

COUNTY GOVERNMENT OF MERU



REPUBLIC of KENYA



## 2024 MERU COUNTY FISCAL STRATEGY PAPER

### **Theme**

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*“Enhancing Efficiency for Economic Growth and Community Resilience”*

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## FOREWORD

The Meru County fiscal strategy paper 2024 is prepared pursuant to Section 117 of the Public Finance Management Act, 2012 (PFMA) and outlines the development framework for the FY 2024/25-FY 2026/27 Medium Term Expenditure Framework (MTEF) Period. The CFSP outlines the strategic priorities, programmes and development agenda for FY 2024/25.

The *FY 2024/25 Medium-Term Expenditure Framework* will be guided by the development philosophy of “*making meru happy*” and the theme of “*Enhancing Efficiency for Economic Growth and Community Resilience*”. Development for the Financial Year will be anchored on enhancing efficiency for economic growth and community resilience and will be guided by the following principles; infrastructure development for rural and urban areas to improve access to roads, water and sanitation; Investing in Agriculture for food sustainability and improvement of livelihoods; ECDE infrastructure and quality improvement; improving access to universal health coverage; building strategic partnerships for enhanced resource mobilization; youth empowerment and innovation; strengthening public finance management and public sector transformation for performance oriented results and decentralized government services.

The FY 2024/25 revenues are projected to increase to Kshs. 12,801,808,371.29 from Kshs 11,901,811,489.81 in FY 2023/24 representing a growth of 7.56 per cent. The budget will be funded from four main sources namely: Equitable share, Conditional Allocations for Loans and Grants, Own Source Revenue and Appropriation in Aid. The government is committed to enhance resource mobilization strategies with the aim of attaining set Own source revenue targets and building strategic partnerships to mobilize resources from partners and donors for development to ensure delivery of the envisaged development outcomes in the medium term.

The recurrent expenditure for the FY 2024/25 is projected at Kshs. 8,973,564,155.62 an increase of 9.09 per cent from Kshs. 8,225,461,196.72 in the approved budget estimates for FY 2023/24. This is due to increase in allocation for CHVs at Kshs.9.2 million per month, increase in compensation to employees, increase in legal fees & arbitration expenses, conditional allocations for KDSP, CHVs and KUSP-UIG. Development Expenditure is estimated to be Kshs. 3,828,244,215.67 representing 30% of the total County Budget out of which Kshs. 1,425,488,105.66 is allocation for conditional grants.

Towards this end, while developing the budget proposals for the medium-term, the Sector Working Groups (SWGs) undertook a critical scrutiny of individual departments and corporations’ budgets execution reports to curtail growth of recurrent budgets and ensured that funding priority is accorded to completion of ongoing/ stalled projects, which are supportive to accelerate inclusive growth and development.



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**COUNTY EXECUTIVE COMMITTEE MEMBER**  
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## **ACKNOWLEDGEMENT**

The 2024 County Fiscal Strategy Paper (CFSP) has been prepared in compliance with the provisions of the Public Finance Management Act, 2012. The paper outlines the current state of the economy, provides fiscal outlook over the medium term and specifies the set strategic priorities and policy goals together with a summary of the Government spending plans, as a basis of the FY 2024/25 budget.

The Government is keen on fostering prudent management of public resources in order to support inclusive economic growth and development. In this respect, the Government has adopted a “hard budget constraint” principle in relation to the fiscal framework for FY 2024/25. Expenditure requirements arising within the year will be financed by cutting back on other expenditures thereby maintaining the expenditure ceilings and primary budget balance as per the fiscal framework. Additionally, while preparing this budget, all proposed Ministries, Departments and Corporations/Agencies (MDAs) budgets for FY 2024/25 have been scrutinized carefully to ensure quality and alignment to the Government’s agenda of “Making Meru Happy” as outlined in this CFSP, ADP 2024 and the County Integrated Development Plan 2023-2027 and other strategic interventions.

The policy measures outlined in the 2024 CFSP are expected to enhancing efficiency for economic growth and community resilience, create an enabling environment that supports growth in businesses and investment as well as enhance the wellbeing of all citizens. The tight fiscal stance is expected to reduce debt vulnerabilities through implementation of reforms to broaden the revenue base and improve compliance. Expenditure rationalization will continue to focus on enhanced efficiency of public investments, delivery of public services and enhanced fiscal risk management framework.

Preparation of the 2024 CFSP was a collaborative effort among various Government Departments, Agencies and relevant stakeholders. We are also grateful for the inputs we received while preparing this document from the Budget and Economic Forum, Commission on Revenue Allocation, the public and other relevant stakeholders.

I am grateful to the core team from the Budget and Economic Planning Directorates under the guidance of the Director Budget who worked tirelessly to put together inputs from different DAs and ensured the document was produced in time while maintaining high quality standards. Finally, I express my sincere gratitude to Sector Working Groups (SWGs) and technical officers for their invaluable contribution and input to the document.

**CPA CHARLES MWENDA**  
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## **ABBREVIATIONS AND ACRONYMS**

BPS	Budget Policy Statement
CFSP	County Fiscal Strategy Paper
CRA	Commission on Revenue Allocation
KUSP	Kenya Urban Support Programme
KDSP	Kenya Devolution Support Programme
CARA	County Allocation of Revenue Act
CGAAB	County Governments Additional Allocation Bill
CHVs	Community Health Units
CIDP	County Integrated Development Plan
ECDE	Early childhood Education
GCP	Gross County Product
GDP	Gross Domestic Product
KEBS	Kenya Bureau of Standards
KNBS	Kenya National Bureau of Statistics
MSMEs	Micro, Small and Medium Enterprises
MTEF	Medium Term Expenditure Framework
OSR	Own Source Revenue
OVC	Orphans and Vulnerable Children
PFMA	Public Finance Management Act, 2012
PWD	Persons with Disability
REREC	Rural Electrification and Renewable Energy Corporation
SDGS	Sustainable Development Goals
SGBV	Sexual and Gender-Based Violence
SHIF	Social Health Insurance Fund

### **Legal basis for preparation of Meru County Fiscal Strategy Paper**

The Meru County Fiscal Strategy Paper is prepared in accordance to Section 117 (1) of the PFMA, 2012 which states that;

- (1) The County Treasury shall prepare and submit to the County Executive Committee the County Fiscal Strategy Paper for approval and thereafter County Treasury shall submit the approved Fiscal Strategy Paper to the County Assembly by 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 with respect to County Government revenues, expenditures and borrowing for the coming financial year 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; and
  - d) Any other forum that is established by legislation.
- (6) Not later than fourteen days after submitting the County Fiscal Strategy Paper to the County Assembly (CA), the CA shall consider and may adopt it with or without amendments.
- (7) The County Treasury shall consider any recommendations made by the CA when finalizing the budget proposal for the financial year concerned.
- (8) The County Treasury shall publish and publicize the County Fiscal Strategy Paper.

## **About County Fiscal Strategy Paper**

The County Fiscal Strategy Paper (CFSP) is a policy document that sets out the broad strategic priorities and policy goals to guide the County Governments in preparing their budgets for the subsequent financial year and over the medium term.

In the document, adherence to the fiscal responsibility principles demonstrates prudent and transparent management of public resources in line with the Constitution and the Public Finance Management (PFM) Act, 2012.

Section 117 of the PFM Act, 2012 provides that the County Government shall prepare and submit to the County Executive Committee the County Fiscal Strategy Paper for approval and the County Treasury shall submit the approved Fiscal Strategy Paper to the county assembly, by the 28th February of each year. In preparing the paper, the County Treasury shall align its CFSP with the national objectives in the Budget Policy Statement (BPS). The County Treasury shall consider any recommendations made by the County Assembly when finalizing the budget proposal for the financial year concerned and publish and publicize the County Fiscal Strategy Paper within seven days after it has been submitted to the County Assembly.

The County Fiscal Strategy Paper (CFSP) 2024 underpins the county fiscal and budget framework by laying out strategic priorities and fiscal policy – that is measure and interventions the county plans undertake in regards to resource generation and mobilization, expenditure and debt management over the medium-term. The CFSP contains;

- 1) broad strategic priorities and policy goals that will guide the County Government in preparing its budget for the coming financial year 2024/2025 and over the medium term (2025/2026-2026/2027) as well as priorities of the County Government current pillars of growth;
- 2) an assessment of the current state of the economy, including macroeconomic forecasts and policy outlook;
- 3) financial outlook with respect to County Government revenues, expenditures and borrowing for the coming financial year and over the medium term.
- 4) proposed expenditure ceilings for the County Government sectors, department and Corporations;
- 5) fiscal responsibility principles and financial objectives over the medium term including a statement on pending bills;
- 6) Statement of Specific Fiscal Risks.

Preparation of the County Fiscal Strategy Paper is a consultative process which requires taking into account the views of— (a) the Commission on Revenue Allocation; the Controller of Budget; the National Treasury; Departments, Corporations and Agencies; Budget and Economic Forum; the public; and any interested persons or groups; and any other forum that is established by legislation.

The 2024 CFSP consists of five chapters that capture the above statements.

*Chapter One* details the priority programs, policies and reforms of the administration that will

be implemented over the Medium-Term Expenditure Framework (MTEF). It also identifies the broad strategic priorities and policy goals that will guide the County Government in preparing its budget for Financial Year (FY) 2024/25 and the Medium Term.

In addition, the core pillars underpinning the theme of this County Fiscal Strategy Pillar and the interventions and key action plans to be undertaken have been broadly outlined. The key pillars that will deliver the theme of “*Enhancing Efficiency for Economic Growth and Community Resilience*” are water, Agriculture, Health care, Socio-economic empowerment, infrastructure, education and Urbanization.

Global, Regional, and Kenya economic development and policy outlook have been detailed in *Chapter Two* of this document. It also outlines the economic and fiscal outlook, their mitigation measures and their impact on the County’s economic development. The challenges and lessons learnt from this review, will help the county to forecast and set medium term targets and achievable goals/objectives to be implemented in the next financial year and the medium term.

Budget framework for the FY 2024/2025 and over the medium term which entails Resource Envelope and expenditure management is outlined in *chapter Three*. Resource envelope is how the County Government will fund its budget and also the measures that the County Government will undertake to realize the set targets and further mobilization strategies and engagements for Public Private Partnerships and donors to enhance overall revenue performance. This chapter further analysis the criteria for resource allocation and sets ceilings for sectors both for recurrent and development and also on expenditure management and fiscal consolidation.

*Chapter Four*; Medium Term Expenditure Framework. This chapter shows the County Government compliance to fiscal responsibility principles over the medium-term plan period, management of pending bills, partnership linkages and other emerging issues and interventions. Interventions/ priorities underpinning FY 2024/25 Medium-Term Expenditure Framework include; Provision of water for irrigation and domestic use, increasing sustainable agriculture production, value addition and market access for targeted value chains; improving urban and rural infrastructural development for socio economic transformation; increasing industrialization and enterprise development by creating a conducive environment for investment and employment creation and enhancing access to quality and affordable health services.

*Chapter Five*; This chapter gives a statement of risks and their mitigation mechanisms.



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# **CHAPTER ONE: ENHANCING EFFICIENCY FOR ECONOMIC GROWTH AND COMMUNITY RESILIENCE AGENDA**

## **1.1 Overview**

The 2024 County Fiscal Strategy Paper sets out the priority programs, policies and reforms of the administration that will be implemented over the Medium-Term Expenditure Framework (MTEF). CFSP 2024 identifies the broad strategic priorities and policy goals that will guide the County Government in preparing its budget for Financial Year (FY) 2024/25 and the Medium Term. Since coming into office in September 2022, the Government has implemented bold policy responses to mitigate shocks that lowered the economy level of residents and embarked on structural reforms to stabilize Government finances and the economy.

## **1.2 Core pillars**

Over the medium term, the County Government will continue re-orienting expenditure towards priority programmes outlined in the County's Integrated Development Plan (CIDP) 2023-2027. The critical programmes to be implemented are expected to stimulate the County's Socio-Economic development. The strategic priorities of the current leadership are anchored on fostering sustainable development that promotes inclusive economic growth and opens economic opportunities for a better future for the residents of Meru County. This will be underpinned by the following core pillars

### **1.2.1 Provision of water for Domestic and Irrigation Use**

Meru County suffers from water deficiency caused by deterioration of the water supply system, leakage due to the deterioration, illegal water tapping and increased water demand associated with the increase in population. Water is a key driver of sustainable growth and poverty alleviation as an input to almost all production, in agriculture, industry, energy, transport and health.

The County Government has invested heavily in the water sector by drilling of boreholes, piping, provision of tanks to communities, repairing and construction of water systems and support to community projects. During the FY 2022/2023 the County Government channeled heavy capital resources on construction of dams, drilling boreholes, purchase of water tanks and support to community projects with the aim of improving water supply and connectivity in the county. In FY 2023/2024 the sector will equip the drilled boreholes so as to distribute water to households.

Over the medium term period, the County Government shall therefore continue implementing interventions to ensure provision of safe, adequate, reliable and clean water for all county residents for irrigation and domestic use through; excavation of trenches for construction of pipelines; training water user committees; rehabilitation of existing and stalled water schemes/projects and water pans; desilting of the water pans; GIS based mapping of existing and new water projects; construction of dams; construction of climate proof new/ rehabilitation of the existing water projects; identification of the existing irrigation projects and Increase the capacity of the water treatment plants.

### **1.2.2 Investment in Agriculture**

Agriculture remains the key driver of the Country and also for the Meru economy, since it helps reduce poverty, raise incomes and improve food security for 80% of the population. In Meru County World bank remains the biggest financier of the sector through conditional loan and grants by heavily investing in intensive farmer capacity building and training. The sector continues to experience an adverse shortage of extension officers across the County hence there is a need to recruit more officers over the medium term.

The County Government will invest significantly in agriculture for food and cash for households through; continuous intensive capacity building of farmers; tree crop development through provision of quality seeds; crop production promotion for grain, horticultural crops and cotton, inputs supply support, value addition, agro-processing and aggregation, livestock production, fish production and improvement in veterinary services and Marketing of agricultural products.

### **1.2.3 Social- Economic Empowerment**

Social economic empowerment looks at improving the well-being of affirmative groups in the community such as the elderly, Persons with Disability (PWDs), marginalized persons, Youth, women, orphans and vulnerable children, street children and families and victims of gender-based violence. The County Government will promote social inclusion through providing seed capital to PWDs through their Sacco, purchase of assistive devices, Gender empowerment including women, youth, men and boys, SHIF to the elderly to the community and gender mainstreaming. The government will also embark on measures to enhance Social Development by Implementing programs to enhance the well-being of individuals and communities.

#### **1.2.4 Health care**

The Constitution guarantees Kenyans the right to the highest standards of health. For this reason, the County Government has identified healthcare delivery as one of the core pillars. To this end the County Government will continue to support Community Health Volunteers (CHVs) who serve as a link between the community and formal health facilities and are responsible for providing basic health services such as health education, disease prevention, and treatment.

Further the sector will invest in improving health infrastructure by constructing, equipping and upgrading health facilities, ensuring adequate supply of drugs in health facilities; provision of essential medical and dental equipment's, ensuring an adequate number of skilled health personnel, upgrading the cancer center, capacity building of staff, ensuring a well-led and coordinated Meru County Health System that is responsive to residents' needs as well as engaging in public private partnerships and the National Government on capital intensive projects with the aim of promoting preventive health interventions and improving access to quality curative services.

#### **1.2.5 Infrastructure**

Infrastructure is a critical anchor of development with the strategic objective to accelerate productivity and profitability of all sectors through access to sustainable and affordable infrastructure in the county for purposes of realizing the overall. This entails upgrading infrastructure under roads, Education, health, markets, offices and investing in energy, roads and ICT. This through; installation of gabions and culverts, tarmacking and routine maintenance of roads, installation of floodlights and streetlights; investing in installation of solar powered streetlights, investing in green energy; development of alternative power sources e.g. hydropower, solar and recycling waste under energy.

Roads sub-sector is a key enabler of economic growth and has productive interlinkages with other socio-economic activities such as industrial, services, agricultural, commercial, social institutions and households. Over the medium term, the sector will focus on improving road network connectivity to promote transport services within and outside the county through upgrading, rehabilitation and maintenance of the county road network, exploring funding options through private sector and government partnerships and pursuing technology led and innovative road design.

The government will further channel funds towards upgrading, construction and maintenance of markets, construction and equipping health facilities, ECDE and VTCs infrastructure development, construction and renovation of county offices to enable conducive working environment. Interventions under ICT will seek to enhance access to ICT by improving ICT infrastructure development to increase connectivity, develop ICT systems that will support automation of key government services & processes, increase ICT literacy and promote research and innovation.

### **1.2.6 Education**

The goal of the Education and Technology Sector is “to increase access to education and training, improve quality and relevance of education, reduce inequality and exploit knowledge and skills on science, technology and innovation for global competitiveness”. The Government has continued to invest in early childhood education and technical and vocational education and training to impart necessary skills and competencies through support to ECDE and vocation training centers and improving infrastructure in schools and purchase of learning materials.

During the medium-term period under plan the County Government will invest in the following interventions; purchase of learning materials for ECDE learners; ECDE infrastructure development through construction and equipping of classrooms; upgrading TVETs infrastructure, Purchase of learning aids, tools and equipment’s, ECDE feeding programme to increase enrollment, capacity building of ECDE teachers and instructors and quality assurance.

### **1.2.7 Urbanization**

Urbanization has the potential to improve economic opportunities and living conditions for the county if properly managed. Rapid population increase and rural urban migration have resulted in urban growth in Meru County. Uncontrolled development and other social evils have led to informal settlements in a number of towns in the County. There cannot be sustainable development without well planned urban centres. Spatial planning is an important tool to address the challenges in urban infrastructure. The goals in this sector include: having policy and legal frameworks that support urban development; planned, directed and controlled urban areas; integration of ICT in the urban ecosystem; and adoption of PLWD-friendly house designs.



These will be achieved through strengthening the existing master plan for Meru, Maua, Timau Municipalities and other towns/ urban centres, and developing master plans for the other towns and urban centres in the county

In addition, the County Government has envisioned to improve the urban areas through operationalization of town boards and municipal boards, improving infrastructure i.e. roads, water, electricity and security and encouraging private investors to build business premises in our towns.

## **CHAPTER TWO: RECENT ECONOMIC DEVELOPMENTS AND POLICY OUTLOOK**

### **2.1 Overview**

This section highlights the global, regional, national and county economic developments and outlook, risks to the outlook, their mitigation measures and their impact on the County's economic development. The challenges and lessons learnt from this review, will help the county to forecast and set medium term targets and achievable goals/objectives to be implemented in the next financial year and the medium term.

The CFSP is prepared against a backdrop of slowed global economic growth attributed to the continuing Russia-Ukraine conflict, increasing global inflation, and climate change effects and persistent disruptions in global supply chains.

In addition, other challenges like the severe and prolonged drought in 2022, declining manufacturing productivity, constrained access to financing and credit, rigid business regulations, poor governance, and fiscal risks like pension liabilities and stalled public projects held back the economy from achieving its potential growth and production levels.

### **2.2 Global and Regional Economic Overview**

Global economic growth weakened in 2023, partially due to substantial monetary tightening in advanced economies in response to persistent inflation pressures. Inflation rates in major economies have declined since the start of the year as supply chain pressures eased and commodity prices fell, but they remain above countries' target levels. Tight monetary policy weighed substantially on economic activity of advanced economies, with considerable slowdowns predicted for the United States and the Euro Area in 2023. The rapid rise in interest rates in the U.S. also tightened financial conditions for emerging market and developing economies (EMDEs), with the more vulnerable EMDEs facing potential financial disruptions. Global trade in goods slowed in the first half of 2023, mirroring the weakening global industrial production. Global economic growth is projected to decelerate to 3.0 percent in 2023 from around 3.5 percent in 2022, and this sluggish trend is expected to persist into 2024 to 2.9 percent.

### **2.3 Economic Growth in Sub Saharan Africa (SSA)**

Economic growth in sub-Saharan Africa (SSA) is expected to bottom out in 2023 and accelerate in 2024. The region's GDP growth slowed from 3.6 percent in 2022 to a rate around 2.5–3.0 percent in 2023. The downward revision in the growth estimate for 2023 is primarily attributed to the economic fallout of a surge in armed conflicts and social unrest across some SSA

countries and weaker commodity prices in others. Additionally, economic activity in the region is stifled by tight domestic macroeconomic policies in response to elevated inflation and fiscal challenges, exacerbated by global uncertainty and tight global financial conditions. Higher interest rates are raising costs for SSA governments and limiting their space for priority development spending. Looking forward, economic activity in SSA is forecast to pick up to growth rates of around 3.7 percent in 2024 and 4.1 percent in 2025, underpinned by a recovery in global output and trade, lower global inflation, and a gradual easing of global financial conditions.

#### **2.4 Kenya Economic Development Overview**

Economic activity strengthened in 2023 despite facing several challenges. Kenya's real GDP is estimated to have increased by 5.0 percent in 2023, an acceleration from 4.8 percent recorded in 2022. The economy expanded by 5.5 and 5.4 percent in Q1 and Q2 of 2023 respectively. The increase is attributed to a strong rebound in agriculture, which had faced two consecutive years of output decline, and the continued strength of the services sector. Nevertheless, the economy continues to face several challenges, most notably the heightened fiscal and external vulnerabilities, manifested through high public debt. Moreover, elevated cost of living, exchange rate pressures, global economic slowdown and tight financial conditions have posed further challenges to sustaining Kenya's growth momentum.

The agriculture sector recovered strongly in 2023 from a persistent and severe drought. Agriculture posted a growth of 6.9 percent in the first half of 2023, following a combined contraction of 2.0 percent during 2021–2022. Rains during the March to May 2023 rainy season exceeded historical averages, leading to significant improvement in water availability for agriculture. Production of key crops, including tea and coffee, consequently saw significant increases in the second quarter of 2023, and there was a notable improvement in livestock body conditions. Tea production rose by 15.2 percent in Q2-2023, while coffee exports increased by 13.7 percent during the same period. The persistence of favorable weather conditions during the second half of 2023 is anticipated to lead to increased crop yields, an expansion in harvested areas and further improvement in the overall health of livestock, thereby contributing to maintaining a sustained and robust agriculture recovery in 2023.

Industrial activity slowed in the first half of 2023 due to subdued business sentiment and higher production costs. Manufacturing, which constitutes about half of the industrial sector output, experienced a deceleration in the first half of 2023, with 2.5 per cent in the first quarter and 1.8 percent in the second quarter compared to growths of 4.4 percent and 4.2 percent, respectively

in similar quarters observed in the same period of 2022. The slowdown in manufacturing activity reflected a deterioration in business sentiment during much of the first half of 2023, driven by heightened political tensions, a slowing global economy, a weakening shilling, and shortages in foreign currency that also led to reduced imports of industrial supplies. Furthermore, production costs surged as input and borrowing costs rose in the face of increasing interest rates and elevated inflation, further impacting the manufacturing activity. Growth in construction activity fell to 2.8 percent in H1-2023 from 5.2 percent in the same period of 2022, linked to both a considerable reduction in development spending, which was carried out to contain the fiscal deficit, and elevated construction costs, reflecting increases in borrowing and construction input prices. In the third quarter of 2023, Kenya's Purchasing Manager Index (PMI) remained in the contraction zone during June and September but briefly expanded in July, indicating the ongoing weakness in the manufacturing activity. However, manufacturing activity is expected to receive support during H2-2023 from the anticipated growth in agro-processing sector due to favorable weather conditions leading to improved harvest and increased milk production

Slower industrial activity moderated growth in the services sector. While the services growth was broad-based, the primary impetus came from strong credit expansion, which boosted financial services, and a notable recovery in agriculture that spilled over into services sub sectors such as wholesale and retail trade, and transport and storage. Simultaneously, the deceleration in industrial activity and a substantial contraction in imports had a dampening impact on financial services and transport and storage subsectors, leading to weaker growth for these subsectors in the first half of 2023 compared to the same period in 2022. Additionally, the expansion in tourism continued in the first half of 2023, albeit at a more gradual pace as the COVID-19's base impact waned with the sector's value added now exceeding its pre-pandemic levels. As a result, the overall growth in services reduced from 8.4 percent in the first half of 2022 to a still substantial 6.1 percent in the corresponding period of 2023.

## **2.5 Kenya Economic Outlook**

Real GDP is projected to grow between 4.5–5.2 percent in 2024. Improved investor confidence and credit to the private sector—helped by reduced domestic borrowing by the government—will strengthen private investment over the medium term. The government projects to reduce the fiscal deficit substantially in 2023 and 2024 and achieve primary fiscal surplus and positive public savings in FY 2024/25. New tax administration and policy measures; including among others increased tax on employment income, VAT on petroleum products, and withholding tax

on digital content, are expected to generate 1.6 percent of GDP in additional revenue and complement continued expenditure rationalization.

The outlook is subject to elevated uncertainty because of domestic and external risks. Spending pressures, driven in part by political tensions, such as reintroduction of consumption subsidies, and failure to achieve fiscal consolidation could significantly exacerbate Kenya's debt vulnerabilities and hamper the economic outlook. Drought or floods would resume inflationary pressures and food insecurity, dampening growth. Lower than anticipated growth in Europe could undercut ongoing recovery in tourism and other exports and remittances. Persistent inflation in advanced economies remains and elevated commodity prices driven by international conflicts would further tighten financial condition, weaken external balances, and elevate the cost of reducing CPI inflation. Upside risks are mostly linked to faster than expected normalization in global financing conditions and lower international fuel and food prices, which would strengthen Kenya's external balances and ease domestic price pressures

## **2.6 Meru County Economic Outlook**

Meru County's Economic growth continues to remain strong and resilient regardless of challenges occasioned by global and regional dynamics. The county's economic growth is best showcased in the Gross County Product 2023 that reported on the economic evolution of Counties. As per the report, Meru County is amongst the top 5 largest county economies with a recorded gross county product of Kshs. 407.4 billion representing a 3.1% contribution to the National Gross Value Added. The County's GCP has been steadily increasing over the years with an estimated growth of 3% annually mostly owing to a wide range of economic activities. The County's agricultural production recorded a notable proportion of GCP to the total GVA as result of heavy reliance on diverse agricultural produce of Miraa (Khat), coffee, tea, maize, potatoes, vegetables and dairy products. As per the GCP 2023, the County's abundant agricultural yield was top in the country recording an average county contribution to Agriculture, forestry and fishing activities of 7.6%.

Across other economic activities, the County is performing remarkably well with notable growth of manufacturing activities recording an average contribution of 1.9% of total GVA and 1.4% contributions from other industry activities excluding manufacturing. Other notable growth the County reported was on 2.1% average county contribution to services excluding Financial Intermediation Services Indirectly Measured. As an overall measure of economic development, welfare, poverty and inequality the county has been progressing well with the

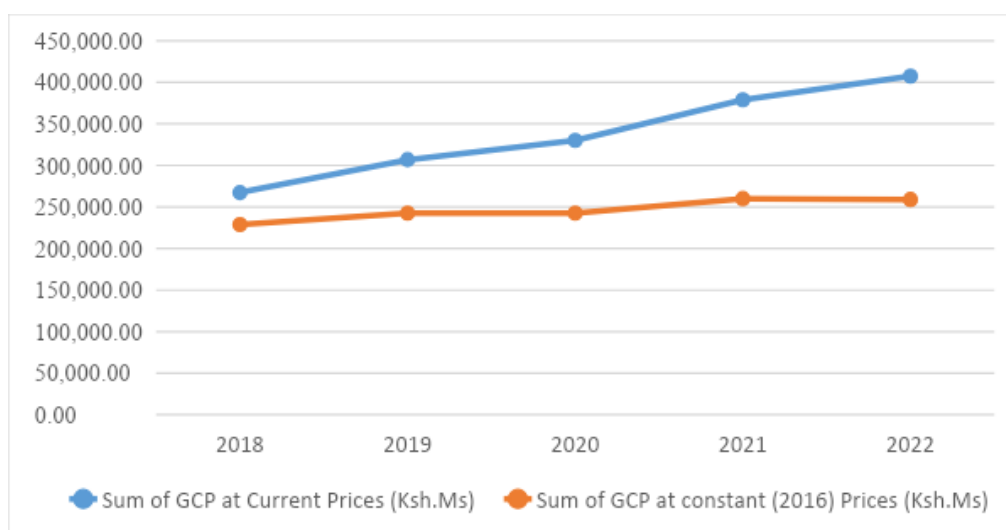
County Gross Product per capita increasing over the years to Ksh. 253,718 in 2023 as illustrated in the table below.

## Meru County Economy

Table 1: Meru County Economy growth rates

Year	County Share of GVA (%)	GCP at Current Prices (Kshs. Million)	GCP at constant (2016) Prices (Kshs. Million)	GCP Per Capita
2018	3.1	267,260	228,892	178,053
2019	3.3	306,874	242,576	198,532
2020	3.3	329,977	242,484	210,791
2021	3.4	378,832	260,031	238,919
2022	3.3	407,419	259,026	253,718
5 Year Average (2018 - 2022) 3.3%		GCP growth rate 3%		

Figure 1: Analysis of Meru County growth rate



## Meru County Gross County Product 2020 - 2022

Table 2: Meru County Gross County Product 2020 - 2022

Economic Activities	2020	2021	2022
Agriculture, forestry and fishing	182,778	211,033	214,119
Mining and quarrying	3,655	4,367	5,660
Manufacturing	16,334	17,669	19,637
Electricity supply	1,852	1,805	1,689
Water supply; waste collection	1,009	1,002	1,004
Construction	7,628	8,671	9,704
Wholesale and retail trade; repair of motor vehicles	9,614	10,523	11,821
Transportation and storage	31,444	39,267	50,606
Accommodation and food services activities	545	936	1,031
Information and communication	4,020	4,199	4,638
Financial and Insurance activities	6,602	8,066	9,414
Real estate activities	19,385	20,926	22,355
Professional and technical services	4,470	5,023	5,269
Administrative support services	2,088	2,379	2,939
Public administration and defense	15,654	15,580	20,073

<b>Economic Activities</b>	<b>2020</b>	<b>2021</b>	<b>2022</b>
Education	11,972	15,154	15,725
Human health and social work activities	6,939	7,696	6,789
Other Service activities	6,051	6,789	7,377
Financial services indirectly measured	-2,062	-2,252	-2,429
GCP	329,977	378,832	407,419

## **2.7 Meru County Fiscal Outlook.**

The County's economy is expected to remain steadfast in the FY 2024/25 and over the medium term. Towards economic turnaround, the County Government will focus on enhancing resource mobilization internally and externally. This will enable the county to reduce dependence on the National exchequer which has been decreasing over time. The County will additionally explore avenues of diversification of economic activities beyond the agriculture and tourism sectors as well as promote innovation and entrepreneurship towards socio-economic transformation in the County.

The County will also create strategic partnerships targeting development partners as well as enhance own source revenue for county development

## **2.8 County Government Fiscal Performance.**

### **2.8.1 FY 2022/23 Revenue and Expenditure Performance.**

In FY 2022/23, the County Government had a revised budget of **Kshs 12,649,025,164.44** comprised of recurrent budget **Kshs 9,017,638,267.50 (71%)** and development **Kshs 3,631,386,896.94 (29%)**. The Budget was funded from four main sources namely; Equitable share – Kshs 10,253,365,925.00.00 (81.06%), Appropriation in Aid – Kshs. 408,791,177.19 (3.2%), Kaguru Training Centre- Kshs 33,670,051.15 (0.3%), FY 2021/22 Reallocation funds – Kshs 71,028,757.25 (0.6%), Own Source Revenue – Kshs 600,000.00 (4.7%) and conditional allocations loans and grants – Kshs 1,282,169,253.85 (10.1%).

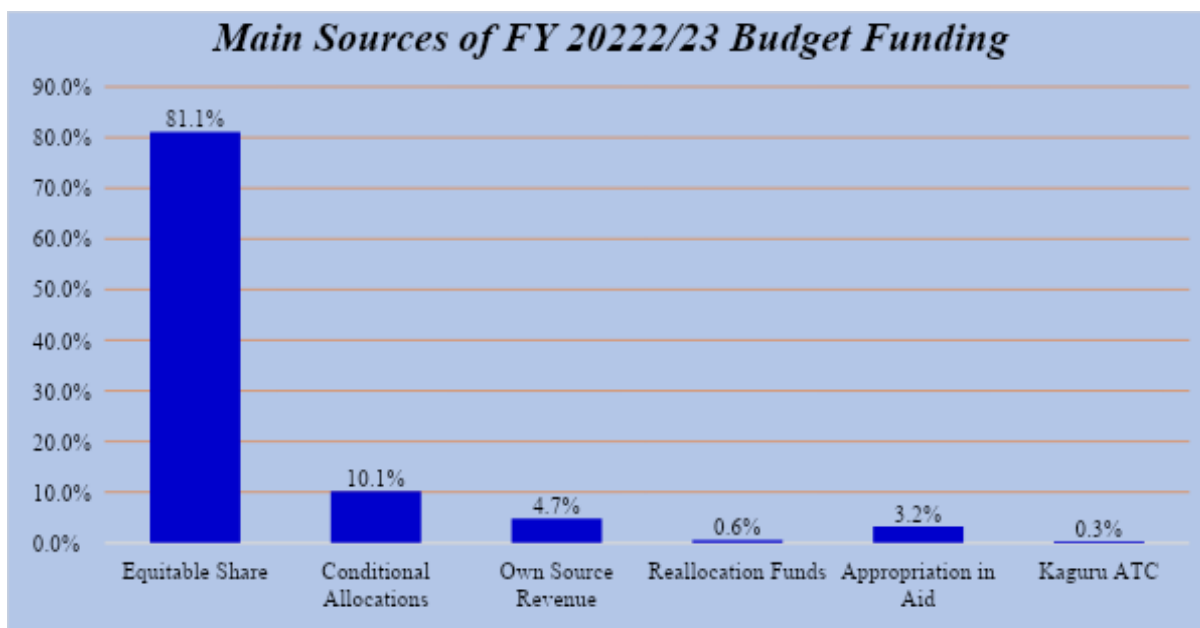


Table 3: Sources of Budget Funding for the FY 2023/2024

### 2.8.2 Revenue Performance.

The overall revenue performance for FY 2022/23 was 91 Per cent (Kshs 11,563,314,596.56) out of the total budgeted revenues of Kshs 12,649,025,164.44. This was occasioned by non-disbursement of Conditional Grants by National Treasury amounting to Kshs.865 million, below target Own Revenue Collection by Kshs.214 million. Own Source collections were affected by; non collection in most of the revenue streams during and after transition from the previous County Government due to political citations; under collection on land rates revenue targets which were pegged on collection from arrears owing to an updated valuation roll; Perennial challenge of mobility due the unavailability of enough vehicles affected revenue collection and enforcement in all sub counties.

Table 4: Analysis of FY 2022/23 Revenue Performance

Revenue Source	Annual Revenue Allocation (Kshs)	Actual Receipt (Kshs.)	Balance (Kshs.)	Perform ance (%)
Equitable share	10,253,365,925.	10,253,365,925.	-	100%
Conditional allocations	1,282,169,253.8	416,306,328.95	865,862,924.90	32%
Appropriation in Aid-Hospital FIF	408,791,177.19	425,388,602.00	16,597,424.81	104%
Kaguru Training Centre	33,670,051.15	11,732,436.72	21,937,614.43	35%
Sub total	11,977,996,407.	11,106,793,293.	871,203,114.52	93%
County generated revenue	600,000,000.00	385,492,546.64	214,507,453.36	64%
Sub total	600,000,000.00	385,492,546.64	214,507,453.36	64%
Roll over from FY 2021/22	71,028,757.25	71,028,757.25	-	100%
<b>Total Revenues</b>	<b>12,649,025,164.44</b>	<b>11,563,314,596.56</b>	<b>1,085,710,567.88</b>	<b>91%</b>

Source; County Treasury

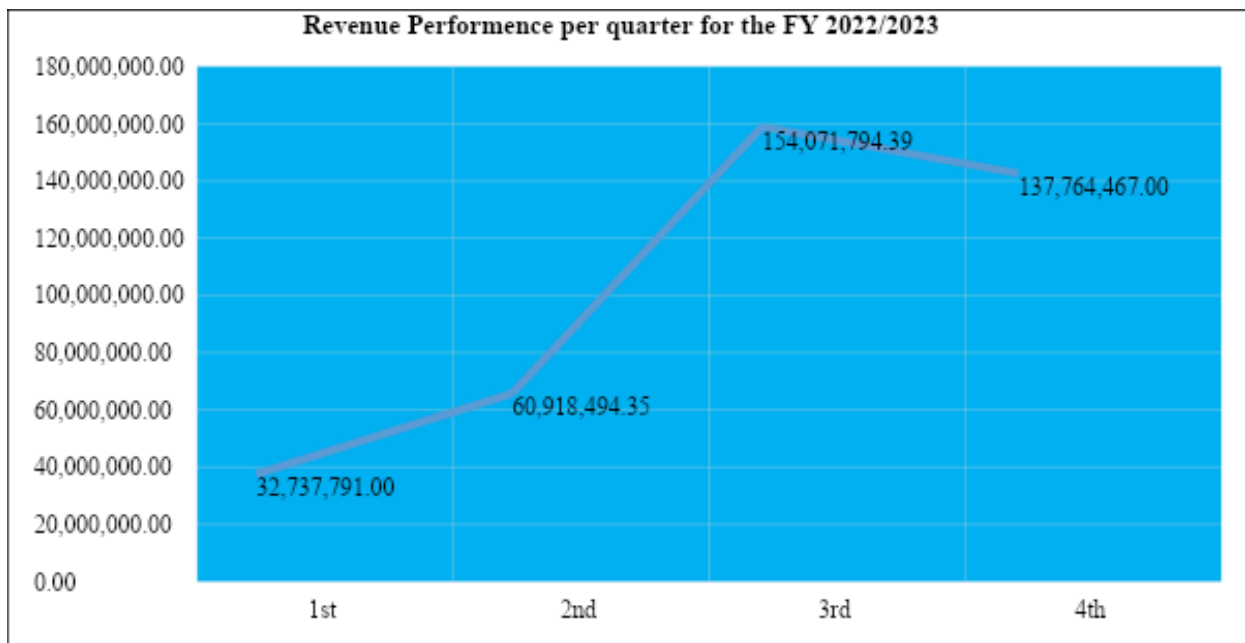


### 2.8.3 FY 2022/2023 Local revenue collections.

At the end of the financial year, the total own source revenues collected amounted to Kshs. 385,492,547 against a target of Kshs. 600,000.00 representing 64 per cent performance. Own Source Revenue performance registered a mild growth from Kshs 385,391,541 recorded in FY 2021/22. During the 1<sup>st</sup> and 2<sup>nd</sup> quarters of the fiscal year revenue was not performing very well but the last two quarters i.e. 3<sup>rd</sup> and 4<sup>th</sup> revenue registered a great improvement. This improvement was attributed mainly by:

- 1.Improvement on the revenue system i.e. automating all revenue streams to seal loopholes.
- 2.Having stakeholders' meetings to iron out on pertinent issues such as market murraming, market repair and streamlining on matatu sector and collections of various streams.
- 3.Operationalizing matatu payments on monthly stickers by having 24/7 operation.
- 4.Carrying out night barrier operations to ensure maximum payment on cess.
- 5.Media sensitization on revenue payment.
- 6.Adding more working equipment's e.g POS
- 7.Her Excellency the Governor granted waiver on all plot/land owners who had arrears on interest and penalties.

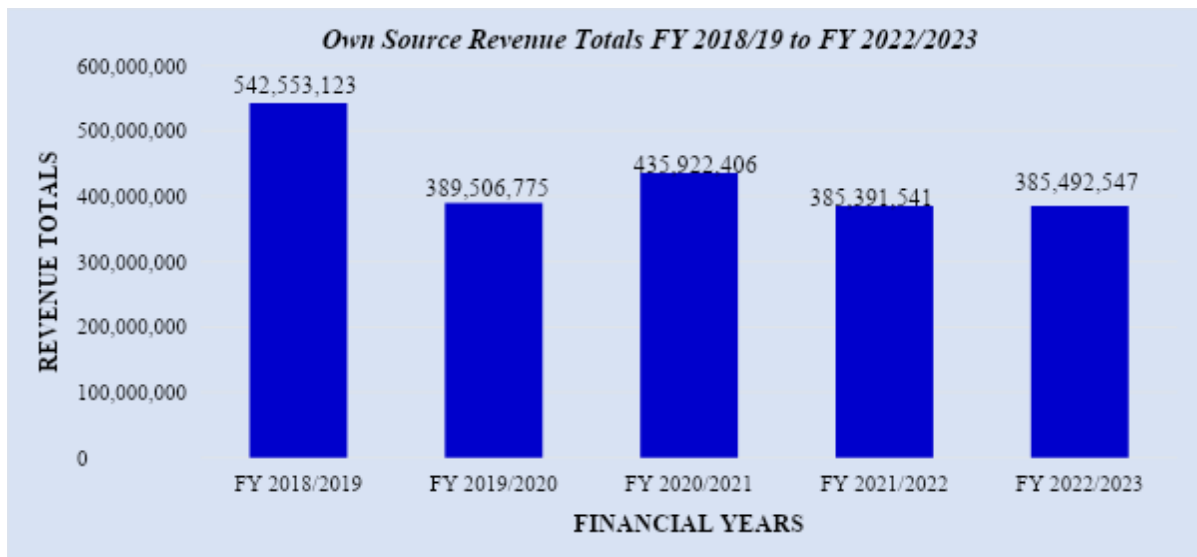
Figure 2: Revenue performance per quarter for the FY 2022/2023



As shown by the figure 3 above, revenue performance during the 3<sup>rd</sup> quarter increased owing to the fact that our major revenue streams i.e Single business permit, land rates and plot rents have their deadlines on March 31<sup>st</sup> hence most of the taxpayers opting to pay during this period to avoid penalties which accrues as from the 4<sup>th</sup> quarter as opposed to 4<sup>th</sup> quarter which has low customers turn out hence low revenue performance is experienced.

### Analysis of Own Revenue Source Actual Performance for FYs 2018/19-2022/2023

Figure 3: Analysis of revenue performance for the FYs 2018/19-2022/2023



The overall performance between the FYs 2018/19-2020/21 was an upward trend, while a decrease was recorded during the FY 2021/22 and a marginal increase during the FY 2022/2023. With the FY 2022/2023 being an election year and political interference associated with the same, the County performed relatively well on revenue collection.

Increase recorded between the FYs 2018/19-2020/21 and 2021/2022 -2022/2023 was mainly accredited to increased surveillance, increased willingness of the populace to pay fees and enhancing reporting of all revenues collected by County Government entities. The First quarter of FY 2021/22 recorded a 83% increase in revenue collection while the second, third and fourth quarters recorded an increase in revenue collection by -11 per cent, 7 per cent and 110 per cent respectively compared to the respective quarterly performance in FY 2020/21.

However, Own Source Revenue has not been performing well in the recent years as the County has continually failed to achieve set targets due to challenges that have hindered performance of the various revenue streams. Some of these challenges include;

1. Perennial challenge of mobility due the unavailability of enough vehicles affected revenue collection in all sub counties.
2. Non-payment of market fees in some markets due to minor and major repairs.

3. An outdated valuation roll leading to loss in land rates collection.
4. Inadequate budget allocation which has severely affected the operations of the board.
5. System downtimes leading to loss in revenue.
6. A finance act that is not updated.

However, these challenges will be mitigated by measures that will be adopted as highlighted below.

1. Enhance administrative capacity
2. Implement robust tax policies
3. Broaden tax base by updating the Finance Bill to maximize collection on all revenue streams and revising the rates charged on existing streams.
4. Enhance monitoring and enforcement
5. Improve taxpayer education and awareness
6. Utilize technology.
7. Strengthen collaboration and coordination
8. Review and update regulatory frameworks.
9. Enhance governance and transparency
10. Incentive compliance

#### **2.8.4 Equitable share, conditional allocations, loans and grants**

In FY 2022/23, the revenue performance for equitable share, conditional allocations, loans and grants was 91 percent. This was a 1 percent decrease in the total receipts received in FY 2021/22. The allocations for the county conditional allocations have declined due to the conversion of fuel levy, village polytechnics compensation for user fees funds to equitable share. The Government received 100% of the allocated Equitable share and 33 percent of the Conditional grants.

Table 5: FY 2022/23 Analysis of Actual Revenue Receipts per item

No.	Revenue Source	Annual Budget Allocation 2022/2023 (in Kshs)	Actual receipts (in Kshs.)	Variance	Performance (%)
A	Grants Contained in the CARA, 2022				
1	World Bank Loan to for transforming health systems for universal care project	36,886,029.00	-	-36,886,029.00	0.00%
2	World Bank for national agricultural and Rural Inclusive Growth project (NARIGP)	398,724,835.00	194,824,365.95	-203,900,469.05	49%
3	World Bank for national agricultural value Chain Development Projects (NAVCDP)	70,000,000.00	67,192,729.00	-2,807,271.00	95.99%
4	World Bank Urban development grant for Kenya urban support program (KUSP)	116,890,200.00	2,339,915.00	-114,550,285.00	2.00%
5	KDSP (Level 1+ Level 2 Grant FY 2019-20)	339,344,646.00	-	-339,344,646.00	0.00%
6	KDSP (Level 1 Grant FY 2018-19)	45,000,000.00	-	-45,000,000.00	0.00%
7	Danida	28,824,711.85	25,860,375.00	-2,964,336.85	90%
8	GoK-ASDSP	35,889,430.40	9,945,897.00	-25,943,533.40	28%
9	World Bank-Locust Response Project (ELRP)	78,609,401.60	74,143,047.00	-4,466,354.60	94%
10	World Kenya Informal settlement Improvement Project-KISIIP2	110,000,000.00	20,000,000.00	90,000,000.00	18.18%
11	World Credit Financing Locally-Led Climate Action	22,000,000.00	22,000,000.00	-	100.00%
B	Equitable Share from National Government	10,253,365,925.00	10,253,365,925.00	-	100.00%
C	County generated revenue	600,000,000.00	385,492,546.64.00	-214,507,453.36	64%
D	Roll-over from FY 2022/2023	71,028,757.25	71,028,757.25	-	100.00%
E	Appropriation in AID				
	FIF	408,791,177.19	425,388,602.00	16,597,424.81	104%
	Kaguru Training Centre	33,670,051.15	11,732,436.72	-21,937,614.43	35%
<b>Grand-Total</b>		<b>12,649,025,164.44</b>	<b>11,563,314,596.56</b>	<b>-1,085,710,567.88</b>	<b>91%</b>

Source: County Treasury

## 2.8.5 Expenditure Performance.

The County targeted to receive revenue totaling to Kshs. 12.649 billion for the FY 2022/2023. Actual receipts for the year amounted to Kshs.11.563 billion by end of the financial year whereas total expenditure amounted to Kshs. 11.457 billion. This expenditure was comprised of Kshs.5.299 billion on compensation to employees, Kshs.2.214 billion on use of goods & services, Kshs. 2.629 billion on development expenditure and Kshs. 1.316 transfer to County Assembly.

Analysis of expenditure against approved budget estimates was at Kshs.11.457 billion which represented an overall absorption rate of 90.58%. Expenditure on development was Kshs. 2.640 billion representing an absorption rate of 72.38%.

Recurrent expenditure for FY 2022/23 amounted to Kshs. 8,816.12 billion representing an absorption rate of 98 per cent whereas development expenditure amounted to Kshs. 2,640.89 representing 72 percent absorption rate.

Recurrent expenditure accounted for 77 per cent of the expenditures while development expenditures accounted for 23 per cent of the total expenditure in the FY 2022/23.

Table 6: Overall Recurrent and Development Expenditure Performance for the FY 2022/2023.

Description	2021/22 FY	2022/23 FY		Deviation	% Absorption
	Actual (kshs. Million)	Approved Budget Est' (kshs. Million)	Actual Receipts (kshs. Million)		
	a	b	c	d=(c-b)	e=(c/b)
<b>Economic Classification</b>					
<b>Recurrent Expenditure</b>					
Compensation to Employees	5,093.80	5,303.93	5,298.92	-5.01	99.91%
Use of goods and services	1,614.12	2,325.05	2,213.57	-111.48	95.21%
County Assembly	961.07	1,303.72	1,303.70	-0.02	100.00%
<b>Recurrent Total</b>	<b>7,668.99</b>	<b>8,932.70</b>	<b>8,816.19</b>	<b>-116.51</b>	<b>98.70%</b>
<b>Development Expenditure</b>					
County Executive	2,586.53	3,631.39	2,628.54	-1,002.85	72.38%
County Assembly		84.94	12.38	-72.56	14.58%
Development Total	2,586.53	3,716.33	2,640.92	-1,075.41	71.06%
<b>Total Expenditure</b>	<b>10,255.52</b>	<b>12,649.03</b>	<b>11,457.11</b>	<b>-1,191.92</b>	<b>90.58%</b>

## 2.9 FY 2023/24 Revenue and Expenditure Performance.

### 2.9.1 Revenue Performance.

In FY 2023/24, the Government has an approved Budget of **Kshs 11,901,811,489.81** with **Kshs 8,225,461,196.72** (69%) directed towards recurrent budget and **kshs.3,676,350,293.09** (31%) directed towards development budget. The County Budget is funded from six main sources

namely; Equitable share from the National Government of Kshs. 9,892,625,172 (83 Per cent), own-source revenues Kshs.550,000,000.00(5 percent), conditional grants Kshs 1,143,186,317.81 (10 percent), Appropriation –in-Aid Kshs. 300,000,000.00 (3 Percent) and Kaguru Training center Kshs. 16,000,000 (0 .1 percent).

The overall half year (July- December) revenue performance was Kshs. 4,479,027,496 which is equivalent to 37.63 percent of total budgeted revenue.

*Table 7: Analysis of FY 2023/24 Half Years Revenue Performance*

<b>Economic Classification</b>	<b>FY2022/23 Revised Budget 1</b>	<b>Actual Expenditures 2022/2023</b>	<b>Vote Balance</b>	<b>Absorption</b>
<b>County Executive</b>				
Salaries	5,303,934,836.00	5,303,594,782.66	340,053.34	100%
O&M	2,325,051,756.50	2,208,891,388.92	116,160,367.58	95%
Transfer to County Assembly	1,388,651,675.00	1,316,083,088.00	72,568,587.00	95%
<i>Total Recurrent</i>	<i>9,017,638,267.50</i>	<i>8,828,569,259.58</i>	<i>189,069,007.92</i>	<i>98%</i>
<i>Development</i>	<i>3,631,386,896.94</i>	<i>2,628,544,591.96</i>	<i>1,002,842,304.98</i>	<i>72%</i>
<b>Total</b>	<b>12,649,025,164.44</b>	<b>11,457,113,851.54</b>	<b>1,191,911,312.90</b>	<b>91%</b>

## 2.9.2 Expenditure Performance (2023/24)

Analysis of FY 2023/2024 Half Year returns show an overall cumulative absorption rate of 30 percent (Kshs 3,623,482,531.04) for the period July- December 2023. Transfer to County Assembly and use of goods and services recorded the highest absorption rate of 41 percent i.e. Kshs. 416,588,455.00 and Kshs 971,724,029.34. Compensation to employees came second with an absorption rate of 38% (1,875,627,689.00) whereas Development expenditure amounted to (Kshs 359,542,357.70) representing 10 percent absorption rate.

*Table 8: FY 2023/24 Half Year Budget performance (as at December 2023)*

<b>Economic Classification</b>	<b>FY 2023/24 Approved Budget</b>	<b>Expenditures as at 31st December 2023</b>	<b>Variance</b>	<b>Absorption</b>
<b>County Executive</b>				
Salaries	4,905,915,259.28	1,875,627,689.00	3,030,287,570.28	38%
O&M	2,351,167,642.44	971,724,029.34	1,379,443,613.10	41%
Transfer to County Assembly	1,008,378,295.00	416,588,455.00	591,789,840.00	41%
<i>Total Recurrent</i>	<i>8,265,461,196.72</i>	<i>3,263,940,173.34</i>	<i>5,001,521,023.38</i>	<i>39%</i>
<i>Development</i>	<i>3,636,350,293.09</i>	<i>359,542,357.70</i>	<i>3,276,807,935.39</i>	<i>10%</i>
<b>Total</b>	<b>11,901,811,489.81</b>	<b>3,623,482,531.04</b>	<b>8,278,328,958.77</b>	<b>30%</b>

*Source; County Treasury*

## 2.10 Public Participation and Involvement of Stakeholders

The constitution of Kenya and the County Government Act 2012 has mandated Public participation in governance processes.

The CFSP was developed through a participatory approach with the involvement of Sector Working Groups and diverse stakeholders. Citizens were given an opportunity to deliberate on their development issues and challenges and prioritize interventions from the 46 Wards and thematic groups (youth, women, PLWHIV, and PWDs). Inputs from different groups including development partners, professionals and elected leaders were sought and incorporated

## 2.11 Risks to the Economic & Fiscal Outlook and Mitigation Measures

This section outlines the potential risks in the medium term and the mitigation measures the county will put in place to ensure the risks are cushioned.

There are downside risks emanating from domestic as well as external sources. On the domestic front, risks relate to unpredictable weather conditions due to the impact of climate change which could adversely affect agricultural production and result in domestic inflationary pressures and food insecurity. Additionally, tight fiscal space due to the impact of the multiple shocks that have affected the global and the domestic economy might lead to tight liquidity conditions for financing the budget.

Risk Category	Risk	Mitigation Measures
Fiscal/Economic Risk	The declining own source revenue projects a risk to the County Government expenditure and implementation of programmes/projects. Unmet revenue targets contribute to growing pending dues for the county which stifle implementation of county budgets.	-The county will ensure revenue compliance and enforcement; embrace automation and cashless revenue collection mechanism -The County Treasury will continue to prioritize resources to offset the pending bill stock, while ensuring that commitments are done with availability of resources
	The county economy is likely to be faced with the risk of increasing public expenditure pressures, mainly on recurrent expenditure particularly on the wages. This may lead to reduction in	The County Administration shall institute policies to curtail recruitment of new staff, conduct staff audit to inform placement

	implementation of development expenditure budget thus declined economic growth.	and deployment of staff in line with their cadre
	The county economy is susceptible to external economic shocks like inflation which could lead to increased cost of budget implementation and increased stress on government projects and programmes.	The County shall undertake to budget within its actual resources
	Inadequate resources	Enhance resource mobilization
	Inefficiencies in government expenditure	Strengthen outcome-oriented expenditure
	Poor performance of the economy	Invest in the productive sector of the economy
	Poor conceptualization, scoping and costing of projects and programs	Conduct comprehensive pre-feasibility and feasibility studies for all projects and programs with all stakeholders.
Capacity Risks	Aging workforce	Enhance knowledge management and succession management
	Inadequate human capacity (number of employees and level of knowledge and expertise)	Capacity build and right placement of staff
	Staff turnover	Improve work environment and staff welfare
Political Risks	Changes and Inconsistency in government priorities	Align development strategies to the government aspirations
Legal Risks	Inadequate legal and regulatory frameworks	Develop and implement policies and regulations
Environmental Risks	The continuing drought and effects of climate change pose a threat to the main economic activities in the county. The recent drought led to reduced livestock/agricultural production and productivity hence adversely affecting livelihoods for the county residents.	-Integration and mainstreaming of climate change measures into county programmes and projects will remain a priority -Develop and implement strategies for risk mitigation and preparedness -The County administration shall enhance disaster and emergency preparedness to mitigate the effects against draughts, fire, flash floods and strong winds
Social Risks	Mental health issues and Terminal Illnesses	Awareness creation on mental health and terminal illness among staff

Table 7: Risk to economic and fiscal outlook



## **CHAPTER THREE: BUDGET FOR FY 2024/2025 AND THE MEDIUM- TERM**

### **3.1 Fiscal Framework for FY 2024/2025 and Medium-Term Budget**

The FY 2024/25 and the medium-term budget is based on the planned policy priorities of the Government and macroeconomic policy framework set out in Chapter I and Chapter II. To support the sustained development and economic empowerment of the people's agenda, the Government will continue with implementing policies that encourage economic growth, social inclusion and environmental protection and enhancing mobilization of own source revenues in order to slow down growth in pending bills/debt and fiscal consolidation plan without compromising service delivery.

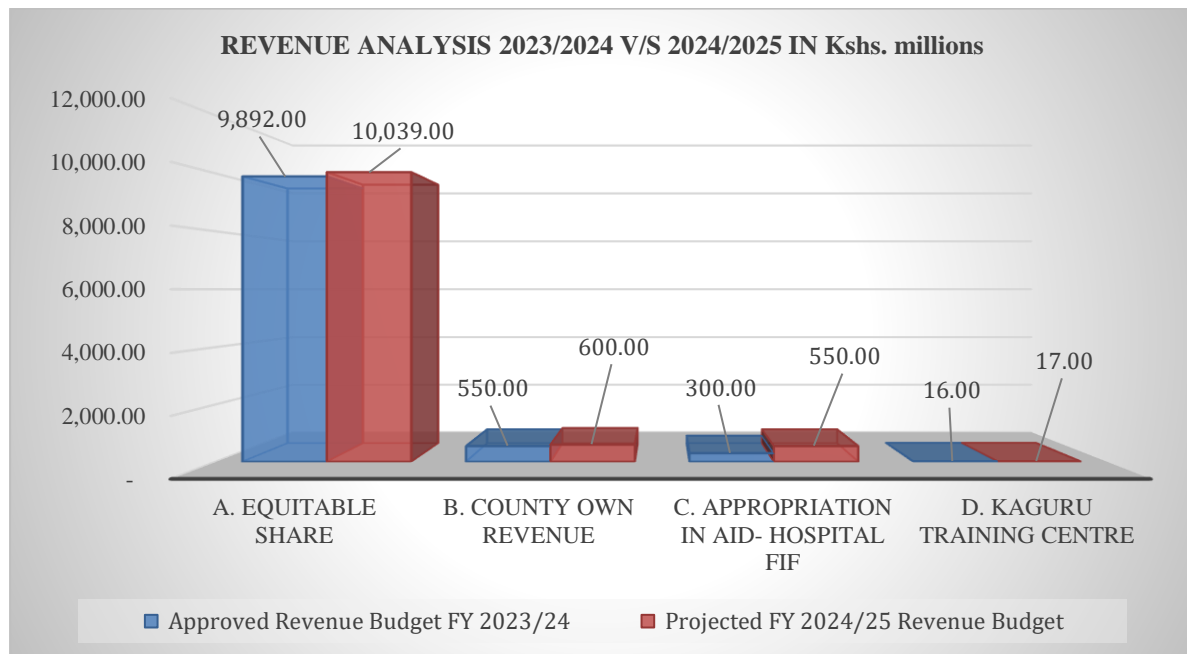
#### **3.1.1 Revenue Projections**

In the FY 2024/2025, total revenue is projected to increase to Kshs.12.801 billion up from 11.901 billion during the FY 2023/2024. This is inclusive of Equitable share allocation from National Government, Own Source Revenue, Appropriation in Aid and Conditional Loans & Grants.

However, deliberations are ongoing with the Intergovernmental Budget and Economic Council (IBEC), the National Treasury, Commission on Revenue Allocation and Council of Governors with a view of increasing the allocation to Counties. Own source revenue and appropriation in aid increase will be aided by complete operationalization on the newly acquired revenue system, rigorous enforcement of revenue, capacity building of revenue collectors and administrators, improvement of infrastructure especially for roads and markets, use of cashless collection system in the hospitals, reverting back accounts of health facilities to individual facilities hence boosting their morale.

Equitable share is projected to increase to Kshs. 10.039 billion from Kshs.9.892 billion in FY 2023/2024 representing a 1.49% increase, Own Source Revenue to Kshs.600 million from KShs.550 million target in FY 2023/2024 (9.09% increase), Appropriation-in-Aid to Kshs.550 million up from a target of Kshs.300 million in FY 2023/2024. This will be underpinned by the proposal by National Treasury to allocate Kshs. 391.1 billion to County Governments as equitable share in the FY 2024/25 and Kshs.7.87 billion to the Equalization fund as indicated in the 2024, Budget Policy Statement.

Figure 4: Revenue Analysis FY 2023/2024 Approved Revenue Estimate versus FY 2024/2025 projected Estimate



### 3.1.1 Own Source Revenue Mobilization

The County has continuously enhanced revenue mobilization through Meru County Revenue Board which is mandated to Collect and receive county revenues; administer and enforce county laws related to revenue; assess, collect and account for all revenue in accordance with the county laws related to revenue and advising the county executive committee on all matters related to administration and collection or revenue under county laws. Through the board, the County has put in place various strategies, processes and procedures to be adopted to ensure revenue collection is maximized.

The county projects to mobilize Kshs.600 million as its own source of revenue during the FY 2024/2025.

Table 9: Revenue Targets and Projections

S/N o.	Revenue Stream	Revenue Targets (Kshs. Million)	Projected (Kshs. Million)	
		FY 2024/25	FY 2025/26	FY 2026/27
1	Single business permit	151	179.09	188.75
2	Cess	98.5	116.82	123.13
3	Parking fees	92.34	109.52	115.43
4	Market fee	69.55	82.49	86.94
5	Land Rates	40.59	48.14	50.74
6	Outdoor adverts. & Signboard	57.8	68.55	72.25
7	Building plans	41.63	49.37	52.04
8	Plot Rent	17.45	20.70	21.81
9	House rent/Stall rent	14.84	17.60	18.55

S/N o.	Revenue Stream	Revenue Targets (Kshs. Million)	Projected (Kshs. Million)	
		FY 2024/25	FY 2025/26	FY 2026/27
10	Slaughter house fees	5.61	6.65	7.01
11	Meat Inspection and Veterinary Services	3.34	3.96	4.18
12	Impounding fees & Fines	0.51	0.60	0.64
13	Toilets fee	1.5	1.78	1.88
14	Application fees	0.2	0.24	0.25
15	Income from county properties/Estates	0.32	0.38	0.40
16	Fire section fee	0.2	0.24	0.25
17	Refuse collection fee	0.3	0.36	0.38
18	Transfer & Subdivision fee	0.15	0.18	0.19
19	Audit Fees/Sacco registration	1.7	2.02	2.13
20	Weight and Measures	2.48	2.94	3.10
21	Surrender of Imprest/Salary	0.4	0.47	0.50
22	Burial permit (MTRH)	0.02	0.02	0.03
	<b>TOTALS</b>	<b>600.43</b>	<b>712.11</b>	<b>750.54</b>

The board intends to adopt both short- and long-term strategies so as to achieve the above targets. Strategies to be adopted includes;

**1. Enhance administrative capacity:**

Meru County Revenue Board will invest in improving their administrative capacity by training staff, streamlining procedures, and implementing modern technology to enhance efficiency in revenue collection processes. This may include the use of automated systems for data collection, analysis, and reporting.

**2. Implement robust tax policies:**

Meru County Revenue Board will establish clear and fair tax policies that are easy to understand for taxpayers. This will involve periodic reviews and updates of tax laws to ensure that they are aligned with best practices and economic realities. Additionally, efforts to simplify tax compliance procedures can help reduce the burden on taxpayers and encourage voluntary compliance.

**3. Broaden tax base:**

Meru County Revenue Board will improve revenue collection by broadening the tax base to include more economic activities and sectors. This will be achieved by identifying untapped sources of revenue and implementing tax structures that capture these activities.

**4. Enhance monitoring and enforcement:**

Strengthening monitoring and enforcement mechanisms can help deter tax evasion and non-compliance. Implementing robust audit systems, conducting regular inspections, and pursuing

legal action against defaulters can send a strong message that non-compliance will not be tolerated.

**5. Improve taxpayer education and awareness:**

Meru County Revenue Board will invest in taxpayer education and awareness programs to help citizens understand their tax obligations, rights, and the benefits of contributing to the local economy. Educated taxpayers are more likely to comply voluntarily and may be more supportive of tax policies that are perceived as fair and beneficial to the community.

**6. Utilize technology:**

Advancements in technology will be leveraged to improve revenue collection processes. Implementing online payment systems, electronic billing, and data management solutions will enhance the efficiency, accuracy, and transparency of revenue collection. This will also help reduce the opportunities for fraud and corruption.

**7. Strengthen collaboration and coordination:**

Meru County Revenue Board will benefit from collaborating with other government agencies, the private sector, and professional organizations to share best practices, information, and resources. Collaborative efforts can lead to improved data sharing, capacity building, and the development of innovative approaches to revenue collection.

**8. Review and update regulatory frameworks:**

Periodic reviews of regulatory frameworks governing revenue collection will help identify gaps, inconsistencies, and inefficiencies. Updating these frameworks to align with current economic conditions and best practices will lead to more effective revenue collection processes.

**9. Enhance governance and transparency:**

Promoting good governance practices and transparency in revenue collection processes will help build trust with taxpayers and stakeholders. Open communication, clear reporting mechanisms, and public disclosure of revenue collection activities will help foster accountability and credibility.

**10. Incentivize compliance:**

Meru County Revenue Board will consider implementing incentives for timely and voluntary tax compliance. This will include granting waivers, rewarding compliant taxpayers, or providing recognition for businesses that demonstrate exemplary tax compliance practices. The board will also consider motivating its staff who will surpass the set targets.

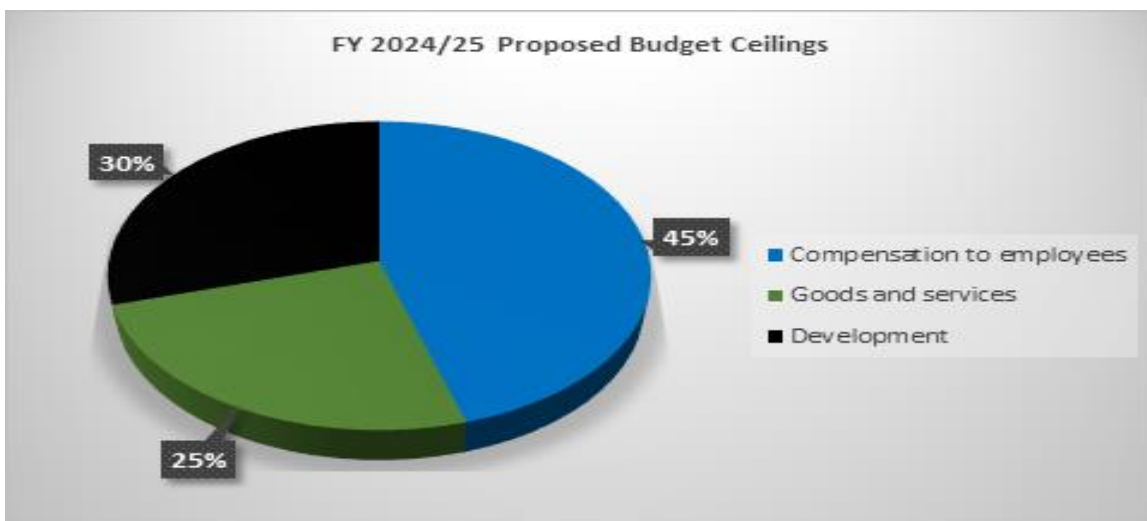
By implementing these measures, Meru County Revenue Board will work towards improving their revenue collection efforts, which in turn will contribute to sustainable economic development and better service delivery to citizens of Meru hence making Meru happy.

### 3.1.2 Expenditure Projections

The total expenditure for FY 2024/25 is projected at Ksh.12.801 billion. The County Government has prepared a balanced budget where the total revenue equals the total expenditure for the financial year 2024/25 and over the medium term.

The FY 2024/25 budget projects total recurrent expenditure of Ksh.8.973 billion compared to Ksh.8.225 billion allocated during FY 2023/2024. This recurrent expenditure is made up of Kshs.5.742 billion (45 percent of total revenue) Compensation to employees up from Ksh.5.410 billion in the previous year, Kshs.3.231 billion (25 percent of total revenue) Use of goods and Services which is an increase from the allocation in FY 2023/2024 budget of Kshs2.815 billion. The increase in expenditure on use of goods and services is to caution against the increase in prices of recurrent items, e.g. fuel, Office supplies, vehicle maintenance and also payment of stipends to community health workers, introduction of recurrent conditional grants for KUSP, KDSP programmes, increased allocation for legal litigations, whereas increase in compensation to employees has been occasioned by inclusion of ECDE teachers who had already been employed, annual increment by SRC Commission, promotion of employees under common cadre. However, the Government will over the medium-term employ mechanisms and strategies to handle promotion of non-common cadre employees over the medium term.

Figure 5: FY 2024/2025 Expenditure Projections



Development expenditure for FY 2024/25 is projected at Ksh.3.828 billion (30 percent of total revenue) against Ksh.3.676 billion for FY 2023/24. The focus on development is to complete and operationalize ongoing and stalled programmes/projects to realize set objectives and outcomes.

### **3.2 FY 2024/25 and Medium-Term Budget Priorities**

The FY 2024/25 and the Medium-Term Framework will focus on the thematic areas highlighted in chapter 1. The agenda is geared towards achieving sustainable development and economic empowerment of the Meru people to have an impact on the economy as well as on household welfare.

To achieve this, the County Government will implement strategic interventions under the following key areas: Micro, Small and Medium Enterprises Empowerment (MSMEs); infrastructure development; construction and maintenance of road networks; Urban development; investing in Agriculture for food security and household use; Health services; Provision of water for irrigation and domestic use, Youth, Women, Men and PWDs empowerment, and social economic empowerment.

Implementation of these priority programmes aims at; creating jobs; and provide the greater majority of the Meru people with much needed social security while expanding the tax revenue base and improving foreign exchange balance.

### 3.3 Budgetary Allocations for the FY 2024/25 and the Medium-term.

The total budget for FY 2024/25 is projected at Kshs. 12.801 billion. The allocations of revenue and expenditure is summarized in Table 10 below;

Table 10: County FY 2024/2025 Budget and Medium- Term Budget Framework

Revenue Summary	FY 2023/2024	FY 2024/2025	FY 2025/2026	FY 2026/2027
Equitable Share	9,892,625,172.00	10,039,782,825.00	10,189,782,825.00	10,339,782,825.00
County Own Revenue	550,000,000.00	600,000,000.00	712,000,000.00	750,000,000.00
Appropriation in Aid- Hospital FIF	300,000,000.00	550,000,000.00	620,000,000.00	650,000,000.00
Kaguru Training Centre	16,000,000.00	17,000,000.00	20,000,000.00	25,000,000.00
<b>Sub-total</b>	<b>10,758,625,172.00</b>	<b>11,206,782,825.00</b>	<b>11,541,782,825.00</b>	<b>11,764,782,825.00</b>
<b>Conditional grants</b>				
i. World Bank for national agricultural and Rural Inclusive Growth project	150,000,000.00	-		
ii. World Bank for national agricultural value chain development project (NAVCDP)	250,000,000.00	151,515,152.00	159,090,909.60	167,045,455.08
iii. Aquaculture business Development	23,306,584.00	25,386,846.00	26,656,188.30	27,988,997.72
iv. Fertilizer Subsidy	225,426,721.00		-	-
v. Aggregated Industrial Park	100,000,000.00	150,000,000.00		
vi. De-Risking and Value Enhancement	63,341,980.00	63,341,980.00	66,509,079.00	69,834,532.95
vii. Livestock Value Chain Support Project	99,394,800.00	99,394,800.00	104,364,540.00	109,582,767.00
viii. Mineral Royalties	32,900.66		-	-
ix. Danida	25,860,375.00	12,382,500.00	13,001,625.00	13,651,706.25
x. GoK-ASDSP	6,105,100.00	-	-	-
xi. World Bank Emergency Locust Response Project (ELRP)	121,171,561.15	104,600,000.00	109,830,000.00	115,321,500.00
xii. Kenya Devolution Support Programme (KDSP)		37,500,000.00	250,000,000.00	250,000,000.00
xiii. World Bank Informal settlement Improvement Project-KISIP II	67,546,296.00	300,000,000.00	300,000,000.00	300,000,000.00
xiv. World credit Financing Locally-Led Climate Action	11,000,000.00	124,000,000.00	126,480,000.00	129,009,600.00
xv. Fuel Levy Fund		284,617,467.66	290,309,817.01	180,000,000.00
xvi. Community Health Promoters- conditional funding		84,654,940.63	111,480,000.00	111,480,000.00
xvii. World Bank KUSP (Kenya Urban Support Programme)-UIG		35,000,000.00	35,000,000.00	35,000,000.00
xviii. World Bank KUSP (Kenya Urban Support Programme)		122,631,860.00	212,600,000.00	264,768,140.00
<b>Sub-total</b>	<b>1,143,186,317.81</b>	<b>1,595,025,546.29</b>	<b>1,805,322,158.91</b>	<b>1,773,682,699.00</b>
<b>Total Revenue</b>	<b>11,901,811,489.81</b>	<b>12,801,808,371.29</b>	<b>13,347,104,983.91</b>	<b>13,538,465,524.00</b>
<b>Expenditure Summary</b>				
Compensation to employees	5,410,165,276.70	5,742,239,344.41	5,859,775,341.43	5,999,091,954.91
use of goods and services	2,815,295,920.02	3,231,324,811.21	3,215,248,505.59	3,271,758,318.28
Development	3,676,350,293.09	3,828,244,215.67	3,977,293,705.40	4,125,169,563.12
<b>Total Expenditure</b>	<b>11,901,811,489.81</b>	<b>12,801,808,371.29</b>	<b>3,977,293,705.40</b>	<b>13,396,019,836.30</b>
<b>Notes:</b>				
1. Equitable share as per Conditional Allocation of Revenue Bill 2024				
2. Conditional Grant maintained as per FY 2024/2025 CGAAB except KISIIP & KUSP which is per guidelines by World Bank				
3. Re-introduction of Fuel Levy Fund (RMLF) & (KUSP) Kenya Urban Support Programme for the new municipalities				

From the table above, the World Bank for National Agricultural and Rural Inclusive Growth project (NARIGP) and ASDSP conditional grants have seized in the current FY 2023/2024 hence no allocation in the coming fiscal year and over the medium term. Fuel Levy fund had been merged into Equitable share since FY 2022/2023, however the National Government wen deriving allocations to Counties allocated it back as a conditional grant. Fertilizer subsidy has been removed since it will be administered by the National Government. On equitable share, the County has assumed a 1.49% growth in equitable share as projected in the national Budget Policy Statement, 9% growth in own source revenue over the medium term pinned by increased surveillance and continued revenue mobilization strategies highlighted in this chapter.

### **3.3.1 Criteria for Resource Allocation**

County Government Departments and Entities are guided to adhere to development strategies and policies set out in this CFSP. The County Treasury will coordinate formulation and scrutiny of departmental programmes/projects submissions to ensure that proposals are aligned to the following guidelines:

Linkage of programs that support sustainable development and economic empowerment of the people;

- i. Linkage to ADP 2024/2025 and the 2023-2027 CIDP;
- ii. Linkage of programmes that support mitigation and adaptation of climate change;
- iii. Degree to which a programme addresses the core mandate of the MDAs, Expected outputs and outcomes from a programme;
- iv. Extent to which the programme/project seeks to address viable stalled/ongoing projects;
- v. Cost effectiveness, efficiency and sustainability of the programme; and
- vi. Requirements for furtherance and implementation of the County Government Act, the Constitution and other laws governing the County.

The baseline estimates reflect the current departments/ entities spending levels under the respective programmes. In the recurrent expenditure category, non-discretionary expenditures take first charge. These include compensation to employees, utilities, payment of interest, rent, medical expenses and insurance premiums.

Development expenditures have been allocated on the basis of the flagship projects in CIDP 2023-2027 and also aligned to the National Governments Bottom - Up Economic



Transformation Agenda and the MTP IV priorities. The following criteria was used in apportioning development budget:

*On-going projects:* emphasis was given to completion of on-going capital projects and in particular infrastructure projects with high impact on economic growth and community empowerment;

*Strategic policy interventions:* further priority was given to policy interventions in line with CIDP 2023-2027 which has aligned to the Governors manifesto. This has also been categorized on programmes addressing climate change and environmental conservation This has been categorized across the departments based on the proposed medium-term flagships in the CIDP.

*Counterpart funds:* priority was also given to adequate allocations for conditional grants co-funding which is the portion that the County Government must finance in support of the projects financed by development partners to ensure continuity of the project;

### **3.4 Sector Priorities over the Medium Term**

Table 11 provides the projected baseline ceilings for the FY 2024/25 and the medium-term, classified by sector. The CFSP Sector ceilings were enhanced on account of additional sub programmes, completion of ongoing projects and additional expenditures tied to increase in revenues.

Table 11: Projected sector ceilings for the FY 2024/25 and the medium-term.

Code	Sector	Description	Budget Estimates		2024 CFSP Ceiling		
			2023/24	2024/25	2025/26	2026/27	
1	Agriculture, Rural and Urban Development (ARUD) Sector	<b>Sub-Total</b>	<b>1,344,212,685.15</b>	<b>1,241,986,405.74</b>	<b>1,266,826,133.86</b>	<b>1,292,162,656.53</b>	
		Rec-Gross	110,627,586.00	160,240,000.00	163,444,800.00	166,713,696.00	
		Dev-Gross	1,233,585,099.15	1,081,746,405.74	1,103,381,333.86	1,125,448,960.53	
2	Energy, Infrastructure and ICT	<b>Sub-Total</b>	<b>816,075,890.09</b>	<b>878,389,497.99</b>	<b>903,641,893.36</b>	<b>921,714,731.23</b>	
		Rec-Gross	51,006,457.54	94,600,000.00	96,492,000.00	98,421,840.00	
		Dev-Gross	765,069,432.55	783,789,497.99	807,149,893.36	823,292,891.23	
3	General Economic and Commercial Affairs	<b>Sub-Total</b>	<b>446,024,690.27</b>	<b>278,086,288.10</b>	<b>293,448,013.86</b>	<b>299,316,974.14</b>	
		Rec-Gross	44,898,540.26	41,200,000.00	42,024,000.00	42,864,480.00	
		Dev-Gross	401,126,150.01	236,886,288.10	251,424,013.86	256,452,494.14	
4	Health	<b>Sub-Total</b>	<b>1,006,078,566.17</b>	<b>1,299,436,213.47</b>	<b>1,340,424,937.74</b>	<b>1,367,233,436.50</b>	
		Rec-Gross	557,263,353.02	655,953,440.63	669,072,509.44	682,453,959.63	
		Dev-Gross	448,815,213.15	643,482,772.84	671,352,428.30	684,779,476.87	
5	Education, Science, culture and Arts	<b>Sub-Total</b>	<b>344,229,013.19</b>	<b>505,067,271.00</b>	<b>515,168,616.42</b>	<b>568,801,972.36</b>	
		Rec-Gross	256,058,320.00	273,881,920.00	279,359,558.40	284,946,749.57	
		Dev-Gross	88,170,693.19	231,185,351.00	235,809,058.02	283,855,222.79	
6	Social Protection, Culture and Recreation Sector	<b>Sub-Total</b>	<b>239,020,000.00</b>	<b>214,491,225.00</b>	<b>228,781,049.50</b>	<b>258,356,670.49</b>	
		Rec-Gross	94,770,000.00	102,450,125.00	104,499,127.50	106,589,110.05	
		Dev-Gross	144,250,000.00	112,041,100.00	124,281,922.00	151,767,560.44	
7	Environmental Protection, Water and Natural Resources	<b>Sub-Total</b>	<b>449,649,927.32</b>	<b>645,231,921.00</b>	<b>688,136,559.42</b>	<b>701,899,290.61</b>	
		Rec-Gross	50,127,615.28	51,119,121.00	52,141,503.42	53,184,333.49	
		Dev-Gross	399,522,312.04	594,112,800.00	635,995,056.00	648,714,957.12	
8	Public Administration & Intergovernmental Relations	<b>Sub-Total</b>	<b>7,256,520,717.62</b>	<b>7,739,119,548.99</b>	<b>7,815,890,348.27</b>	<b>7,986,534,104.45</b>	
		Rec-Gross	7,060,709,324.62	7,594,119,548.99	7,667,990,348.27	7,835,676,104.45	
		Dev-Gross	195,811,393.00	145,000,000.00	147,900,000.00	150,858,000.00	
	<b>Grand Total</b>	<b>Sub-Total</b>	<b>11,901,811,489.81</b>	<b>12,801,808,371.29</b>	<b>13,052,317,552.43</b>	<b>13,396,019,836.30</b>	
		Rec-Gross	8,225,461,196.72	8,973,564,155.62	9,075,023,847.03	9,270,850,273.19	
		Dev-Gross	3,676,350,293.09	3,828,244,215.67	3,977,293,705.40	4,125,169,563.12	

### **3.4 Sector Priorities**

#### **3.4.1 Environmental protection, Water and Natural Resources**

The sector comprises of environment, water & natural resources sub sectors. Water insecurity is a major risk to rural development. The sector contributes plays a crucial role in County's economy through equitable, sustainable, and productive rural livelihoods. Water is also an essential input for agriculture and food production, as well as a vital component for functioning ecosystems. The sector additionally plays the critical role in sustaining the environment and natural resources of the county.

During the 2020/21-2022/23 medium term, the sector key achievements include: planting 226,195 trees, rehabilitation of wetlands; sensitization trainings on tree planting & nurturing; procurement of 1 skip loader & 8 skip bins; prosecution of 116 cases for illegal dumping & waste management; drilling of 66 boreholes out of which 32 are equipped and equipping of 34 is ongoing ; issuance of 20,000 assorted water pipes issued to community water projects with a length of 120kms; construction of 225,000 masonry tank; issuance of 11,519 assorted plastic tanks with an aggregate capacity of 2435990ltrs, construction of 3 dams, Baisigiria(300,000m<sup>3</sup>), Laria(150,000m<sup>3</sup>) and Ngathu (700,000m<sup>3</sup>) and construction of 35m micro-tunnel Lewa- Meru B9 highway through MEWASS Saga.

In the FY 2024/25, allocations to the sector will be used to implement the following key priority areas; ensuring citizens access safe water for drinking and irrigation; sinking, equipping and distribution of water to homesteads; provision of storage aids for water harvesting; provision of pipes; drilling and equipping of boreholes for water distribution; Additionally, the sector will focus on distribution of water from steel tanks with a capacity of 24000L. Further, the county will capacity build water management structures, community groups, including women and youth, on effective water management. In addition, the sector will construct a decentralized Treatment Facility through Water Services Trust Fund which is a National Governments Entity.

Under Environment & Natural Resources Sub- sector allocated funds will be channeled towards; maintenance of dumpsites; controlling environmental pollution; enforcement of environmental rules & regulation; removal of asbestos and installation of climate friendly roofs; procurement of garbage 2 skip loaders,20 skip bins & 45 loaders; rehabilitation, restoration & protection of catchment areas; provision of 45,000 tree seedlings to institutions;

promotion of community based tree woodlot and promotion of sustainable use of energy and green energy.

To implement these programmes, projects and priorities the sector has allocated Kshs.645.2 million, during the FY 2024/25, from which recurrent expenditure amounts to Kshs.51.1 million whereas development expenditure amounts to Kshs.594. million.

### **3.4.2 Agricultural, Rural and Urban Development.**

This sector is made up of Lands & Housing, physical planning & Urban Development, Agriculture, livestock & Veterinary Service and fisheries sub-sectors. Meru County was among the five leading counties in agricultural production (Meru, Nakuru, Nyandarua, Murang'a, and Kiambu), the County stood out due to its abundant agricultural yield, particularly in fruits, and availability of forest resources according to the 2023 Gross County Product (GCP) Report developed by Kenya National Bureau of Statistics.

The Sector is a major player in the delivery of the County Integrated Development Plan 2023-2027 and the County Development Agenda. Some of the achievements made by the sector during the 2020/21-2022/23 Medium-Term Expenditure Framework (MTEF) period include; operationalization of GIS laboratory that is still an ongoing project; survey and beaconing of five markets(Kamachege, Maritati, Kirari Maua, Laare ); Completion of Governors and deputy governor's residence; construction of Ontulili modern market; integrated spatial plan for Mikinduri market & its environs; facelifting of 28 sub county offices distribution of 35 tons assorted green grams, maize, beans , distributed farming machinery and motorbikes under ASDSP grant; 47.6t potato seeds under KOPIA project and sorghum certified seeds; distribution of 53,000 avocado seedlings under ELRP; training of over 30,000 farmers; distribution of 66,000 chicks; procurement of 1,200 beehives; vaccinated 200,000 livestock; procured 8,000 doses of semen and liquid nitrogen; administered 99,200 doses of livestock insemination; 6,000 fish farmers trained through ABDP; 4,168 fish ponds stocked; procurement of 2,250 fish brooders; 908,000 fingerlings distributed;102 tons of fish feeds supplied; 378.5tons of table size fish harvested; 3 freezers supplied and adoption of assorted fish technologies.

During the MTEF period 2024/25-2026/27, the sector plans to utilize the resources allocated to them under the following interventions; Land adjudication support; Development of Housing

policy & development control unit; Development of market land use plans and integrated plans; facelifting of county offices; Development of Municipality infrastructure through Kenya Urban Support Program(KUSP) Conditional Grant, Elevation of Informal Settlement through Kenya Informal settlement Improvement Project-KISIP II; spatial planning; Issuance of 240 tons of green grams; Distribution of 1500 tons of fertilizer ; Issuance of 600 assorted potato seedlings ;Distribution of 6000 assorted Miraa ;Construction of 8 water pans and 300 farm ponds and establishment of 3 aggregation centers. The sector also aims at Procurement & distribution of 1200 quality cows per one poor household; Distribution of 5115 dairy goats & 400,000 cross breed chicken ;Establishment of 180 apiaries; Procurement of 600,000 vaccines; 24,000 inseminations done per annum Harvesting of 660 tons of fish; Distribution of 7.5 tons of fingerlings; Distribution of 600 tons of fish feeds; Procurement of 9 boats and 9 fishing nets; Provision of 60 safety gadgets and Adoption of 9 assorted technologies on fish value addition. To implement the above interventions, the sector has a resource allocation of Kshs.1.241 billion, Kshs. 1.266 billion, and Kshs. 1.292 billion for FY 2024/25, 2025/26 and FY 2026/27 respectively.

### **3.4.3 Education Sector**

The Education Sector comprises four sub-sectors namely; Early Childhood Education (ECDE) and Technical Vocational Education and Training (TVETs). The Sector is a critical player in promoting social, and economic development through education and training to create a knowledge-based economy.

The sector realized a number of achievements during the MTEF period 2020/21-2022/23 which include: Construction & completion of 65 ECDE classes; training of VTCs managers and ECDE teachers; Support to VTCs through conditional grant; construction of 11 sanitation units; procurement of furniture for 219 ECDE classes; issuance of bursary that benefited 52,000 learners' construction of 9 TVET workshops and Subsidized exam fees for 5600 trainees.

During the FY 2024/25, the key priorities will be: increasing access to quality early childhood education for 60,000 children in marginalized and remote areas; Purchase of learning material for ECDE learners across the county, Infrastructure development in TVET institutions with the aim of increasing learners and capacity; Issuance of bursaries; Increased access to employability through impacting relevant knowledge and skills to youth and provide access to information resources and services that support educational, Informational & recreational

needs of the community; construction of ECDE classes across the wards as per attached public participation report, day care centers and workshops.

To implement these programmes, the Sector has been allocated Kshs.505.067 million, Kshs.515.168 million, and Kshs.568.801 million in FY 2024/25, FY 2025/26 and FY 2026/27 respectively. This comprises Kshs.273.881 million, Kshs. 279.359 million, and Kshs.284.946 million for recurrent expenditure and Kshs.231.85 million, Kshs.235.809 million, and Kshs.283.855 million for development expenditures for the same period.

### **3.4.4 The Energy, Infrastructure and ICT Sector**

The sector comprises Roads & Transport, Energy, public works and ICT sub-sectors. It is a pivotal force, strategically propelling and expediting socio-economic progress within the country and county. Functioning both as a driver and an enabler to the other Sectors of the economy, it steadfastly advances sustainable, efficient, and effective infrastructure.

During the medium term 2020/21- 2022/23, the sector realized the following achievements: Installation of 3.8km culverts; construction of 14 bridges; grading & murraming of 3500 km roads; construction of 150 gabions; installation of 308 floodlights, Internet connectivity in County HQ offices and ICT infrastructure development.

During the FY 2024/25 and the Medium Term period, the sector will implement the following programmes to achieve key strategic interventions as highlighted; improving road network connectivity to promote transport services within and outside the county through upgrading, rehabilitation and maintenance of the county road network; construction of est.4,600 gabions; enhance access to reliable and clean cooking energy strategies through PP engagement in all sub counties; generation of renewable energy through biodigesters; installation and maintenance of floodlights and high mast

The sector will also enhance access to ICT by improving ICT infrastructure development to increase connectivity, develop ICT website & data center systems that will support automation of key government services & processes and promote research and innovation.

To implement these programmes, the sector has allocated Kshs.878.38 million, Kshs.903.641 million, and Kshs.921.714 million in FY 2024/25, FY 2025/26 and FY 2026/27 respectively.

### **3.4.5 Health Sector**

The goal of the health sector is to provide equitable, affordable and quality healthcare to all citizens. The government will focus on strengthening and scaling up cost-effective, preventive and promotive healthcare systems with special attention to controlling communicable and non-communicable diseases, reproductive health, child-health and emergency services.

Key achievements in the medium term 2020/21-2022/23 include: universal health care for 795 families; Establishment of food safety lab, infectious disease unit; establishment of non-communicable disease unit; cancer center operationalization; operationalization of ICU plant and cancer center opening of 3 new theatres; operationalization of county blood transfusion ,reduced cases of communicable & non-communicable diseases; promotion of 40 health sessions through public barazas & TVs; Nutritional services to children; reduced cases of drug abuse in which 3,800 youths recovered from substance abuse; construction of standard health infrastructures to serve 1-10,000 people and improved competency among staff through 80 training sessions.

Key interventions in FY 2024/25 include; Upgrading and equipping of model health centers; Automating the medical supplies system; construction and equipping of various dispensaries in various wards; replacement of health workers; decrease out of stock pharmaceutical & non-pharmaceutical commodities; Establishing human resource and IT systems; Strengthening the community health strategy; Completion and Equipping Level 5 hospital; Equipping of Cancer Centre; Equipping of hospitals with essential medical commodities and equipment; development & implementation of health policies; improved youth health through establishment of 16 facilities offering youth friendly services; 95% increased access to vaccines for preventable diseases; ensuring marginalized and vulnerable populations access to health care services; reduced GBV & teenage pregnancies improved maternal & child health and provision of emergency medical services.

To implement these programmes, the Sector has been allocated Kshs.1.299 billion, Kshs.1.340 billion and Kshs.1.367 billion in the FY 2024/25, 2025/26 and 2026/27 respectively.

### **3.4.6 Social Protection, Culture and Recreation Sector**

Social Protection and Recreation Sector comprises sports, culture, youth affairs, gender & social Development and Meru Youth Service (MYS). The development agenda seeks to promote youth empowerment through talent identification and development; Capacity building

on skills development; establishment of ICT & innovation hubs; sports promotion and talent development; Gender mainstreaming, PWDs empowerment through assistive devices and seed capital provision and culture integration. The social protection aspect is aimed at cushioning the vulnerable and countering teenage pregnancies to effectively contribute towards the realization of inclusive economic development.

Over the medium-term period, 2020/21- 2022/23, the sector realized the following achievements: 700 MYS recruits; talent development exhibitions; disbursement of 11 million to youth groups; upgrading & construction of 1 stadium; distribution of sports equipment to 150 youth groups; youth empowerment through issuing motorbikes to groups; Capital seed to PWDs of Kshs. 5 million; establishment of 3 recording studios; distribution of sports equipment, participating in KICOSCA games, KYISA games and inter county tournaments; cash transfer to 450 women groups; procurement of 5,300 assistive devices and issuance of 300 SHIF cards to the elderly;

Key interventions in FY 2024/25 include; Issuance of 1000 assistive devices vulnerable groups; social care for the elderly through SHIF; gender and PWD mainstreaming through capacity building and formulation of advisory boards; support talent and sport development; promote sports through governor's cup; upgrading & maintenance of 2 stadia; formulate county culture heritage policy; mapping and protection of cultural sites; documentation & recording of cultural music through establishment of 2 recording studios; construction of cultural centre ( last phase) and empowerment of cultural practitioners. upgrading of 45 public playgrounds; youth development through MYS; construction of 1 training camp at Mitunguu; construction of 1 rehabilitation center; community involvement through Ng'arisha Mtaani and youth in agriculture; enhance the apprenticeship, internship and mentorship programme for the youth and establishment of 4 talent academies.

To implement these programmes, the Sector has been allocated Kshs.214.491million, Kshs.228.781million and Kshs.258.356 million in the FY 2024/25, 2025/26 and 2026/27 respectively.

### **3.4.7 General Economic and Commercial Affairs**

This sector comprises Cooperatives, Trade, Tourism sub sectors. Sector achievements during the MTEF period 2020/21-2022/23 include: construction of modern kiosks & toilets; inspection, Construction of County Aggregate Industrial Park which is still ongoing; calibration & verification of weights equipment; formed New Sacco's were formed & 17



million seed capital was disbursed; upgrade of Sacred Lake Nkunga tourist site, Arboretum development, rehabilitation of Igombe crater tourist site; promotion & formation of 27 potato, miraa, macadamia & banana cooperatives and capacity building for farmers through sessions. During the FY 2024/25 and over medium term, the sector will focus on promoting trade development through supporting entrepreneurship, fair trade practices; construction of new markets and renovation of existing ones, creating a conducive and attractive environment for investment towards an industrialized County and enhancing marketing and market access for county products through increased value addition on products. It also aims at empowerment of MSMEs. The sector will also promote local tourism and positioning Meru as a tourism destination of choice. Key interventions under tourism include; profiling and packaging County tourism investment opportunities, ecotourism activities; capacity building through training, seminars & refresher courses.

It will help in coffee value addition & marketing; support dairy, potato, bananas, sweet potatoes, macadamia etc sector initiatives; establishment of MSMEs revolving fund & seed capital to sacco; conversion of CBOs to cooperatives and partnering with investors to execute projects through PPP & joint venture.

To implement these programmes, the Sector has been allocated Kshs.278.086 million, Kshs.293.448 million and Kshs.299.316 million in the FY 2024/25, 2025/26 and 2026/27 respectively.

### **3.4.8 Public Administration & Intergovernmental Relations (PAIRS)**

This sector comprises the following sub sectors: Legal affairs & Public Service Administration, Finance & Economic Planning, Office of the Governor, Public Service Board, County Assembly, County Revenue Board, Meru Microfinance Corporation and Meru Investment Corporation. It plays a fundamental role in providing county leadership, oversight and policy, promotes prudent public finance management and accountability, coordinates county sectoral development planning, statistics, supports devolution, effective coordination of government services and ensures efficient and effective public service.

Over the medium term the sector will reengineer the public service by undertaking human reforms all aimed at promoting integrated service delivery, decentralization and enhancing employee productivity and satisfaction. The sector continues to support automated government services to ensure efficiency and effectiveness; revenue mobilization; automation of registry;

public finance management; development of county HR management. Additionally, the sector will enhance resource mobilization strategies targeting both own sources generated revenues and externally generated revenues. Developing strategic partnerships for development will be a key priority in the medium term.

Key interventions during the FY 2024/25 and over the medium term include; Building and strengthening strategic partnerships with development partners; Institutionalizing and strengthening performance management system; Strengthening research, innovativeness and sustainability for development; values and principles of public service; developing human resource plan/policies, scheme of service and guidelines; legislative representation and oversight for the county assembly; ensuring delivery of government key pledges; offer timely & effective awareness creation and coordination of planning, effective operations and linkages. It also aims at advancing loans to customers through microfinance cooperation and provision of prudent financial services.

To implement these programmes, the Sector has been allocated Kshs.7.739 billion, Kshs.7.815 billion and Kshs.7.986 billion in the FY 2024/25, 2025/26 and 2026/27 respectively.

### **3.5 Public Participation/ Sector Hearings and Involvement of Stakeholders**

Public participation and involvement of stakeholders in the medium-term budget process is a Constitutional requirement. In fulfillment of this requirement, while preparing the 2024 County Fiscal Strategy paper (CFSP), the resolutions adopted by the County Assembly on the previous Fiscal paper were taken into account. Annex 3 explains how the resolutions by the County Assembly on the 2023 CFSP have been taken into account in the 2024 CFSP and the reasons thereof. Additionally, Sector Working Groups (SWGs) were convened to develop the sector reports. The County conducted public participation meetings across all the 46 wards on sector reports, CFSP 2024 and budget estimates for the FY 2024/2025 which were held between 30th January-1st February, 2024. The meetings were advertised on one National newspaper and followed by a concurrent rerun in the same daily and also on two local radio station as evidenced in Annex III.

Table 12: Summary of Budget Allocations per department for the FY 2024/25 – 2026/27

<b>VOTE</b>	<b>DESCRIPTION</b>	<b>COMPENSATION TO EMPLOYEES</b>	<b>USE OF GOODS &amp; SERVICES</b>	<b>DEVELOPMENT EXPENDITURE</b>	<b>TOTAL</b>
		<b>FY 2024/25</b>	<b>FY 2024/25</b>	<b>FY 2024/25</b>	<b>FY 2024/25</b>
1	County Assembly	511,750,017.42	471,628,277.58	-	<b>983,378,295.00</b>
2	Office of the Governor		160,250,000.00	-	<b>160,250,000.00</b>
3	Finance, Economic Planning and ICT	340,519,230.91	647,177,752.00	82,500,000.00	<b>1,070,196,982.91</b>
4	Agriculture, Livestock, Fisheries & Veterinary Services		52,440,000.00	569,010,545.74	<b>621,450,545.74</b>
5	Water, Irrigation, Environment & Natural Resources		51,119,121.00	594,112,800.00	<b>645,231,921.00</b>
6	Education Science, Culture & Arts		273,881,920.00	231,185,351.00	<b>505,067,271.00</b>
7	Health Services		655,953,440.63	643,482,772.84	<b>1,299,436,213.47</b>
8	Land, Physical Planning, Urban Development & Public Works		107,800,000.00	512,735,860.00	<b>620,535,860.00</b>
9	Public Service Management & Administration	4,889,970,096.08	570,675,897.00	103,000,000.00	<b>5,563,645,993.08</b>
10	Roads, Transport & Public Works		81,350,000.00	743,289,497.99	<b>824,639,497.99</b>
11	Trade, Tourism, Investment & Cooperative Development		41,200,000.00	236,886,288.10	<b>278,086,288.10</b>
12	Youth, Sports, Gender & Social Development		102,450,125.00	112,041,100.00	<b>214,491,225.00</b>
13	Public Service Board		15,398,278.00	-	<b>15,398,278.00</b>
	<b>Total</b>	<b>5,742,239,344.41</b>	<b>3,231,324,811.21</b>	<b>3,828,244,215.67</b>	<b>12,801,808,371.29</b>
	<b>% to Total Revenue</b>	<b>45%</b>	<b>25%</b>	<b>30%</b>	<b>100%</b>

## CHAPTER FOUR: MEDIUM TERM EXPENDITURE FRAMEWORK.

### 4.1 Overview

The County is in the second year of implementing the County Integrated Development Plan for the period 2023-2027 whose theme is Making Meru happy. In the preparation of the FY 2024/2025 and Medium-Term Expenditure Framework, the County has taken into account programs outlined in the CIDP and the Governor's manifesto which is anchored on pillars of; Investment in agriculture, Supporting the Micro, Small and Medium Enterprise (MSME) Economy, provision of Quality, Affordable and Accessible Healthcare, Socio-Economic Empowerment and infrastructure Development. Further, the framework prioritizes prudent fiscal policy as a commitment towards sound financial management practices as entrenched in the Public Finance Management Act, 2012.

The focus for development expenditure will seek to ensure equitable development while making provisions for any marginalized groups in the County. There is need to refocus efforts on key revenue streams, broadening the tax collection base in order to increase revenue collection through adoption of a unitary revenue collection platform

### 4.1 Compliance to Fiscal Responsibility Principles

In keeping with prudent and transparent management of public resources, the County Government will adhere to the following Fiscal Responsibility Principles (FRPs) as set out in statute as follows:

- i) **Development budget:** The Government projected development index for FY 2024/25 is 30 percent. Over the medium-term development expenditure is expected to increase to 32%. This is in line with the stipulated guideline in PFM Act 2012 to allocate a minimum of *thirty percent* of the County Governments' budget to development expenditure. In this regard, there is need to ensure the adherence to this fiscal responsibility principle both at the budget approval stage as well as during the actual implementation of the budget;
- ii) **Compensation to employees:** Regulation 25 (1) (a) and (b) of the PFM (County Governments) Regulations 2015 provides that the County Governments' expenditure on wages and benefits for its public officers shall not exceed thirty-five (35) percent of the County Government's total revenue. FY 2024/2025 budget estimates for compensations to employees are projected at 45%. Adherence to this fiscal rule for the County Government has been weak over the previous fiscal years, however the County Government has put up measures to weed out ghost and redundant workers by

- procuring a biometric payroll audit system and enforcing performance management with the aim to bring down the wage bill towards the threshold provided in law;
- iii) **Borrowing:** Regulation 25 1 (d) of the PFM (County Governments) Regulations 2015 provides that the county public debt shall never exceed twenty (20%) percent of the County Governments’ total revenue at any one time. The County Government has no intentions to borrow for the FY 2024/2025 and over the medium term.
- iv) **Taxes:** In line with Section 15 2 (e) of the PFM Act 2012, County Government is to maintain a reasonable degree of predictability with respect to the level of tax rates and tax bases taking into account any tax reforms that may be made in the future while putting in place legislations for own source revenue collection; In this regard the County Government is in the process of developing Finance bill for the FY 2024/2025 with consultation with all key stakeholders and
- v) **Fiscal risk:** County Governments of Meru will manage fiscal risks prudently in line with PFM Act Section 15 2 (e).

## 4.2 Performance review

### 4.2.1 Fiscal Performance

In the FY 2023/2024 (current Financial Year), the County’s approved budget is Kshs.11.90 billion comprising of Kshs. 9.89 billion Equitable Share, Kshs. 1.14 billion Conditional Grants, Kshs. 300 million Hospital FIF, kshs.16 million Kaguru training centre and Kshs. 550 million as targeted Own Source Revenues.

Table 13 below provides a summary of total expenditures and total revenues for medium term FY 2020/21 to 2022/23.

Kshs. Billion	FY 2020/21		FY 2021/22		FY 2022/23	
	Approved Budget	Actual Expenditure	Approved Budget	Actual Expenditure	Approved Budget	Actual Expenditure
<b>Total Revenue</b>						
Total Expenditure	11.78 B	10.07 B	12.54 B	10.01 B	12.65 B	11.46 B
Total Development	3.73 B	2.63 B	4.15 B	2.59 B	3.72 B	2.64 B
Total recurrent	8.05 B	7.45 B	8.39 B	7.42 B	8.93 B	8.82 B
Wages	4.86 B	4.39 B	5.10 B	5.08 B	5.78 B	5.78 B
Other Recurrent	3.19 B	3.06 B	3.29 B	2.34 B	3.15 B	3.04 B
% of Development in Total Budget	31.66%	26.12%	33.09%	25.87%	29.41%	23.04%
% of Recurrent in Total Budget	68.34%	73.98%	66.91%	74.13%	70.59%	76.96%
% of Wages in Total Revenue	41.26%	43.59%	40.67%	50.75%	45.69%	50.43%

Table 13: Summary of County Revenues and Expenditures from FY 2020/21 to 2022/23.

#### **4.2.2 Allocation to Development Expenditure over the Medium-Term**

As indicated in Table 4.1 above, the total County Governments' approved Development expenditures over the medium-term accounted for 31.66%, 33.09% and 29.41% translating to an average of 31.38 % of the total budget. Section 107 (2) (b) of the Public Finance Management Act (PFMA) 2012 requires County Governments to allocate a minimum of 30 percent of their budget over medium-term to development expenditure.

#### **4.2.3 Actual Development Expenditure over the Medium Term**

The total actual development expenditure for the FY 2020/21, FY 2021/22, FY 2022/23 accounted for 26.12%, 25.87% and 23.04% respectively of the total actual budget for the same period as indicated in Table 4.1 above. This translates to an average allocation of 25.01% of actual total expenditures to development expenditures for the FY 2022/23.

As evidenced from the expenditures reported, allocated are in line with the legal requirement to allocate a minimum of 30% to development. County development may be compromised with higher allocations going to recurrent expenditures especially wages hence there is need for relevant institutions, including the National treasury, Controller of Budget and CRA ensure increased allocation and timely disbursement especially for conditional grants to increase actual expenditures by County Government on development expenditures.

Meru County has not reported any borrowing to finance its expenditure so far.

#### **4.2.4 Compliance with the Requirement on Expenditure on Wages and Benefits**

Regulation 25(1) (b) of the PFM (County Governments) Regulations 2015, requires County Governments to ensure that expenditure on wages and benefits for employees does not exceed 35 percent of their total revenue. Over the medium -term expenditure on wages and benefits for the FY 2020/21, FY 2021/22, and FY 2022/23 accounted for 43.6%, 50.8% and 50.4% of the total revenue, respectively as shown in Table 4.1. which is higher than the threshold.

### **4.3 Prudent Management of Fiscal Risks**

#### **4.3.1 Pending Bills.**

According to Section 94 (1) (a) of the PFM Act, 2012, failure to make any payments as and when due by a Public Entity may be an indicator of a serious material breach or a persistent material breach of measures established under the Act. In this context, the government has continued allocating funds towards payment of pending bills to suppliers. As at the end of financial year 2021/2022 accrued pending bills amounted to Kshs. 1.162 million. During the

FY 2022/2023 the County Government carried out an audit of the pending bills after which bills totaling to Kshs.397 million were paid, however due to shortfall in revenue, the County Government accrued Kshs.372 million bills during the year, leading to a balance of Kshs.334.806 worth of payable and payable upon completion bills by close of the financial year. In the current FY 2023/2024 bills amounting to Kshs.58.749 million had been paid as at 31<sup>st</sup> December,2023 bringing the balance of unpaid payable bills to Kshs.648 million. Further, to cushion the Government against the accruing bills the Government has allocated Kshs. 259.95 million in FY 2024/2025 towards settling of pending bills.

Table 14: Status of pending bills as at 31<sup>st</sup> December, 2023

Current Status Inclusive of FY 2022/2023 Additional Bills						
		FY 2021/2022	Payment During FY 2022/23	Additional bills Generated during FY 2022/2023	Bills paid by end of 1st half 2023/2024 half year	Balance as at 1st half of FY 2023/2024
	<b>RECURRENT</b>					
1	Payable	206,280,140.96	90,204,284.04	20,389,001.26		136,464,858
2	Not Payable	157,777,656.42				
3	Payable Upon Completion	18,866,400.00				18,866,400
		<b>382,924,197.38</b>	<b>90,204,284.04</b>	<b>20,389,001.26</b>	<b>-</b>	<b>155,331,258</b>
	<b>Development</b>					
1	Payable	301,648,401.76	301,648,401.76	352,370,341.42	58,749,816.13	293,620,525
2	Not Payable	272,533,530.92				
3	Payable Upon Completion	205,434,681.81	5,570,831.16			199,863,850
		<b>779,616,614.49</b>	<b>307,219,232.92</b>	<b>352,370,341.42</b>	<b>58,749,816.13</b>	<b>493,484,375</b>
	<b>Total Eligible Bills</b>	<b>1,162,540,811.87</b>	<b>397,423,516.96</b>	<b>372,759,342.68</b>	<b>58,749,816.13</b>	<b>648,815,634</b>

Source of Data: County Treasury.

### 4.3 FY 2024/2025 and Medium-Term Budget Priorities

The objective of the paper is to streamline the development priorities in the medium-term, aiming for a transformative development agenda that promotes sustainable economic growth with a focus on economic recovery strategies. To achieve this, the County Government will strive to pursue the main projects and other development initiatives as stated in the County Integrated Development Plan (2023-2027), Annual Development Plan (ADP) 2024/25, the Governor's Manifesto, and other County policies. These efforts will be directed towards improving the delivery and provision of quality services, generating employment opportunities, enhancing the well-being of Meru residents, and ensuring equity while reducing costs by

eliminating duplication and inefficiencies. During the medium term, the County Government's expenditure will prioritize the following key areas:

#### **4.3.1 Strategic Priority I: Water**

Water plays a crucial role in promoting sustainable growth and reducing poverty. It serves as an essential input across various sectors, including agriculture, industry, energy, transportation, and health. Ensuring access to clean water and sanitation is a fundamental duty of the County, relying on effective governance and natural resource management. The government's strategy to achieve this goal involves investing in water infrastructure, such as constructing large dams, creating water pans, drilling boreholes, and improving existing water distribution systems.

#### **4.3.2 Strategic Priority II: Investment in Agriculture**

Agriculture is the primary economic activity in the county, with rain-fed farming contributing significantly to household income (approximately 80%). However, prolonged droughts and high global fertilizer prices have led to a decline in agricultural productivity. In response, the County Government plans to support farmers by providing quality inputs, enhancing market access, promoting fish farming, expanding dairy production, controlling animal diseases and pests, improving surveillance, and offering artificial insemination services. These efforts aim to boost productivity and ensure sustainable agricultural development across the County.

#### **4.3.3 Strategic Priority III: Supporting the Micro, Small and Medium Enterprise (MSME) Economy**

The Micro, Small, and Medium Enterprise (MSME) sector significantly contributes to the economy by employing approximately 85% of non-farm workers. Access to credit is crucial for MSME growth. However, high interest rates hinder private sector development and affect MSMEs. The County Government is committed to ensuring affordable credit access for residents. They allocate resources annually to support MSMEs through microfinance corporation lending programs, targeting persons with disabilities (PWD), women, and youth empowerment. Additionally, the County Government committed to secure trading spaces in towns and markets to boost MSMEs.

#### **4.3.4 Strategic Priority IV: To provide Quality, Affordable and Accessible Healthcare**

The Kenyan constitution guarantees every citizen the right to the highest attainable standard of health, emphasizing access to quality healthcare for all, including vulnerable groups. The County Government prioritizes preventive and promotive healthcare programs to empower



individuals in making healthier choices and reducing disease risks. Investments in health infrastructure, pharmaceuticals, and medical supplies are aimed at enhancing services across Meru County. Leveraging ICT connectivity and implementing a state-of-the-art health information system are key strategies. Nationally, efforts include NHIF reforms, with 12 million Kenyans enrolled in the past decade.

#### **4.3.5 Strategic Priority V: Infrastructure development and networking**

The County Government has identified infrastructure development as a key priority, with plans to invest in improving informal settlements, urban infrastructure, roads, markets, Sub County and ward Offices, Rehabilitation Centres, ECDE classrooms, sanitation blocks, Vocational Training Centres, dispensaries, and healthcare facilities. This investment will be made in the medium term to enhance development in all parts of the county.

#### **4.4 Intergovernmental Fiscal Transfers**

Article 202 (2) of the Constitution provides that County Governments may be given additional allocations from the National Government's share of revenue, either conditionally or unconditionally. Management of intergovernmental fiscal transfers is provided in the PFM Act, 2012, its Regulations and National Treasury Circular No. 8 of 2017.

##### **4.4.1 Additional Allocations**

In the CGAAB, 2024, for FY 2024/25, the National Treasury proposes to allocate a total of Kshs. 58.242 billion as additional allocations (Conditional and Unconditional). Out of this Kshs. 11.486 billion will be financed from the National Government share of revenue and Kshs. 46.756 billion as additional allocations from proceeds of loans and grants from development partners. In order to continue operationalizing the National Government's programme on County Aggregation and Industrial Parks, each County Government will be allocated Kshs. 250 million as a conditional grant in FY 2024/25. The additional conditional allocations are meant to support specific national policy objectives to be implemented by County Governments (Table 15).

<b>Additional (Conditional &amp; Unconditional) Allocations from the National Government's Share of revenue for Financial Year 2024/2025</b>		
<b>S/No.</b>	<b>Additional Allocation</b>	<b>Amount in Ksh</b>
1.	Unconditional allocation financed from court fees and fines emanating from contravention of County Legislation (10 counties)	108,660,979
2.	Unconditional allocation financed from the 20% Share of Mineral Royalties (32 counties)	2,934,923,147
3.	Conditional allocation for the Construction of County Headquarters (4 counties: Lamu, Isiolo, Nyandarua & Tana River)	768,130,000
4.	Conditional allocation for County Aggregated Industrial Parks (CAIP) Programme - Ksh 250 million per county for remaining 29 counties)	7,250,000,000
5.	Conditional allocation for Transfer of Library Services function (33 counties)	424,616,045
<b>A. Sub Total 1</b>		<b>11,486,330,171</b>
<b>Additional Conditional Allocations Financed from proceeds of loans and grants from Development Partners for Financial Year 2024/25</b>		
<b>S/No.</b>	<b>Additional Allocation</b>	<b>Amount in Ksh</b>
1.	IDA (World Bank) Credit - National Agricultural Value Chain Development Project (NAVCDP)	6,765,000,000
2.	IDA (World Bank) Credit - Food Systems Resilience Project (FSRP)	3,315,000,000
3.	IDA (World Bank) Credit - Water & Sanitation Development Project	5,700,000,000
4.	DANIDA Grant - Primary Health Care in Devolved Context Programme	487,500,000
5.	IDA (World Bank) Credit - Financing Locally - Led Climate Action (FLLoCA) Program – County Climate Resilience Investment (CCRI) Grants	6,187,500,000
6.	KfW (German Financial Cooperation) Credit - Co-Financing Locally- Led Climate Action (FLLoCA) Program – County Climate Resilience Investment (CCRI) Grant	1,200,000,000
7.	KfW (German Financial Cooperation) Credit - Drought Resilience Programme in Northern Kenya (DRPNK) Project	919,994,940
8.	IDA (World Bank) Credit - Emergency Locust Response Project (ELRP)	1,900,000,000
9.	IFAD - Kenya Livestock Commercialization Project (KeLCoP)	378,730,000
10.	IFAD - Aquaculture Business Development Project (ABDP)	300,000,000
11.	IDA (World Bank) Credit – Kenya Urban Support Project (KUSP) – Urban Development Grant (UDG)	7,852,888,960
12.	IDA (World Bank) Credit – Kenya Urban Support Project (KUSP) – Urban Institutional Grant (UIG)	1,575,000,000
13.	IDA (World Bank) Credit - Kenya Informal Settlement Improvement Project (KISIP II)	10,109,198,488
14.	UNFPA Grant - 10th Country Kenya Programme	65,190,000
<b>B. Sub Total 2</b>		<b>46,756,002,388</b>
<b>TOTAL (A +B)</b>		<b>58,242,332,559</b>

Source: The National Treasury

Table 15: Additional Allocations to County Governments for FY 2024/25

#### 4.5 Equalization Fund.

The Equalization Fund is established under Article 204 of the Constitution with an allocation of a half percent (0.5%) of all revenue collected by the National Government each year on the basis of most recently audited accounts of revenue approved by the National Assembly and shall use the Equalization Fund only to provide basic services including water, roads, health facilities, and electricity to marginalized areas to the extent necessary to bring the quality of those services in those areas to the level generally enjoyed by the rest of the nation, so far as possible.

To guide the management and implementation of the Equalization Fund, the PFM (Equalization Fund Administration) Regulations, 2021 were developed. The regulations provide for establishment of three county committees; County Technical Committee, Subcounty Technical Committee, and the Project Identification and Implementation Committee which the County Government of Meru has already complied with.

The National Treasury proposes to allocate Kshs 7,867 million to the Equalization Fund being 0.5% of the actual revenues raised nationally of Kshs 1,573.4 billion for FY 2019/20, as per the records of the National Treasury and Kshs 3,533 million towards payments arising from Equalization Fund arrears.

With 13 sub-locations in Meru County being earmarked by the CRA as marginalized as per the third policy and criteria for sharing revenue, Meru is to benefit as follows:

No.	Project Name	Sub-Location	Location	Ward	Sub-County	Amount (KShs.)
1	Routine Maintenance and Spot Improvement Activities: Rimberia – Mundaki Road Project	Kamberia	Mula	Karama	Tigania East	5,416,404.00
2	Borehole drilling at Kandebene village	Nturingwi	Ngaremara	Muthara	Tigania East	6,000,000.00
3	Installation of a transformer at Giika - Kiegoi and connection of power to the surrounding households	Ugoti	Giika	Akachiu	Igembe South	5,309,087.57
4	Ugoti Day Secondary School: Purchase of 150 desks and 150 chairs	Ugoti	Giika	Akachiu	Igembe South	600,000.00
5	Improvement to Gravel Standards of Marega – Mwai – Rigi Road [G410686(1)] – 3kms	Marega	Giika	Akachiu	Igembe South	5,683,526.00
6	Igokine Kithakanaro B Irrigation Water Project	Igokine	Kiringa	Abogeta East	Imenti South	5,995,000.00
7	Administrative costs	For County Technical Committee (CTC): ≈3% of Kshs. 29,927,012.00				922,994.43
8	Total					29,927,012

Table 16: List of Projects from Meru County FY 2022 – 2023.

S/no	Project Name	Sub-Location	Location	Ward	Sub-County	Amount (KShs.)
1.	Installation of a transformer at Murambene and connection of power to the surrounding households	Ugoti	Giika	Akachiu	Igembe South	4,532,291
2.	Improvement to Gravel Standards of Marega – Mwai – Rigi Road [G410686(1)] – 1.9 kms	Marega	Giika	Akachiu	Igembe South	4,339,837
3.	Igokine Kithakanaro B Irrigation Water Project Phase 2	Igokine	Kiringa	Abogeta East	Imenti South	4,493,800

S/no	Project Name	Sub-Location	Location	Ward	Sub-County	Amount (KShs.)
4.	Routine Maintenance and Spot Improvement Activities: Rimberia – Mundaki Road Project Phase 2	Kamberia	Mula	Karama	Tigania East	4,125,177
5.	Grading and Gravelling Kandebene –Mweronkoro – Matabithi Access Road.	Nturingwi	Ngaremara	Muthara	Tigania East	4,615,935
6.	Administrative costs	For County Technical Committee (CTC): ≈3% of Kshs. 22,790,763.00				683,722.89.00
7.	Total					22,790,763

Table 17: List of Projects from Meru County FY 2023 - 2024

## 4.7 Emerging Issues and Policy Interventions

### 4.7.1 Transfer of Functions and Cooperation between National and County Governments

Article 6 (2) of the Constitution provides that the governments at the national and county levels are distinct and interdependent and shall conduct their mutual relations on the basis of consultation and cooperation. The National Government is committed to ensuring that intergovernmental relations between the County Governments and the National Governments are conducted in line with the Constitutional provisions. Articles 187 and 189 of the Constitution provides for the transfer of functions and powers between levels of Government as well as cooperation between the National and County Governments. In this regard, The National Treasury through an interagency task force developed the Public Finance Management (Amendment) Bill, 2023 to operationalize these provisions. The bill is in the process of being submitted to the Cabinet for approval before its submission to Parliament. 84 Draft 2024 Budget Policy Statement 307. The enactment of this law by Parliament will facilitate the financing of transferred functions and cooperation between the two levels of Governments. It will also provide for cooperation between the two levels of Government and amongst counties that intend to implement inter-county projects.

### 4.7.2 Integrated County Revenue Management System (ICRMS)

In order to support County Governments, enhance their own source revenue through automation, it is recommended that all the County Governments adopt an Integrated County Revenue Management System. In view of the above, there is an ongoing process to develop and commission this integrated system that will enhance OSR administration and management at the County level for improved service delivery. This will ensure uniformity in the collection, recording and reporting of own source revenues across the 47 County Governments. Further,

it will enable County Governments to generate reliable data for revenue forecasting and revenue enhancement.

#### **4.7.3 County Governments Public Finance Management**

The County Governments are faced by a number of challenges in the management of public finance as identified by a Multi-Agency Task force formed by the National Treasury and Economic Planning in the financial year 2022/2023. Some of the challenges highlighted include; weak linkage between planning and budget formulation, inability of County Governments to adhere to the Public Procurement Act resulting in high outstanding pending bills, low development budget absorption, under-performance in own-source revenue, weak oversight by County Assembly and a weakened internal audit function among others. non-adherence to fiscal responsibility principles, inadequate understanding of the Office of the Controller of Budget's role in approval of county requisitions, high wage bill and weaknesses in human resource. As the National Treasury allocated resources towards addressing some of these challenges through capacity building of County Governments and work closely with the County Governments through the relevant bodies such as the Intergovernmental Budget and Economic Council to enhance fiscal relations between the two levels of Government the County Government has also allocated funds for capacity building on public finance management to bridge the gap.

#### **4.7.4 Intergovernmental Agreements in respect of the Additional Conditional Allocations**

The County Governments Additional Allocations Act of 2021 amended the PFM Act 2012 by introducing section 191A – 191E. The section provided, among other things, that County Governments and the National Government would enter into Intergovernmental Agreements in respect of the additional conditional allocations. It further provides that the agreements shall be the basis for the requisition of conditional allocation funds from the County Revenue Funds. In order to unlock access to additional allocations by the County Governments in line with this legal provision, the National Treasury through a multi-agency task force has finalized the development of the model Intergovernmental Conditional Allocation Transfer Agreement, subjected it to public consultations countrywide and submitted the draft to the office of the Attorney General on the 10th November,2023 for legal drafting. A response on this is being awaited. Additionally, the National Treasury has written to both the Clerk of the National Assembly and the Clerk of Senate, requesting Parliament to fast-track the approval of the CGAAB, 2023, which when enacted into an Act will trigger the operationalization of the

intergovernmental transfer agreements pursuant to sections 191A to 191E of the PFMA, 2012. Delay in passing this bill has adversely affected absorption of development budget by Counties since during the current FY 2023/2024 budget there was no disbursement of additional allocation as at the end of half year period ending December,2023. Fast-tracking of the approval process pf CGAAB will facilitate the processes leading to timely disbursements of and requisition of the funds for additional conditional allocations made to County Governments.

#### **4.7.5 Transfer of the Library Services Function**

The Fourth Schedule of the Constitution provides that library service is a devolved function and hence the need to devolve it to the County Governments. The Library Services function was unbundled and attendant resources amounting to Kshs. 424,616,045, being the sum of Kshs. 421,379,947.20 (payroll budget, and operations and maintenance) and Kshs. 3,236,100 (total leave allowance) were factored in the equitable share for FY 2023/24. This means that the library function will be fully transferred with the attendant resources in the FY 2023/24.

#### **4.8 Partnership linkages**

The Government has identified a number of key sectors including water, housing, urban development, Agriculture, roads, trade and industry in which it wishes to work with the private sector through the Public Private Partnerships framework. The PPP envisages mobilizing resources within the FY 2024/25 and over the medium term, based on the current projects in the PPP pipeline. To achieve this, all projects will be screened for commercial viability as PPPs, before being considered for implementation within the Budget.

## **CHAPTER FIVE: STATEMENT OF SPECIFIC FISCAL RISKS.**

This chapter details possible risks in the Medium Term and presents mitigation measures the County Government of Meru plans to effect to ensure the risks are cushioned.

Provisions as in PFMA, 2012 S107 2(f) require for Fiscal Risks to be managed prudently. Reg 25 (2) provides that, the County Executive Committee Member shall in the County Fiscal Strategy Paper include a statement of fiscal risks outlining the potential policy decisions and key areas of uncertainty that may have a material effect on the fiscal outlook /framework. Further, Regulation S. 25 (3) states that the County Executive Member for finance shall disclose the specific risks that will impact the implementation of the budget framework.

### **5.1 Overview**

The underlying goal of fiscal policy mainly includes; expenditure rationalization, strengthening management of public debt towards minimizing costs and risks to the county's portfolio, and enhancing revenue mobilization measures while still accessing external sources to complement funding of the county's development project. To that end, the CFSP details anticipated risks that are expected to impact implementation of the FY 2024/25 budgeting framework. A risk management plan is therefore crucial in outlining mitigation measures which the county will employ to cushion against budget disturbances.

Generally, the County Government plans to manage fiscal risks through measures including; prudent expenditure management, implementation of E-procurement and ensuring that pricing of services and items are a reflection of current market prices. Towards catering for unforeseen and emergency expenditures the County Government will ensure they are catered for with minimum impact on the budget and work plans.

### **5.2 Specific risks and their mitigation measures**

#### **5.2.1 Late Disbursement of funds from National Treasury**

Receipts from the National Exchequer usually constitute the largest chunk of the County's resource basket. This has made the County over reliant to the National treasury in order to implement its development initiatives. Owing to this, instances which the County receives late disbursements leads to increased operating costs in addition to accumulation of pending bills. Ultimately, this leads to poor service delivery, poor budget absorption, and delays submission of statutory deductions.

**Mitigation measure:** Foremost, the County will tighten expenditure priorities. This will be complemented with extensive measures of increasing own source revenue and enhanced engagements with development partners for public private partnerships.



### **5.2.2 Pending Bills**

Pending bills/debts are basically unsettled financial obligations that accrue at the end of any given financial year. This is mostly occasioned from failure to pay for services and or goods that have been properly procured. Pending bills in the County have historically been also bought about from delayed cash disbursements, revenue shortfalls or overestimation, carryover works, poor planning and in some instances expenditures outside approved work plans. Regardless. The County Government of Meru is constantly ensuring prudent verification processes with bills that are eligible being paid on time. An issue of concern still remains on ineligible bills bought about by either lack of required attachments, works being partially done, and fraudulent claims.

**Mitigation measure:** The County Government will strive to sure that both the level and rate of growth in debt is fundamentally sustainable since high debt portfolio will continue to impact negatively on the County operations. In addition, as detailed in this report adequate funds will be allocated in the FY 2024/25 for debt serving purposes.

### **5.2.3 Climate change and Natural Disasters**

Recent times have been occasioned by rapid climate change, global warming and unforeseen calamities and natural disasters. These have been having direct impact on implementation of the Counties agenda mostly due to increased public funding and channeling of funds to mitigate the disasters.

**Mitigation measure:** The County will focus on exploring climate change adaptation and mitigation measures. This will entail exploitation of green economy considerations aimed at placing the county's economy on a green and climate change resilient recovery path. Additionally, over the medium term, the County will prioritize implementation of environmental conservation programmes including water harvesting techniques, reforestation, investments in green energy climate smart agriculture.

### **5.2.3 Contingency Liabilities**

The County Government of Meru has of recent been facing a number of litigations across different matters. This has been having a huge impact on budget implementation result of increased legal and court cases. Additionally, cases which the county has been ordered to pay litigants are expected to have huge impact to the budget that are likely to lead to late or non-remittance of statutory deductions and impact the overall collection of revenue to be channeled to the County's development agenda.



**Mitigation Measures:** The County Government will put more effort towards dispute resolution mechanisms as well as ensure full compliance with legal requirements on statutory deductions so as to avoid penalties and interests.

## ANNEXES

### ANNEX I: FY 2024/2025 DEPARTMENTAL CEILINGS BREAKDOWN

Table 18 FY 2024/2025 Projected Ceilings:

	DEPARTMENTS/ SAGAs	Description	FY 2023/24 Approved Budget Estimates	FY 2024/2025 Projected CFSP ceilings	Notes to the Ceilings
<b>1</b>	<b>Agriculture, Rural and Urban Development (ARUD) Sector</b>				
<b>a</b>	Agric, Livestock & Fisheries development.	<b>use of goods &amp; Services</b>			
		Use of goods & Services	39,447,586.00	35,440,000.00	Agriculture 13.792M, Livestock 8.25M, Animal Disease Management 4.26M and Fisheries Directorates 4.65M, Administration 4.49M
		Transfer to Kaguru ATC & AMS	-	17,000,000.00	To fund operations for AMS & ATC
		<b>use of goods &amp; Services total</b>	<b>39,447,586.00</b>	<b>52,440,000.00</b>	
		<b>Development</b>			
a		Livestock, veterinary & Agriculture development	42,636,160.00	15,837,356.85	Livestock mkts 3.837M Vet supplies 5M, Fisheries 3M, Agriculture offices renovation 4M
b		Farm Inputs & Equipments		24,000,000.00	
c		1 Homestead 1 Cow Programme	50,000,000.00	50,000,000.00	
d		NAVCDP Co- funding		5,000,000.00	
e		Transfer to Kaguru ATC & AMS	20,000,000.00		
		Fencing of Kaguru Head quarter		7,000,000.00	
		Purchase of modern training equipments and gardgets		3,000,000.00	
		Pending Bills		18,634,410.89	
f		Ward Projects	14,650,000.00	1,300,000.00	
		<b>CONDITIONAL GRANTS</b>			
g	International Red Locust Control Organization for Central and Southern(ELRP)	121,177,458.15	104,600,000.00		
h	NARIGP (National Agricultural and Rural Inclusive Growth Project)	150,000,000.00	-		

		i	De-Risking and Value Enhancement(Drive)	63,341,980.00	63,341,980.00	
		j	World Bank for National Agricultural Value Chain Development Project (NAVCDP)	250,000,000.00	151,515,152.00	
		k	GoK-ASDSP	1,105,100.00	-	
		l	Acquiculture Business Development	23,306,584.00	25,386,846.00	
		m	Livestock Value Chain	99,394,800.00	99,394,800.00	
		n	Fertilizer Subsidy	225,426,721.00		
			<b>Sub-Total</b>	<b>1,061,038,803.15</b>	<b>569,010,545.74</b>	
			<b>total</b>	<b>1,100,486,389.15</b>	<b>621,450,545.74</b>	
<b>b</b>	Lands, Physical Planning, Urban Development & Public Works		<b>use of goods &amp;Services</b>			
		a	Use of goods &Services	35,180,000.00	33,800,000.00	Lands 13M,Physical Planning &Urban Dev 10.8M,Public Works 10M
			Kenya Urban Support Programme(KUSP)-UIG		35,000,000.00	
		b	Meru Municipality	20,000,000.00	19,000,000.00	
		c	Maua Municipality	9,000,000.00	11,000,000.00	
		d	Timau Municipality	7,000,000.00	9,000,000.00	
			<b>sub-total</b>	<b>71,180,000.00</b>	<b>107,800,000.00</b>	
			<b>Development</b>			
			valuation roll	20,000,000.00	-	
			Registration / Land Adjudication Support	10,000,000.00	7,000,000.00	
			GIS system & Spatial Planning	20,000,000.00		
			Urban spatial plans	15,000,000.00	10,000,000.00	
			Kenya Urban Support Programme(KUSP) Meru (577,375USD), Maua(365,947USD)	-	122,631,860.00	
			KUSP- Cofunding(Meru 10M, Maua 10M)		12,000,000.00	
			Kenya Informal settlement Improvement Project-KISIP II	67,546,296.00	300,000,000.00	
			Kenya Informal settlement Improvement Project-KISIP II- Co funding	20,000,000.00	20,000,000.00	
			Grants Co-funding --Municipalities		20,000,000.00	Maua 10M, Timau 10M
			Refurbishment of Buildgs	10,000,000.00	3,000,000.00	
			Payables	10,000,000.00	18,104,000.00	
			<b>total</b>	<b>172,546,296.00</b>	<b>512,735,860.00</b>	

		<b>Sector Recurrent Total</b>	<b>110,627,586.00</b>	<b>160,240,000.00</b>	
		<b>Sector Development Total</b>	<b>1,233,585,099.15</b>	<b>1,081,746,405.74</b>	
		<b>TOTAL</b>	<b>1,344,212,685.15</b>	<b>1,241,986,405.74</b>	
<b>2</b>	<b>Energy, Infrastructure and ICT</b>				
<b>c</b>	Roads, Transport & Energy	<b>Recurrent</b>			
		Roads & Infrastructure	27,770,000.00	27,000,000.00	Directorates use of goods and services
		Energy	10,465,557.54	12,350,000.00	Directorates use of goods and services
		Fleet directorate		7,000,000.00	Directorates use of goods and services
		Fuel, oil & Lubricants- Fleet		12,000,000.00	
		Maintenance of vehicles & Plants-Fleet		8,000,000.00	
		Purchase of motorvehicle		15,000,000.00	
		<b>Sub-Total</b>	<b>38,235,557.54</b>	<b>81,350,000.00</b>	
		<b>Development</b>			
		Kenya Roads Fuel Levy Fund Projects		284,617,467.66	
		Ward Based Community Projects	336,700,000.00	237,000,000.00	
		Routine Maintenance of Roads	100,000,000.00	95,000,000.00	
		Civil works construction/ Maintenance	202,000,000.00	-	
		Maintenance and purchase of equipment/floodlights	25,000,000.00	30,000,000.00	
		Purchase of highmast crane		12,000,000.00	
		Payables	32,769,432.55	84,672,030.33	
		<b>Sub-Total</b>	<b>696,469,432.55</b>	<b>743,289,497.99</b>	
		<b>TOTAL</b>	<b>734,704,990.09</b>	<b>824,639,497.99</b>	
	<b>ICT Directorate</b>				
		Use of goods & Services	12,770,900.00	13,250,000.00	Internet connection subscriptions to Safaricom and Fibre 6.5M & Other directorate recurrent
		<b>Sub-Total</b>	<b>12,770,900.00</b>	<b>13,250,000.00</b>	
		<b>Development</b>			
		Payment of existing revenue system balance- Payable	27,000,000.00	27,000,000.00	
		Fleet system	15,600,000.00		
		HR system	16,000,000.00		
		Automation of Registry		5,000,000.00	

		ICT Infrastructure & Connectivity	6,000,000.00	3,000,000.00	
		County Headquarters and other offices network maintenance	4,000,000.00	2,500,000.00	
		Purchase of Server & Routers		3,000,000.00	
		<b>Sub-Total</b>	<b>68,600,000.00</b>	<b>40,500,000.00</b>	
		<b>total</b>	<b>81,370,900.00</b>	<b>53,750,000.00</b>	
		<b>Sector Recurrent Total</b>	<b>51,006,457.54</b>	<b>94,600,000.00</b>	
		<b>Sector Development Total</b>	<b>765,069,432.55</b>	<b>783,789,497.99</b>	
<b>3</b>	<b>General Economic and Commercial Affairs</b>				
	Trade	Use of goods & Services	14,575,000.00	13,530,000.00	Directorates use of goods and services
		<b>Development</b>			
		Cottage Industry mashinani programme	16,000,000.00		
		Construction and Maintenance of Markets Infrastructure	20,000,000.00	29,000,000.00	
		Micro Enterprise support Programme	10,000,000.00	20,000,000.00	
		Aggregated Industrial Park-National Grant component	330,000,000.00	150,000,000.00	
		Payables	7,026,150.01	20,886,288.10	
		<b>Sub-Total</b>	<b>383,026,150.01</b>	<b>219,886,288.10</b>	
	Cooperatives Developemnt	Use of goods & Services	12,723,540.26	11,330,000.00	Directorates use of goods and services
		<b>Development</b>			
		Ward Based Community Projects	14,600,000.00	7,500,000.00	
		Saccos Promotion by Seed capital	3,000,000.00	5,000,000.00	
		MMSEs Revolving Fund	500,000.00		
		<b>Sub-Total</b>	<b>18,100,000.00</b>	<b>12,500,000.00</b>	
	Tourism Development	Use of goods & Services	17,600,000.00	16,340,000.00	Directorates use of goods and services
		<b>Development</b>			
		Tourism Development		4,500,000.00	major in completing one of the sites
			-	<b>4,500,000.00</b>	
		<b>Sector Recurrent Total</b>	<b>44,898,540.26</b>	<b>41,200,000.00</b>	
		<b>Sector Development Total</b>	<b>401,126,150.01</b>	<b>236,886,288.10</b>	
		<b>TOTAL</b>	<b>446,024,690.27</b>	<b>278,086,288.10</b>	
<b>4</b>	<b>Health Services</b>				

		<b>Use of goods &amp; Services</b>			
		General administration Support & Planning	21,732,383.42	20,530,000.00	recurrent expenses
		Curative Health Care	28,610,199.30	27,430,000.00	recurrent expenses and health programmes facilitation
		Preventive Services	22,451,102.34	21,840,000.00	recurrent expenses and preventive programmes facilitation
		Food stuff	12,000,000.00	10,000,000.00	
		Medical Drugs and Other Non-Pharmaceutical Medical Items	260,000,000.00	215,000,000.00	40% of medicine to Level 5 and 60% to other level 4,3&2
		Lab Reagents	8,371,167.96	8,000,000.00	
		Community Health Promoters	15,000,000.00	110,400,000.00	
		Community Health Promoters- conditional funding		84,654,940.63	
		Danida Grant	14,668,500.00	12,382,500.00	
		Danida Co-funding	21,430,000.00	13,716,000.00	
		Hospital F.I.F- Purchase of Drugs	150,000,000.00	130,000,000.00	
		Covid-19 Management	3,000,000.00	2,000,000.00	
		<b>sub-total</b>	<b>557,263,353.02</b>	<b>655,953,440.63</b>	
		<b>Development</b>			
		Hospital FIF	150,000,000.00	420,000,000.00	
		Ward Based Community Projects	48,700,000.00	54,900,000.00	
		Equipping Level 5 Ward Hospital	140,000,000.00	100,000,000.00	For completion of Ward Block
		Equipping of Cancer Centre	10,000,000.00	10,630,000.00	
		Medical and Dental Equipment for other Level 4s	30,000,000.00	18,000,000.00	
		Infrastructure development for Level 3 & 4s	30,000,000.00	22,000,000.00	
		Payables	40,115,213.15	17,952,772.84	
		<b>Sub-Total</b>	<b>448,815,213.15</b>	<b>643,482,772.84</b>	
		<b>Sector Recurrent Total</b>	<b>557,263,353.02</b>	<b>655,953,440.63</b>	
		<b>Sector Development Total</b>	<b>448,815,213.15</b>	<b>643,482,772.84</b>	
		<b>TOTAL</b>	<b>1,006,078,566.17</b>	<b>1,299,436,213.47</b>	
<b>5</b>	<b>Education, Science, culture and Arts</b>				
		<b>Use of goods &amp; Services</b>			
		General Administration	12,402,100.00	10,902,100.00	use of goods and services
		Early Childhood Development Education	13,057,595.00	12,707,595.00	Directorates Expenditure
		Technical Vocation Training Centers	9,372,225.00	9,172,225.00	Directorates Expenditure

		Culture	10,726,400.00	9,726,400.00	Additional allocation for national celebrations
		National Celebrations		3,373,600.00	
		Food and Rations-Feeding Programme	54,000,000.00	65,000,000.00	
		Scholarships and other Educational Benefits- Bursary	136,500,000.00	138,000,000.00	
		Prchase of ECDE books & other training manuals		10,000,000.00	
		Bursary Administration cost		5,000,000.00	
		Executive Scholarships Programme	20,000,000.00	10,000,000.00	
		<b>Use of goods &amp; Services total</b>	<b>256,058,320.00</b>	<b>273,881,920.00</b>	
		<b>Development</b>			
		Ward Based Community Projects	24,750,000.00	137,600,000.00	
		Purchase of ECDE furniture		10,000,000.00	
		Research		2,000,000.00	
		Construction of ECDE friendly Toilets	10,000,000.00	10,757,977.00	
		Youth Polytechnics Dev.fund	40,027,375.00	50,827,374.00	
		Purchase of Education and TVETS Aids	8,000,000.00	10,000,000.00	
		Payables- culture	5,393,318.19	10,000,000.00	
		<b>Sub-Total</b>	<b>88,170,693.19</b>	<b>231,185,351.00</b>	
		<b>Sector Recurrent Total</b>	<b>256,058,320.00</b>	<b>273,881,920.00</b>	
		<b>Sector Development Total</b>	<b>88,170,693.19</b>	<b>231,185,351.00</b>	
		<b>TOTAL</b>	<b>344,229,013.19</b>	<b>505,067,271.00</b>	
<b>6</b>	<b>Social Protection, Culture and Recreation Sector</b>				
		<b>Use of goods &amp; Services</b>			
		Youth Affairs	8,380,000.00	8,030,000.00	Directorates Use of goods and services
		Gender recurrent	10,000,000.00	9,830,125.00	Directorates Use of goods and services
		Sports Recurrent	11,750,000.00	12,590,000.00	Directorates Use of goods and services
		Gender mainstreaming	8,000,000.00	7,000,000.00	
		Insurance for the needy	10,000,000.00	10,000,000.00	Mwangaza care
		Youth- Social Empowerment		5,000,000.00	
		Promotion of Sports	3,000,000.00	3,200,000.00	
		Purchase of sports equipments & uniforms		5,000,000.00	
		Kicosca Games	12,000,000.00	10,000,000.00	

		KYSA Games	2,000,000.00	3,000,000.00	
		Regional, National & County Championships support	4,640,000.00	2,800,000.00	
		Meru Youth Service	25,000,000.00	26,000,000.00	Identify students and get them to immediately enter the colleges
		<b>Sub-Total</b>	<b>94,770,000.00</b>	<b>102,450,125.00</b>	
		<b>Development</b>			
		Meru Youth Service	20,000,000.00	20,000,000.00	purchase of equipments e.g cabro making machines and other machines
		Youth Empowerment	10,000,000.00	18,750,000.00	
		Ward Based Community Projects	42,750,000.00	13,000,000.00	
		PWDS Empowerment	10,000,000.00	5,000,000.00	
		Gender Empowerment Programme	24,000,000.00	24,000,000.00	
		Completion and equipping of Rehab centre	35,000,000.00	15,000,000.00	
		Payables	2,500,000.00	16,291,100.00	
		<b>Sub-Total</b>	<b>144,250,000.00</b>	<b>112,041,100.00</b>	
		<b>Sector Recurrent Total</b>	<b>94,770,000.00</b>	<b>102,450,125.00</b>	
		<b>Sector Development Total</b>	<b>144,250,000.00</b>	<b>112,041,100.00</b>	
		<b>TOTAL</b>	<b>239,020,000.00</b>	<b>214,491,225.00</b>	
<b>7</b>	<b>Environmental Protection, Water and Natural Resources</b>				
	Water & Irrigation	Use of goods & Services	21,014,471.00	23,364,471.00	
		<b>use of goods &amp; Services total</b>	<b>21,014,471.00</b>	<b>23,364,471.00</b>	
		<b>Development</b>			
		Ward Based Community Projects	78,350,000.00	100,700,000.00	
		Equipping & Drilling Boreholes	216,000,000.00	150,000,000.00	
		supply of drilling materials	14,000,000.00	10,000,000.00	
		Water Supplies- support to community projects with pipes and tanks	14,000,000.00	25,000,000.00	
		Counter funding to Water Trust Fund(Tax Component)		16,000,000.00	
		Transfer to Semi-autonomous Agencie(Co-funding to Imetha)		10,000,000.00	
		Payables	6,289,884.00	60,200,000.00	
		<b>Development total</b>	<b>328,639,884.00</b>	<b>371,900,000.00</b>	
		<b>TOTAL</b>	<b>349,654,355.00</b>	<b>395,264,471.00</b>	
		<b>Use of goods &amp; Services</b>			



Environment , Climate Change & Natural Resources	Environment	29,113,144.28	27,754,650.00	use of goods and services inclusive of fuel, maintenance and other expenses
	<b>Sub-total</b>	<b>29,113,144.28</b>	<b>27,754,650.00</b>	
	<b>Development</b>			
	World credit Financing Locally-Led Climate Action(FLOCCa)	11,000,000.00	124,000,000.00	
	Maintenance of 5 dumpsites	15,000,000.00		
	World credit Financing Locally-Led Climate Action(FLOCCa)- Co-funding		78,000,000.00	Requireemnt by the donor to allocate 2% od development under environment for the County to qualify for the funding
	Other Environment Projects-	17,882,428.04		
	Purchase of Skip loader & Skip bins	19,000,000.00		
	Payables		20,212,800.00	
	Removal of asbestos & Replacement of the roof	8,000,000.00		
	<b>sub total</b>	<b>70,882,428.04</b>	<b>222,212,800.00</b>	
	<b>total</b>	<b>99,995,572.32</b>	<b>249,967,450.00</b>	
	<b>Sector Recurrent Total</b>	<b>50,127,615.28</b>	<b>51,119,121.00</b>	
	<b>Sector Development Total</b>	<b>399,522,312.04</b>	<b>594,112,800.00</b>	
<b>TOTAL</b>	<b>449,649,927.32</b>	<b>645,231,921.00</b>		
<b>8</b>	<b>Public Administration &amp; Intergovernmental Relations</b>			
Office of the governor				
	Use of goods & Services	173,034,018.34	160,250,000.00	Special Programmes, Communication directorate 25M, Protocol directorate 8.5M & Administration 50M, Emergency & Fire fighting Unit 32M and Governors Delivery Unit 2.05M, Governor Press 12M, Partnership linkages 7.5M, Monitoring 15M, Research & Strategy 8.2M
	<b>TOTAL</b>	<b>173,034,018.34</b>	<b>160,250,000.00</b>	
Finance, Economic Planning & ICT				

		Electricity	70,000,000.00	120,000,000.00	Non- Discretionary Items
		Water & Sewerage	10,000,000.00	10,000,000.00	
		Financial cost/ Overdraft	30,000,000.00	30,000,000.00	
		Fuel & Vehicle maintenance	7,500,000.00	9,000,000.00	
		Finance Bill Preparation		12,000,000.00	
		House loans to civil servants-Executive Mortgage	121,000,000.00	130,000,000.00	
		Motor Vehicle Insurance	18,000,000.00	20,000,000.00	
		Public Participation		9,000,000.00	Public participation and engagement for sectors, CFSP and budget estimates and other engagements with other stakeholders
		Budget and Economic Forum		7,000,000.00	Allocation to cater for 6 meetings in the budget cycle as per the mandate of the forum
		Kenya Devolution Support Programme(KDSP II)		37,500,000.00	
		Compliance & Policy adherence		20,000,000.00	
		Use of goods &Services	127,927,752.00	132,927,752.00	Finance administration general operations 16.88m Procurement Directorate 12.95m,Internal Audit 12.69M,Budget Dir.19.5M,Accounts Dir. 15.5M, Economic Planning 13.68M, Fleet 9M
		<b>Sub-Total</b>	<b>384,427,752.00</b>	<b>537,427,752.00</b>	
		<b>Development</b>			
		Local Authorities Bills under IGRTC Report	23,311,393.00		
		Fencing and purchase of prefab store/godown		27,000,000.00	
		<b>Sub-Total</b>	<b>23,311,393.00</b>	<b>27,000,000.00</b>	
	<b>SAGAS</b>				
<b>a</b>	Meru County Revenue Board	Compensation to employees	261,432,000.00	266,660,640.00	
		Use of goods &Services	71,000,000.00	70,000,000.00	74M General Operations i.e Motor vehicle insurance, rent and system capacity building
		<b>Sub-Total</b>	<b>332,432,000.00</b>	<b>336,660,640.00</b>	

		<b>Development</b>			
		Jambo Pay Revenu System- Payable	23,000,000.00		
		Improvement of Cess and revenue points	4,500,000.00	15,000,000.00	
		<b>Sub-Total</b>	<b>27,500,000.00</b>	<b>15,000,000.00</b>	
<b>b</b>	Meru County Investment Corporation	Compensation to employees	14,709,324.00	15,100,000.00	Increment to factor annual increment in salary for staff
		Use of goods & Services	7,000,000.00	6,500,000.00	
		<b>Sub-Total</b>	<b>21,709,324.00</b>	<b>21,600,000.00</b>	
<b>c</b>	Meru County Microfinance Corporation	Compensation to employees	55,155,481.28	58,758,590.91	Increment to factor annual increment in salary for staff
		Use of goods & Services	21,000,000.00	20,000,000.00	Staff Insurance 11M, Rent 4M, 6M other Office operations, fuel & vehicle maintenance
		<b>Sub-Total</b>	<b>76,155,481.28</b>	<b>78,758,590.91</b>	
		<b>Compensation to employees</b>	<b>331,296,805.28</b>	<b>340,519,230.91</b>	
		<b>use of goods and services total</b>	<b>483,427,752.00</b>	<b>633,927,752.00</b>	
		<b>Recurrent total</b>	<b>814,724,557.28</b>	<b>974,446,982.91</b>	
		<b>Development total</b>	<b>50,811,393.00</b>	<b>42,000,000.00</b>	
		<b>Gross Budget For Finance</b>	<b>865,535,950.28</b>	<b>1,016,446,982.91</b>	
	Legal Affairs, Public Service Management & Administration	Compensation to employees	4,574,618,454.00	4,889,970,096.08	Salaries for all departments factoring annual increment cost by SRC, House levy fund costs and SHIF
		Use of goods & Services	50,380,000.00	48,505,897.00	Administration 14.9M, Cordination of Govt 6.8M, County Office accomodation 8.3M, HR 8.2M, Legal Affairs 9M, Town Admin 1.3M
		Legal Dues/fees, Arbitration and Compensation Payments	66,500,000.00	67,100,000.00	
		Legal fees- Payables		74,000,000.00	
		Sub-County Operation Administration	20,000,000.00	20,000,000.00	
		Performance Contracting		3,000,000.00	
		Staff Medical Insurance & WIBA	330,000,000.00	330,000,000.00	Medical Insurance 320M & WIBA 10M
		Transfer to MCIDC	22,070,000.00	10,070,000.00	Rent payable to MCIDC and Ward Offices

		Contracted Guards and Cleaning Services	16,500,000.00	18,000,000.00	
		<b>Sub-Total</b>	<b>505,450,000.00</b>	<b>570,675,897.00</b>	
		<b>Development</b>			
		Payable Legal fees for Leopard Rock Compensation	100,000,000.00	100,000,000.00	Court Decree
		Construction of low cost offices	5,000,000.00	3,000,000.00	Ward Low cost offices
		<b>Sub-Total</b>	<b>105,000,000.00</b>	<b>103,000,000.00</b>	
		<b>Total</b>	<b>610,450,000.00</b>	<b>673,675,897.00</b>	
	County Public Service Board				
		Use of goods & Services	24,504,000.00	15,398,278.00	
		<b>Total</b>	<b>24,504,000.00</b>	<b>15,398,278.00</b>	
	County Assembly				
		Compensation to employees	504,250,017.42	511,750,017.42	
		Use of goods & Services	464,128,277.58	471,628,277.58	
		<b>Sub-total</b>	<b>968,378,295.00</b>	<b>983,378,295.00</b>	
		Development	40,000,000.00	-	
		<b>total</b>	<b>1,008,378,295.00</b>	<b>983,378,295.00</b>	
		<b>Sector compensation to employees</b>	<b>5,410,165,276.70</b>	<b>5,742,239,344.41</b>	
		<b>Sector Recurrent Total</b>	<b>1,650,544,047.92</b>	<b>1,851,880,204.58</b>	
		<b>Sector Development Total</b>	<b>195,811,393.00</b>	<b>145,000,000.00</b>	
		<b>TOTAL</b>			
		<i>Pending Bills</i>		<i>259,953,402.16</i>	
		<i>Compensation to employees</i>	<i>5,410,165,276.70</i>	<i>5,742,239,344.41</i>	
		<i>Sub total use of goods and services</i>	<i>2,815,295,920.02</i>	<i>3,231,324,811.21</i>	
		<i>Sub Total Development</i>	<i>3,676,350,293.09</i>	<i>3,828,244,215.67</i>	
		<i>Total</i>	<i>11,901,811,489.81</i>	<i>12,801,808,371.29</i>	
	<b>% On Total Revenue</b>	<i>Compensation to employees</i>	<i>45%</i>	<i>45%</i>	
		<i>Use of goods &amp; Services</i>	<i>24%</i>	<i>25%</i>	
		<i>Development</i>	<i>31%</i>	<i>30%</i>	
		<i>Total</i>	<i>100%</i>	<i>100%</i>	

## ANNEX II: FLAGSHIP DEVELOPMENT PROJECTS

	DEPARTMENTS/ SAGAs	Project Description	Project Location	Allocation	Notes to the Budget Ceilings
1	<b>Agric, Livestock &amp; Fisheries development.</b>				
		Renovation of livestock Markets-Muthara, Kianjai, Ngundune and Kangeta	Tinania & Igembe region	3,837,356.85	
		Veterinary Supplies- AI Services	AI Services offered countywide on need bases	10,837,356.85	
		Procurement of fingerlings, fishing equipment, fish feeds, liners and nets	Across the sub counties	1,000,000.00	
		Partitioning of Agriculture office at Headquarters	Headquarters	1,300,000.00	
		Procurement of Farm Inputs & Equipment	Countywide	30,000,000.00	Purchase of farm inputs and equipment to distribute to the farms in all wards
		1 Homestead 1 Cow Programme	Countywide	50,000,000.00	
		Fencing Kaguru Headquarters	Kaguru ATC	5,000,000.00	
		Purchase of modern training equipment and gadgets	Kaguru ATC	3,000,000.00	
		Pending Bills		18,634,410.89	Provision of accumulated bills as at 30 <sup>th</sup> June 2023.
		Agricultural support supplies	As per attached annexure 111	1,300,000.00	
		International Red Locust Control Organization for Central and Southern (ELRP)--Micro support to farmer groups with cash grant to buy farm inputs; farmers cooperative societies; support to County projects (rehabilitation of degraded lands, sustainable land management, agroforestry)- for 15 wards(Mitunguu, Igoji east, Kiagu, Nyaki east, Timau, Ruiru rwara, Kianjai, Athawa, Muthara, Karama, Thangatha, Kangeta, Athirugaiti, Naathu, Amwathi)	Countywide	104,600,000.00	To be implemented as per the donor workplan once approved (Specific projects not yet determined)
		De-Risking and Value Enhancement (Drive)- Pastrol support programme on loaning and insurance services for livestock	Countywide	63,341,980.00	To be implemented as per the donor workplan once approved (Specific projects not yet determined)

	DEPARTMENTS/ SAGAs	Project Description	Project Location	Allocation	Notes to the Budget Ceilings
		World Bank for National Agricultural Value Chain Development Project (NAVCDP). Its a progressive programme on the Narigp projects on marketing & value addition of Narigp long term output	Countywide	151,515,152.00	To be implemented as per the donor workplan once approved (Specific projects not yet determined)
		NAVCDP Co- funding		5,000,000.00	County contribution to NAVCDP
		Aquaculture Business Development- Procurement of fish fingerlings, dam liners, fish feeds, fish accessories and fish equipment	As per approved work plan by the donor	25,386,846.00	To be implemented as per the donor workplan once approved (Specific projects not yet determined)
		Livestock Value Chain	Countywide	99,394,800.00	To be implemented as per the donor workplan once approved (Specific projects not yet determined)
		<b>Sub-Total</b>		<b>569,010,545.74</b>	
<b>2</b>	<b>Lands, Physical Planning, Urban Development &amp; Public Works</b>				
		Registration / Land Adjudication Support	Support to 19 active adjudication sections. Gambela,Naatu B, Rikiau,Karama,Mboa 1,Kianjai,Ruri Rwarera,Kitharene,Athiru/Ndoleli and Antuamburi	7,000,000.00	To be implemented on need basis since different adjudication sections are on different implementation stages
		Urban spatial plan-Mikinduri town planning phase 11 funding (Final)	Completion of mikinduri spatial plan	10,000,000.00	Projects is already on going it's a progressive funding as a multi year project.
		Kenya Urban Support Programme (KUSP) Meru (577,375USD), Maua(365,947USD)	Urban development infrastructure for Meru and Maua municipalities	122,631,860.00	To be implemented as per the donor workplan once approved (Specific projects not yet determined)
		KUSP- Co-funding (Meru 10M, Maua 10M)	Urban development infrastructure for Meru and Maua municipalities	16,000,000.00	County additional funding on the programme
		Kenya Informal settlement Improvement Project-KISIP II	Improvement of infrastructure in informal settlements in Meru town- Majengo ,Mjini and Salama	300,000,000.00	To be implemented as per the donor workplan once approved (Specific projects not yet determined)
		Kenya Informal settlement Improvement Project-KISIP II- Co funding	Improvement of infrastructure in the informal settlements in Meru	20,000,000.00	County additional funding on the programme

	DEPARTMENTS/ SAGAs	Project Description	Project Location	Allocation	Notes to the Budget Ceilings
			town- Majengo , Mjini and Salama		
		Construction of Timau Headquarters & cabro works	Infrastructure development at Timau Town	16,000,000.00	
		Refurbishment of Buildings	Renovation of offices	3,000,000.00	Finishing of lands new offices at county yard grounds
		Payables		18,104,000.00	Partial provision on the accumulated bills
		<b>Sub-Total</b>		<b>512,735,860.00</b>	
<b>3</b>	<b>Roads, Transport &amp; Energy</b>				
		Kenya Roads Fuel Levy Fund Projects	County awaiting utilization conditions of the grant from the national government	284,617,467.66	As per County Govt. Additional Allocation Bill 2024
		Routine Maintenance of Roads Projects	As per attached annexure 111	237,000,000.00	Provided as per the public participation contributions
		Infrastructure and civil works on Roads	County wide	95,000,000.00	To be allocated on specific roads depending on continuous re-assessment after completion of the current ongoing works by MTF
		Construction of mast foundation base, Installation, Maintenance and purchase of equipment/floodlights	County wide	30,000,000.00	To be allocated on need basis since its for both additional and replacement of faulty ones.
		Purchase of high mast crane	To serve the entire County	12,000,000.00	The truck is already bought but requires installation of crane on it.
		Payables		84,672,030.33	Partial provision of the accumulated bills
		<b>Sub-Total</b>		<b>743,289,497.99</b>	
<b>4</b>	<b>Trade, Tourism, Investment &amp; Cooperative Development</b>				
		Construction and Maintenance of Markets Infrastructure	Countywide	29,500,000.00	Maintenance will be on need basis depending on continuous reassessment of markets status.
		Micro enterprise support programme	Countywide	20,000,000.00	Allocation to be made after review various group proposals.
		Aggregated Industrial Park-National Grant component	Industrial Park at Ruiru Rwarera	150,000,000.00	Project on going

	DEPARTMENTS/ SAGAs	Project Description	Project Location	Allocation	Notes to the Budget Ceilings
		Trade facilities enhancement Projects	As per attached annexure III	7,500,000.00	Projects listed as per the public participation identified needs.
		Saccos Promotion Dairy sector	Countywide	5,000,000.00	Supporting and equipping of dairy sector
		Tourism Development	Arboretum-Nkunga Forest	9,000,000.00	To complete the ongoing works at Lake Nkunga.
		Payables		20,886,288.10	Partial provision of the accumulated bills
		<b>Sub-Total</b>		<b>241,886,288.10</b>	
<b>5</b>	<b>Health Services</b>				
		Hospital FIF	County wide	420,000,000.00	The amount is an AIA as per the FIF Act 2016 hence utilized at source by county hospitals.
		Health Infrastructure Projects	As per attached annexure III	54,900,000.00	Projects listed as per the public participation identified needs on priority bases.
		Equipping Level 5 Hospital	MTRH	20,000,000.00	Purchase assorted medical apparatus/equipment.
				80,000,000.00	CT-SCAN Machine for Level 5 MTRH
		Equipping of Cancer Centre	Level 5 hospital	10,630,000.00	Continuous clinical ward improvement.
		Medical and Dental Equipment for other Level 4s	Mutuati, Nyambene, Miathene, Kanyakine and Timau	18,000,000.00	Purchase of advanced equipment to the four regional hospitals: mutuati, Nyambene, Miathene, Kanyakine and Timau
		Infrastructure development for Level 3 & 4s	Nyambene, Miathene, Timau LV4s	22,000,000.00	provision for completion of stalled projects at Nyambene, Miathene and Timau
		Payables		17,952,772.84	Partial provision of the accumulated bills
		<b>Sub-Total</b>		<b>643,482,772.84</b>	



	DEPARTMENTS/ SAGAs	Project Description	Project Location	Allocation	Notes to the Budget Ceilings
<b>6</b>	<b>Education Science, Culture &amp; Arts</b>				
		<b>Development</b>			
		Ward Based Community Projects	As per attached annexure III	137,600,000.00	
		Purchase of ECDE furniture	Completes ECDE classrooms in the various wards	10,000,000.00	To be allocated on previously constructed classes on need bases after departmental assessment report is done. These projects should be provided for every year since most of the classes constructed in the previous years had no provision for furniture.
		Research	Head quarters	2,000,000.00	Sectoral research on programmes sustainability.
		Construction of ECDE friendly Toilets	County wide	10,757,977.00	To be allocated on previously constructed ECDE centres on need bases after departmental assessment report is done. This project should be provided for every FY year since most of the centres constructed in the previous years had no provision for child friendly toilets
		Youth Polytechnics Developement fund	Grant to support VTCs	50,827,374.00	It's a transfer to all VTCs as a subsidy on tuition fees.
		Purchase of Education and TVETS Aids	TVET centers across the county	10,000,000.00	
		Payables- culture		10,000,000.00	Partial provision of the accumulated bills
		<b>Sub-Total</b>		<b>231,185,351.00</b>	
<b>7</b>	<b>Youth, Sports, Gender &amp; Social Development</b>				
		Meru Youth Service- Youth in Agriculture programme, purchase of cabro making machine and also training on cabro laying technics	MYS Centre-Mitunguu	20,000,000.00	
		Youth Empowerment	County wide	18,750,000.00	Purchase and issue of equipment e.g car wash machines, concrete mixtures, tents & chairs, tanks, motorbikes to youth groups.allocation to be done on

	DEPARTMENTS/ SAGAs	Project Description	Project Location	Allocation	Notes to the Budget Ceilings
					need bases after the departmental assessment of various groups proposals.
		Support of sporting activities	As per attached annexure 111	13,000,000.00	Projects listed as per the public participation identified needs on priority bases.
		PWDS Empowerment	All sub counties	5,000,000.00	Purchase of assistive devices
		Gender Empowerment Programme	Countywide	24,000,000.00	Support to men and women groups with revolving fund as well the boy child as identified by the department.
		Completion and equipping of Rehab centre	Kirua Nari	15,000,000.00	Phase 2 funding of the on-going works.
		Equipping of Kinoru Youth Studio	Kinoru Stadium	3,000,000.00	Establishing youth centre at Kinoru
		Payables		16,291,100.00	Partial provision of the accumulated bills
		<b>Sub-Total</b>		<b>115,041,100.00</b>	-
<b>8</b>	<b>Water, Irrigation, Environment &amp; Natural Resources</b>				
		<b>Development</b>			
		Support of water supplies and civil works	As per attached annexure III	100,700,000.00	Projects listed as per the public participation identified needs on priority bases.
		Equipping & Drilling Boreholes		150,000,000.00	Equipping of successfully drilled boreholes of which drilling of new boreholes is currently ongoing.
		Water Supplies- support to community projects with pipes and tanks	County wide	35,000,000.00	Support to major community water projects after assessing user needs, population affected and also considering regional balance.
		Counter funding to Water Service Trust Fund a on WSTF funded project to Meru rural water and sanitation co. ltd.	Tigania region (Nyambene forest -Karama-Muthara mkt-Muriri-Karumo Technical and its environs)	16,000,000.00	
		Purchase of water meters for Meru Rural water and sanitation co. ltd	Maua Town,Kianjai,Mitunguu,Nkubu & Timau town	10,000,000.00	The company is owned by County and currently its financially grounded hence a decision has been made to

	DEPARTMENTS/ SAGAs	Project Description	Project Location	Allocation	Notes to the Budget Ceilings
					finance it to meter more water users in urban areas for self sustaining.
		Payables- Water & Irrigation		80,412,800.00	Partial provision of the accumulated bills
		World credit Financing Locally-Led Climate Action (FLOCCa)	County wide	124,000,000.00	World bank funded programme whose workplan has not yet been agreed upon.
		World credit Financing Locally-Led Climate Action (FLOCCa)- Co-funding	County wide	78,000,000.00	Projects implementation as per approved workplan by Donor yet to agreed upon
		<b>Sub- total</b>		<b>594,112,800.00</b>	
<b>9</b>	<b>Finance, Economic Planning &amp; ICT</b>				
		Payment of existing revenue system balance-Payable		27,000,000.00	The amount was provided in FY 2022/2023 as 23M but due revenue shortfall in the above FY the amount can not be re-introduced in the supplementary budget for FY 2023/2024 hence re-budgeting afresh since the contract was awarded based on the amount plus current year provision of 27M. NB. Contract sum is 54M
		ICT Infrastructure & Connectivity	Head quarters	3,000,000.00	The budget is for continuous networking of county offices.
		County Headquarters and other offices network maintenance	Head quarters	2,500,000.00	Since there is bigger web of network connectivity in county offices continuous maintenance is necessary on regular basis.
		Automation of Registry	Head quarters	5,000,000.00	Due to voluminous documents at county registry there's need to automate our county registry for safety of county documents and future referencing.
		Purchase of Server & Routers	County Head quarters	3,000,000.00	Continuous upgrade of current servers.

	<b>DEPARTMENTS/ SAGAs</b>	<b>Project Description</b>	<b>Project Location</b>	<b>Allocation</b>	<b>Notes to the Budget Ceilings</b>
		Fencing and purchase of prefab store/go down	Part of Ngaine parcel adjacent to Meru pry owned by MCIDC	27,000,000.00	Currently the county store is not sufficient to handle voluminous merchandize procured every year for central receiving and issuance. Hence recommendations have been made by both external auditors and supportive partners to have spacious county central store.
		Improvement of Cess and revenue points	MCRB barrier points	15,000,000.00	Construction of cess points/barriers houses for use by revenue collectors and also to improve County Revenue board image at collection centres.
		<b>Sub-Total</b>		<b>82,500,000.00</b>	
<b>10</b>	<b>Legal Affairs, Public Service Management &amp; Administration</b>				
		<b>Development</b>			
		Payable on contingent liabilities		100,000,000.00	Phase 2 financing of Court Decree on leopard rock case.
		Construction of low-cost offices		3,000,000.00	Low-cost offices addition funding of the on-going construction of two ward office in the current year,
		<b>Sub-Total</b>		<b>103,000,000.00</b>	
		<b>Total Development</b>		<b>3,836,244,215.67</b>	

**ANNEX III:**

	DEPARTMENT	PROJECT DESCRIPTION	ALLOCATION
<b>IMENTI NORTH SUB COUNTY</b>			
<b>1 MUNICIPALITY WARD</b>			
	<b>WATER,IRRIGATION, ENVIRONMENT &amp; NATURAL RESOURCES</b>	Construction of Marua water project intake.Kshs.600000 & Kshs400000 pipes for Karumathi water project	1,000,000.00
		Renovate Kambakia borehole.	800,000.00
	<b>EDUCATION ,TECHNOLOGY,SCIENCE, CULTURE &amp; ARTS</b>	Bursary	3,000,000.00
		Construction of ECDE ablution block-CCM primary.	600,000.00
		Construction of ECDE classroom and lockers for Meru Muslim primary	1,600,000.00
	<b>HEALTH SERVICES</b>	Completion and equipping of Kambakia health centre.	1,500,000.00
		Completion and equipping of Kanthiga dispensary.	1,500,000.00
	<b>ROADS, TRANSPORT &amp; PUBLIC WORKS</b>	Culvert Bridge at river Karumanthe.	2,000,000.00
		Road connecting Maweni to Nkoane.	3,000,000.00
		<b>Total</b>	<b>15,000,000.00</b>
<b>2</b>	<b>NTIMA EAST WARD</b>	<b>PROJECT DESCRIPTION</b>	
	<b>WATER,IRRIGATION, ENVIRONMENT &amp; NATURAL RESOURCES</b>	Allocation of pipes to ; Wendo water project, Kiriungi women water project and Kigwii water association.	2,400,000.00
	<b>EDUCATION ,TECHNOLOGY,SCIENCE, CULTURE &amp; ARTS</b>	Bursaries.	3,000,000.00
		ECDE classroom construction of Mwiteria primary school & Gachauke primary school both with furniture	3,200,000.00
	<b>ROADS, TRANSPORT &amp; PUBLIC WORKS</b>	Tabiru factory road	1,400,000.00
		Kiuruko road	1,000,000.00
		Mwiteria- Mulathankari road.	1,000,000.00
		Kathurine factory Road.	2,000,000.00
	<b>YOUTH, SPORTS , GENDER &amp; SOCIAL DEVELOPMENT</b>	Youth Empowerment-Purchase of sport equipments and others.	1,000,000.00
		<b>Total</b>	<b>15,000,000.00</b>
<b>3</b>	<b>NTIMA WEST WARD</b>	<b>PROJECT DESCRIPTION</b>	
	<b>WATER,IRRIGATION, ENVIRONMENT &amp; NATURAL RESOURCES</b>	Nthimbiri-Kirimara[provision of pipes]	500,000.00
		Gakumbo water project[water pipes]	500,000.00
		Ntakira/ng'onysi water project completion.	1,000,000.00
		Mwendani water project 3 pipes.	500,000.00
		bursary	3,000,000.00
	Kathurine pry ECDE classes.	1,600,000.00	

	DEPARTMENT	PROJECT DESCRIPTION	ALLOCATION
	EDUCATION ,TECHNOLOGY,SCIENCE, CULTURE & ARTS	ECDE modern toilet at Nchaure.	600,000.00
	TRADE	Gaukune market public toilets.	1,000,000.00
		Ng'onnyi toilet repair.	500,000.00
	ROADS, TRANSPORT & PUBLIC WORKS	Roads opening, grading and gravelling at Gikumene- mati road.	1,500,000.00
		Opening of Matutukine- mpakone one and two , kasarani- nthoro, Muringine-Nkurune road sabatt bypass road, kibui to ciompuru road, Nthimbiri- Kiang'inyo mck (murraming), chiefs camp, nthongoro factory, Muringene, dr.Gitonga and m'Rinsoni road murraming.	3,300,000.00
	YOUTH, SPORTS , GENDER & SOCIAL DEVELOPMENT	Equipping majengo social hall with chairs and computers.	1,000,000.00
		<b>Total</b>	<b>15,000,000.00</b>
<b>4</b>	<b>NYAKI EAST WARD</b>	<b>PROJECT DESCRIPTION</b>	
5	WATER,IRRIGATION, ENVIRONMENT & NATURAL RESOURCES	Gatambune water project to be funded for piping	800,000.00
		piping of Igoki-Nkabune multipurpose water project	500,000.00
		building of Muugi water intake for Ntarakwa water project	700,000.00
		Kiburine secondary school water harvesting tanks	200,000.00
	EDUCATION ,TECHNOLOGY,SCIENCE, CULTURE & ARTS	bursary	3,000,000.00
		completion and equipping of ECDE class in mbuuta primary school	800,000.00
		ECDE Class Furniture- Nkabune primary school	400,000.00
		ECDE class-Ruriine primary school	400,000.00
		construction of ECDE class at Nthamiri primary school	1,600,000.00
	HEALTH SERVICES	operational maternity at kiburine health center	1,500,000.00
	ROADS, TRANSPORT & PUBLIC WORKS	upgrading of Ndurumo-Giaki-Tharaka road	
		Road opening all ten feeder roads at Mbirikene loaction	2,000,000.00
		road opening and gravelling of Amiira roads	1,600,000.00
		grading of Kabaune-Nthamiri-Kuuru road	1,000,000.00
	YOUTH, SPORTS , GENDER & SOCIAL DEVELOPMENT		
		Youth Empowerment	500,000.00
		<b>Total</b>	<b>15,000,000.00</b>

	DEPARTMENT	PROJECT DESCRIPTION	ALLOCATION
	<b>NYAKI WEST WARD</b>	<b>PROJECT DESCRIPTION</b>	
	<b>WATER,IRRIGATION, ENVIRONMENT &amp; NATURAL RESOURCES</b>		
		Aid the following water projects with pipes and storage tanks;- Nangithia, kimenwa, baraka kienine and muguna mutethia water projects.	2,800,000.00
		Issuance of 210 litre tanks to the elderly people in the ward.	500,000.00
	<b>EDUCATION ,TECHNOLOGY,SCIENCE, CULTURE &amp; ARTS</b>	Bursary	3,000,000.00
		Construction of ECDE classrooms at Munithu pry school and Chugu pry sch both with furniture	3,200,000.00
	<b>ROADS, TRANSPORT &amp; PUBLIC WORKS</b>		
		Grading and gravelling of Kaithe- Kimenwa-Nkunya-Gankere dispensary road, St stephen Kithoka-Ciomburu EAPC-Kwa mbaya- Mikiara road,Chugu- Kabutii-Kiithe-Kienderu road, Kauthene- Kathithi- Imenti east DCC headquarters (Kiamwitari), Kararia- Thimangiri junction- Mwiteria-Thimangiri junction kathita and Runogone MCK- Kienderu bypass road.	5,500,000.00
		<b>Total</b>	<b>15,000,000.00</b>
	<b>IMENTI SOUTH SUBCOUNTY</b>		
6	<b>ABOGETA WEST WARD</b>	<b>PROJECT DESCRIPTION</b>	
	<b>WATER,IRRIGATION, ENVIRONMENT &amp; NATURAL RESOURCES</b>	provision of pipes for Murutu,kathagu & Kirimara water projects	1,000,000.00
	<b>EDUCATION ,TECHNOLOGY,SCIENCE, CULTURE &amp; ARTS</b>	Bursary	3,000,000.00
		Construction of ECDE classroom & Furniture at nkuriga primary school	1,600,000.00
		Completion of Tharu primary ECDE class	1,100,000.00
	<b>HEALTH SERVICES</b>	Completion of Giumpu health center	1,500,000.00
		completion Bubui health center	1,500,000.00
	<b>ROADS, TRANSPORT &amp; PUBLIC WORKS</b>	Grading and gravelling of main road-chief's camp-Gitumbine market-Ngaintethia tea buying center-Kionyo tea factory-rugati tea buying center-Mpukone tea buying center-Mugumone D-Kathurio tea buying center	5,300,000.00
		<b>Total</b>	<b>15,000,000.00</b>
7	<b>ABOGETA EAST</b>	<b>PROJECT DESCRIPTION</b>	
	<b>WATER,IRRIGATION, ENVIRONMENT &amp; NATURAL RESOURCES</b>	Krwito water project, baranga, 500 pipes 6",Lower kithamgari,karima,Ruthiitu, Baranga & Mwichiu	3,000,000.00

	DEPARTMENT	PROJECT DESCRIPTION	ALLOCATION
	EDUCATION ,TECHNOLOGY,SCIENCE, CULTURE & ARTS	Bursary	3,000,000.00
		Maraa pry school ECDE class & Furniture	1,600,000.00
		Kamuringi ECDE class completion.	600,000.00
		Newblaze ECDE class completion.	600,000.00
	HEALTH SERVICES	Equipping Ithwitwe dispensary.	1,200,000.00
	ROADS, TRANSPORT & PUBLIC WORKS	Opening of Mukuine nkerethia road.	2,000,000.00
		Kaarine-ntharene-kang'ethe-unja-baranga-gikingo-nkaci.	1,500,000.00
		Kirima-kongoacheke road.	1,500,000.00
		<b>Total</b>	<b>15,000,000.00</b>
	8	<b>NKUENE</b>	<b>PROJECT DESCRIPTION</b>
WATER,IRRIGATION, ENVIRONMENT & NATURAL RESOURCES	Provision of water pipesfor the following water projects :- Nguru, Muguru, Maigene, Gatinya, Kinoru-Mutethia, Muchege -Integrated water project, Ngira kongoacheke, kumbuku, Mutige kilimo, Iriuko, Kiarago, Kijoka, Mutethia, Taita water project.	3,000,000.00	
	Construction of a common intake at Mwiki area.	1,000,000.00	
EDUCATION ,TECHNOLOGY,SCIENCE, CULTURE & ARTS	Bursary	3,000,000.00	
	Completion of Gitijiwe pry ECDE classes, Marimba pry ECDE, Mikumbune pry	1,500,000.00	
HEALTH SERVICES	Purchase of Mikumbune sub county hospital laundry machine.	500,000.00	
	Completion of Kiarago health center maternity wing and Ntemwene health dispensary.	1,000,000.00	
ROADS, TRANSPORT & PUBLIC WORKS	Grading and levelling of the following roads :- Kiigene corner- mbaya, National oil to munani coffee factory road, Gatinya- gitibu- kaubau road, ukuu-ntenderene-kaubau road, Kigane-Rugomo-Mikumbune road, kumbuku- rugeju road, Shadrack kamuru road, Kinugu- kathiome, kwa arthur-mikumbune-kathera road, Kigumone - kiganjone road.	5,000,000.00	
	<b>Total</b>	<b>15,000,000.00</b>	
9	<b>MITUNGUU</b>	<b>PROJECT DESCRIPTION</b>	
WATER,IRRIGATION, ENVIRONMENT & NATURAL RESOURCES	Supplying pipes to karima ka Njur, kibar, Gaceero & Karoro i water projects.	2,000,000.00	
EDUCATION ,TECHNOLOGY,SCIENCE, CULTURE & ARTS	Bursary	3,000,000.00	
	Construction of ECDE classroom & Furniture at Gaceero pry school.	1,600,000.00	
HEALTH SERVICES	Gitara dispensary to be equipped with laboratory clean water and fencing.	500,000.00	
	Construction of laboratory in Muungu dispensary and perimeter wall of the dispensary.	500,000.00	
	Completion of Muguru dispensary and fencing of the dispensary.	500,000.00	



	DEPARTMENT	PROJECT DESCRIPTION	ALLOCATION	
	<b>ROADS, TRANSPORT &amp; PUBLIC WORKS</b>	Construction of Mborra Bridge.		
		Grading and gravelling Muungu-Mboora-Kithare road.	1,200,000.00	
		Road opening from kwa Mbae Zaverio- to Nkumari pry.	1,000,000.00	
		Muguru dispensary and chiefs office road.	1,000,000.00	
		Cultural centre road- gakeriri road.	1,400,000.00	
		Pillars - Nkui- Kwa Mugondo road.	1,000,000.00	
	<b>Trade</b>	Boda boda shed Mitungu Junction	600,000.00	
	<b>PWDS, YOUTH, SPORTS , GENDER &amp; SOCIAL DEVELOPMENT</b>	Supporting Youth teams with balls, jerseys T-shirts, boots and nets	700,000.00	
		<b>Total</b>	<b>15,000,000.00</b>	
<b>1</b>	<b>IGOJI EAST</b>	<b>PROJECT DESCRIPTION</b>		
<b>0</b>	<b>WATER,IRRIGATION, ENVIRONMENT &amp; NATURAL RESOURCES</b>	Water tank for st.Joseph's sec school, st. Lucy for the blind, Igoji Pry sch and Igoji market.	500,000.00	
		Support of Gikui - Mweru water project and Kanje water projects with pipes.	1,000,000.00	
		Support of Kuiru-Gakiri water project with 200 water pipes	600,000.00	
	<b>EDUCATION ,TECHNOLOGY,SCIENCE, CULTURE &amp; ARTS</b>	County retention enhancement education fund.	3,000,000.00	
		Construction of Kireru pry sch ECDE class and employment of ECDE teachers.	1,600,000.00	
		Construction of Gakumukumu ECDE toilet.	600,000.00	
			Renovation of Rurama Pry sch and st.Elizabeth pry sch ECDE class.	600,000.00
	<b>HEALTH SERVICES</b>	Construction of Mworoga dispensary toilet and completion of stalled dispensary rooms.	1,500,000.00	
	<b>ROADS, TRANSPORT &amp; PUBLIC WORKS</b>	Road grading and gravelling of Mukuune- Kabaune - Kiti- Mituune EAPC road and Mukuune - Gaukune road.	1,700,000.00	
		Grading and gravelling of st. Mary- Njerune- Mworoga road- and Igoji boys - Mukuu - Njerune roads.	2,000,000.00	
Road grading and gravelling of Gatuikuba - Kathigu road, Gakui road and Miiru academy road.		1,100,000.00		
Road opening of St. Mark Primary- uuri- Kiungone and Muringaoo Muthigo- Mworoga road.		800,000.00		
		<b>Total</b>	<b>15,000,000.00</b>	
<b>1</b>	<b>IGOJI WEST</b>	<b>PROJECT DESCRIPTION</b>		
<b>1</b>	<b>WATER,IRRIGATION, ENVIRONMENT &amp; NATURAL RESOURCES</b>	Water pipes for Kiamweri -Mukaragatine water project.	500,000.00	
		4" water pipes for Kiangua community water project.	500,000.00	
		Water pipes for Mutonga Mutethia water project.	500,000.00	
		Water pipes for Kimaiya and Gatonga water projects.	500,000.00	
<b>EDUCATION ,TECHNOLOGY,SCIENCE, CULTURE &amp; ARTS</b>	County retention enhancement education fund(bursary)	3,000,000.00		
	Completion of PCEA Kiandungu pry school Ecde classes.	700,000.00		
	Renovation of ECDE class at Kinoro pry School. (Roofing and floor)	800,000.00		
	Completion of Kaura pry sch ECDE class and toilet.	1,100,000.00		

	DEPARTMENT	PROJECT DESCRIPTION	ALLOCATION
		Completion of Kiroone VTC workshop.	1,200,000.00
	<b>HEALTH SERVICES</b>	Establishment of laboratory unit at Kiangua dispensary.	1,000,000.00
		Construction of Mutunguru dispensary toilet.	700,000.00
	<b>ROADS, TRANSPORT &amp; PUBLIC WORKS</b>	Muchogomone market loop roads opening, grading and gravelling.	1,000,000.00
		Road opening and garding of Gitangine- Kiamugumo -Kangethua Kithwa road.	1,000,000.00
		Road opening and grading of Muchogomone - Nkarine- Mukaragatine- Irigu - Kwa Maingi road.	1,200,000.00
		Road opening of sarage 1- sarage 2- Magumoni- Njiruni- Kithandika road.	1,300,000.00
		<b>Total</b>	<b>15,000,000.00</b>
	<b>BUURI SUBCOUNTY</b>		
1	<b>KIIRUA/NAARI WARD</b>		
2	<b>DEPARTMENT</b>	<b>PROJECT DESCRIPTION</b>	
	<b>AGRICULTURE, LIVESTOCK ,FISHERIES &amp; VETERINARY SERVICES</b>	provision of beehives and capacity building.	700,000.00
	<b>WATER,IRRIGATION, ENVIRONMENT &amp; NATURAL RESOURCES</b>	boreholes at Kieni gia Karuku, Nkando and renovation of borehole at Maitei chief's camp.	1,200,000.00
		water pipes for CEFA and Kiirua-Buuri water project.	1,100,000.00
	<b>EDUCATION ,TECHNOLOGY,SCIENCE, CULTURE &amp; ARTS</b>	Bursary	3,000,000.00
		construction of ECDE pit latrines at Munanda primary school.	600,000.00
		ECDE classes at Kiirua, Kinyenjere, Kamuketha, Mariinya a Ruibi, Mitoone, Muruguma and michaka primary school.	1,600,000.00
	<b>HEALTH SERVICES</b>	completion of Mariinya a Ruibi and Nkando dispensaries.	1,800,000.00
	<b>ROADS, TRANSPORT &amp; PUBLIC WORKS</b>	construction of Maili saba to Nkando market road	1,000,000.00
		construction of Kiirua instititute-Muthamia-chief's camp-Kagwaru-Kirachene road.	1,000,000.00
		construction of culvert-main road-Kiirua market-slaughter-Kiirua health centre road.	1,000,000.00
		construction of Muruguma dispensary-M'ichoro via kauru primary-M'irura-police station road.	1,000,000.00
		construction of M'Itonga-Gitimene market road.	1,000,000.00
		<b>Total</b>	<b>15,000,000.00</b>
1	<b>KIBIRICHIA WARD</b>	<b>PROJECT DESCRIPTION</b>	
3	<b>AGRICULTURE, LIVESTOCK ,FISHERIES &amp; VETERINARY SERVICES</b>	Promote apiculture/Beehives	600,000.00

	DEPARTMENT	PROJECT DESCRIPTION	ALLOCATION
	<b>WATER,IRRIGATION, ENVIRONMENT &amp; NATURAL RESOURCES</b>	Water tanks and pipes for Kambabu, Ntugi, Kiborione, Kamuramba, Ntharagwene and Kibithe.	1,500,000.00
	<b>EDUCATION ,TECHNOLOGY,SCIENCE, CULTURE &amp; ARTS</b>	bursary	3,000,000.00
		Completion of Marurui polytechnic.	800,000.00
		Construction of ECDE class & furniture at Gakando pry school	1,600,000.00
	<b>HEALTH SERVICES</b>		
		Equip Thiira dispensary laboratory.	1,500,000.00
	<b>ROADS, TRANSPORT &amp; PUBLIC WORKS.</b>	Gabions for Kabunguri- thiigi road, Kamuri- Majarene road, Mutiiria - Marurui pry road, Kiarie - Thiigi road, T.M -Kwa ngeera water way, M Kiraa- Kwagapungu road.	2,000,000.00
		Grading for Juja-Ntugi pry- Mathiu Mbui- Cio mugambi, Materebusi - sabatu- Cio kigiri- Muramene.	1,000,000.00
		Grading for Gakando- Kathiine-Mboroga health centre, Kwa geoffrey- Zabron, Kamuramba-Muurinya road, Kwa Ngusari- Ndatho-Ntharagwene pry school	1,000,000.00
		Buuri dairy-Nchooro-Ruthatene road, Kijogi- Kimbo MCK- Chief mwiti road,Kibirichia boarding- kibirichia boys road, Gathuine market - Watson- Karandini - Kwa Guantai road.	1,000,000.00
		Culverts at Kwa John Kaimenyi road and Kwa Nchau road	
	<b>TRADE, TOURISM, INVESTMENT &amp; COOPERATIVE DEVELOPMENT</b>	Bodaboda shade at Kwa Mungania and TM Markets.	1,000,000.00
	<b>Total</b>	<b>15,000,000.00</b>	
<b>1</b>	<b>KISIMA WARD</b>	<b>PROJECT DESCRIPTION</b>	
<b>4</b>	<b>WATER,IRRIGATION, ENVIRONMENT &amp; NATURAL RESOURCES</b>	Buy pipes for Koome Machama water project	800,000.00
		Buy pipes for Nyonta borehole	800,000.00
	<b>EDUCATION ,TECHNOLOGY,SCIENCE, CULTURE &amp; ARTS</b>	bursary	3,000,000.00
		Mutunyi Primary ECDE class & Furniture	1,600,000.00
		Gundua Primsry ECDE class & Furniture	1,600,000.00
	<b>HEALTH SERVICES</b>	Equipping of Maritati dispensary Laboratory	1,000,000.00
		Mutunyi dispensary laboratory	1,200,000.00
	<b>ROADS, TRANSPORT &amp; PUBLIC WORKS</b>	Grading and gravelling of Plaza kwa Kimathi- Muthathiune	1,500,000.00
		Grading and gravelling of Mutunyi market loop roads- Muketha EAPC road.	1,500,000.00
		Grading and gravelling of Mugumone- Kioro kia Nderia	1,000,000.00
		Grading and gravelling of Kwa Kaindo- Kwa Kimani Kianda road	1,000,000.00
		<b>Total</b>	<b>15,000,000.00</b>

	DEPARTMENT	PROJECT DESCRIPTION	ALLOCATION
1 5	<b>RUIRI/RWARERA WARD</b>	<b>PROJECT DESCRIPTION</b>	
	<b>WATER,IRRIGATION, ENVIRONMENT &amp; NATURAL RESOURCES</b>	Support Ruiiri Kathita water project with pipes, 28,000.	900,000.00
		Pump kamtune kibari redrillingand piping.	600,000.00
		Buuri water projects pipes, 14,000.	800,000.00
	<b>EDUCATION ,TECHNOLOGY,SCIENCE, CULTURE &amp; ARTS</b>	bursary	3,000,000.00
		Construction of ECDE classes atNjotene pry and Kithwene pry both with furniture @ 400K	3,200,000.00
	<b>HEALTH SERVICES</b>	Fencing Ruiiri health centre	1,500,000.00
<b>ROADS, TRANSPORT &amp; PUBLIC WORKS</b>	Kwa mbuuba matuuru 2 box culverts, kwa kimeru 1 box culvert, Kwa joel, gwa kimuru, gwa koogo, Mutuuma market to gwa kijana route mantainace, Gwa ramutura-gwa kirimania- gwa ntari to kithima gia ntonjara, gwa mukura- mutuuma sec joining farm market, Gwa ikabu, kwa jacob to kwa bundi mwaalimu, Gwa mutwiri to Ribui pry, Ruiiri sec boarder road to gwa koome, Ika ijiri mathare to boarder, Ruiiri market karandine ro boarder T west, Kwa mbutu kithima giia M' araugua to boarder, from tarmec kanthungu pry to boarder.	5,000,000.00	
	<b>Total</b>	<b>15,000,000.00</b>	
1 6	<b>TIMAU WARD</b>	<b>PROJECT DESCRIPTION</b>	
	<b>WATER,IRRIGATION, ENVIRONMENT &amp; NATURAL RESOURCES</b>	Provision of storage tanks and pipes for groups women, men ,youth and PLWD.	1,800,000.00
		<b>EDUCATION ,TECHNOLOGY,SCIENCE, CULTURE &amp; ARTS</b>	Bursary
		Provision of tables and chairs for 8 ECDE classes in Timau ward.	3,200,000.00
	<b>HEALTH SERVICES</b>	Provision of laboratory services in Kiambogo and Kathithina dispensaries.	2,000,000.00
	<b>ROADS, TRANSPORT &amp; PUBLIC WORKS</b>	Murraming and gravelling of Kwa Nderi kithithina dispensary - kithithina market, loop road from kwa Reuben - Kithithina market, mambo village - kwa kiome main road, Mukuri riverside - Kongoni loop road, Kwa mimea- zion junction loop road, Timau our lady of visitation - kwa Joshua loop road, kwa muthoni muriuki - kwa munyua loop roads, Mbarakira - sirimon market roads, Nyarikino - kwa Gerald loop road, kwa Kinoti escort- kwa Mutua loop road, Transformer - kwa Kangi, kwa Munjia - kwa George loop road, Karandi kamitero - Gatika loop road.	5,000,000.00
		<b>Total</b>	<b>15,000,000.00</b>
<b>TIGANIA EAST SUBCOUNTY</b>			
1 7	<b>MUTHARA WARD</b>		
	<b>DEPARTMENT</b>	<b>PROJECT DESCRIPTION</b>	
		provision of pipes and a tank for Mulwine water project	800,000.00

	DEPARTMENT	PROJECT DESCRIPTION	ALLOCATION
	WATER,IRRIGATION, ENVIRONMENT & NATURAL RESOURCES	Lailuba borehole needs a larger pump and more pipes for distribution	900,000.00
		kailutha borehole needs pipes for water distribution	800,000.00
	EDUCATION ,TECHNOLOGY,SCIENCE, CULTURE & ARTS	provision of bursaries	3,000,000.00
		Kiremu ECDE classroom and furniture	1,600,000.00
	HEALTH SERVICES	completion of Kibore dispensary to health center by upgrading, water provision and fencing	1,000,000.00
	ROADS, TRANSPORT & PUBLIC WORKS	Mweraomuthanga primary school-kamanoro road	1,500,000.00
		Lailuba market-Lailuba primary-Amos road	1,500,000.00
		Athambu-Nduluma road	1,500,000.00
	TRADE, TOURISM, INVESTMENT & COOPERATIVE DEVELOPMENT		
		Muriri public toilet	800,000.00
		completion of Lanyiru public toilet	600,000.00
	YOUTH, SPORTS , GENDER & SOCIAL DEVELOPMENT		
		Youth Empowerment-Sports Equipments	1,000,000.00
		<b>Total</b>	<b>15,000,000.00</b>
	18	<b>KARAMA WARD</b>	<b>PROJECT DESCRIPTION</b>
	WATER,IRRIGATION, ENVIRONMENT & NATURAL RESOURCES		
		mbekethi borehole	500,000.00
		ntirutu water tank	2,500,000.00
		Luthie pipes	200,000.00
	EDUCATION ,TECHNOLOGY,SCIENCE, CULTURE & ARTS		
		provision of bursaries	3,000,000.00
		Mwerokieni ECDE classroom & Furniture	1,600,000.00

	DEPARTMENT	PROJECT DESCRIPTION	ALLOCATION
	<b>ROADS, TRANSPORT &amp; PUBLIC WORKS</b>		
		Ntirutu floodlight	
		digital petro station floodlight installation	
		kaogo kamiluli road	500,000.00
		Gitana road grading dozing	500,000.00
		mukuiru kaithe road	1,000,000.00
		maiya meru/ laibucha	700,000.00
		foot bridge kwa mkondo/ngundu roads	1,500,000.00
		ndubua naichu road	700,000.00
		naki miuine road maruuming	900,000.00
		ntiritu mula road	700,000.00
		Laibucha-Kaongo ka Ntiri culvert	
	<b>YOUTH, SPORTS , GENDER &amp; SOCIAL DEVELOPMENT</b>		
		talent development	700,000.00
		<b>Total</b>	<b>15,000,000.00</b>
19	<b>MIKINDURI WARD</b>	<b>PROJECT DESCRIPTION</b>	
	<b>WATER,IRRIGATION, ENVIRONMENT &amp; NATURAL RESOURCES</b>		
		Piping of Amtu community borehole water project	800,000.00
		Athwana Ngwataniro water project(Pipes,construction of tank.)	1,000,000.00
	<b>EDUCATION ,TECHNOLOGY,SCIENCE, CULTURE &amp; ARTS</b>	Bursary	3,000,000.00
		Amatu ECDE centre & furniture	1,600,000.00
		Construction of ECDE class & furniture at KK muthangene Pry School.	1,600,000.00
	<b>HEALTH SERVICES</b>		
		Kaguru Dispensary( completion)	1,000,000.00
		Akaiga dispensary(Completion)	1,000,000.00
	<b>ROADS, TRANSPORT &amp; PUBLIC WORKS</b>		
		Grading and murraming Mikinduri market loop roads	1,000,000.00

	DEPARTMENT	PROJECT DESCRIPTION	ALLOCATION
		Kiyuthi- Nkamiri bridge, Akiuna- Mulika -Kabeti Bridge, Mlango Akaiga sec school- Ikoone- Thangathi Road,	3,000,000.00
		Pius Muriuki junction, M'Mbui Home- Kanyamu - Athwana	1,000,000.00
		<b>Total</b>	<b>15,000,000.00</b>
20	<b>THANGATHA WARD</b>	<b>PROJECT DESCRIPTION</b>	
	<b>WATER,IRRIGATION, ENVIRONMENT &amp; NATURAL RESOURCES</b>		
		Jiinue Community Water project	1,100,000.00
		Mayira water project piping and intake.	1,000,000.00
	<b>EDUCATION ,TECHNOLOGY,SCIENCE, CULTURE &amp; ARTS</b>	Bursary	3,000,000.00
		Ngongoaka Primary ECDE & furniture	1,600,000.00
		Kiguma Primary ECDE furniture	400,000.00
		Completion of Kaluli ECDE	800,000.00
	<b>HEALTH SERVICES</b>		
		Giithu Dispensary Fetching	1,000,000.00
	<b>ROADS, TRANSPORT &amp; PUBLIC WORKS</b>		
		Antuarimata-Kanjabe-Ankamia market	1,000,000.00
		Antuarimata-Kanjabe-Ankamia market	1,000,000.00
		Ikana-Gakiama-Rurii road	1,500,000.00
		Gatithine-Ngatune-Thangatha primary bridge	1,500,000.00
	<b>TRADE, TOURISM, INVESTMENT &amp; COOPERATIVE DEVELOPMENT</b>		
		Ngutu public markets toilets	1,100,000.00
		<b>Total</b>	<b>15,000,000.00</b>
21	<b>KIGUCHWA WARD</b>	<b>PROJECT DESCRIPTION</b>	
	<b>WATER,IRRIGATION, ENVIRONMENT &amp; NATURAL RESOURCES</b>		
		Ametho phase storage tank	250,000.00

	DEPARTMENT	PROJECT DESCRIPTION	ALLOCATION
		Completion of Thananga Storage tank	600,000.00
		Abodii water project-pipes	600,000.00
		Kirimanchuma pipes and storage tank	600,000.00
		Kirimanchuma Primary school storage tank.	250,000.00
0	<b>EDUCATION ,TECHNOLOGY,SCIENCE, CULTURE &amp; ARTS</b>	Bursary	3,000,000.00
		Akairu primary ECDE construction	1,600,000.00
		Macarios Primary school	1,600,000.00
	<b>HEALTH SERVICES</b>		
		Equiping KK Mwethe Laboratory	1,000,000.00
	<b>ROADS, TRANSPORT &amp; PUBLIC WORKS</b>		
		Opening of Miuruune, Luiiri, Korina road.	2,500,000.00
		Gravelling of Muguki, Libya Abodii Road.	2,000,000.00
		Kaanguene Floodlight	500,000.00
		Michiimikuru floodlight.	500,000.00
		<b>Total</b>	<b>15,000,000.00</b>
	<b>TIGANIA WEST SUBCOUNTY</b>		
2	<b>MBEU WARD</b>		
2			
	<b>DEPARTMENT</b>	<b>PROJECT DESCRIPTION</b>	
	<b>WATER,IRRIGATION, ENVIRONMENT &amp; NATURAL RESOURCES</b>		
		Provision of water tanks and pipes at Kathima water projects	1,400,000.00
	<b>EDUCATION ,TECHNOLOGY,SCIENCE, CULTURE &amp; ARTS</b>	Bursary	3,000,000.00
		Completion of ECDE class	700,000.00
		ECDE toilets at Baraimu, Makandi and Kibuline.	1,800,000.00
		Chair locker for Mukindu, Kaamu, Kiero and Kaliati.	1,600,000.00
	<b>HEALTH SERVICES</b>		
		Construction of Kiorimba lab and Kieru lab.	1,500,000.00



	DEPARTMENT	PROJECT DESCRIPTION	ALLOCATION
	<b>ROADS, TRANSPORT &amp; PUBLIC WORKS</b>		5,000,000.00
		<b>Total</b>	<b>15,000,000.00</b>
2 3	<b>NKOMO WARD</b>		
	<b>WATER, IRRIGATION, ENVIRONMENT &amp; NATURAL RESOURCES</b>		
		Lubunu water projects tanks and pipes.	800,000.00
		Pipes for luthiiri water project.	600,000.00
		Pipes and tanks for Kamaroo borehole.	600,000.00
	<b>EDUCATION, TECHNOLOGY, SCIENCE, CULTURE &amp; ARTS</b>	Bursary	3,000,000.00
		ECDE classes at Kamaroo pry & furniture	1,600,000.00
		Ntoombo ECDE classroom & furniture	1,600,000.00
	<b>HEALTH SERVICES</b>		
		Completion of Kimachia maternity.	1,800,000.00
	<b>ROADS, TRANSPORT &amp; PUBLIC WORKS</b>		
		Kamaroo- Nchibine-Kabarua-Ntoombo-Ntumbiri-Kithiiri road.	1,500,000.00
		Grading and murraming kwa former DG- Kimaruki road.	1,500,000.00
		Kwa mwilaria- kwa shadrack- Kamaruki- Kagaene road.	1,000,000.00
		Kithangari- Mwithu pry- Amwari.	1,000,000.00
		<b>Total</b>	<b>15,000,000.00</b>
2 4	<b>KIANJAI WARD</b>	<b>PROJECT DESCRIPTION</b>	
	<b>WATER, IRRIGATION, ENVIRONMENT &amp; NATURAL RESOURCES</b>		
		Elevation of miatene market borehole water tank.	1,700,000.00
	<b>EDUCATION, TECHNOLOGY, SCIENCE, CULTURE &amp; ARTS</b>		
		bursary	3,000,000.00
		Construction of ECDE classroom in Lirang'i pry.	1,600,000.00

	DEPARTMENT	PROJECT DESCRIPTION	ALLOCATION
		ECDE classroom at Ithamare Pry.	400,000.00
		ECDE classroom at Ntalami pry.	1,600,000.00
	<b>HEALTH SERVICES</b>		
		Fencing of Mituntu health center in Thau location.	1,500,000.00
	<b>ROADS, TRANSPORT &amp; PUBLIC WORKS</b>		
		Opening of Urru- Kinakulu-Laithichii- Machiuku in Kianjai location.	1,700,000.00
		Opening of nazarethe-Muti road-Laaria pry-Igweta to Athwana boundary road in Mumui location.	2,000,000.00
		Grading of Kamoja/Lanagata-maatha road in Kianjai location.	1,500,000.00
		<b>Total</b>	<b>15,000,000.00</b>
25	<b>AKITHI WARD</b>	<b>PROJECT DESCRIPTION</b>	
	<b>WATER,IRRIGATION, ENVIRONMENT &amp; NATURAL RESOURCES</b>		
		Ntiba-Rwanderi water project intake completion	700,000.00
		Request for PVC pipes for Muchuune borehole, Ntiba Rwanderi water project and Kaleri water project	1,600,000.00
	<b>EDUCATION ,TECHNOLOGY,SCIENCE, CULTURE &amp; ARTS</b>		
		Bursary allocated to needy students across Akithi ward.	3,000,000.00
		ECDE classroom at Kimuthi primary	1,600,000.00
		ECDE classroom at Mwili primary	1,600,000.00
		ECDE classroom at Nkurare primary	1,600,000.00
	<b>ROADS, TRANSPORT &amp; PUBLIC WORKS</b>		
		Grading and murraming of Ngundune -Nchooro dispensary - Karii market - Mwerothura-Atuabi road	1,400,000.00
		Ntuara -Thikua Njoni- Kaliungu- M'nchene- Kibai- Mweronkoro road	1,500,000.00
		Kwa mborothi- Kamoro- kwa Kioru- Gatuni PEFA- Kieni kia Methiria- kwa Miriti Ass. Chief- MCK Rwanderi- Kilindo bridge- Klimiri dip road	2,000,000.00
		<b>Total</b>	<b>15,000,000.00</b>
26	<b>ATHWANA WARD</b>	<b>PROJECT DESCRIPTION</b>	
	<b>WATER,IRRIGATION, ENVIRONMENT &amp; NATURAL RESOURCES</b>		

	DEPARTMENT	PROJECT DESCRIPTION	ALLOCATION
		Twarama borehole stand to be built and storage tanks provided	1,200,000.00
		Kaongo ka Ntoichaba borehole	700,000.00
		Mwanika borehole tanks and pipes	600,000.00
	<b>EDUCATION ,TECHNOLOGY,SCIENCE, CULTURE &amp; ARTS</b>	Bursary	3,000,000.00
		Limoro primary ECDE chairs and ground labelling	1,000,000.00
		K.K Nkengechia primary ECDE class Furniture	400,000.00
		Mweronkoro primary ECDE class furniture	400,000.00
	<b>HEALTH SERVICES</b>		
		upgrading of Muruta and Mutelai dispensaries	2,000,000.00
	<b>ROADS, TRANSPORT &amp; PUBLIC WORKS</b>		
		Maitha-Mworowa-Matiru public-Twarama-kiare primary road	1,700,000.00
		Kabaune-Kamanoro-Kabooya-Katheeru-Nkiiri road	1,000,000.00
		Koreneriu-Kieni kia Nthare-main road	1,000,000.00
		CJ up to kwa Loro	1,000,000.00
		Katheru Mairinganiro road	1,000,000.00
		<b>Total</b>	<b>15,000,000.00</b>
	<b>IGEMBE SOUTH</b>		
27	<b>MAUA WARD</b>		
	<b>DEPARTMENT</b>	<b>PROJECT DESCRIPTION</b>	
	<b>WATER,IRRIGATION, ENVIRONMENT &amp; NATURAL RESOURCES</b>		
		Equiping / Maintenance of Kithetu- Ankurani borehole.	500,000.00
		Pipes and tanks	1,600,000.00
	<b>EDUCATION ,TECHNOLOGY,SCIENCE, CULTURE &amp; ARTS</b>		
		Kilalai Primary school ECDE classroom	1,600,000.00
		Gitura prumary school ECDE class	1,600,000.00
		Maua Pry, Kathima, Kithetu & Ankurani ECDE classes Furniture	1,600,000.00
		Bursaries	3,000,000.00

	DEPARTMENT	PROJECT DESCRIPTION	ALLOCATION
	<b>ROADS, TRANSPORT &amp; PUBLIC WORKS</b>		
		Mountain View- water supply road	1,000,000.00
		Khetia supermarket- Annex Road	1,500,000.00
		Mwokanthi- Muthungutha- New apostolic church road	1,000,000.00
		Kathima ankurani kithaene road	1,600,000.00
	<b>YOUTH, SPORTS , GENDER &amp; SOCIAL DEVELOPMENT</b>		
		<b>Total</b>	<b>15,000,000.00</b>
28	<b>AKACHIU WARD</b>	<b>PROJECT DESCRIPTION</b>	
	<b>WATER,IRRIGATION, ENVIRONMENT &amp; NATURAL RESOURCES</b>		
		Ndume water project.	700,000.00
		Kiirune- nduume water project.	700,000.00
	<b>EDUCATION ,TECHNOLOGY,SCIENCE, CULTURE &amp; ARTS</b>		
		Bursary	3,000,000.00
		ECDE classes at tiira pry, Amunju pryy and Nkinja pry.	1,600,000.00
		Construction of Giika VTC.	1,000,000.00
		Ugoti pry school ECDE class to be completed.	1,000,000.00
	<b>HEALTH SERVICES</b>		
		Comletion of Giika dispensary dispensary martenity blocks.	2,000,000.00
	<b>ROADS, TRANSPORT &amp; PUBLIC WORKS</b>		
		Nduume-Aruka- Kiirune- Kithagene road.	1,500,000.00
		Anjaru-Kiumwene road.	1,000,000.00
		Kirindine- Kiale - Akumbo, Ncombo- Munyariki- kalamene, Mutiokiama- kirindine, Ibwene- Ngutu road opening.	1,500,000.00
		Opening of bypass- ugoti day sec, Mukinyo- murambene road, Marega- ugoti road	1,000,000.00
		<b>Total</b>	<b>15,000,000.00</b>
29	<b>KIEGOI/ANTUBOCHIU WARD</b>	<b>PROJECT DESCRIPTION</b>	

	DEPARTMENT	PROJECT DESCRIPTION	ALLOCATION
	<b>WATER, IRRIGATION, ENVIRONMENT &amp; NATURAL RESOURCES</b>		
		Borehole at kibilaku	
		Mbulii water project pipes.	800,000.00
		Antuamuna water project pipes.	600,000.00
		Luluma giteretu water project pipes.	800,000.00
	<b>EDUCATION, TECHNOLOGY, SCIENCE, CULTURE &amp; ARTS</b>		
		ECDE class at antobochiu pry	1,600,000.00
		Bursary	3,000,000.00
		ECDE class Furniture at kiegoi fair pry	400,000.00
		ECDE class Furniture at auki pry	400,000.00
		ECDE class Furniture at luluma pry	400,000.00
	<b>HEALTH SERVICES</b>		
		Complexion of kanthiari dispensary maternity.	1,000,000.00
		Complexion of antobochiu dispensary maternity.	1,000,000.00
	<b>ROADS, TRANSPORT &amp; PUBLIC WORKS</b>		
		Kaibu mck – EAPC kaibu – atuli TBC – mulene maua.	1,500,000.00
		From kwa kobia – kwa murungi coffee factory road.	1,000,000.00
		Ambaru road – dispensary – muura – kwa paul – hillspring.	1,000,000.00
		Mulika – auki sec – auki pry – kinyanka.	1,500,000.00
		<b>Total</b>	15,000,000.00
30	<b>KANUNI WARD</b>	<b>PROJECT DESCRIPTION</b>	
	<b>WATER, IRRIGATION, ENVIRONMENT &amp; NATURAL RESOURCES</b>		
		repairs of Abuuri borehole and Kiongone boreholes	800,000.00

	DEPARTMENT	PROJECT DESCRIPTION	ALLOCATION
		provision of pipes to Kithia water projects, Ikuu water project, Akachiu water project and Kauthene water projects	2,000,000.00
	<b>EDUCATION, TECHNOLOGY, SCIENCE, CULTURE &amp; ARTS</b>		
		provision of bursaries	3,000,000.00
		completion of the following ECDE classes; Kiguru, Nkiene, Ntherone and Kisimani	2,000,000.00
		construction of new classrooms in Abuuri	1,600,000.00
	<b>ROADS, TRANSPORT &amp; PUBLIC WORKS</b>		
		Nkunga-Nkithe-Kathamene-Kianda road	1,500,000.00
		Antuambui-Gitai-Giika road	1,100,000.00
		Thaicu-Kianrangao-National park	1,000,000.00
		Kalimba-park road	1,000,000.00
		Mwangulu-Mathuri road	1,000,000.00
		<b>Total</b>	<b>15,000,000.00</b>
31	<b>ATHIRU GAITI WARD</b>	<b>PROJECT DESCRIPTION</b>	
	<b>WATER, IRRIGATION, ENVIRONMENT &amp; NATURAL RESOURCES</b>		
		Kiraone borehole repairs	400,000.00
		Provision of storage water tanks to institutions- 5 pry schools	1,000,000.00
		Provision of water tanks for homes	1,500,000.00
	<b>EDUCATION, TECHNOLOGY, SCIENCE, CULTURE &amp; ARTS</b>		
		Ward retention fund (bursary)	3,000,000.00
		Akui primary school ECDE class Furniture	400,000.00
		Athiru Gaiti ECDE toilets	600,000.00
		Lakathi pry school ECDE class	1,600,000.00
	<b>HEALTH SERVICES</b>		
		Kilili dispensary toilet construction	1,000,000.00
	<b>ROADS, TRANSPORT &amp; PUBLIC WORKS</b>		
		Thuuria-Karembwine- kwa Maroo- Kwa Nathan-Iria rui-Kabuitu road	1,900,000.00

	DEPARTMENT	PROJECT DESCRIPTION	ALLOCATION
		Sabato-Kalimariu-Kalinko-Ikingo road	1,500,000.00
		Gitura-Kaniechunge-Kambo	2,100,000.00
		<b>Total</b>	<b>15,000,000.00</b>
	<b>IGEMBE CENTRAL</b>		
	<b>DEPARTMENT</b>	<b>PROJECT DESCRIPTION</b>	
	<b>WATER,IRRIGATION, ENVIRONMENT &amp; NATURAL RESOURCES</b>		
		Kaimailu water storage.	2,000,000.00
		Karanga water intake.	650,000.00
		Kathima water intake.	650,000.00
	<b>EDUCATION ,TECHNOLOGY,SCIENCE, CULTURE &amp; ARTS</b>		
		Bursary	3,000,000.00
		ECDE classes at Laikumukumu primary school.	1,600,000.00
		ECDE classes at Kaani ka Rui primary school	1,600,000.00
	<b>ROADS, TRANSPORT &amp; PUBLIC WORKS</b>		
		Nkinyang'a - Jerusalem road.	1,500,000.00
		Kaongo - Machenge road.	1,000,000.00
		Kalaune bridge - Kangeta location.	1,000,000.00
		Kiarutara-Gituene-Murolera-Maututu-Kaongo alole- Kieni kia Mwito road.	1,000,000.00
		Kieya - Kiutine road.	1,000,000.00
		<b>Total</b>	<b>15,000,000.00</b>
3	<b>NJIA WARD</b>	<b>PROJECT DESCRIPTION</b>	
3			
	<b>WATER,IRRIGATION, ENVIRONMENT &amp; NATURAL RESOURCES</b>		
		Mwiyo borehole stand for holding water tanks.	1,000,000.00
	<b>EDUCATION ,TECHNOLOGY,SCIENCE, CULTURE &amp; ARTS</b>		
		Bursaries increasement.	3,000,000.00
		Ntui ECDE class. & Furniture	1,600,000.00

	DEPARTMENT	PROJECT DESCRIPTION	ALLOCATION
		Kithare ECDE class. & Furniture	1,600,000.00
		Murriuni ECDE Class & Furniture	1,600,000.00
	<b>HEALTH SERVICES</b>		
		Upgrading Thumbereria dispensary.	1,000,000.00
	<b>ROADS, TRANSPORT &amp; PUBLIC WORKS</b>		1,700,000.00
		Mwiyo- kabochoere- karaone and katahatene road.	1,000,000.00
		Mutorone - kingeletha-kwanjuri-katangine road.	1,000,000.00
		MCK thumbereria- kwa kobia- kilimamungu-kwantoithibutu road.	800,000.00
		Kai- Ithanja road	700,000.00
		<b>Total</b>	<b>15,000,000.00</b>
3 4	<b>AKIRA NG'ONDU WARD</b>	<b>PROJECT DESCRIPTION</b>	
	<b>EDUCATION, TECHNOLOGY, SCIENCE, CULTURE &amp; ARTS</b>		
		provision of Bursary	3,000,000.00
		Ithima Vocational Training Centre ablution block construction	1,200,000.00
		KK Mwere primary ECDE classroom construction & Furniture	1,600,000.00
	<b>HEALTH SERVICES</b>		
		completion of Kathelwa dispensary maternity	1,000,000.00
		completion of Machungulu dispensary maternity	1,000,000.00
	<b>WATER, IRRIGATION, ENVIRONMENT &amp; NATURAL RESOURCES</b>	Water Tanks for homebased water storage	2,000,000.00
	<b>ROADS, TRANSPORT &amp; PUBLIC WORKS</b>		
		KK Mwere primary access road opening and culverts installation	1,300,000.00
		Kalama road-Kiiyene-Mucore road grading and gravelling	1,000,000.00
		Gituine-Kiolo kia Kaithamba-Kiyee road grading and gravelling	1,350,000.00
		Kabita-Anjaru-KK market road opening, gravelling and compacting	1,550,000.00
		<b>Total</b>	<b>15,000,000.00</b>
	<b>KIENGU SUBCOUNTY</b>		
3 5	<b>IGEMBE EAST WARD</b>		



	DEPARTMENT	PROJECT DESCRIPTION	ALLOCATION
	<b>WATER, IRRIGATION, ENVIRONMENT &amp; NATURAL RESOURCES</b>		
		Homebased water tanks	1,000,000.00
	<b>EDUCATION, TECHNOLOGY, SCIENCE, CULTURE &amp; ARTS</b>		
		Increase bursaries allocated.	3,000,000.00
		Construction of ECDE classrooms Nthare pry and Makutano pry school and Furniture	3,200,000.00
		Renovation of Kimutubua ECDE.	500,000.00
		Ablution block at nthare pry school.	600,000.00
	<b>HEALTH SERVICES</b>		
		Completion of Miori health center.	800,000.00
		Completion of Muuru dispensary.	900,000.00
	<b>ROADS, TRANSPORT &amp; PUBLIC WORKS</b>		
		Road construction of Miori MCK- Nankenge-sokomoko-kithine road, Kwa kathata-muurine-kwakiiya-kiitine road, kwa zaid- muuti o nthendu-mucii umuiru road, Nthambiro- gatoline-meru national park, labuitu-muthiciine-maruthiu-mpitha road, Nguyuyu pry-kariru-kitheo road, Ntuene-Amaku-kiengu road.	5,000,000.00
		<b>Total</b>	<b>15,000,000.00</b>
<b>36</b>	<b>ATHIRU RUUJINE WARD</b>	<b>PROJECT DESCRIPTION</b>	
	<b>WATER, IRRIGATION, ENVIRONMENT &amp; NATURAL RESOURCES</b>		
		Thimbili borehole pipes	500,000.00
		Kalaone farmers tank	1,000,000.00
		Baithubuku home based water tanks	1,000,000.00
		MCK Malaene primary borehole	
	<b>EDUCATION, TECHNOLOGY, SCIENCE, CULTURE &amp; ARTS</b>		
		bursary	3,000,000.00
		Baibariu primary school ECDE class completion	600,000.00
		Ablution block-Kawiru primary	600,000.00

	DEPARTMENT	PROJECT DESCRIPTION	ALLOCATION
		Matirine ablution block	600,000.00
		ECDE class & Furniture for Kanathu primary school	1,600,000.00
		Thimbili ECDE ablution block	600,000.00
	<b>ROADS, TRANSPORT &amp; PUBLIC WORKS</b>		
		Ikamate bridge	
		Ntukai-Kiruju-Malaene	1,000,000.00
		Murera-Nkanga boundary	500,000.00
		Kabukuro-Mpinda	500,000.00
		Kalankware, Kamiruru, Gatundu, Karama, Makutano and Nkando	600,000.00
		Athiru - Kilaine-Kanathu-Makutano road	700,000.00
		kwa Kanaka-garage-Kabithi-Thimbili day secondary road	700,000.00
		Kaluluu to Kipcona-Kiruguya road	800,000.00
		stage Kaene,Kalui, Kipcona road	700,000.00
		Total	15,000,000.00
	<b>IGEMBE NORTH SUBCOUNTY</b>		
37	<b>NTUNENE WARD</b>		
	<b>DEPARTMENT</b>	<b>PROJECT DESCRIPTION</b>	
	<b>WATER,IRRIGATION, ENVIRONMENT &amp; NATURAL RESOURCES</b>		
		Homebased water tanks & Pipes	3,000,000.00
	<b>EDUCATION ,TECHNOLOGY,SCIENCE, CULTURE &amp; ARTS</b>		
		Bursary	3,000,000.00
		construction of workshop at Ntunene Vocational training institute	3,000,000.00
	<b>ROADS, TRANSPORT &amp; PUBLIC WORKS</b>		
		Kwa nderi- Kibuitu-Kilera road	2,000,000.00
		Kirindara- Gucici- Catholic Church road	1,000,000.00
		Ntunene CFF- Central boarder road.	1,000,000.00
		Mariri MCK- Kwa Theuri- Ituli Senegal Road.	1,000,000.00

	DEPARTMENT	PROJECT DESCRIPTION	ALLOCATION
		Murungene- Kandie road	1,000,000.00
		<b>Total</b>	<b>15,000,000.00</b>
38	<b>ANTUAMBUI WARD</b>	<b>PROJECT DESCRIPTION</b>	
	<b>WATER, IRRIGATION, ENVIRONMENT &amp; NATURAL RESOURCES</b>		
		Kaelo Borehole(Motor and water table improvement)	700,000.00
		Lubua borehole (pipes)	800,000.00
		Kangenyone borehole(Pipes)	800,000.00
		Miuline borehole(motor and water table improvement)	1,000,000.00
	<b>EDUCATION ,TECHNOLOGY,SCIENCE, CULTURE &amp; ARTS</b>		
		Bursary	3,000,000.00
		Miuline Primary School (ECDE classroom)	1,600,000.00
		Kangenyone primary school(ECDE classroom)	1,600,000.00
	<b>TRADE, TOURISM, INVESTMENT &amp; COOPERATIVE DEVELOPMENT</b>	KK Etama market toilet construction	1,500,000.00
	<b>ROADS, TRANSPORT &amp; PUBLIC WORKS</b>		
		Road Opening and dozing, Mpuriene - Ngitatu road, Ndunyu- Kamaringa- Nata road- Njuri Ncheke- KK Etama- Kabaituiriri road, Kiolo-Lubua-Kautine- Kathaene - KK Etama road.	4,000,000.00
		<b>Total</b>	<b>15,000,000.00</b>
39	<b>NAATHU WARD</b>		
	<b>EDUCATION ,TECHNOLOGY,SCIENCE, CULTURE &amp; ARTS</b>		
		Bursary	3,000,000.00
	<b>HEALTH SERVICES</b>		
		Mbayo dispensary	2,500,000.00
		Kibuchwa dispensary completion	2,500,000.00

	DEPARTMENT	PROJECT DESCRIPTION	ALLOCATION
	<b>WATER,IRRIGATION, ENVIRONMENT &amp; NATURAL RESOURCES</b>	Homebased water tanks	2,000,000.00
	<b>ROADS, TRANSPORT &amp; PUBLIC WORKS</b>		
		Mutuati Mukorene- Ntongondu Thutiria- Mbayo road	2,500,000.00
		Kiolo kia Mange-Kiolo kia Tata- Isosora- Kaburua road	2,500,000.00
		<b>Total</b>	<b>15,000,000.00</b>
40	<b>AMWATHI WARD</b>	<b>PROJECT DESCRIPTION</b>	
	<b>EDUCATION ,TECHNOLOGY,SCIENCE, CULTURE &amp; ARTS</b>		
		Bursary	3,000,000.00
		Ithata primary ECDE classroom & NAC ntonyiri pry school classroom with Furniture	3,200,000.00
	<b>Water</b>	Homebased water tanks	2,000,000.00
	<b>HEALTH SERVICES</b>		
		Construction of Kiolo dispensary	1,000,000.00
	<b>ROADS, TRANSPORT &amp; PUBLIC WORKS</b>		
		Kinisa- Lweka road, Leeta- Kisimaiyu- Makinya road & others roads	5,800,000.00
		<b>Total</b>	<b>15,000,000.00</b>
41	<b>ANTUBETWE KIONGO WARD</b>	<b>PROJECT DESCRIPTION</b>	
	<b>WATER,IRRIGATION, ENVIRONMENT &amp; NATURAL RESOURCES</b>		
		Piping for Gatolone borehole water distribution.	800,000.00
		Kambi Meru-Borehole repair, Kaliuntu Borehole repair	600,000.00
		Home based water tanks	2,400,000.00
	<b>EDUCATION ,TECHNOLOGY,SCIENCE, CULTURE &amp; ARTS</b>		
		Bursary	3,000,000.00
		Kiani primary ECDE classroom & Furniture	1,600,000.00
		Kibutu Primary ECDE classroom & Furniture	1,600,000.00

	DEPARTMENT	PROJECT DESCRIPTION	ALLOCATION
	<b>ROADS, TRANSPORT &amp; PUBLIC WORKS</b>		
		Ngaya- Kiani kwa Amos - Niruru- Kantababa- Kilemi-Kautine.	1,500,000.00
		Uganda- Anjalu- Councilor Murungi- Maenyi	1,000,000.00
		Mwiriene- Kautine(kwa mugambi)	1,000,000.00
		Karichu polytechinc- Karichu kwa ndoro	1,500,000.00
		<b>Total</b>	<b>15,000,000.00</b>
	<b>IMENTI CENTRAL SUB COUNTY</b>		
<b>4</b>	<b>KIAGU</b>		
<b>2</b>			
	<b>DEPARTMENT</b>	<b>PROJECT DESCRIPTION</b>	
	<b>WATER, IRRIGATION, ENVIRONMENT &amp; NATURAL RESOURCES</b>		
		repair and maintenance of Gitiye borehole	500,000.00
		storage tanks & Pipes	2,000,000.00
		motor water pump	300,000.00
	<b>EDUCATION ,TECHNOLOGY,SCIENCE, CULTURE &amp; ARTS</b>		
		Bursary allocation	3,000,000.00
		ECDE classes at Makandune primary and Njotamuu primary school	3,200,000.00
	<b>HEALTH SERVICES</b>		
		Facelifting Makandune dispensary	1,000,000.00
	<b>ROADS, TRANSPORT &amp; PUBLIC WORKS</b>		
		dozing and grading; Kwa Simon-Benjamin Kanyagi-Maarithi road	5,000,000.00
		dozing and grading Ndeero-Kabuti-Kaliongo road	
		dozing and grading EAPC Mutuuta-Full gospel	
	<b>TRADE, TOURISM AND COOPERATIVES</b>		
		<b>Total</b>	<b>15,000,000.00</b>
<b>4</b>	<b>MWANGANTHIA</b>	<b>PROJECT DESCRIPTION</b>	
<b>3</b>			

	DEPARTMENT	PROJECT DESCRIPTION	ALLOCATION
	<b>WATER, IRRIGATION, ENVIRONMENT &amp; NATURAL RESOURCES</b>		
		Kimata water association to get pipes	500,000.00
		Nguchira water project to receive pipes	500,000.00
		Mutego-Kanungu youth water to get pipes	500,000.00
		Weru-Manganiro water project to receive pipes	500,000.00
		Mutura water project to receive pipes	500,000.00
	<b>EDUCATION, TECHNOLOGY, SCIENCE, CULTURE &amp; ARTS</b>		
		Bursary allocation	3,000,000.00
		construction of ECDE classroom & Furniture at Nguchia primary school	1,600,000.00
		construction of classroom & Furniture at Gitugu primary school	1,600,000.00
	<b>HEALTH</b>		
		Gatuune dispensary laboratory and equipping	800,000.00
		installation of electricity and fencing of Njuthine dispensary	400,000.00
	<b>ROADS, TRANSPORT &amp; PUBLIC WORKS</b>		
		Cottolengo-Charia-Ndaruga-Baseball-Giatune-Kwa Miungi road	1,500,000.00
		Ucheru-kathimene road	1,000,000.00
		road opening at kwa Mwamba-Kathima road, Mutharene-Kanjwee-Mujwa road, Nguchia road, Ntikari road, grading and gravelling of Chaaria-Njuthine-Kamanguru road	1,600,000.00
		DO's office-Nduruma bridge-Ndaruga junction	1,000,000.00
		<b>Total</b>	<b>15,000,000.00</b>
4	<b>ABOTHUGUCHI</b>	<b>PROJECT DESCRIPTION</b>	<b>ALLOCATION</b>
4	<b>CENTRAL WARD</b>		
	<b>WATER, IRRIGATION, ENVIRONMENT &amp; NATURAL RESOURCES</b>		
		pipes provision for Kariene market water project and Kirirwa water project	1,000,000.00
	<b>TRADE</b>	public toilet at Gatimbi	1,400,000.00
	<b>EDUCATION, TECHNOLOGY, SCIENCE, CULTURE &amp; ARTS</b>	Bursary	3,000,000.00

	DEPARTMENT	PROJECT DESCRIPTION	ALLOCATION
		construction of Rwateri ECDE and furniture	1,600,000.00
	<b>HEALTH SERVICES</b>		
		completion of Kariene dispensary	1,000,000.00
		completion of Ruiga dispensary	1,000,000.00
	<b>ROADS, TRANSPORT &amp; PUBLIC WORKS</b>		6,000,000.00
		construction of Kagumba bridge	
		Nkarine-Gaitune-Kibari road	
		Cionceke bridge	
		Polepole-Manywiri-Kirigara road	
		Karirwa-gitauga bridge	
		Magati-Kirimene-Abc road	
		Giitune road	
		<b>Total</b>	<b>15,000,000.00</b>
4 5	<b>ABOTHUGUCHI WEST WARD</b>	<b>PROJECT DESCRIPTION</b>	<b>ALLOCATION</b>
	<b>WATER,IRRIGATION, ENVIRONMENT &amp; NATURAL RESOURCES</b>		
		Water pipes for projects across Abothuguchi west	800,000.00
		Weru water project, Kinjo water project, Ithambara water project, Garugu green valley water project and Muthangene water association project, Kathita nkonkura kuruma water project	2,000,000.00
	<b>EDUCATION ,TECHNOLOGY,SCIENCE, CULTURE &amp; ARTS</b>		
		Bursary for students	3,000,000.00
		ECDE classroom for Kijijone Primary and Mbwinjeru primary both with Furniture	3,200,000.00
	<b>HEALTH SERVICES</b>		
		Mwanika dispensary laboratory services	1,000,000.00
	<b>ROADS, TRANSPORT &amp; PUBLIC WORKS</b>		
		Grading and gravelling of Kaguma tea buying centre-Gakui- Gataretare buying Centre	1,500,000.00
		Grading and gravelling of kwa Kamau-Kiruanyi-Kagere- Kathiranga kirima road	1,500,000.00
		Githongo -Marathi MCK/AIPCA- Karugwa- Nthumbi angara	1,000,000.00
		Githongo- Kongoaceke mwathi- mwariene	1,000,000.00

	DEPARTMENT	PROJECT DESCRIPTION	ALLOCATION
		<b>Total</b>	<b>15,000,000.00</b>
4 6	SPECIAL WARD	PROJECT DESCRIPTION	ALLOCATION
	WATER, IRRIGATION, ENVIRONMENT & NATURAL RESOURCES		
		Piping of Kisima borehole & Matabithi homebased tanks	1,000,000.00
		Storage tanks-Home based for Ariamaoi village	1,500,000.00
	EDUCATION , TECHNOLOGY, SCIENCE, CULTURE & ARTS		
		ECDE class and furniture	1,600,000.00
		ECDE Classes for 5 schools @ 400k	2,000,000.00
		Ariamaoi ECDE Furniture	400,000.00
		bursary for needy students	3,000,000.00
	ROADS, TRANSPORT & PUBLIC WORKS		
		Ariamaoi-Nathuroi road	1,500,000.00
		Murraming of Matabithi road	1,500,000.00
		Grading and gravelling Kisima and Matabithi joint road	1,000,000.00
		Grading and Murraming Osman Dimo junction-bridge-Kisima secondary school	1,500,000.00
		<b>Total</b>	<b>15,000,000.00</b>



**ANNEX IV: PUBLIC PARTICIPATION EVIDENCE**

