Care		-				-
13	Transfer to Library Services		-				-
14	Kenya Agricultural Business Development Projects(KABDP)		10,918,919.00				10,918,919.00
15	Kenya Devolution Support Programme(KDSP II)-Development		371,006,111.00				371,006,111.00
16	Kenya Roads Board- Fuel Levy 2024/25		284,617,467.66				284,617,467.66
17	Kenya Roads Board- Fuel Levy 2025/26		284,617,467.66				284,617,467.66
	Sub-Total		2,322,102,392.32				2,322,102,392.32
D	Own Sources of Revenue						
1	Single business permit		226,901,372.00			9,943,409.00	216,957,963.00
2	Cess		122,016,150.00			19,014,533.00	103,001,617.00
3	Parking fees		104,419,796.00			13,695,881.00	90,723,915.00
4	Market fee		51,779,748.00			8,063,292.00	43,716,456.00
5	Land Rates		97,402,625.00			2,535,577.00	94,867,048.00
6	Outdoor adverts. & Signboard		85,515,640.00			3,951,470.00	81,564,170.00
7	Building plans		43,384,796.00			4,967,208.00	38,417,588.00
8	Plot Rent		5,210,247.00			503,006.00	4,707,241.00
9	House rent/Stall rent		19,736,220.00			2,209,938.00	17,526,282.00
10	Slaughter house fees		8,939,431.00			1,141,920.00	7,797,511.00
11	Meat Inspection and Veterinary Services		1,694,867.00			106,900.00	1,587,967.00
12	Impounding fees & Fines		2,282,349.00			722,701.00	1,559,648.00
13	Toilets fee		884,014.00			104,330.00	779,684.00
14	Application fees		508,435.00			447,700.00	60,735.00
15	Income from county properties/Estates		286,582.00			33,000.00	253,582.00

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16	Fire section fee		155,185.00	29,000.00	126,185.00
17	Refuse collection fee		974,603.00	7,000.00	967,603.00
18	Transfer & Subdivision fee		2,341,254.00	171,000.00	2,170,254.00
19	Sale of County Documents.		361,418.00	56,000.00	305,418.00
20	Audit Fees/Sacco registration		1,850,399.00	110,100.00	1,740,299.00
21	Weight and Measures		2,991,643.00	779,600.00	2,212,043.00
22	Surrender of Imprest/Salary		14,937,371.00	3,438.00	14,933,933.00
23	Burial permit (MTRH)		4,083.00	1,600.00	2,483.00
24	Libray fees		1,421,772.00	114,860.00	1,306,912.00
	Sub-Total	796,000,000.00	796,000,000.00	68,713,463.00	727,286,537.00
E	Facility Improvement Fund (FIF)				
	SHIF	922,950,000.00	615,300,000.00	123,886,162.25	491,413,837.75
	OTHER-Revenue from other facilities	574,280,000.00	410,200,000.00	92,348,374.00	317,851,626.00
	Sub-Total	1,497,230,000.00	1,025,500,000.00	216,234,536.25	809,265,463.75
F	Appropriations in Aid				
1	Kaguru ATC	30,000,000.00	22,000,000.00	1,283,218.00	20,716,782.00
	Sub-Total	30,000,000.00	22,000,000.00	1,283,218.00	20,716,782.00
G	Other Revenues				
5	County Basic Salary Arrears		43,915,785.00		43,915,785.00
	Sub-Total		43,915,785.00	-	43,915,785.00
	Total		14,995,327,572.47	2,965,149,836.58	12,030,177,735.89

Indicate all the revenue sources (inclusive of additional allocations/ conditional grants and loans) by stream.

Note: Remember to provide explanations for streams with performance above 100% or below 50%.

Prepared by: _____
Designation

Date: _____

Signed:



Approved by Accounting Officer:
Designation

Signed: _____

Date: _____



"G"

MERU COUNTY GOVERNMENT

Programmes and Sub-Programmes Performance Report for the Period Ending 30th September 2025 (Non-Financial Information)
Date: 15/10/2025

Programme	Delivery Unit	Key Output	Key Performance Indicators	Target(s)	ACTUAL Performance as of 30th September, 2025	Target 2025/26	Remarks
Office of the Governor							
Programme Name 1: Administration, Planning & Support of County Affairs							
Outcome: Well-coordinated executive functions and linkage between departments							
Administrative Coordination	Directorate of Administration	Enhanced Synergy	No. of Departments Supported in Cabinet Affairs	10	10	10	Office of the Governor
Capacity Development		Improved Staff Productivity	No. of Staff Trained	7	7	2	Office of the Governor
Programme 2: Communications							
Outcome(s): Well Informed Citizenry							
County Development Communication	Directorate of Communications	Improved awareness of County Government Operations by its public & stakeholders	No. of publications /Productions completed and distributed	4	4	4	Office of the Governor
Capacity Development		Improved Staff Productivity	No. of Staff Trained	4	14	14	Office of the Governor
Programme 3: Monitoring & Evaluation							
Outcome (s): Effectiveness, efficiency and transparency in project implementation							
M&E management system		Timely reporting of project	No. of projects generated/ FY	4	4	4	Office of the Governor
Performance Management	EMU	Improved service delivery	% of projects monitored and evaluated	100%	100%	100%	Office of the Governor
Training and Development		Increased productivity	% of County staff under performance management	100%	100%	100%	Office of the Governor
Health Inspection		Improved health services	% of staff trained	100%	100%	100%	Office of the Governor
		Enhanced delivery of Key Governor's flagship projects	No. of health inspection reports generated/ FY	4	4	4	Office of the Governor
			% completion of key priority projects	100%	100%	100%	Office of the Governor
			% progress tracking on departmental commitments on priority projects	100%	100%	100%	Office of the Governor
			No. of Key priority project completion status report	2	2	2	Office of the Governor
Tracking Implementation of Governor's Priority Projects			% of line ministries submitting implementation reports on time	100%	100%	100%	Office of the Governor
Programme 4: Research & Strategy							
Outcome (s): Enhanced efficiency in project prioritization & planning							
Development Research	Directorate of Research & Strategy	Enhanced Efficiency in Project Implementation and Sustainability	No. of Feasibility Studies Undertaken and Reported	-	-	4	Office of the Governor
Capacity Development		Improved Staff Productivity	No. of research reports developed and disseminated	4	4	4	Office of the Governor
Programme 5: Special Programmes							
Outcome: Reduced vulnerability							
Disaster Management Capacity Development	Directorate of Special Programs	Improved response capacity	No. of new Fire Stations Constructed	4	1	1	Office of the Governor
County Disaster Risk Management		Enhanced disaster preparedness	No. of Staff Trained	100%	100%	100%	Office of the Governor
		Timely mitigation	% Of early warning/action messages disseminated	100%	100%	100%	Office of the Governor
			% Response to emergencies related to natural disasters	100%	100%	100%	Office of the Governor



Food and Non-Food Items	EMU	Improved social economic status of the most vulnerable Meru County residents	% Of county population cushioned	40%	40%	50%	Office of the Governor
Programme 6: Partnerships and external linkages development							
Outcome(s): increased development partners involvement							
Stakeholders Management	Relations	Directorate of Partnerships and External Affairs	Increased Partnership Engagements	4	4	4	Office of the Governor
Capacity Development	Capacity Development	Improved Staff Productivity	Amount of grants realized/FY	300M	300M	305M	Office of the Governor
			No. of Meru County Public Private Partnership Frameworks Developed	-	-	-	Office of the Governor
			No. of Staff Trained	7	12	14	Office of the Governor
Programme 7: Protocol and Event Management							
Outcome (s): Well, planned and coordinated County events							
County Events Management and Coordination	County Events Management and Coordination	Enhanced Efficiency in Project Implementation and Sustainability	No. of County Events Managed and Coordinated	200	200	225	Office of the Governor
Capacity Development	Capacity Development	Improved Staff Productivity	No. of Staff Trained	5	5	8	Office of the Governor
Programme 8: County Service Delivery Unit							
Outcome: Enhanced Coordination of key priority project and programme (Flagships)							
Service Satisfaction Levels	Service Satisfaction Levels	Improved citizen satisfaction levels	% level of citizen satisfaction with service delivery	60%	60%	60	Office of the Governor
Tracking Implementation of Governor's Priority Projects	Delivery unit	Enhanced delivery of Key Governor's flagship projects	No. of citizen satisfaction reports	2	2	2	Office of the Governor
			No. of annual Governor's forums held	2	2	2	Office of the Governor
			% completion of key priority projects	100%	100%	100%	Office of the Governor
			% progress tracking on departmental commitments on priority projects	100%	100%	100%	Office of the Governor
			No. of Key priority project completion status report	2	2	2	Office of the Governor
			% of line ministries submitting implementation reports on time	100%	100%	100%	Office of the Governor
	Finance, Economic Planning and ICT						
	County Fiscal Strategy Paper, County Budget Review and Outlook Paper, Budget Circular and guidelines Budgeting to	Budgeting documents prepared	CFSP, CBROP and Budget Guidelines prepared and adhered to 8th February, 21st October and 30th August deadlines	CFSP, CBROP and Budget Guidelines prepared and adhered to 8th February, 21st October and 30th August deadlines	CFSP, CBROP and Budget Guidelines prepared and adhered to 8th February, 21st October and 30th August deadlines	CFSP, CBROP and Budget Guidelines prepared and adhered to 8th February, 21st October and 30th August deadlines	Budget Directorate
SP 1.1 Budget Coordination and Management	Approved annual Budget Estimates	Preparation of annual Budget Estimates	Budget prepared and submitted to County Assembly by 30th April	Budget Submitted by 30th April	Budget Submitted by 30th April	Budget Submitted by 30th April	Budget Directorate
SP 1.2 Public Participation and Sensitization	Public participation and sensitization	Budget & economic forums meetings held Meetings/ Public baraza	No. of forums held	2	3	2	Budget Directorate
			No. of wards covered	46	46	46	Budget Directorate
			No. of Public participations held	2	2	2	Budget Directorate
Programme 3: County Economic Planning, Policy formulation, Monitoring & Evaluation							
SP 3.1 County policies and economic	Informed priorities and resources allocation	Development of sectoral plans	No. of sectoral plans in place	1	1	1	Economic Planning
	-County Statistical Abstract	Preparation of annual development plan	No. ADPs prepared	1	1	1	Economic Planning
			-No. of statistical abstracts	1	1	1	Economic Planning



Programme 3: Revenue Management						
SP 3.1 Increased revenue collection	County revenue automation system	County revenue automation system	Procurement of Revenue System	No of revenue systems automated		Revenue Board
Programme 4: Microfinance Development						
SP 4.1 Lending	Amount of loans disbursed in Millions	Loan disbursement	Increased loans disbursement	65	131	131
SP 4.2 Staff/Customer trainings	No of customers/Staff trained		Increased number of groups accessing loans	280	280	280
			-Increased financial literacy	300	300	300
Programme 5: Information, Communication & Technology						
	Backbone infrastructure and Unified Wireless LAN connected	Backbone infrastructure and Unified Wireless LAN	No of wards, sub county and municipalities connected	-	5	5
	Regulated organization	ICT standards	-No of ICT Standards developed	-	1	1
SP 6.1 ICT Infrastructure	Enhanced ICT Literacy	Training on ICT	No of trainings done	-	5	5
	Integration of Security Surveillance Systems/headquarter	CCTV installation and management	No of CCTV systems integrated	-	-	-
	Established ICT Lab		No of ICT Labs established	-	-	1
Agriculture, Livestock & Fisheries						
Sub Programme 1:		- Conversion of formal groups into Cooperatives				
Agriculture Development	Agro-processing/ value addition/ Countywide	-Support in Market linkages	Supported value chains	1	3	3
		-Support in establishing agro processing				
		- Value addition				
Sub-programme 2. Livestock Development	Local Poultry improvement/ Countywide	-Procuring and distribution of chicken	% Increase in No. of cross-breed chicken	400,000 crossbreed chicken	40%	60%
Sub programme 3. Veterinary services	Livestock disease Management/ County wide	- Procurement of vaccine doses				
		- Vaccination of livestock	% Reduction in zoonotic diseases incidences among humans	10%	10%	10%
	Insemination	Procurement of semen	Number of straws procured	15000	25000	30000
Sub programme 4. Fisheries	Fingering Production/countywide	Procurement and Distribution of fingerlings	Increased production of fish	0.438M	2.5M	3.5M
	Fish Feeds/countywide	Procurement and Distribution of fish feeds	Increased production of fish	7.225 t	37.5t	50 t
Sub Programme	Project name/ Location	Description of activities	Performance indicators	Baseline 2022/23	Target 2025/26	Target 2026/27
			Water, & Irrigation			
Outcome: Increase number of HH with access to adequate clean and reliable safe water						
		feasibility study				
		Survey and mapping, Design BQs				
		Distribution of pipes. Construction of storage tanks.	Number of HH with clean, reliable, safe water	1440HH	7500HH	7500HH
SP 2.1 Rural water supply	Community water projects/					Department of water



SP1: Rehabilitation and protection of degraded sites or key ecosystem program	School greening program	No of staff trained	6	11	7	Environment
		No of forest guard/scouts employed	6	4	0	Environment
		No of handled, prosecuted and fined	0	11	11	Environment
	Pitting, actual planting, beating up, maintenance, purchasing seedling, transportation, environmental education, formation of school clubs, promotion of green energy and energy saving technologies	No of institutions provided with tree seedling	55	22	33	Environment
		-no. of tree seedlings provided	30,000	35,000	35,000	Environment
		No of schools with conservation club	2	11	11	Environment
	Farm forestry	-Number of schools advocating green energy and energy saving	2	3	5	Environment
		No. of school environmental education fora's held	0	11	11	Environment
		No of County environmental greening day held	0	0	1	Environment
		Community tree nurseries enhancement and establishment	0	11	11	Environment
No of farm forestry field/extension field schools held		0	1	1	Environment	
Promotion of community woodland establishment		0	11	11	Environment	
Community conservation groups supported		4	6	6	Environment	

Programme 2: Environmental Management and Protection

Outcome: Sustainably managed Environment and Natural resources						
SP1: Solid Waste Management and pollution control	Dumpsites maintenance (quarterly)	Gravelling, Compacting				
		Spraying, Repair of fences, Construction of perimeter fence, Water supply construction of offices and store, murraming, road maintenance, provision of sanitary facilities	3	3	3	Environment
	Provision of protective gears and equipment's /Countywide	Flyscreen				
		Procurement of protective gears and equipment such as wheelbarrows, rakes, spades, forked jembes and uniforms	400	500	500	Environment
	Procurement of skip loaders and skip bins	Procurement	1	3	3	Environment
		Distribution				
	Land for dumpsite/ Nkunga	Garbage lorries				
		skip bins procured	8	25	30	Environment
	Clean ups	Purchasing				
		Land transfers				
Incinerator's installation/ Countywide	Acreege of dumpsite land acquired	0	10	0	Environment	
	No of backhoe procured	0	1	0	Environment	
Incinerator's installation/ Countywide	Provision of cleaning tools					
	Facilitation	353	50	30	Environment	
Procurement and installation		0	1	0	Environment	



Enforcement of environmental regulations to curb pollution	Capacity building of communities	No sensitization meetings held	164	22	22	
		No of cases handled, prosecuted, and fined	6	5	4	Environment
		No of waste recovering and recycling facility installed	0	1	0	
		No of waste management special group established/formed	0	1	0	Environment
		No of clean upheld	20	5	6	
		No of pollution hotspot areas mapped	0	55	50	Environment
		No of pollution equipment procured	0	11	1	
		No of cases handled and licensed	150	30	30	Environment
		No of community sensitization	158	11	11	
		No of meetings held to capacity build staff on pollution issues	0	4	4	

Programme Name 3: Research and development in Environmental Management

Outcome (s): Availability of knowledge based environmental management system								
Natural Resource Research Centre	Policy formulation	Problem identification						
		Agenda setting						
		Stakeholders' participation		1		1	Environment	
		Formulation and adoption						
		Identification						
		Site visit						
		Surveying						
		Delineation						
		Becoming/mapping						
		Information and Data Management System		No of resource baseline survey report	0			
Policy formulation	Development of departmental policies	No. of Research Center				Environment		
		No of Established EMS system	0	1	0	Environment		
		No of procured GPS instrument	0	11	0			
		No of policy formulated and reports compiled	5	1	1			
		Review of the existing policy and laws	0	1	0			
		No of Programmes, project and plans subjected to EIAs, EAs and SEA report Approval and Licensing	0	20	20	Environment		
		County Environmental greening day	County Environmental greening day	No of county Environmental greening days gazetted	0	0	1	Environment



SP 2.1 Specialized Services	Communicable Disease Center/MeTRH	Construction, equipping and operationalizing Communicable Disease Center	% of people accessing specialized services	40%	55%	Health Services
	Meru Cancer Center/MeTRH	Development of patient care programmes				
	Cancer Research Institute/MeTRH (Cancer Center)	Construction, equipping and operationalizing				
	Imaging center/MeTRH	Set up of 50 bed capacity				
SP 2.2 Diagnostic Services		Construction, Equipping and Staffing				
		Identification of biomarkers for Diagnosis				
		Pre-symptomatic screening for patients				
		Bio-Banking				
		Construction, staffing and operationalization				
		Equipment; CT scan machine and MRI machine				
		Medical supplies and consumables				
		Supply diagnostic machines and reagents and provide adequate 6 X-Ray and 2 CT scan equipment and supplies.	40%	40%	55%	Health Services

Programme 3 Administration, Planning and Support Services

Objective (s): To improve service delivery in the health sector

Outcome (s): Improved access to quality and affordable health services

SP 3.1 Health Infrastructure	Health Infrastructure/ Countywide	Upgrading of Health Facilities	Number of standard Level 4 Hospitals	5	6	Health Services
		Constructing, equipping and operationalizing of; Meru County Health Department Office Block, PWD friendly facilities, Biomedical sheds and workshops, Expansion of MeTRH Mortuary, Morgues, theatres and Incinerators in Level IVs				
		Electricity connection, water supply, fencing, and toilets in LI&LIII Facilities		38	40	Health Services
		Hiring of more staff members		115	120	Health Services
		Facilitation of staff with proper working tools		0.7	0.8	Health Services
		Recruitment of CHVs		6.5		Health Services
SP 3.2 Human Resource for Health	Staff Recruitment/ countywide	Capacity building of all Health managers	Proportion of other essential Health Workforce	5.80%	5.90%	Health Services
		Trainings and Capacity building	% of Health management workers trained	30%	55%	Health Services
		Functional Quality Improvement teams and work improvement teams				
		Food supplies				
		Construction of biomedical shed and workshops				
		Implementation of County Energy Plan				
		Electricity and water connection to model facilities				
SP 3.3 Planning	Health Planning	Procurement of Solar and Power back up equipment	No. of health plans and policies developed	20	20	Health Services



County Enforcement unit		Enforcement Operations	Enhanced Operations	No. of enforcement operations conducted	12	12	Directorate of Enforcement
County Enforcement unit							
Human Resource Management							
Human Resource Management	Human Resource	Human resource management services	Percentage of approved recruitment undertaken	100%	100%	HR	HR
			Ratio of gender distribution	3:07	3:07	HR	HR
			Percentage growth of PWDs representation improved	1.50%	1.70%	HR	HR
			Percentage growth of minority and marginalized groups representation improved	1%	1.3 %	Human Resource Directorate	Human Resource Directorate
Legal Services							
Legal Services		Finalize backlog of cases filed against the Attorney General and the Government	No. of cases concluded adequately	140	20	140	Office of the County Attorney
		Timely issuance of legal opinions/briefs upon receipt of all pleadings and documents within 3 days	No. of days taken to issue a legal opinion	3	3	3	Office of the County Attorney
Sub Programme	Project name/ Location	Description of activities	Performance Indicators	Baseline 2021/22	Targets 2024/2025	Targets 2025/2026	Implementing Agency
Programme							
Outcome							
Administration, planning & support	Administrative services	Employee & Customer Satisfaction	Customer satisfaction level				
			Employee Satisfaction level	85%		87%	LAPSSMA
				78%		80%	
Directorate of Administration	Policy advisory to cabinet	Quarterly reports on Policy advisory to cabinet	No. of policy reports	4	4	4	LAPSSMA
County Enforcement unit							
County Enforcement unit							
Human Resource Management							
Human Resource Management	Human Resource	Human resource management services	Percentage of approved recruitment undertaken	100%	100%	HR	HR
			Ratio of gender distribution	3:07	3:07	HR	HR
			Percentage growth of PWDs representation improved	1.50%	1%	HR	HR
			Percentage growth of minority and marginalized groups representation improved	1%	1.2 %	HR	HR
Legal Services							
Legal Services		Finalize backlog of cases filed against the Attorney General and the Government	No. of cases concluded adequately	140	90	140	Office of the County Attorney
		Timely issuance of legal opinions/briefs upon receipt of all pleadings and documents within 3 days	No. of days taken to issue a legal opinion	3	12	12	Office of the County Attorney
Roads, Transport & Energy							



Programme: County Road network									
Outcome: Better accessibility and connectivity									
Routine maintenance of roads	graded and graveled roads	Number of KM graded and graveled roads	675	675	460	Roads			
	repaired signage	No of signage repaired	-	-	460	Roads			
	repaired culverts	No of M of culverts repaired	-	-	920	Roads			
	repaired bridges	No of bridges repaired	-	-	10	Roads			
	Patched roads	No of KM patched	-	-	3	Roads			
	Paved cabros	No of M2 of cabro repaired	-	-	2000	Roads			
	Opened Roads	No of KM opened	450	450	230	Roads			
	Gravelled roads	No of KM gravelled	675	675	460	Roads			
	Installed culverts	No of M2 of culverts	400	400	1,104	Roads			
	Installed gabions	No of gabions installed	400	400	1500	Roads			
Road opening, grading and graveling	Constructed bridges	No of bridges constructed	16	16	15	Roads			
	Improved towns	No of townships improved	-	-	10	Roads			
		No of offset parking improved	-	-	10	Roads			
		No of M2 of cabro laid	-	-	15000	Roads			
Township improvement	KM of LVS	-	-	10	Roads				
Programme Name: County Energy									
Outcome: Improved security									
Installation of floodlights	Installed floodlights	No of low mast floodlights installed	225	225	92	Energy			
	High mast lights installed	No. of high mast lights	9	9	15	Energy			
	Lighted towns	No. of townships lit	-	-	5	Energy			
	Maintained streetlights and floodlights	Sum of floodlights and streetlights maintained	531	531	612	Energy			
	clean energy appliance supplied	No. of high mast cranes	-	-	1	Energy			
	Installed biogas and biodigesters	No of clean energy appliances	25	25	2000	Energy			
	Megawatts produced	Amount of biogas and bio digesters installed	25mw	25mw	460	Energy			
	Megawatts produced	Amount of solar power produced	25mw	25mw	-	Energy			
	Distributed standalones grids	Amount of mini-hydro power produced	25mw	25mw	-	Energy			
	Developed Energy policy	No. of of-grid standalones distributed	-	-	3600	Energy			
Clean energy provision	Sensitization, feasibility studies done	No. of CEPs developed	1	1	-	Energy			
		Feasibility Studies, data base and Sensitization on clean cooking technologies	-	-	46	Energy			
Programme Name: Fleet Management									
Outcome: Effective fleet & logistic services administration/ management and effective coordination of county fleet									
Fleet management		purchased vehicles	-	-	2	Fleet			
		maintained vehicles	-	-	20	Fleet			
		Plant and equipment acquired	-	-	1	Fleet			
Maintenance of plant and equipment	Trade, Investment, Industrialization, Tourism & Cooperative Development								
	S.P.1.Special Economic Zones	Zone Mapping, Public Participation, Feasibility study, Establishment	No. of SEZ constructed	0	1	1	Trade Department		
	Satellite	Inter County Engagement, Feasibility study, Establishment	No. of Satellite markets constructed	0	0	1	Trade Department		
S.P2. Markets Development									
(SMS)									



		No. of Industrial Parks established	0	0	0	Trade Department
S.P3 Industrial Parks	Public Participation, Feasibility study, Establishment	No of SCIDC constructed	0	1	1	Trade Department
S.P4 Sub County Industrial Centers	Public Participation, Feasibility study, Establishment	2Up graded markets, 12 markets repaired and 6 Eco toilet constructed of modern toilets	12		25 repairs, 5 Eco	Trade Department
S.P5 Market Development – Markets Construction and upgrade	Construction of perimeter wall, construction of sheds, graveling and murraming construction of modern toilets	No. of Modern Kiosks Constructed	0	40	50	Trade Department
S.P6 Market Development – Construction of Modern Kiosks	Area Mapping, Public Participation, Feasibility study, Establishment	No. of exhibitions attended	3	3	3	Trade Department
S.P7 Trade Fairs and exhibitions	Receive invitations, Vetting of Exhibitors, participation	No. of Entrepreneurs Trained	2770	3,000	3,000	Trade Department
S.P8 Capacity Building	Conduct TNA, Develop Training Manual, Map entrepreneurs, Conduct Training	No. of Weights and Measures Equipment Calibrated	8,000	11,000	12,000	Trade Department
Fair Trade Practices	Issue gazette notice, conduct verification exercise					
CO-OPERATIVE DEVELOPMENT						
SP 1.1 Capacity building for cooperative	Development of TNAs	No. of cooperatives formed	600	25	27	
Societies	-Development of training manuals	No. of membership increase/year	160,000	18,000	20,000	Cooperative Directorate & Partners
	- Carrying out trainings, seminars, Workshops & benchmark workshops	No. 7of Members/Management Committee trained	10,000	15,000	18,000	
	- Hold sensitization forums	No of Cooperative directorate staff trained	-	10	13	
	-Support in coffee milling, branding and packaging	Amount coffee income generated (Million KES) /year	620	700	740	Cooperative Directorate & Partners
	-Support in proper market accessibility.					
	-Support in upgrading of coffee factories to modern standard.					
	-Support Meru County millers union in upgrading the milling facility.	No. of coffee factories refurbished/Modernized	15	20	23	
	- Establishment of Coffee fund.	Amount of coffee cherry in Kgs/year	10.5M Kgs	12.2M Kgs	13MKgs	
		Amount disbursed through coffee revolving Fund(Million KESs)	-	135	150	
	- Hold sensitization forums					
	-Offer capacity building workshops on good animal husbandry and milk products (youghurt cheese etc.).	Amount of revenue/Income (Billion KESs) generated per year	-	2.7	3.1	Cooperative Directorate & Partners
	-Disbursements of milk equipment (milk cans, cooling tanks, pasteurizer machines, generators etc.).					
	- Conversion of self-help groups and CBOs into formal Co-operatives	No. of Dairy Cooperatives supported with milk equipment	1	15	20	
	-Bench making Tours	No. of liters of milk Produced per year	50.2M Liters	65.6M liters	72.8M liters	
	-Hold Sensitization meetings					
	-Conversion of formal groups into Cooperatives -Support in Market linkages	No. of Cooperatives Supported with Cold storage facilities		2	2	Cooperative Directorate & Partners
	- Support in cooling/Storage facilities					
	-Support/establishment of Value addition facilities	No. of Cooperatives supported with value addition facilities		2	2	



					5	6
SP 1.5 Promotion of SACCOS (Boda boda/PWDs and others)	- Credit policy formulation					
	Disbursement of seed capital					
SP 1.6 Governance & Administration of Cooperatives	- sensitization forums				40	45
	- Trainings of member on saving/credit and financial literacy.					
Tourism Promotions	-Award of loans/(Hustler fund)		17 M		30	35
	Hold sensitization forums					
	-Carry out TNAs on leadership trainings					
	Develop training manuals			149	190	205
Tourism Promotions	-Carry out trainings					
	-carry out generals meetings, audit, inspections' etc					
Programme	Increased developed tourist sites			2		
	Increased domestic and international tourist promotion activities					
	Increased trainees per year			300		
Outcome	Gainful employment and engaged meaningful entrepreneurship					
Sub Programme 1:MYSB	MYS INTAKE					
	Training				450	500
	Mentorship					
	Acquisition of skills					
	Mindset change					
	NG'ARISHA MTAA					
	Tree planting					
	Unclogging of drainages					
	Talent identification and development					
	Development and empowerment of youth talent led initiatives					
Youth Social development	Skills Development/ Countywide		1,7 00		900	900
	Youth mentorship conventions				1	1
	Youth employment accessibility through ICT platforms					
	Youth economic empowerment					
Establishment and equipping	Issued assorted equipments like tents and chairs, motorbikes, carwash machines, water tanks		200		150	150
	-Identification of the locations-venue Equipping with relevant equipment					
Showcasing	-Identification of the locations-venue					
	Equipping with relevant equipment					
Showcasing	Equipping with relevant equipment					
	Showcasing					



	of Youth talent academies/ Countywide	Scouting(identification) Development of identified talents Linkages /marketing of the talents	1	4	4
Sub Programme 4: Youth Enterprise Development	Revival Jua kali industries/ Countywide	-Identification of youths to be trained on Jua kali and artisan courses -Setting Up of The Markets	No. of jua kali industries identified and revived	1	1 MYS
	Youth involvement in modern agriculture/ Countywide	Identification and preparation of the farm Procurement of necessary services and equipment	No. of youths trained	20	20 MYS

Programme 2: Sports development					
Outcome: Nurtured talents and increase in income					
Sports Infrastructure	Construction and equipping of Stadia/Countywide	Contracts, design and construction Perimeter fence ablation blocks, changing rooms and podium	1	2	Youth Affairs and Sport, Football Kenya Federation 2 Sports Kenya, Athletics Kenya
	Upgrading of Public Playground/ Countywide	Contracts, dozing, grading and compressing leveling, goal posts, marking, sanitation facilities	0	5	5 Sports
	Meru County Talent Academy/ Countywide	Establish and manage academies, training and research for global competitiveness	0	600	600 Sports
	Construction of indoor Arena in Municipality Ward	Contracts, design and construction	0		
	Sporting equipment/ countywide.	Procurement and distribution of sports equipment	1	2	Youth Affairs and Sport, 2 FKF, Sports Kenya & Athletics Kenya
Sports tournaments /leagues countywide	Sports tournaments /leagues countywide	Drawing of Budgets, identification of teams, referees, actual leagues	5	2	Youth Affairs and Sports, Sports federations.

Programme 3: Gender and Social Development

Outcome: Increased gender awareness, empowerment and gender inclusivity

Affirmative Action	Empowerment Grant/ Countywide	Identify the individual/groups Issue funds Trainings. Advocacy for universal standard of care for the older persons. Mapping elderly and OVCs	2000	2000	2000 Directorate of Gender and Social Development,
	SGBV Reduction and intervention strategies Social care support to elderly/accessing universal medical coverage	Mapping, rescuing and empowering of the affected Mapping of the marginalized elderly. empowerment	240 300	240 2500	Directorate of Gender and Social Development, Directorate of Gender and Social Development.



	Issuance of OVC accessing basic needs and assistive devices to PWDS / Countywide	Mapping of PWD Support in assistive devices	No of OVCs & PWDs supported	500 OVCs & 400 PWDs		500 OVCs & 400 PWDs		Directorate of Gender and Social Development, Directorate of Gender and Social Development.	
				500 OVCs & 400 PWDs	1000	500 OVCs & 400 PWDs	1000		
	Teenage friendly program	Identify the vulnerable teenagers Training	No. of teenagers trained	1000				1000	Directorate of Gender and Social Development
Celebration of Gender days	UN international day for PWD	Empowerment- Aaaaaa	No of days marked	4	1			1	Directorate of Gender and Social Development
	International Women's day								
Gender/disability mainstreaming	16 days of Activism against GBV	Stakeholders engagements, training, develop policy and framework, validate and publication	No. of policies developed	1					
	The day of African Child								
	Policy support for drug and alcoholic abuse								

