

COUNTY GOVERNMENT OF MERU



FY 2025/2026 PROGRAMME BASED BUDGET ESTIMATES

© FY 2025/2026 Budget Estimates

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Meru

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Foreword

The County Government of Meru is pleased to present the Programme-Based Budget (PBB) Estimates for the Financial Year 2025/2026. These estimates have been prepared in accordance with the Constitution of Kenya, the Public Finance Management (PFM) Act, 2012, and other relevant legal and policy frameworks that guide prudent management of public resources.

This document sets out the expenditure priorities of the County Government as anchored in the County Integrated Development Plan (CIDP) 2023–2027, the Annual Development Plan (ADP) 2025/2026, and the County Fiscal Strategy Paper (CFSP). It underscores our commitment to fiscal discipline, transparency, accountability, and effective service delivery.

The 2025/2026 budget is designed to accelerate socio-economic transformation by focusing on key priorities including healthcare, agriculture, infrastructure development, water provision, education, environmental management, trade and investment promotion, youth empowerment, and social development. Through these strategic interventions, we aim to create an enabling environment that promotes inclusive growth and improves the welfare of all residents of Meru County.

We acknowledge that the formulation of this budget was a highly participatory process, reflecting the voices and aspirations of the people of Meru as expressed during public participation forums and stakeholder engagements. The County Government remains committed to working in close collaboration with the County Assembly, development partners, civil society, and the private sector in order to deliver on these priorities and ensure prudent utilization of resources.

It is my sincere hope that this document will serve as a guiding tool for the implementation of our development agenda while fostering accountability to the people of Meru.

CPA Monica Kathono
CECM Finance, Economic Planning & ICT

Acknowledgement

The successful preparation of the FY 2025/2026 Programme-Based Budget Estimates is the result of collective effort and commitment from a wide range of stakeholders. I wish to sincerely thank all individuals and institutions whose contribution made this process possible.

Special appreciation goes to the County Executive Committee, led by H.E. Rev. Mutuma M'ethingia the Governor, for their strategic guidance and policy direction throughout the budgeting process. I also acknowledge the County Treasury team for their technical expertise in coordinating the preparation of these estimates and ensuring compliance with legal and fiscal requirements.

We are equally grateful to the County Assembly of Meru for their oversight role and invaluable input in refining the budget framework. In addition, we recognize the contributions of development partners, civil society organizations, and private sector stakeholders who continue to collaborate with us in driving the County's development agenda.

Most importantly, we extend our heartfelt gratitude to the residents of Meru County. Through public participation forums, written submissions, and community engagements, your feedback, insights, and aspirations have enriched this budget and ensured that it truly reflects the priorities of our people.

This document is therefore not only a financial plan but also a reflection of our shared vision of building a prosperous and inclusive Meru.

CPA Charles Mwenda Kaibiria

Chief Officer, Finance, Economic Planning & ICT

CHAPTER ONE: INTRODUCTION -2025/2026 FISCAL YEAR

1.1 Background

The budget estimates for FY 2025-2026 outline the recurrent and development expenditures allocated to various departments. The allocation priorities are based on the County Integrated Development Plan (CIDP) 2023-2027, the Annual Development Plan (ADP) for 2025-26, and the County Government's manifesto. The CIDP reflects the social and economic development goals of Meru County, aligning with the broader objectives of Vision 2030 and the National Government's agenda for the entire country.

According to Section I04 of the County Government Act 2012, the County Treasury is required to prepare the county's annual revenue and expenditure estimates. These Programme-based budget estimates are also guided by a three-year Medium-Term Expenditure Framework, covering the period from 2025-2026 to 2027-2028, in compliance with the Public Finance Management Act (PFMA) 2012.

The estimates are further informed by budget ceilings that were approved by the County Assembly through the County Fiscal Strategy Paper (CFSP).

The formulation of the 2025-2026 PBB Estimates was a highly collaborative and participatory process, with extensive public engagement in the preparation of the CIDP, ADP, CFSP, and budget estimates. The County Treasury organized successful public participation sessions across all sub-counties for the County Fiscal Strategy Paper and Budget Estimates for FY 2025-2026, where contributions, feedback, and critiques were encouraged and openly addressed.

Furthermore, inputs from other stakeholders have been incorporated into the budget proposals, following extensive internal discussions within the County Executive Committee, which led to unanimous approval of the estimates

1.2 Legal Compliance and Fiscal Responsibility.

The Constitution of Kenya, along with Section 129 of the Public Finance Management (PFM) Act 2012, mandates that the County Executive Member for Finance to submit the County Government's Budget Estimates for the upcoming financial year by April 30th. These estimates must follow the prescribed format and content, and should include other supporting information and documents.

For FY 2025/26 and the Medium Term, the budget is prepared based on a revised calendar, which is provided to departments and government agencies.

In line with this, the County Treasury has prepared the following documents and information to accompany the FY 2025/2026 budget estimates:

i) **Budget Summary**, which includes:

- A summary of the budget, covering policies on revenue, expenditure, debt, and deficit financing.
- An explanation of how the budget aligns with fiscal responsibility principles and financial goals.

- A memorandum from the County Executive Committee member for Finance detailing how the resolutions passed by the County Assembly regarding the budget estimates have been incorporated.

ii) **Budget Estimates**, which contain:

- A list of all county government entities that will receive funds from the county's budget.
- Projections of revenue from the equitable share over the medium term.
- All revenue allocations from the national government for the medium term, including both conditional and unconditional grants.
- Other estimated revenue categorized by broad economic classification.
- Total estimated expenditure, broken down by vote and programme, with a clear distinction between recurrent and development costs.

1.3 Policy Framework for FY 2025/2026 And the Medium Term

The 2025/26-2027/28 Medium-Term Fiscal Policy is focused on fostering a sustainably prosperous and dynamic County by delivering high-quality services to enhance the well-being of its residents. The County Government is committed to adopting sound fiscal policies to drive economic growth and development. These policies will also support economic activities while ensuring the sustainable execution of projects and programs. By following these policies, the County aims to improve local revenue collection, thereby securing sufficient resources for capital investments.

Regarding the generation of Own Source revenue, the County Government is working to implement corrective measures to minimize revenue leakages through the County Revenue Board, which is tasked with revenue mobilization and management. Additionally, the County is in the process of acquiring a new revenue system to facilitate cashless payment options for various revenue collection channels and reduce revenue losses.

The County Revenue Board is also in the process of preparing the Finance Bill, which will help optimize all revenue collection points and streams, working towards realizing the County's full revenue potential.

1.4 County Priority Areas

The County budget for FY 2025/2026 and the medium term will prioritize the following key areas:

- ❖ **Water Provision:** Ensuring access to water for domestic use and irrigation by constructing water pans, drilling and equipping boreholes, and improving existing water distribution systems.
- ❖ **Healthcare:** Providing quality, affordable, and accessible healthcare by supplying adequate medicines to all hospitals, equipping health facilities, and developing infrastructure for healthcare services.
- ❖ **Roads and Infrastructure Development:** Continuing the grading, graveling, and murraming of roads, installing culverts, and maintaining road networks throughout the county.

- ❖ **Agricultural Investment:** Supporting agriculture by providing farm inputs, purchasing livestock, offering artificial insemination (AI) services, and improving livestock productivity across the county.
- ❖ **Education Promotion:** Supporting education through bursaries for needy students, subsidized school fees for Vocational Training Centers, scholarships for students, and a school feeding program.
- ❖ **Market Infrastructure:** Developing market infrastructure to empower small and medium-sized enterprises (SMEs) within the county.
- ❖ **Waste Management:** Addressing the lack of an efficient solid waste management system by establishing structures and mechanisms to tackle the ongoing issue. The county plans to purchase incinerators in FY 2025/2026 to help manage waste.
- ❖ **Land Management:** Collaborating with the National Government to plan and issue land titles in the medium term, while also working to repossess all grabbed public land. This includes participating in land surveying, planning, and mapping to ensure both investors and residents benefit from land as a key economic resource.
- ❖ **Youth Talent Development:** Enhancing youth talent by providing adequate sports facilities within the county to nurture their skills. The county's budget will also support women, youth, and persons with disabilities, aiming to improve their living standards and quality of life.

CHAPTER TWO: FISCAL POLICY AND BUDGET FRAMEWORK

2.1 Introduction

The county will continue to strengthen its revenue base with the aim of increasing its own-source revenue collection. This will be coupled with efforts to improve efficiency by cutting non-essential expenses, ensuring that resources are directed towards priority areas.

2.2 Fiscal Responsibility Principles

- a) The County will conduct an audit of its current workforce payroll to reduce the wage bill, aligning it with the Public Finance Management (PFM) Act's target of 35%. This will create fiscal space, enabling more funds to be allocated to key priorities, particularly in the social sectors and other development programs.
- b) The County will focus on fiscal consolidation, ensuring that available resources are sufficient to support growth. The County Government is committed to reducing recurrent expenditure to free up more funds for development. Over the medium term, at least 30% of total county revenue will be allocated to implementing development projects.
- c) The County will continue to leverage public-private partnerships (PPPs), engaging local and foreign investors, as well as other development partners, to support its growth and development initiatives.

2.3 2025/2026 Resource Envelope

The table below shows the projected resource envelop for the county during the financial year 2025/2026.

FY 2025/2026 PROJECTED RESOURCE ENVELOPE

COUNTY GOVERNMENT OF MERU FY 2025-2026 APPROVED BUDGET ESTIMATES- PROJECTED REVENUES		
REVENUE STREAM	Approved Supplementary Revenue Budget FY 2024/25	Approved FY 2025/26 Revenue Budget
Revenues from County Own Sources		
a. County Own Revenue	530,000,000.00	796,000,000.00
b. Appropriation in Aid- Hospital FIF	550,000,000.00	1,025,500,000.00
c. Kaguru Training Centre	17,000,000.00	20,000,000.00
d. Insurance Compensation for THS Vehicle	4,660,700.00	
e. County Basic Salary Arrears	43,915,785.00	43,915,785.00
Sub-total	1,145,576,485.00	1,885,415,785.00
Allocations from County Revenue Fund		
a. Equitable Share for FY 2024/25	9,944,340,480.00	10,553,946,059.00
b. Roll-over equitable share from FY 2023/24	791,410,012.00	
c. Cash Balance from FY 2024/25	47,967,278.00	1,257,363,336.15
Sub-total	10,783,717,770.00	11,811,309,395.15
Conditional Loans and Grants		
a. World Bank for national agricultural value chain development project (NAVCDP)	151,515,152.00	317,733,229.00
b. Aquaculture business Development	23,306,984.00	23,306,984.00
d. Aggregated Industrial Park	187,500,000.00	
e. Danida	12,382,500.00	12,382,500.00
f. World Bank Emergency Locust Response Project (ELRP)	104,600,000.00	
g. Kenya Devolution Support Programme (KDSP II)- Recurrent	37,500,000.00	75,000,000.00

h. World Kenya Informal settlement Improvement Project-KISIP II	193,506,111.00	
i. World credit Financing Locally-Led Climate Action	188,269,899.00	453,456,351.00
j. Community Health Promoters- conditional funding	111,480,000.00	
k. World Bank KUSP (Kenya Urban Support Programme)-UIG	35,000,000.00	30,840,700.00
l. World Bank KUSP (Kenya Urban Support Programme)-UDG	121,688,538.00	458,222,663.00
m. Transfer to Library Services	12,902,906.00	
n. Kenya Agricultural Business Development Projects (KABDP)	10,918,919.00	10,918,919.00
o. Kenya Devolution Support Programme (KDSP II)-Development		371,006,111.00
p. Kenya Roads Board- Fuel Levy 2024/25		284,617,467.66
q. Kenya Roads Board- Fuel Levy 2025/26		284,617,467.66
Sub-Total	1,190,571,009.00	2,322,102,392.32
Total	13,119,865,264.00	16,018,827,572.47

2.4 Departmental Expenditure Estimates for The FY 2025/2026

The table below shows the projected departmental expenditure estimates for the financial year 2025/2026

COUNTY GOVERNMENT OF MERU FY 2025-2026 BUDGET EXPENDITURE ESTIMATES SUMMARY

COUNTY GOVERNMENT OF MERU F/Y 2025-2026 APPROVED BUDGET EXPENDITURE ESTIMATES SUMMARY					
NO	DESCRIPTION	BUDGET TOTAL	COMPENSATION TO EMPLOYEES	USE OF GOODS AND SERVICES	DEVELOPMENT EXPENDITURE
3561	County Assembly	1,193,496,367.00	589,792,825.55	473,437,437.45	130,266,104.00
3562	Office Of the Governor	187,913,664.00	-	187,913,664.00	
3563	Finance, Economic Planning & ICT	1,471,322,015.36	520,401,896.78	625,340,103.58	325,580,015.00
3564	Agriculture, Livestock & Fisheries Services	652,607,318.28	-	65,118,950.00	587,488,368.28
3565	Water, Irrigation, Environment & Natural Resources	1,132,034,292.08	-	67,772,182.00	1,064,262,110.08
3566	Education Science, Culture & Arts	423,118,277.70	-	252,034,670.00	171,083,607.70
3567	Health Services	1,914,108,421.98	-	966,904,481.00	947,203,940.98
3568	Lands, Physical Planning, Urban Development & Public Works	918,879,387.50	-	135,169,167.80	783,710,219.70
3569	Legal, Public Service Management & Administration	5,823,487,450.29	4,806,364,090.90	591,223,359.39	425,900,000.00
3570	Roads, Transport & Energy	1,613,967,535.19	-	86,499,304.83	1,527,468,230.36
3571	Trade, Tourism & Cooperatives	226,744,950.70	-	27,740,638.00	199,004,312.70
3572	Youth, Sports, Gender & Social Development	414,437,079.89	-	351,846,422.00	62,590,657.89
3573	Public Service Board	46,710,812.50	-	46,710,812.50	-
	TOTAL	16,018,827,572.47	5,916,558,813.23	3,877,711,192.55	6,224,557,566.69
	PERCENTAGE		36.94%	24.15%	38.86%

2.5 Departmental Expenditure by Programmes and Sub Programme

The table below shows the projected departmental expenditures by programmes and sub programmes for the FY 2025/2026.

COUNTY GOVERNMENT OF MERU FY 2025/26 BUDGET EST' BY PROGRAMMES AND SUB-PROGRAMMES			
Vote	Programme	Sub-Programme	Budget Estimates FY 2025/26 (Kshs.)
3561	COUNTY ASSEMBLY		
1	Legislation and Representation	Legislation and Representation	580,423,244.52
2	Legislative Oversight	Legislative Oversight	203,835,301.81
3	General Administration, Planning and Support Services.	General Administration, Planning and Support Services.	409,237,820.67
	Total	Total	1,193,496,367.00
3562	Office of the Governor		
1	Administration, planning and support of county affairs	Administrative Services	49,685,520.00
		Office of the Deputy Governor	30,050,000.00
		Protocol & Event Management	9,328,144.00
		Communication	27,150,000.00
2	County Service Delivery & Coordination	County Coordination Services	14,750,000.00
		Monitoring & Evaluation	12,250,000.00
		Partnership Development and External Linkages	8,050,000.00
3	Special Programmes (Fire, Rescue and Emergency Services)	Special Programmes (Fire, Rescue and Emergency Services)	36,650,000.00
	Total		187,913,664.00
3563	Finance, Economic Planning and ICT		
1	Administration, Planning & Support Services	Administrative Services	479,392,946.17
		Meru Investment & Development Corporation	22,064,500.00
		Meru Microfinance Corporation	79,933,762.73
		Meru County Revenue Board	397,527,156.00
2	Public Finance Management	Supply Chain Management Services	10,750,000.00
		Internal Audit	12,220,000.00
		Budget, Formulation, Coordination & management	33,174,318.06
		Accounting Services	28,868,300.00
		Financial Reporting	4,650,000.00
		ICT Services & Development	36,610,015.00
		Economic Planning and Coordination Services	22,100,000.00
		Administration Services	16,451,002.40
		County Asset & Liabilities Unit	327,580,015.00
	Total		1,471,322,015.36
3564	Agriculture, Livestock, Fisheries and Veterinary Services		
1	Administration, Planning & Support Services	Administrative Services	438,089,415.28

2	Livestock	Livestock Production, Management & Development	20,484,000.00
3	Fisheries	Fisheries Development & Management	44,225,903.00
4	Agriculture	Crop Management & Development	82,805,600.00
5	Animal Disease Management	Animal Disease Control & Management	3,802,400.00
		Veterinary Services Development	18,200,000.00
6	Agricultural Training Centre (ATC) - Kaguru	Farm & Infrastructure Development	45,000,000.00
	Total		652,607,318.28
3565	Water Irrigation Environment and Natural Resources		
1	General administration, planning and support services	Administration Services	18,557,050.00
		Water resource Management	245,900,000.00
2	Environment and Natural Resources	Environment management & Protection	857,977,242.08
		Ng'arisha Mtaa	9,600,000.00
	Total		1,132,034,292.08
3566	Education Science, Culture & Arts		
1	Administration, Planning & Support Services	Administration Services	216,301,000.00
2	Early Childhood Development Education (ECDE)	Early Childhood Development Education (ECDE)	73,305,246.22
3	Technical and Vocation Education	Technical and Vocation Education	51,816,535.20
4	Culture & Arts	Cultural Services	63,034,332.94
	Library Services	Library Services	18,661,163.34
	Total		423,118,277.70
3567	Health Services		
1	General Administration Support & Planning	Administrative Services	21,097,384.00
2	Curative Health	Curative Health Services	1,743,042,707.98
		Disease Prevention & Control	7,850,000.00
3	Preventive and Promotive Health	Preventive & Promotive Health Care Services	142,118,330.00
	Total		1,914,108,421.98
3568	Lands, Physical Planning and Urban Development		
1	Land Planning	Land Survey & Mapping	21,318,574.30
2	Physical Planning & Urban Development	Urban Planning & Physical development	63,119,167.80
		Urban Planning (Valuation Roll & Spatial Planning)	379,857,520.40
		Meru Municipality	285,377,690.00
		Maua Municipality	132,656,435.00
		Timau Municipality	25,200,000.00
3	Public Works	Government Buildings	11,350,000.00
	Total		918,879,387.50

3569	Public Service Administration & Legal Affairs		
1	Administration, Planning & Support Services	Administrative Services	469,627,766.44
2	Coordination of County Government Functions Sub County	Coordination of County Government Functions Sub County	13,403,650.00
3	County Office Accommodation and Enforcement Services	County Office Accommodation and Enforcement Services	45,913,942.95
4	Human Resource Development	Human Resource Development Compensation to Employees	5,141,542,090.90
5	Legal Representation, Advisory Services and Legislative Process	Legal Representation, Advisory Services and Legislative Process	153,000,000.00
	Total		5,823,487,450.29
3570	Roads Transport & Energy		
1	County Road Network	Road Infrastructure Development	1,536,837,535.19
2	County Energy	County Lighting	33,130,000.00
3	Fleet Management	Fleet Administration	44,000,000.00
	Total		1,613,967,535.19
3571	Trade, Tourism, Investment and Co-operatives Development		
1	Co-operatives Development	Co-operatives Development	28,490,638.00
2	Tourism	Tourism Development	19,520,000.00
3	Trade	Trade Development	178,734,312.70
	Total		226,744,950.70
3572	Youth, Sports, Gender & Social Development		
1	Youth Development	Youth Affairs & PWDs Empowerment	36,209,921.00
2	Sports Development	Sports Development	199,377,158.89
3	Gender Mainstreaming	Gender	86,850,000.00
4	Meru Youth Service	MYS	92,000,000.00
	Total		414,437,079.89
3573	County Public Service Board		
1	Human Resource Development and Management	Public Service Human Resource Management and Development	46,710,812.50
	Total		46,710,812.50
	COUNTY TOTAL BUDGET		16,018,827,572.47

CHAPTER THREE: DEPARTMENTAL BUDGETS

VOTE 3561 – COUNTY ASSEMBLY

Part A: VISION

To be a proactive County Assembly that is responsive to public welfare and

Adheres to open governance.

Part B: MISSION

To promote the principles of good governance to reflect the aspirations,

Interests and welfare of the people of Meru County.

Part C: Performance Overview and Background for Programme(s) Funding

The major mandates of the County Assembly includes; Legislation, Representation and Oversight. In the line of implementing these mandates, the County Assembly has faced several challenges. However, there are several achievements as highlighted below;

Major achievements for the period (FY 2021/22- 2023/24)

- ◆ Approval of County Budget within the legal timelines.
- ◆ Approval of three 20 Acts
- ◆ Vetting and approving nominees for appointment to county public offices including Municipal and Revenue Board
- ◆ Approving County development plans within the legal timelines
- ◆ Adoption of more than 200 motions

Major Challenges

- ◆ Delay exchequer releases which has affected implementation of planned programmes
- ◆ Budget Ceilings by the senate
- ◆ Lack of Autonomy on exchequer releases. County Assembly seeks approval from CECM, Finance thereby compromising the financial independence of the County assembly.
- ◆ Interferences by other independent bodies such Controller of Budget and Commission on Revenue allocation thereby affecting effective implementation of county assembly core mandates.

These challenges can be addressed through the County Assemblies Forum (CAF) and Society of Clerks at the table (SOCCAT) have engaged the National Treasury and the senate to ensure that funds are released on time and that Budget Ceilings are set with input from County Assemblies.

Part D: Strategic Objectives

Programme Objectives/Overall Outcome

NO	Programme	Objective
P1.	Legislation and Representation	To formulate and approve County Laws
P2.	Legislative Oversight	To Oversight over the County Executive
P3.	General Administration, Planning and Support Services.	To develop and enhance physical infrastructure, provide a good and secure working environment for day to day within the County Assembly

Part E: Summary of the Programme Outputs and Performance Indicators for FY 2025/26-2027/28.

Implementing Agency	Key Outputs	Key Performance Indicators (KPIs)	Targets 2023/24	Actual achievements 2023/24	Target 2024/25	Target 2025/26	Target 2026/27	Targets 2027/2028
Programme 1: Legislation and Representation								
Outcome: Improved legislation and oversight services								
Office of the Clerk and the Office of the Speaker	Timely Approval of all Budgets and Pre-Budget Documents (ADP, CBROP, CFSP)	Approval of Budgets and all pre-budget documents within the set timelines the budget circular	Approval of Budgets and all pre-budget documents within the set timelines the budget circular	Budget estimate, CBROP, ADP&CFSP all approved as per timelines set in budget circular.	Approval of Budgets and all pre-budget documents within the set timelines the budget circular	Approval of Budgets and all pre-budget documents within the set timelines the budget circular	Approval of Budgets and all pre-budget documents within the set timelines the budget circular	Approval of Budgets and all pre-budget documents within the set timelines the budget circular
	Preparation of annual Budget Estimates	Budget Estimates/year	-1 Budget Estimates/year	1 Budget Estimates/year	-1 Budget Estimates/year	1 Budget Estimates/year	Budget Submitted by 30th April	Budget Submitted by 30th April
	Laws/Bills Enacted	No of Bills Passed.	10	5	15	25	30	35
	Motions Adopted	No of Motions Adopted	150	116	120	125	130	135
	Statements Approved	No of Statements Approved	15	6	15	25	30	35
	Petitions Considered	No of Petitions Considered	20	7	15	20	25	30

Part F: Summary of Expenditure by Programmes, for the MTEF Period 2025/26-2027/28. (Kshs.)

Programme	Approved Budget 2023/24	Actual Expenditure 2023/24	Baseline Estimates 2024/25	Estimates 2025/26	Projected Estimates	
					2026/27	2027/28
Programme 1: Legislation and Representation	428,942,285.42	428,927,727.00	504,683,421.79	580,423,244.52	638,365,568.97	702,102,125.87
Programme 2: Legislative Oversight	241,864,596.00	241,864,594.00	218,661,757.52	203,835,301.81	224,218,831.99	246,640,715.19
Programme 3: General Administration, Planning and Support Services.	351,571,413.58	319,551,123.00	422,050,441.69	409,237,820.67	450,161,602.74	495,177,763.01
Total Expenditure of Vote	1,022,378,295.00	990,343,444.00	1,145,395,621.00	1,193,496,367.00	1,313,846,003.70	1,445,130,604.07

Part G: Summary of Expenditure by Vote and Economic Classification for FY 2023/24-2025/26. (Kshs.)

Expenditure Classification	Approved Budget 2023/24	Actual Expenditure 2023/24	Baseline Estimates 2024/25	Estimates 2025/26	Projected Estimates	
					2026/27	2027/28
Current Expenditure	982,378,295.00	982,360,770.00	1,013,378,295.00	1,063,230,263.00	1,170,553,289.30	1,287,508,618.23
Compensation to Employees	508,988,011.42	508,987,992.00	571,636,485.31	589,792,825.55	648,772,108.11	713,649,318.92
Use of goods and services	473,390,283.58	473,372,778.00	441,741,809.69	473,437,437.45	521,781,181.20	573,859,299.31
Capital Expenditure	40,000,000.00	7,982,674.00	132,017,326.00	130,266,104.00	143,292,714.40	157,621,985.84
Non-Financial Assets	40,000,000.00	7,982,674.00	132,017,326.00	130,266,104.00	143,292,714.40	157,621,985.84
Total Expenditure of Vote 3561 County Assembly	1,022,378,295.00	990,343,444.00	1,145,395,621.00	1,193,496,367.00	1,313,846,003.70	1,445,130,604.07

Part H: Summary of Expenditure by Vote and Economic Classification 2025/26-2027/28. (Kshs.)

Expenditure Classification	Approved Budget 2023/24	Actual Expenditure 2023/24	Approved Estimates 2024/25	Estimates 2025/26	Projected Estimates	
					2026/27	2027/28
Programme 1: Legislation and Representation						
Current Expenditure	428,942,285.42	428,927,727.00	504,683,421.79	580,423,244.52	639,465,568.97	703,312,125.87
2100000 Compensation to Employees	268,277,697.00	268,277,687.00	329,817,853.79	342,986,926.52	377,285,619.17	415,014,181.09
2200000 Use of goods and services	160,664,588.00	160,650,040.00	174,865,568.00	237,436,318.00	262,179,949.80	288,297,944.78
3100000 Non-Financial Assets	-	-	-	-	-	-
Total Expenditure	428,942,285.42	428,927,727.00	504,683,421.79	580,423,244.52	639,465,568.97	703,312,125.87

Programme 2: Legislative Oversight						
Current Expenditure	241,864,596.00	241,864,594.00	218,661,757.52	203,835,301.81	224,218,831.99	246,640,715.19
2100000 Compensation to Employees	100,626,596.00	100,626,594.00	98,484,499.52	97,003,638.36	106,704,002.20	117,374,402.42
2200000 Use of goods and services	141,238,000.00	141,238,000.00	120,177,258.00	106,831,663.45	117,514,829.80	129,266,312.77
Capital Expenditure	-	-	-	-	-	-
3100000 Non-Financial Assets	-	-	-	-	-	-
Total Expenditure	241,864,596.00	241,864,594.00	218,661,757.52	203,835,301.81	224,218,831.99	246,640,715.19
Programme 3 General Administration, Planning and Support Services.						
Current Expenditure	311,571,413.58	311,568,449.00				
2100000 Compensation to Employees	140,083,718.00	140,083,711.00	143,334,132.00	149,802,260.67	164,782,486.74	181,260,735.41
2200000 Use of goods and services	171,487,696.00	171,484,738.00	146,698,983.69	129,169,456.00	142,086,401.60	156,295,041.76
Capital Expenditure	40,000,000.00	7,982,674.00	132,017,326.00	130,266,104.00	143,292,714.40	157,621,985.84
3100000 Non-Financial Assets	40,000,000.00	7,982,674.00	132,017,326.00	130,266,104.00	143,292,714.40	157,621,985.84
Total Expenditure	351,571,413.58	319,551,123.00	422,050,441.69	409,237,820.67	450,161,602.74	495,177,763.01

Part I: Summary of Human Resource Requirements.

Programme Code	Programme Title	Designation/Position Title	Authorized Establishment	In post as at 30th June,2025	Funded Positions	Positions to be Funded	Projection	Projection
							2024/2025	2025/2026
0701013560	Legislation and Representation	Speaker of the County Assembly	1	1	1	1	1	1
		Deputy Speaker of the County Assembly	1	1	1	1	1	1
		Leader of Majority Party	1	1	1	1	1	1
		Leader of Minority Party	1	1	1	1	1	1
		Members of County Assembly	66	66	66	66	66	66
0701023560	Legislative Oversight	Ward Staff	3	3	3	3	3	3
		Speakers Support Staff	6	6	6	6	6	6
		External Members of County assembly Service Board	2	2	2	2	2	2

		Members of External Audit Committee	3	3	3	3	3	3
0702013560	General Administration, Planning and Support Services.	Clerk of County Assembly	1	1	1	1	1	1
		Deputy clerk of the County assembly	1	1	1	1	1	1
		Director Finance & Accounting Services	1	1	1	1	1	1
		Director Human Resource	1	1	1	1	1	1
		Director Hansard and Communication Services	1	1	1	1	1	1
		Finance Officers	3	3	3	3	3	3
		Accountants	6	5	5	5	5	5
		Cashiers	2	1	1	1	1	1
		Budget Officers	4	2	2	2	2	2
		Procurement Officers	3	3	3	3	3	3
		Sergeant At Arms Officers	6	4	4	4	4	4
		Research Officers	2	2	2	2	2	2
		Communication Officers	3	3	3	3	3	3
		Committee Services Officers	12	12	12	12	12	12
		Legal Officers	2	1	1	1	1	1
		Record Management Officers	4	4	4	4	4	4
		Receptionists	2	1	1	1	1	1
		Auditors	2	2	2	2	2	2
		ICT Officers	3	3	3	3	3	3
		Office Administrators	20	12	12	12	12	12
		Human Resource Management	4	4	4	4	4	4
		Hansard	7	7	7	7	7	7
		Librarian	2	1	1	1	1	1
		Artisan	1	1	1	1	1	1
	Total Funded Positions		312	298	298	298	298	298

VOTE 3562: OFFICE OF THE GOVERNOR

Part A: Vision

A well-coordinated and inclusive County Government

Part B: Mission.

To provide strategic direction, policy information, accountability and external partnership to build Meru together

Part C: Performance Overview and Background for Programme(s) Funding

The effective functioning of the Office of the Governor relies on several specialized units, each supporting key aspects of governance and service delivery. The Administration Unit ensures smooth internal operations, while the Communication Unit manages public messaging and development communication. The Monitoring and Evaluation Unit tracks project performance, complemented by the Delivery Unit, which ensures fulfillment of government pledges. The Special Programmes Unit handles disaster response and emergencies, and the Partnerships and External Linkages Unit mobilizes donor support and builds strategic collaborations. The Protocol and Event Management Unit organizes official functions, upholding County dignity. The County Secretary oversees public service coordination and policy compliance. Finally, the Research and Public Participation Unit supports data-driven decision-making and ensures public involvement in governance.

During the review period, the Office of the Governor approved allocations for the fiscal years 2021/22, 2022/23, and 2023/24 amounted to Kshs. 168,052,267.00, Kshs. 178,560,874.00 and 174,642,735.00 respectively. Of these allocations, the actual expenditures were Kshs. 153,695,867.00, Kshs. 159,639,267.00 and Kshs. 171,854,466.00 respectively which was 91.5%, 89.4 and 98.4% absorption rates respectively.

During the review period, the Office of the Governor played a key role in steering the County's mission of "Building Together" by coordinating the implementation and reporting of the Governor's promises, manifesto, and flagship projects. In collaboration with Inform Action, the office facilitated public participation training to enhance community engagement and transparency. The Communication Directorate expanded its digital outreach via multiple platforms and ensured consistent media coverage, roundtable forums, and coordination of the Governor's events despite logistical constraints.

During the period under review, several constraints and challenges affected effective budget implementation in the Office of the Governor. Key among them were scarce financial resources, which led to delays in policy and project execution, unmanaged public expectations that strained available resources, and political interference that hindered smooth decision-making and implementation.

To address these challenges, a number of mitigation measures are being proposed. These include advocating for the National Government to increase allocations to County Governments. In addition, fostering political goodwill and cohesion between the County Executive and County Assembly is

essential for stability and progress. The County is also enhancing effective public participation to manage expectations and improve transparency. Furthermore, emphasis is being placed on the use of alternative dispute resolution mechanisms to resolve conflicts amicably and promote peaceful coexistence. Lastly, the County aims to partner with development agencies and donors to secure additional funding to support and accelerate development initiatives.

In the fiscal year 2025/26 and over the Medium Term, the County Government will focus on delivering key outputs aimed at strengthening governance and service delivery. These will include providing comprehensive support services to the Office of the Governor, developing and enhancing the County’s media strategy and development communication, and tracking the effective implementation of development projects and programs. The County will also prioritize ensuring the delivery of key government pledges, managing disasters and emergency responses, and mobilizing donor support while fostering strategic linkages to advance the County’s development agenda. Additionally, efforts will be directed toward ensuring the smooth coordination of County functions, as well as overseeing public service management and ensuring compliance with relevant policies and regulations.

Part D: Strategic Objectives

Programme Objectives/*Overall outcome*

No	Programme	Strategic Objective
1.	Administration, Planning & Support of County Affairs	To Facilitate Coordination Planning, Operations and Linkage
2.	County Service Delivery Unit	To deliver improved, more efficient and effective services to the residents
3.	Efficiency Monitoring & Evaluation	To ensure timely delivery of government key pledges
4.	Special Programmes	To have a safe and resilient Meru County
5.	Partnership Development & External Linkages	To enhance partnership for growth
6.	Communications & Information Dissemination	To ensure timely Dissemination of information
7.	Protocol & Event Management	To ensure both official and public events are effectively planned and managed
8.	County Secretary	To ensure coordination of all county services

Part E: Summary of Programme Outputs and Performance Indicators for 2025/26-2027/28

Delivery Unit	Key Output (KO)	Key Performance Indicators (KPIs)	Target 2023/24	Actual Achievement 2023/24	Target (baseline) 2024/25	Targets 2025/26	Targets 2026/27	Targets 2027/28
Programme 1: Administrative Planning & Support Services								
Outcome: Well-coordinated executive functions and linkage between departments								

Delivery Unit		Key Output (KO)	Key Performance Indicators (KPIs)	Target 2023/24	Actual Achievement 2023/24	Target (baseline) 2024/25	Targets 2025/26	Targets 2026/27	Targets 2027/28
SP 1: Administrative planning and support services	Administration	Well-coordinated governor's functions	% of successful governor's functions	100%	100%	100%	100%	100%	100%
	Administration	Enhanced departmental linkage	No. of departments collaborating on service delivery	10	10	10	10	10	10
Programme 2: Monitoring Evaluation									
Outcome: Effectiveness, efficiency and transparency in projects implementation									
SP 2.1 M&E management system	Monitoring and Evaluation	Timely reporting of project	% of work done	100%	100%	100%	100%	100%	100%
	Monitoring and Evaluation		No. of project reports generated	2	2	2	2	2	2
SP 2.2 Monitoring and verification	Monitoring and Evaluation	Enhanced credibility, timely collaboration and information dissemination for decision making on project implementation	% of projects monitored and verified	100%	100%	100%	100%	100%	100%
	Monitoring and Evaluation		% of health facilities inspected	100%	100%	100%	100%	100%	100%
	Monitoring and Evaluation	Increased value for money, quality project and service delivery and reduced risks for county	No. of project implementation status reports	1	1	1	1	1	1
	Monitoring and Evaluation		No. of health facility status reports generated	2	2	2	2	2	2
	Monitoring and Evaluation	Enhanced mobility	No. of vehicles procured	-	-	-	2	-	-
	Monitoring and Evaluation	Enhanced conducive working environment	No. of office furniture set procured	-	-	-	14	-	-
	Monitoring and Evaluation	Increased effectiveness in project verification and reporting	% of staff trained	5%	80%	15%	60%	30%	5%

Delivery Unit		Key Output (KO)	Key Performance Indicators (KPIs)	Target 2023/24	Actual Achievement 2023/24	Target (baseline) 2024/25	Targets 2025/26	Targets 2026/27	Targets 2027/28
SP 2.4 Performance Management	Monitoring and Evaluation	Enhanced staff performance and service delivery	% of staff under performance contract appraised	100%	1%	20%	100%	100%	100%
	Monitoring and Evaluation		% of performance management personnel trained	100%	-	100%	100%	100%	100%
	Monitoring and Evaluation		No. of RRIs set	1	-	2	2	2	2
SP 2.5 Departmental Coordination	Monitoring and Evaluation	Enhanced departmental synergy	No. of departmental monitoring reports developed	1	1	1	2	2	2
Programme 3: County Service Delivery Unit									
Outcome: Enhanced coordination of key priority projects and programmes									
SP3.1: Service Satisfaction Levels	County Service Delivery Unit	Improved citizens satisfaction levels	% level of citizen satisfaction with service delivery	60%	99%	70%	65%	70%	85%
	County Service Delivery Unit		No. of citizen satisfaction reports	2	3	2	2	2	2
	County Service Delivery Unit		No. of annual governor's forums held	2	24	2	2	2	2
SP3.2: Tracking implementation of governors priority projects	County Service Delivery Unit	Enhanced delivery of key governor's flagship projects	%completion of key priority projects	100%	100%	80%	100%	100%	100%
	County Service Delivery Unit		%progress tracking on departmental commitments on priority projects	100%	100%	100%	100%	100%	100%
	County Service Delivery Unit		No. of key projects completion report	2	3	2	2	2	2
	County Service Delivery Unit		% of line ministries submitting implementation reports on time	100%	100%	100%	100%	100%	100%
SP1.3: Inter-ministerial field missions on key priority projects	County Service Delivery Unit	Timely appraisal of priority projects	% field visit on key priority projects	100%	100%	100%	100%	100%	100%
	County Service Delivery Unit		No. of field mission reports generated	4	4	4	4	4	4

Delivery Unit		Key Output (KO)	Key Performance Indicators (KPIs)	Target 2023/24	Actual Achievement 2023/24	Target (baseline) 2024/25	Targets 2025/26	Targets 2026/27	Targets 2027/28
	County Service Delivery Unit		% public opinion solicited and analyzed for decision making	100%	100%	100%	100%	100%	100%
SP3.4: Rapid results initiative and priority projects	County Service Delivery Unit	Fast-tracked implementation and delivery of priority project	No. of line ministries supported on action plans and RRI	10	10	10	10	10	10
	County Service Delivery Unit		No. of RRI sets conducted annually	2	0	2	2	2	2
SP3.5 Capacity development and training	County Service Delivery Unit	Increased effectiveness in priority project tracking and reporting	% of staff trained	100%	100%	50%	100%	100%	100%
Programme 4: County Disaster & Risk management									
Outcome: Reduced Vulnerability									
SP 4.1 County disaster risk governance and coordination	Special Programmes (Fire, Rescue and Emergency Services)	Increased availability and access to disaster risk information and assessments	% of early warnings/ action messages disseminated	-	90%	70%	80%	90%	95%
	Special Programmes (Fire, Rescue and Emergency Services)	Improved disaster response mechanism	% response to emergencies related to natural disasters	-	60%	100%	100%	100%	100%
	Special Programmes (Fire, Rescue and Emergency Services)	Enhanced response to disaster risks	% of staff trained on disaster management	-	0	100%	100%	100%	100%
SP 4.2 Civic education & public participation	Special Programmes (Fire, Rescue and Emergency Services)	Increased accountability in public service delivery	% of citizens assessing government services	-	100%	60%	70%	75%	80%
SP 4.3 Cohesion and peace building	Special Programmes (Fire, Rescue and Emergency Services)	Improved inter and intra county relations	Proportion of residents that live in harmony within the county	55%	40%	60%	75%	80%	90%

Delivery Unit		Key Output (KO)	Key Performance Indicators (KPIs)	Target 2023/24	Actual Achievement 2023/24	Target (baseline) 2024/25	Targets 2025/26	Targets 2026/27	Targets 2027/28
	Special Programmes (Fire, Rescue and Emergency Services)	Increased security and peace	% increase in population that feel safe in their communities	55%	40%	55%	65%	75%	85%
SP 4.4 Food and non-food items	Special Programmes (Fire, Rescue and Emergency Services)	Improved social economic status of the most vulnerable Meru County residents	% of county population cushioned	-	90%	90%	90%	90%	90%
Programme 5: Protocol & Events									
Outcome: Well planned and coordinated county events and Well managed events and correct protocol adopted									
SP 5.1 Capacity development and training	Protocol & Event Management	Improved Staff Productivity	No. of Staff Trained	15	15	20	8	8	8
SP 5.2 Increased capacity in event management	Protocol & Event Management	Enhanced Efficiency in Project Implementation and Sustainability	No. of County Events Managed and Coordinated	-	-	-	254	260	260
Programme 6: Partnerships & External Linkages									
Outcome: Increased development partners involvement									
SP 5.1 Research development	Partnership and External Linkages	Increased development partners funding	No. of funding proposals for development projects	2	4	6	6	6	6
SP 5.2 Stakeholder relations management	Partnership and External Linkages	Increased development partners fund	Amount of revenue raised from development partners year	500M	-	250M	250M	250M	250M
SP 5.3 Institutional development	Partnership and External Linkages	Establish a strong partnership and external linkages framework	No. of Meru County Partnership Policy developed	1	0	1	1	-	-
SP 5.4 Capacity building	Partnership and External Linkages	Enhancing skills and knowledge to enhance	% of staff trained	5%	2%	30%	30%	30%	5%

Delivery Unit		Key Output (KO)	Key Performance Indicators (KPIs)	Target 2023/24	Actual Achievement 2023/24	Target (baseline) 2024/25	Targets 2025/26	Targets 2026/27	Targets 2027/28
		service delivery							
Programme 7: Office of the Deputy Governor									
Outcome: Leadership, policy direction and oversight in the implementation of government policies, plans, programmes									
SP 7.1 Headquarters and Administrative Services	Office of the Deputy Governor	Administrative Services	% Level of of multi stakeholder engagement facilitated.	-	-	-	100%	100%	100%
	Office of the Deputy Governor		% Level of cross-cutting policies, guidelines and regulations mainstreamed.	-	-	-	100%	100%	100%
Programme 8 : Research & Strategy									
Outcome: Enhanced efficiency in project prioritization & planning									
S.P 8.1 Research & Strategy	Research and Strategy	Enhanced Efficiency in Project	No. of Feasibility Studies Undertaken and Reported	-	-	-	4	4	4
	Research and Strategy	Implementation and Sustainability	No. of research reports developed and disseminated	-	-	-	4	4	4
	Research and Strategy	Improved Staff Productivity	No. of Staff Trained	-	-	-	4	4	4
Programme 9: Communications									
Outcome: Well Informed Citizenry									
P 9.1 County Development Communication	Communications	Improved awareness of County Government Operations by its Publics & Stakeholder	No. of publications /Productions completed and distributed	12	18	12	12	4	4
SP 9.2 Staff Trainings & Empowerment	Communications	Improve delivery of the Communications team	No of Trainings and empowerment program scheduled and attended	-	1	2	2	14	14

Part F: Summary of Expenditure by Programmes, 2025/26-2027/28. (Kshs.)

Programme	Approved Budget 2023/24	Actual Expenditure 2023/24	Baseline Estimates 2024/25	Estimates 2025/26	Projected Estimates	
					2026/27	2027/28
Programme 1: Administration, planning and support of county affairs						
Sub Programme (SP)						
SP 1.1 Administrative Services	87,071,815.0 0	82,189,273.00	62,941,688.0 0	49,685,520.0 0	54,654,072.0 0	60,119,479. 20
SP 1.2 Office of the Deputy Governor	-	-	26,649,695.0 0	30,050,000.0 0	33,055,000.0 0	36,360,500. 00
SP 1.3 Protocol & Event Management	-	-	14,250,300.0 0	9,328,144.00	10,260,958.4 0	11,287,054. 24
SP 1.4 Communication	25,359,340.0 0	23,974,425.00	32,677,484.0 0	27,150,000.0 0	29,865,000.0 0	32,851,500. 00
Total Expenditure of Programme 1	112,431,155. 00	106,163,698.0 0	136,519,167. 00	116,213,664. 00	127,835,030. 40	140,618,53 3.44
Programme 2: County Service Delivery & Coordination						
SP 2.1 County Coordination Services	7,094,600.00	4,233,185.25	9,700,000.00	14,750,000.0 0	16,225,000.0 0	17,847,500. 00
SP 2.2 Monitoring and Evaluation	13,009,200.0 0	8,857,586.00	18,075,920.0 0	12,250,000.0 0	13,475,000.0 0	14,822,500. 00
SP 2.3 Partnership Development and External Linkages	8,004,800.00	6,124,060.00	10,250,000.0 0	8,050,000.00	8,855,000.00	9,740,500.0 0
SP 2.4 Research and Public Participation	9,182,000.00	7,858,399.75	-	-	-	-
Total Expenditure of Programme 2	37,290,600.0 0	27,073,231.00	38,025,920.0 0	35,050,000.0 0	38,555,000.0 0	42,410,500. 00
Programme 3: Special Programmes (Fire, Rescue and Emergency Services)						
Special Programmes (Fire, Rescue and Emergency Services)	24,920,980.0 0	18,502,750.00	28,950,000.0 0	36,650,000.0 0	40,315,000.0 0	44,346,500. 00
Total Expenditure of Vote 3562 Office of the Governor	174,642,735. 00	151,739,679.0 0	203,495,087. 00	187,913,664. 00	206,705,030. 40	227,375,53 3.44

Part G. Summary of Expenditure by Vote and Economic Classification 2025/26-2027/28. (Kshs.)

Expenditure Classification	Approved Budget 2023/24	Actual Expenditure 2023/24	Baseline Estimates 2024/25	Estimates FY 2025/26	Projected Estimates	
					2026/27	2027/28
Current Expenditure						
Use of goods and services	174,642,735.0 0	151,739,679.00	203,495,087.00	187,913,664.00	206,705,030.40	227,375,533.4 4
Capital Expenditure						
Non-Financial Assets	-	-	-	-	-	-
Total Expenditure	174,642,735.0 0	151,739,679.00	203,495,087.00	187,913,664.00	206,705,030.40	227,375,533.4 4

**Part H: Summary of Expenditure by Vote and Economic Classification 2025/26-2027/28.
(Kshs.)**

Expenditure Classification	Approved Budget 2023/24	Actual Expenditure 2023/24	Baseline Estimates 2024/25	Estimates 2025/26	Projected Estimates	
					2026/27	2027/28
Programme 1: Administration, planning and support of county affairs						
Current Expenditure						
Use of goods and services	112,431,155.00	106,163,698.00	136,519,167.00	116,213,664.00	127,835,030.40	140,618,533.44
Capital Expenditure						
Non-Financial Assets	-	-	-	-	-	-
Total Expenditure	112,431,155.00	106,163,698.00	136,519,167.00	116,213,664.00	127,835,030.40	140,618,533.44
Programme 2: County Service Delivery & Coordination						
Current Expenditure						
Use of goods and services	37,290,600.00	27,073,231.00	38,025,920.00	35,050,000.00	38,555,000.00	42,410,500.00
Capital Expenditure						
Non-Financial Assets	-	-	-	-	-	-
Total Expenditure	37,290,600.00	27,073,231.00	38,025,920.00	35,050,000.00	38,555,000.00	42,410,500.00
Programme 3: Special Programmes (Fire, Rescue and Emergency Services)						
Current Expenditure						
Use of goods and services	24,920,980.00	18,502,750.00	28,950,000.00	36,650,000.00	40,315,000.00	44,346,500.00
Capital Expenditure						
Non-Financial Assets	-	-	-	-	-	-
Total Expenditure	24,920,980.00	18,502,750.00	28,950,000.00	36,650,000.00	40,315,000.00	44,346,500.00

Part I: Summary of Human Resource Requirements.

Office of the Governor		2024/25 FY	2025/26 FY	2026/27 FY	2027/28 FY
DESIGNATION	INPOST	Funded positions	positions to be funded	positions to be funded	positions to be funded
*Assistant Director - Public Communications	2	2	2	2	2
*Chief of Staff (County)	1	1	1	1	1
*Director - Public Communications	2	2	2	2	2
*Public Communications Officer[2]	11	11	11	11	11
*Records Management Officer[2]	10	10	10	10	10
*Records Management Officer[3]	8	8	8	8	8
Administrative Officer [1]	1	1	1	1	1
Administrative Officer [3]	1	1	1	1	1
Administrative Officer[2]	1	1	1	1	1
Advisor - Economic Affairs	1	1	1	1	1
Advisor - Political Affairs	1	1	1	1	1
Assistant Director Administration	1	1	1	1	1

Chief Driver	6	6	6	6	6
Chief Superintending Engineer, Mechanical	1	1	1	1	1
Cleaning Supervisor[2b]	1	1	1	1	1
Clerical Officer[2]	1	1	1	1	1
Cook[1]	1	1	1	1	1
Cook[2]	3	3	3	3	3
County Governor	1	1	1	1	1
County Secretary	1	1	1	1	1
Deputy County Attorney	1	1	1	1	1
Deputy County Governor	1	1	1	1	1
Deputy Director of Administration	3	3	3	3	3
Director of Administration	3	3	3	3	3
Driver[1]	1	1	1	1	1
Engineer [2], Mechanical	1	1	1	1	1
Fireman (1)	1	1	1	1	1
Member - County Executive Committee	1	1	1	1	1
Office Administrator [2]	1	1	1	1	1
Principal Administrative Officer	1	1	1	1	1
Principal Driver	1	1	1	1	1
Security Warden[1]	1	1	1	1	1
Senior Clerical Officer	1	1	1	1	1
Senior Driver	1	1	1	1	1
Senior Economist	1	1	1	1	1
Senior Fireman	15	15	15	15	15
Senior Support Staff	29	29	29	29	29
Social Welfare Officer[2]	2	2	2	2	2
Social Welfare Officer[3]	2	2	2	2	2
Supply Chain Management Officer[2]	1	1	1	1	1
Support Staff[3]	5	5	5	5	5
Youth Development Officer[2]	1	1	1	1	1
Grand Total	129	129	129	129	129

VOTE 3563: FINANCE, ECONOMIC PLANNING & ICT

PART A: Vision

An excellent Economic Planning and prudent financial management unit

PART B: Mission

To provide quality financial services through effective and efficient planning for economic development

Part C: Performance and Background for Programme(s) Funding

The departments mandate includes: developing and implementation of budget documents and annual budgets for the county, ensure linkage between data and the planning process; coordinate preparation of County Integrated Development Plan, Annual Development plans and ; ensuring proper management, control and accounting of finances for the County Government entities; ensuring compliance in procurement laws and legislation of County Government entities; internal audit; ensure provision of secure, adequate and reliable information systems and their operational environment through ICT directorate.

The department is supported by three Semi-autonomous agencies ;(a) County Revenue board that is charged with the mandate of collection and management of county own revenue sources; (b) Micro Finance Corporation whose mandate is to build financial capacity on micro groups and (c) Meru Investment Corporation which is mandated to mobilise investment partners.

Expenditure Trends

During the period under review the sub-sector was implementing eight (8) main programmes and eleven (11) sub-programmes. The Budget execution is represented in the tables below demonstrating programme and sub-programme allocations and actual expenditure by programme and sub programme:

Economic Classification	FY 2021/22	FY 2022/23	FY 2023/24
Current Expenditure			
Compensation to Employee	410,743,577.00	321,034,836.00	331,296,805.28
Use of goods and services	585,712,570.00	476,441,196.77	496,198,652.00
Capital Expenditures			
Acquisition of Non-Financial Assets	26,000,000.00	116,330,496.00	119,411,393.00
Total vote Expenditure	1,022,456,147.00	913,806,528.77	946,906,850.28

Major achievements in the last MTEF period (2021/22-2024/25)

Key Achievements

- ❖ A systemic service delivery following upgrading of datacenter
- ❖ Enhanced network security with installation and enforcement of a network firewall.
- ❖ Preparation of statutory budget documents and reports
- ❖ Payment of pending bills as per the allocated budget and as per the disbursed funds

- ❖ Streamlining of the payment process through the adherence of the service charter guidelines and timelines
- ❖ Timely provision of all statutory budgetary documents as per the legal requirements
- ❖ Preparation of annual budget estimates.
- ❖ Preparation of annual progress report (CAPR) and annual development plan (CADP)
- ❖ Enhance ICT Infrastructure and connectivity across the sub counties
- ❖ Enhance revenue collection through Meru County Revenue Board.
- ❖ PPP for Meru Energy Park approved feasibility reports on various studies for Hydro, solar power, wind power & waste to energy plant
- ❖ Disbursement of loans through Microfinance Corporation.
- ❖ Actualization of green energy program through wind powered energy effected by Meru County Investment Corporation.

Constraints and challenges in budget implementation

- ❖ Delay in exchequer releases which affected implementation of planned projects.
- ❖ Failure by County Revenue Board to meet annual targets
- ❖ Pending bills burden

Measures to mitigate the challenges

- a) County Treasury has been engaging the National Treasury continuously in an effort to address the delay in disbursement
- b) Enhance good working condition, training and workshop to motivate revenue collectors.
- c) Involvement of stakeholders in budget preparation.
- d) In the subsequent year County Treasury will ensure budgeting on the most realist and attainable resources

Major Service to be provided in MTEF period 2025/26-2027/28

- ❖ Internal audit and assurance
- ❖ Financial reporting and asset management
- ❖ Preparation of planning documents (CIDP (Revision), ADP & CAPR)
- ❖ Preparation of the budget and budget documents/ templates
- ❖ Carry out public participation and engagement for planning and budget documents
- ❖ Monitoring Budget implementation
- ❖ Capacity building of Civil Society Organizations (CSOs) to be Trainers of Trainers on budget process and County staff.
- ❖ Capacity building of staff of sector reports preparation and other budget documents.
- ❖ Capacity building and induction of County Budget and Economic Forum members
- ❖ Enhance capacity to stakeholders and staff on planning processes
- ❖ Maintenance of Local and Wide Area Networks
- ❖ Provision of Internet

Part D: Strategic Objectives

Programme Objectives/Overall Outcome

NO	Programme	Objective
P1.	General Administration Planning, and Accounting Support Services	To increase the reliability, stability and soundness of the financial sector.
P2.	Public Finance and Budget Management	To provide the assurance that public resources are being optimally utilized and managed for the public good. Enhance revenue equitable allocation of resources to programs that are viable and beneficial to the county and its citizens.
P3.	ICT Development	To provide secure, adequate and reliable information systems.
P4.	Economic Planning & Coordination Services	To improve linkage between data, the planning process, improve data collection and its management.
P5.	Administrative Services	To ensure efficiency in administrative departmental services

Part E: Summary of the Programme Outputs and Performance Indicators for FY 2025/26-2027/28.

Implementing Agency	Key Outputs	Key Performance Indicators (KPIs)	Targets 2023/24	Actual achievements 2023/24	Target 2024/25	Target 2025/26	Target 2026/27	Targets 2027/2028
Programme 1: Public Finance Management								
Outcome: Enhanced efficiency and effectiveness in utilization of public resources								
SP 1.1 Budget Coordination and Management								
Budget Directorate	Budgeting documents prepared	Documents prepared and adherence to budget calendar dates	CFSP, CBROP and Budget Guidelines prepared and adhered to 8th February, 21st October and 30th August deadlines	CFSP, CBROP and Budget Guidelines prepared and adhered to 8th February, 21st October and 30th August deadlines	1 CFSP, 1 CBROP and Budget Guidelines prepared and adhered to 8th February, 21st October and 30th August deadlines	1 CFSP, 1 CBROP and Budget Guidelines prepared and adhered to 8th February, 21st October and 30th August deadlines	1 CFSP, 1 CBROP and Budget Guidelines prepared and adhered to 8th February, 21st October and 30th August deadlines	1 CBROP, 1 CFSP and Budget Guidelines prepared and adhered to 8th February, 21st October and 30th August deadlines
	Preparation of annual Budget Estimates	- No. of Budget Estimates/year	-1 Budget Estimates/year	1 Budget Estimates/year	-1 Budget Estimates/year	1 Budget Estimates/year	Budget Submitted by 30th April	Budget Submitted by 30th April
	Budget & economic forums meetings held	No. of forums held	2 budget and economic forums	2 budget and economic forums	2 budget and economic forums	3	3	3
	Public Participation Meetings/ Public baraza held	No. of wards covered	46 wards	46 wards	46 wards	46	46	46
		No. of Public participations held	2	2	2	2	2	2
SP1.2: Accounting and Financial Reporting								
Accounts Directorate	-Quarterly Annual	No of quarterly/ann	4 quarterly reports	4 quarterly reports	4 quarterly reports	4 quarterly reports	4 quarterly reports	4 quarterly reports

	financial reports	ual financial reports done	1 annual report	1 annual report	1 annual report	1 annual report	1 annual report	1 annual report
	Development of County inventory systems	No of County inventory systems developed	1 inventory report	1 inventory report	1 inventory report	1 inventory system	1 inventory system	1 inventory system
SP 1.3: Audit								
Audit Directorate	Audit report-HQ	No. Of Audit reports	4 Quarterly Audit reports	4 Quarterly Audit reports	4 Quarterly Audit reports	4 Quarterly Audit reports	4 Quarterly Audit reports	4 Quarterly Audit reports
			1 Annual Audit report	1 Annual Audit report	1 Annual Audit report	1 Annual Audit report	1 Annual Audit report	1 Annual Audit report
	Audit automation	No of audit software procured	1 audit software	-	1 audit software	1 audit software	1 audit software	1 audit software
SP 1.4: Supply Chain Management								
Supply Chain Management Directorate	Preparation of procurement Policy	No of procurement policies	1 procureme nt policy	-	1 procureme nt policy	1 procureme nt policy	1 procureme nt policy	1 procureme nt policy
P2: County Economic Planning, Policy Formulation & Monitoring & Evaluation								
Outcome: Evidence based policies and plans								
SP 2.1: County Policies and Economic Planning								
Economic Planning Directorate	County Annual development plan 2026/2027, 2027/28, 2028/29	No. CADPs prepared	1 plan	1 County Annual Developme nt Plan	1	1	1	1
	County Annual Progress Report 2025, 2026,2027	No of CAPRs prepares	1 Progress report	1 County Annual Progress Report	1	1	1	1
	Public Participation for ADP	No. of PP reports	1	1	1	1	1	1
	County Statistical Abstract 2025, 2026,2027.	No. of Statistical Abstracts prepared	1	20% Complete	100%	1	1	1
	County bureau of statistics	No. of statistical software	1 soft ware	-	1	1 statistical software	1 statistical software	1 statistical software
	County information and documentati on Centre	No. of CIDs	1 CIDC operationa l	-	1 CIDC operationa l	1 CIDC operationa l	1 CIDC operationa l	1 CIDC operationa l
		No. of equipment	Assorted equipment	-	Assorted equipment	Assorted equipment	Assorted equipment	Assorted equipment
	CIDP/ADP projects	-Number of Monitoring and	-1 Monitorin g and	-	- 1 Monitorin g and	-1 Monitorin g and	- 1 Monitorin g and	- 1 Monitorin g and

	Review-County wide	evaluation reports in place	evaluation reports		evaluation reports	evaluation reports	evaluation reports	evaluation reports
		-No. of Updated project register	-1 updated project register	-1 updated project register	-1 updated project register	-1 updated project register	-1 updated project register	-1 updated project register
P3: Meru County Revenue board								
Outcome: Increased Revenue Collection								
SP 3.1: Revenue Enhancement								
Meru County Revenue Board	Implementation of Revenue Automation Systems	No of revenue systems Implemented	1	1	-	-	-	-
	System Maintenance	Level of System Maintenance	-	-	95%	100 % Maintained	100 % Maintained	100 % Maintained
	Training of Staff	No of Staff Trained	500	500	500	500	500	500
P4 : Meru County Microfinance Corporation								
Outcome: Increased access to credit								
SP 4.1: Meru Micro-finance Corporation								
Meru Micro-finance co-corporation	Loan disbursement	Increased loans disbursement	250	60	250	105	105	105
	Capacity Building	No capacity building sessions	11 sessions	-	11 sessions	11 sessions	11 sessions	11 sessions
	Sensitization fora	No of Fora done	10	-	10	10	10	10
P5: Meru County Investment Corporation								
Outcome: Increased Investments								
SP 5.1: Meru Investment Corporation								
MCIDC	Value added farm produce	No. of Kgs of Tea plucked and sold				45,000	45,000	45,000
		No. of metric tons of meat processed – Fish, chicken				5,760	5,760	5,760
		No. of hides and skins processed to wet blue leather				43,920	44,000	44,500
		No. of tons processed and marketed of coffee, Tea & Cotton.				2.5M	2.5M	2.5M
MCIDC	Infrastructure Development	Gross built up area in M ² of commercial space of				5,000	-	-

		Grade A rating.						
MCIDC	Meru County Energy Park Completion	Number of households benefiting with clean Energy				100	100	1001
		% of completion of the Development phase				100%	-	-

P6: ICT Development

Outcome: Reduced duration in accessing essential services

SP 6.1: ICT Infrastructure

ICT Directorate	Backbone infrastructure and Unified Wireless LAN	No of wards, sub county and municipalities connected	10	-	10	10	10	30
	ICT standards & Regulations	-No of ICT Standards developed	1	-	1	1	1	1
	Training on ICT	No of trainings done	6	-	6	6	7	7
	Installation of Video Conference Facility/ Governor Residence	No of video conferencing systems developed	1	-	1	1	1	-
	ICT Labs	No of ICT Labs established	1	-	1	3	3	3
	Integration of Security Surveillance CCTV	No of systems integrated	1	-	1	3	-	-
	Automation and systems development	No of systems developed	2- Revenue System & PSA	2-Revenue & PSA Systems	2	2	-	-
	Cloud and an Offsite County Data Center	No of data centers established	1	-	1	1	1	1

**Part F: Summary of Expenditure by Programmes, for the MTEF Period 2025/26-2027/28.
(Kshs.)**

Programme	Approved Budget 2023/24	Actual Expenditure 2023/24	Baseline Estimates 2024/25	Estimates 2025/26	Projected Estimates	
					2026/27	2027/28
Programme 1: Administration, Planning & Support Services	307,886,800.00	145,680,533.65	503,835,793.16	793,772,961.17	873,150,257.29	960,465,283.02
Programme 2: Public Finance Management						
SP1: Supply Chain Management	8,950,980.00	8,827,241.00	10,230,000.00	10,750,000.00	11,825,000.00	13,007,500.00
SP2: Internal Audit	9,274,716.00	7,774,716.00	7,230,000.00	12,220,000.00	13,442,000.00	14,786,200.00
SP 3: Budget, formulation, coordination and Policy	32,493,096.00	28,546,182.60	27,279,000.00	33,174,318.06	36,491,749.87	40,140,924.85
SP 4: Accounting Services	7,184,190.00	7,152,038.00	158,165,741.00	28,868,300.00	31,755,130.00	34,930,643.00
SP 5: Financial Reporting	-	-	-	4,650,000.00	5,115,000.00	5,626,500.00
SP 6: County Assets & Liabilities	-	-	-	13,200,000.00	14,520,000.00	15,972,000.00
SP 7: Fleet Management	46,507,171.00	38,703,225.24	-	-	-	-
Total Expenditure of Programme 2	104,410,153.00	91,003,402.84	202,904,741.00	102,862,618.06	113,148,879.87	124,463,767.85
Programme 3: ICT Development	81,454,200.00	71,917,277.85	9,850,000.00	36,610,015.00	40,271,016.50	44,298,118.15
Programme 4: Economic Planning and Coordination Services	8,296,650.00	8,075,122.00	8,870,000.00	22,100,000.00	24,310,000.00	26,741,000.00
Programme 5: Administrative Services	56,370,858.00	55,718,877.20	5,347,752.00	16,451,002.40	18,096,102.64	19,905,712.90
Programme 6: Meru County Investment Corporation	21,709,324.00	18,166,394.00	21,600,000.00	22,064,500.00	24,270,950.00	26,698,045.00
Programme 7: Micro Finance Development	76,155,481.00	67,746,807.00	78,758,590.91	79,933,762.73	87,927,139.00	96,719,852.90
Programme 8: Meru County Revenue Board	337,432,000.00	337,431,999.46	346,660,640.00	397,527,156.00	437,279,871.60	481,007,858.76
Total Expenditure of Vote	993,715,466.00	795,740,414.00	1,177,827,517.07	1,471,322,015.36	1,618,454,216.90	1,780,299,638.58

Part G: Summary of Expenditure by Vote and Economic Classification for FY 2023/24-2025/26. (Kshs.)

Expenditure Classification	Approved Budget 2023/24	Actual Expenditure 2023/24	Baseline Estimates 2024/25	Estimates 2025/26	Projected Estimates	
					2026/27	2027/28
Current Expenditure						
Compensation to Employees	430,296,805.00	418,345,200.46	340,519,230.91	520,401,896.78	572,442,086.46	629,686,295.10
Use of goods and services	444,007,268.00	267,014,705.54	597,011,623.00	625,340,103.58	687,874,113.94	756,661,525.33
Capital Expenditure						
Non-Financial Assets	119,411,393.00	110,380,508.00	240,296,663.16	325,580,015.00	358,138,016.50	393,951,818.15
Total Expenditure	993,715,466.00	795,740,414.00	1,177,827,517.07	1,471,322,015.36	1,618,454,216.90	1,780,299,638.58

Part H: Summary of Expenditure by Vote and Economic Classification 2025/26-2027/28. (Kshs.)

Expenditure Classification	Approved Budget 2023/24	Actual Expenditure 2023/24	Approved Estimates 2024/25	Estimates 2025/26	Projected Estimates	
					2026/27	2027/28
Programme 1: Administration, Planning & Support Services						
Current Expenditure						
2100000 Compensation to Employees	-	-	-	171,738,978.05	188,912,875.86	207,804,163.44
2200000 Use of goods and services	307,886,800.00	145,680,533.65	264,539,130.00	307,653,968.12	338,419,364.93	372,261,301.43
3100000 Non-Financial Assets	-	-	239,296,663.16	314,380,015.00	345,818,016.50	380,399,818.15
Total Expenditure	307,886,800.00	145,680,533.65	503,835,793.16	793,772,961.17	873,150,257.29	960,465,283.02
Programme 2: Public Finance Management						
SP1: Supply Chain Management						
Current Expenditure						
2200000 Use of goods and services	8,950,980.00	8,827,241.00	10,230,000.00	10,750,000.00	11,825,000.00	13,007,500.00
Total Expenditure	8,950,980.00	8,827,241.00	10,230,000.00	10,750,000.00	11,825,000.00	13,007,500.00
SP2: Internal Audit						
Current Expenditure						

2200000 Use of goods and services	9,274,716.00	7,774,716.00	7,230,000.00	12,220,000.00	13,442,000.00	14,786,200.00
Total Expenditure	9,274,716.00	7,774,716.00	7,230,000.00	12,220,000.00	13,442,000.00	14,786,200.00
SP 3: Budget, formulation, coordination and Policy						
Current Expenditure						
2200000 Use of goods and services	32,493,096.00	28,546,182.60	27,279,000.00	33,174,318.06	36,491,749.87	40,140,924.85
Total Expenditure	32,493,096.00	28,546,182.60	27,279,000.00	33,174,318.06	36,491,749.87	40,140,924.85
SP 4: Accounting Services						
2200000 Use of goods and services	7,184,190.00	7,152,038.00	158,165,741.00	28,868,300.00	31,755,130.00	34,930,643.00
Total Expenditure	7,184,190.00	7,152,038.00	158,165,741.00	28,868,300.00	31,755,130.00	34,930,643.00
SP 5: Financial Reporting						
2200000 Use of goods and services	-	-	-	4,650,000.00	5,115,000.00	5,626,500.00
Total Expenditure	-	-	-	4,650,000.00	5,115,000.00	5,626,500.00
SP 6: County Assets & Liabilities						
2200000 Use of goods and services	-	-	-	13,200,000.00	14,520,000.00	15,972,000.00
Total Expenditure	-	-	-	13,200,000.00	14,520,000.00	15,972,000.00
SP 7: Fleet Management						
2200000 Use of goods and services	46,507,171.00	38,703,225.24	-	-	-	-
Total Expenditure	46,507,171.00	38,703,225.24	-	-	-	-
Programme 3: ICT Development						
Current Expenditure						
2200000 Use of goods and services	12,854,200.00	11,740,008.05	8,850,000.00	29,610,015.00	32,571,016.50	35,828,118.15
Capital Expenditure						
3100000 Non-Financial Assets	68,600,000.00	60,177,269.80	1,000,000.00	7,000,000.00	7,700,000.00	8,470,000.00
Total Expenditure	81,454,200.00	71,917,277.85	9,850,000.00	36,610,015.00	40,271,016.50	44,298,118.15
Programme 4: Economic Planning and Coordination Services						
Current Expenditure						

2200000 Use of goods and services	8,296,650.00	8,075,122.00	8,870,000.00	22,100,000.00	24,310,000.00	26,741,000.00
Total Expenditure	8,296,650.00	8,075,122.00	8,870,000.00	22,100,000.00	24,310,000.00	26,741,000.00
Programme 5: Administrative Services						
2200000 Use of goods and services	10,559,465.00	10,515,639.00	5,347,752.00	16,451,002.40	18,096,102.64	19,905,712.90
Capital Expenditure						
3100000 Non-Financial Assets	45,811,393.00	45,203,238.20	-	-	-	-
Total Expenditure	56,370,858.00	55,718,877.20	5,347,752.00	16,451,002.40	18,096,102.64	19,905,712.90
Programme 6: Meru County Investment Corporation						
Current Expenditure						
2100000 Compensation to Employees	21,709,324.00	18,166,394.00	15,100,000.00	15,402,000.00	16,942,200.00	18,636,420.00
2200000 Use of goods and services	-	-	6,500,000.00	6,662,500.00	7,328,750.00	8,061,625.00
Total Expenditure	21,709,324.00	18,166,394.00	21,600,000.00	22,064,500.00	24,270,950.00	26,698,045.00
Programme 7: Micro Finance Development						
Current Expenditure						
2100000 Compensation to Employees	76,155,481.00	67,746,807.00	58,758,590.91	59,933,762.73	65,927,139.00	72,519,852.90
2200000 Use of goods and services	-	-	20,000,000.00	20,000,000.00	22,000,000.00	24,200,000.00
Total Expenditure	76,155,481.00	67,746,807.00	78,758,590.91	79,933,762.73	87,927,139.00	96,719,852.90
Programme 8: Meru County Revenue Board						
Current Expenditure						
2100000 Compensation to Employees	332,432,000.00	332,431,999.46	266,660,640.00	273,327,156.00	300,659,871.60	330,725,858.76
2200000 Use of goods and services	-	-	80,000,000.00	120,000,000.00	132,000,000.00	145,200,000.00
3100000 Non-Financial Assets	5,000,000.00	5,000,000.00	-	4,200,000.00	4,620,000.00	5,082,000.00
Total Expenditure	337,432,000.00	337,431,999.46	346,660,640.00	397,527,156.00	437,279,871.60	481,007,858.76

Part I: Summary of Human Resource Requirements.

County Treasury		2024/25 FY	2025/26 FY	2026/27 FY	2027/28 FY
DESIGNATION	INPOST	Funded positions	positions to be funded	positions to be funded	positions to be funded
*ICT Officer [3]	3	3	3	3	3
Accountant [2]	28	28	28	28	28
Accountant[1]	1	1	1	1	1
Accountant[2]	1	1	1	1	1
Accountant[3]	1	1	1	1	1
Accounts Clerk[1]	1	1	1	1	1
Administrative Officer [1]	1	1	1	1	1
Administrative Officer [3]	1	1	1	1	1
Assistant Accountant-General	1	1	1	1	1
Assistant Director, Internal Audit Services	1	1	1	1	1
Chief Driver	1	1	1	1	1
Chief Economist	1	1	1	1	1
Chief Superintending Engineer, Structural	1	1	1	1	1
Cleaner[1]	1	1	1	1	1
Cleaner[2]	1	1	1	1	1
Clerical Officer[1]	1	1	1	1	1
Clerical Officer[2]	2	2	2	2	2
Clerical Officer[3]	3	3	3	3	3
Clerical Officer[4]	1	1	1	1	1
Computer Programmer[2]	2	2	2	2	2
County Chief Officer	1	1	1	1	1
Copy Typist[2]	1	1	1	1	1
Copy Typist[3]	1	1	1	1	1
Deputy Director - Supply Chain Management Services	1	1	1	1	1
Director, Internal Audit Services	1	1	1	1	1
Driver	1	1	1	1	1
Driver [2]	1	1	1	1	1
Driver[1]	2	2	2	2	2
Driver[2]	1	1	1	1	1
Economist [2]	7	7	7	7	7
Economist[1]	1	1	1	1	1
Environment Officer [2]	1	1	1	1	1
Finance Officer [3]	9	9	9	9	9
Finance Officer[1]	3	3	3	3	3
ICT Assistant [3]	4	4	4	4	4
ICT Officer	3	3	3	3	3

Internal Auditor [3]	3	3	3	3	3
Internal Auditor [2]	4	4	4	4	4
Labourer[1]	1	1	1	1	1
Member - County Executive Committee	1	1	1	1	1
Meter Reader[1]	1	1	1	1	1
Office Administrative Assistant [1]	1	1	1	1	1
Plant Operator[1]	1	1	1	1	1
Principal ICT Officer	1	1	1	1	1
Research Officer [1]	1	1	1	1	1
Revenue Officer[3]	1	1	1	1	1
Senior Accountant	6	6	6	6	6
Senior Clerical Officer	1	1	1	1	1
Senior Revenue Officer	1	1	1	1	1
Senior Supply Chain Management Officer	3	3	3	3	3
Statistician[1]	1	1	1	1	1
Statistician[2]	3	3	3	3	3
Storekeeper[1]	1	1	1	1	1
Supplies Assistant[1]	1	1	1	1	1
Supply Chain Management Assistant [2]	4	4	4	4	4
Supply Chain Management Assistant [3]	9	9	9	9	9
Supply Chain Management Assistant[4]	1	1	1	1	1
Supply Chain Management Officer[2]	10	10	10	10	10
Support Staff[3]	7	7	7	7	7
Works Officer[3]	1	1	1	1	1
Grand Total	154	154	154	154	154

VOTE 3564: DEPARTMENT OF AGRICULTURE, LIVESTOCK, FISHERIES & VETERINARY SERVICES

Part A: Vision

An innovative, Green and commercially oriented Agriculture sector.

Part B: Mission

To promote livelihoods and sustainable competitive Agriculture, Livestock, and Fishery Sub-sectors while conserving natural resources.

Part C: Performance and Background for Programme (s) Funding Expenditure trends;

This section involves analysis of budget allocation to the department in terms of compensation to employees, use of goods and services and development for the last three FYs 2021/2022, 2022/23 and 2023/24. It also notes the challenges experienced in implementation of the mandate of department and analyses the upcoming projects to be done during the fiscal years 2025/26-2027/28/

Major Achievements for the Period

Key achievements

This section details major achievements for the department over the preceding three years.

- ❖ Certified seeds procured and distributed under ELRP project
- ❖ 53,000 Avocado seedlings distributed under ELRP Project
- ❖ Soil conservation practices and measures on agricultural land were implemented under Upper Tana and NARIGP donor-funded projects
- ❖ 7.225 tons of fish feeds were distributed
- ❖ Over 970 farmers were trained on Agri business.
- ❖ Over 9,070 chickens were distributed to farmers under KOPIA and ASDSP projects.
- ❖ Over 150,000 animals were vaccinated
- ❖ Provision of cows to needy families.

Major services/outputs to be provided in MTEF period 2025/26– 2027/28

- ❖ To improve fish production, Improve nutrition, Food security and wealth
- ❖ To establish 3 aggregation centres
- ❖ To train farmers on effective ways of production
- ❖ To provide quality semen for quality livestock

- ❖ To establish apiaries
- ❖ To enhance food and nutrition security
- ❖ To improve production of preferred market varieties

Constraints and challenges in budget implementation

The following are the challenges facing the sector:

- a) **Land ownership** – The sector faces numerous challenges on land ownership including the lack of a settlement of landless/squatters, uncontrolled land sub-division, sprawling of urban settlement and structures into prime agricultural areas and lack of land ownership documents.
- b) **Inadequate markets and market infrastructure for agricultural products** - This challenge is further amplified by inadequate access infrastructure (cold chain facilities, roads and energy to reduce post-harvest losses), market infrastructure and market information.
- c) **High production cost** – A large percentage of the sector’s inputs and imported and expensive resulting into high product cost and consequently lowering the expected farmer incomes.
- d) **Limited diversification of agricultural products and value addition** – The largest proportion of agricultural products are sold unprocessed or in semi-processed forms.
- e) **Inadequate sector funding and delayed disbursement of funds** - Late release of exchequer and austerity measures affects implementation of programmes and projects.

Measures to mitigate the challenges

- a) COG is pushing and campaigning towards prompt and timely disbursement of equitable allocation to counties.
- b) Change of management in the County Revenue Board and adopting more efficient methods of revenue collection to avoid pilferages.
- c) Strict adherence to the SRC recommendations on wage bill control mechanisms.
- d) Lobbying for more donors to complement county budget on development projects

Part D: Programme Objectives

programmes	Objectives
Administrative, Planning and Support Services	To create an enabling environment and to provide efficient services to county divisions/units organizations and the public.
Crop Production and Management	To enhance dissemination of agricultural information to the farming communities for improved agricultural productivity, food security, and farm incomes;
Livestock Development	To increase livestock production, productivity, health and improve livestock products and by products to enhance food security in the County
Fisheries	To increase fish production for enhanced food security, employment creation, income generation and poverty reduction
ATC Kaguru	To enhance adoption of modern agricultural technologies
Veterinary services/ Animal disease management	To safeguard livestock and human health, improve productivity and promote trade in animals and animal products

Part E: Summary of Programme Outputs and Performance Indicators for 2025/2026-2027/2028. (Kshs.)

Delivery Unit	Key Output (KO)	Key Performance indicators (KPIs)	Target 2023/24	Actual Achievement 2023/24	Target 2024/25 (baseline)	Targets 2025/2026	Targets 2026/2027	Targets 2027/2028
Programme 1: Crop Development								
SP 1.1 Agriculture Development	-Conversion of formal groups into Cooperatives	Supported value chains	3	-	3	3	3	3
	-Support in Market linkages							
	-Support in establishing agro processing							
	-Value addition							
Programme 2: Livestock Development								
SP 2.1 Livestock Development	-Procuring and distribution of chicken	% Increase in No. of cross-breed chicken	100%	0	100%	40%	60%	80%
	vaccine doses	% Reduction in zoonotic diseases incidences among humans	10%	10%	10%	10%	10%	10%
	- Vaccination of livestock							
	Procurement of semen	Number of straws procured	-	-	-	25000	30000	35,000
Programme 3: Fisheries Development								
SP 3.1 Fisheries development	Procurement and Distribution of fingerlings	Increased production of fish	2.5M	-	2.5M	2.5M	3.5M	4.5M
	Procurement and Distribution of fish feeds	Increased production of fish	-	-	-	37.5t	50 t	55t

Part F: Summary of Expenditure by Programmes, 2025/2026 - 2027/2028. (Kshs.)

Programme	Approved Budget 2023/24	Actual Expenditure 2023/24	Baseline Estimates 2024/25	Estimates 2025/26	Projected Estimates	
					2026/2027	2027/28
P1. Administration, planning and support services	658,714,990.00	638,552,327.10	304,443,881.00	438,089,415.28	481,898,356.81	530,088,192.49
P2. Livestock Development	11,093,400.00	6,288,815.00	9,028,600.00	20,484,000.00	22,532,400.00	24,785,640.00
P3. Fisheries	31,021,101.00	6,561,385.00	25,506,984.00	44,225,903.00	48,648,493.30	53,513,342.63
P4. Agriculture Development	13,780,166.00	10,550,037.80	13,277,967.00	82,805,600.00	91,086,160.00	100,194,776.00
P5. Animal Disease Management	23,008,600.00	18,774,124.20	3,474,500.00	22,002,400.00	24,202,904.00	26,622,904.00
P6. Kaguru ATC & AMS	19,932,563.25	19,932,563.25	17,000,000.00	45,000,000.00	49,500,000.00	54,450,000.00
TOTALS	757,550,820.25	700,659,252.35	372,731,932.00	652,607,318.28	717,868,314.11	789,654,855.12

Part G: Summary of Expenditure by Vote and Economic Classification, 2025/2026 - 2027/2028. (Kshs.)

Economic Classification	Approved Budget 2023/24	Actual Expenditure 2023/24	Baseline Estimates 2024/25	Estimates 2025/26	Projected Estimates	
					2026/2027	2027/2028
Current Expenditure						
Use of Goods and Services	37,959,756.00	30,547,903.00	56,780,836.00	65,118,950.00	71,630,845.00	78,793,929.50
Total Recurrent expenditure	37,959,756.00	30,547,903.00	56,780,836.00	65,118,950.00	71,630,845.00	78,793,929.50
Capital Expenditure	719,591,064.25	670,111,349.35	315,951,096.00	587,488,368.28	646,237,205.11	710,860,925.62
Total Development Expenditure	719,591,064.25	670,111,349.35	315,951,096.00	587,488,368.28	646,237,205.11	710,860,925.62
Total Expenditure	757,550,820.25	700,659,252.35	372,731,932.00	652,607,318.28	717,868,050.11	789,654,855.12

Part H: Summary of Expenditure by Vote and Economic Classification 2025/26-2027/28.
(Kshs.)

Expenditure Classification	Approved Budget 2023/24	Actual Expenditure 2023/24	Baseline Estimates 2024/25	Estimates 2025/26	Projected Estimates	
					2026/2027	2027/2028
Programme 1: (Administrative Services)						
Current Expenditure						
2200000 Use of goods and services	8,885,900.00	7,871,336.00	11,799,769.00	13,026,950.00	14,329,645.00	15,762,609.50
Capital Expenditure						
3100000 Non-Financial Assets	649,829,090.00	630,680,991.10	292,644,112.00	425,062,465.28	467,568,711.81	514,325,582.99
Total Expenditure	658,714,990.00	638,552,327.10	304,443,881.00	438,089,415.28	481,898,356.81	530,088,192.49
Programme 2: (Livestock Production, Management & Development)						
Current Expenditure						
2200000 Use of goods and services	7,093,400.00	6,288,815.00	9,028,600.00	8,484,000.00	9,332,400.00	10,265,640.00
Capital Expenditure						
3100000 Non-Financial Assets	4,000,000.00	-	-	12,000,000	13,200,000.00	14,520,000.00
Total Expenditure	11,093,400.00	6,288,815.00	9,028,600.00	20,484,000	22,532,400	24,785,640
Programme 3: (Fisheries Development & Management)						
Current Expenditure						
2200000 Use of goods and services	4,190,840.00	3,062,410.00	2,200,000.00	5,000,000.00	5,500,000.00	6,050,000.00
Capital Expenditure						
3100000 Non-Financial Assets	26,830,261.00	3,498,975.00	23,306,984.00	39,225,903.00	43,148,493.30	47,463,342.63
Total Expenditure	31,021,101.00	6,561,385.00	25,506,984.00	44,225,903	48,648,493.30	53,513,342.63
Programme 4: (Crop Management & Development)						
Current Expenditure						
2200000 Use of goods and services	13,780,166.00	10,550,037.80	13,277,967.00	12,805,600.00	14,086,160.00	15,494,776.00
Capital Expenditure						
3100000 Non-Financial Assets	-	-	-	70,000,000	77,000,000.00	84,700,000.00
Total Expenditure	13,780,166.00	10,550,037.80	13,277,967.00	82,805,600	91,086,160	100,194,776
Programme 5: (Animal Disease Control & Management)						
Current Expenditure						
2200000 Use of goods and services	4,009,450.00	2,775,304.20	3,474,500.00	3,802,400.00	4,182,640.00	4,600,904.00
Capital Expenditure				0	0	0
3100000 Non-Financial Assets	18,999,150.00	15,998,820.00	-	25,200,000	20,020,000.00	22,022,000.00
Total Expenditure	23,008,600.00	18,774,124.20	3,474,500.00	18,200,000.00	33,078,448	39,356,016.96
Programme 6 (Farm & Infrastructure Development)						
Current Expenditure						
2200000 Use of goods and services	-	-	17,000,000.00	22,000,000.00	24,200,000.00	26,620,000.00
3100000 Non-Financial Assets	19,932,563.25	19,932,563.25	-	23,000,000.00	25,300,000.00	27,830,000.00
Total Expenditure	19,932,563.25	19,932,563.25	17,000,000.00	45,000,000	49,500,000	54,450,000

Part I: Summary of Human Resource Requirements.

Agriculture, Livestock and Fisheries		2024/25 FY	2025/26 FY	2026/27 FY	2027/28 FY
DESIGNATION	INPOST	Funded positions	positions to be funded	positions to be funded	positions to be funded
*Animal Health Assistants[1]	9	9	9	9	9
*Animal Health Assistants[2]	21	21	21	21	21
Accountant[2]	1	1	1	1	1
Administrative Officer[3]	1	1	1	1	1
Animal Health Assistant[1]	1	1	1	1	1
Assistant Agricultural Officer[2]	14	14	14	14	14
Assistant Animal Health Officer[1]	2	2	2	2	2
Assistant Chef	1	1	1	1	1
Assistant Director - Agriculture	7	7	7	7	7
Assistant Director - Livestock Production	1	1	1	1	1
Assistant Director - Veterinary Services	1	1	1	1	1
Assistant Fisheries Officer [2]	3	3	3	3	3
Assistant Livestock Health Officer [3]	16	16	16	16	16
Assistant Livestock Prod Officer[1]	1	1	1	1	1
Assistant Office Administrator[1]	1	1	1	1	1
Chief Agricultural Assistant	7	7	7	7	7
Chief Agricultural Officer	8	8	8	8	8
Chief Animal Health Assistant	7	7	7	7	7
Chief Assistant Agricultural Officer	1	1	1	1	1
Chief Assistant Livestock Production Office	1	1	1	1	1
Chief Assistant Office Administrator	1	1	1	1	1
Chief Clerical Officer - General Office Ser	2	2	2	2	2
Chief Fisheries Officer	1	1	1	1	1
Chief Livestock Production Assistant	1	1	1	1	1
Chief Livestock Production Officer	3	3	3	3	3
Chief Veterinary Officer	1	1	1	1	1
Cleaning Supervisor[1]	10	10	10	10	10
Cleaning Supervisor[2a]	3	3	3	3	3
Cleaning Supervisor[2b]	2	2	2	2	2
Cleaning Supervisor[3]	1	1	1	1	1
Clerical Officer[1]	1	1	1	1	1
Clerical Officer[1] - General Office Servic	8	8	8	8	8
Clerical Officer[2]	1	1	1	1	1
Clerical Officer[2] - General Office Servic	3	3	3	3	3
Cook[1]	1	1	1	1	1
County Chief Officer	1	1	1	1	1

Director of Administration	1	1	1	1	1
Director of Livestock Production	1	1	1	1	1
Driver [2]	6	6	6	6	6
Driver[1]	12	12	12	12	12
Driver[2]	2	2	2	2	2
Driver[3]	3	3	3	3	3
Economist [2]	2	2	2	2	2
Fisheries Assistant[1]	2	2	2	2	2
Fisheries Assistant[2]	1	1	1	1	1
Internal Auditor [2]	1	1	1	1	1
Junior Agricultural Assistant[2b]	1	1	1	1	1
Livestock Health Assistant[1]	2	2	2	2	2
Livestock Production Assistant [2]	2	2	2	2	2
Livestock Production Assistant[1]	1	1	1	1	1
Livestock Production Officer	1	1	1	1	1
Member - County Executive Committee	1	1	1	1	1
Office Administrative Assistant [2]	1	1	1	1	1
Office Administrative Assistant[1]	1	1	1	1	1
Office Administrative Assistant[2]	1	1	1	1	1
Office Administrative Assistant[3]	1	1	1	1	1
Plant Operator [3]	1	1	1	1	1
Plant Operator[1]	1	1	1	1	1
Plant Operator[2]	2	2	2	2	2
Principal Administrative Officer	1	1	1	1	1
Principal Agricultural Officer	10	10	10	10	10
Principal Fisheries Officer	1	1	1	1	1
Principal Livestock Production Officer	1	1	1	1	1
Senior Agricultural Assistant	1	1	1	1	1
Senior Agricultural Officer	7	7	7	7	7
Senior Animal Health Assistant	3	3	3	3	3
Senior Assistant Agricultural Officer	12	12	12	12	12
Senior Assistant Animal Health Officer	1	1	1	1	1
Senior Assistant Director - Veterinary Services	1	1	1	1	1
Senior Assistant Livestock Production Offic	2	2	2	2	2
Senior Assistant Office Administrator	2	2	2	2	2
Senior Clerical Officer - General Office Se	3	3	3	3	3
Senior Driver	3	3	3	3	3
Senior Fisheries Assistant	4	4	4	4	4
Senior Livestock Production Officer	3	3	3	3	3
Senior Superintendent Agriculture	2	2	2	2	2
Senior Support Staff	2	2	2	2	2
Senior Veterinary Officer	4	4	4	4	4
Shipscrew	1	1	1	1	1

Supply Chain Management Assistant [3]	1	1	1	1	1
Support Staff Supervisor	3	3	3	3	3
Support Staff[1]	1	1	1	1	1
Support Staff[2]	1	1	1	1	1
Support Staff[3]	15	15	15	15	15
Telephone Supervisor[1]	1	1	1	1	1
Grand Total	276	276	276	276	276

VOTE 3565: WATER, IRRIGATION, ENVIRONMENT & NATURAL RESOURCES

Part A: Vision

A healthy population in sustainable development

Part B: Mission

Provision of safe, adequate and sustainable water and sanitation services and efficient management of the environment and natural resources to contribute to climate change mitigation, adaptation, and resilience.

Part C: Performance Overview and Background for Programme(s) Funding

During the review period, the department of Water irrigation, Environment and climate change approved allocations for the fiscal years 2021/22, 2022/23, and 2023/24 amounted to Kshs. 725.98 million, Kshs. 369.07 million and Kshs. 691.24 million respectively. Of these allocations, the actual expenditures were Kshs. 700.87 million, Kshs. 341.48 million, and Kshs. 671.45 million, reflecting absorption rates of 97%, 85%, and 97% respectively.

During the review period, the department of Water irrigation, Environment and climate change was able to make major achievements to the people of Meru County as outlined below:

Water & Irrigation

- ◆ The County government supported water projects and irrigation projects
- ◆ Drilling and equipping of boreholes
- ◆ Water resource management for both ground and surface water
- ◆ Promotion of irrigation using best practices of irrigation technology
- ◆ Create a water resources inventory
- ◆ Boreholes drilled to provide homesteads with clean portable water
- ◆ water pans constructed in conjunction with the national government to provide water for irrigation
- ◆ water projects supported with pipes and fittings totaling to over of Pipelines.
- ◆ Various sizes of water storage tanks Issued to community groups and institutions across the county for rain water harvesting.
- ◆ MEWASCO
- ◆ There was improved supply, quality, connectivity and coverage of Water to the residents of Meru County
- ◆ Improved accessibility of Sewerage and sanitation services

Environment, Wildlife and Natural Resources

- ◆ Woodlots established via the rehabilitation of Kuani, Nchuura hills and upper Imenti forest.
- ◆ Cleansing staff provided with PPEs

- ◆ Development of participatory Forest Management Plans for Nchuura, Maitei and Kuani Hills
- ◆ Provision of adequate, safe and accessible water in rural and urban areas
- ◆ Water resource management for both ground and surface water
- ◆ Promotion of irrigation using best practices of irrigation technology
- ◆ Create a water resources inventory
- ◆ Waste management
- ◆ Pollution control
- ◆ Forest ecosystem management
- ◆ Fresh water and wetland ecosystem management
- ◆ Research on Natural resource
- ◆ Information and data management
- ◆ Personal protective Equipment procured and distributed to staff to enhance their safety and improve service delivery.
- ◆ 226,195 Tree seedlings planted in several schools
- ◆ sensitization trainings were done on various environmental matters i.e. conservation, noise & waste management and laws and regulation governing environment.
- ◆ All the three county dumpsites (Muungu, Murera and Nkunga) are annually upgraded and maintained to enhance environmental safety and improve solid waste management in the county.

Constraints and challenges in budget implementation and how they are being addressed;

- ❖ Allocation of insufficient funding
- ❖ Timely disbursement of funds
- ❖ Diminishing donor funding to counties and little resources devolution to manage the department

Measures to mitigate the challenges

- e) Prompt and timely disbursement of funds
- f) Lobbying for more donors to complement county budget on development projects.

Part D: Programme Objectives

Programme Name	Objectives
Administration, Planning & Support Services	• To increase access to adequate, clean, and reliable safe water
	• To motivate and increase efficiency of staff.
Water Resource Management	• To increase access to adequate, clean, and reliable safe water
Environment and Natural Resources	• To safeguard occupation health and safety of the cleaning staff
	• For effective and efficiency solid waste management at the county
	• To enhance environmental sanitation
	• To promote good Environmental practices that support environmental sustainability.

Part E. Summary of Programme Outputs and Performance Indicators for 2025/2026-2027/2028

Delivery Unit	Key Output (KO)	Key Performance Indicators (KPIs)	Target 2023/24	Actual 2023/24	Target(baseline) 2024/25	Targets 2025/26	Targets 2026/27	Target 2027/28
Programme 1: Water & Irrigation								
SP 1.1 Water & Irrigation	feasibility study	Number of HH with clean, reliable, safe water	7500HH	13,544HH	7500HH	10000HH	10000HH	10000HH
	Survey and mapping, Design BQs							
	Distribution of pipes. Construction of storage tanks.							
	Construction of intakes							
	Land Acquisition							
	Water project supported	Number of coordinated and sustainable water projects	30	74	30	30	30	30
	To reduce water trekking distance	Number of HH and Institution with water harvesting facilities	4500HH	998	4500	4500	4500	4500
	To reduce human to human resource-based conflict							
	Increase water storage							
	Increase water harvesting							
	Intake works Pipeline Construction masonry tank construction		Number of hectares under irrigation	120	0	120 H	50Ha	120Ha
	Laboratory construction, collection and testing of samples	Number of Water Laboratory established	1	0	1	-	-	-
Implement water projects within the legal framework	Number of water strategy paper	1	0	1	1	1	1	

	Increased mobility and efficiency in implementation of the projects	No. of Available vehicles to transport engineers and other technical officers to different sites	1	0	1	1	1	1
	Availability of technical officers in the sector	No. of technical officers hired	29	0	29	5	2	2
	Feasibility study	No. cubic meter of water in storage	500,000 M2	0	500,000M3	500,000	500,000	500,000
	Design report							
	EIA report.							
	Implementation							
	Excavation of more water pans and construction of dams							
	Hydrogeological survey	No of boreholes sunk	50	0	50	15	10	10
	Drilling & developments							

Programme 2: Environment and Climate Change

SP 2.1 Environment & climate change	Mapping, pitting actual planting	Number of tree seedling planted and nurtured	120000	67,500	-	275,200	300,000	325,000
	beating up maintenance	No. of riparian areas conserved and protected	3	7	-	3	3	3
	purchasing seedling	No of community sensitization forums held	11	45	-	11	11	11
	transportation development of management plans	No of management plan developed	1	0	1	1	1	1
	community sensitization	No of natural resources mapped and pegged	2	0	2	2	0	2
	staff training							
	employment of forest guard/scouts	No staff trainings held	2	1	2	2	2	2
		No of staff trained	11	24	24	11	7	11
		No of forest guard/scouts employed	4	0	4	4	4	4

		No of handled, prosecuted and fined	11	0	11	5	5	5
	Pitting, actual planting, beating up, maintenance, purchasing seedling, transportation, environmental education, formation of school clubs.	No of institutions provided with tree seedling	22	103	-	22	33	35
	promotion of green energy and energy saving technologies	-no. of tree seedlings provided	20000	15,264	20000	35,000	35,000	35,000
		No of schools with conservation club	11	0	11	9	9	9
		-Number of schools advocating green energy and energy saving	3	0	3	3	5	3
		No. of school environmental education fora held	11	0	11	11	11	11
		No of County environmental greening day held	1	-	1	1	1	0
		Community tree nurseries enhancement and establishment	No of community tree nursery enhanced and established	11	-	11	5	5
	Environment education	No of farm forestry field/extension field schools held	1	0	1	1	1	1
	Field/ extension services	No of community woodlot established	11	0	11	5	5	5
	Promotion of community woodlot establishment	Community conservation groups supported	6	3	6	6	6	6

	Gravelling, Compacting	No of dumpsite maintained	3	2	3	3	3	3
	Spraying, Repair of fences, Construction of perimeter fence, Water supply construction of offices and store, murraming, road maintenance, provision of sanitary facilities Flyscreen							
	Procurement of protective gears and equipment such as wheelbarrows, rakes, spades, forked jembes and uniforms	No of staff provided with PPEs and tools	500	510	500	500	500	500
	Procurement	No of Skip loaders	3	1	2	0	0	0
		Garbage lorries						
		skip bins procured	-	-	6	2	2	2
	Purchasing Land transfers	Acreage of dumpsite land acquired	10	0	10	0	0	0
		No of backhoe procured	1	0	-	0	0	0
	Provision of cleaning tools Facilitation	No of cleaning/loader engaged	50	0	50	50	30	50
	Procurement and installation	No of incinerators procured and installed	1	0	1	0	0	0
	Capacity building of communities	No sensitization meetings held	22	45	-	22	22	22
		No of cases handled, prosecuted, and fined	5	0	5	5	4	5
		No of waste recovering and recycling facility installed	1	0	1	1	0	0

		No of waste management special group established/formed	1	0	1	1	0	0
		No of clean upheld	5	10	10	12	12	12
		No of pollution hotspot areas mapped	5	8	5	5	5	5
		No of pollution equipment procured	11	0	11	11	11	11
		No of cases handled and licensed	30	5	30	30	30	30
		No of community sensitization	11	45	11	11	11	11
		No of meetings held to capacity build staff on pollution issues	4	0	4	4	4	4
	Problem identification Agenda setting Stakeholders' participation Formulation and adoption Beconing/mapping	no of resource baseline survey report	1	0	1	1	1	1
		No of Established EMS system	1	0	1	1	0	1
		No of procured GPS instrument	11	0	11	0	0	0
	Problem identification Agenda setting Stakeholders' participation	No of policy formulated and reports compiled	1	0	1	1	1	1
	Formulation and adoption of policies	Review of the existing policy and laws	1	0	1	1	0	1
	Project identification, Screening, Scoping Baseline survey, public participation, Draft report Approval and licensing	No of Programmes, project and plans subjected to EIAs, EAs and SEA	20	3	20	20	20	20

Part F: Summary of Expenditure by Programmes, 2025/2026 - 2027/2028.

Programme	Approved Budget 2023/24	Actual Expenditure 2023/24	Baseline Estimates 2024/25	Estimates 2025/26	Projected Estimates (Kshs.)	
					2026/2027	2027/2028
Water and Irrigation						
P1. Administration, planning & support Services				18,557,050.00	20,412,755.00	22,454,030.50
P2: Water and Irrigation	384,619,077.00	331,810,115.20	157,820,829.00	245,900,000.00	270,490,000.00	297,539,000.00
P3: Environment and Natural Resources	306,623,929.00	285,642,883.00	388,553,781.00	867,577,242.08	954,334,966.29	1,049,768,462.92
TOTAL	691,243,006.00	617,452,998.20	546,374,610.00	1,132,034,292.08	1,245,237,721.29	1,369,761,493.42

Part G: Summary of Expenditure by Vote and Economic Classification, 2025/2026 - 2027/2028. (Kshs.)

Expenditure Classification	Approved Budget 2023/24	Actual Expenditure 2023/24	Baseline Estimates 2024/25	Estimates 2025/26	Projected Estimates	
					FY 2026/27	FY 2027/28
Current Expenditure						
Compensation to Employees						
Use of goods and services	52,512,452.00	38,127,981.00	46,872,547.00	67,772,182.00	74,549,400.20	82,004,340.22
Capital Expenditure						
Acquisition of Non-Financial Assets	638,730,554.00	579,325,017.21	499,502,063.00	1,064,262,110.08	1,170,688,321.09	1,287,757,153.20
Total Expenditure of Vote...	691,243,006.00	617,452,998.21	546,374,610.00	1,132,034,292.08	1,245,237,721.29	1,369,761,493.42

Part H: Summary of Expenditure by Vote and Economic Classification, 2025/2026 - 2027/2028. (Kshs.)

Expenditure Classification	Approved Budget	Actual Expenditure	Baseline Estimates	Estimates	Projected Estimates	
	2023/24	2023/24	2024/25	2025/26	2026/27	2027/28
Programme 1: Administration, Planning & Support Services						
Current Expenditure						
2100000 Compensation to Employees	-	-	-	-	-	-
2200000 Use of goods and services	21,171,844.00	16,768,420.00	13,580,766.00	18,557,050.00	20,412,755.00	22,454,030.50
Programme 2: Water and Irrigation						
Capital Expenditure						
3100000 Non-Financial Assets	363,447,233.00	315,041,695.17	144,240,063.00	245,900,000.00	270,490,000.00	297,539,000.00
Total Expenditure	384,619,077.00	331,810,115.17	157,820,829	264,457,050	290,902,755	319,993,030.50
Programme 3: Environment and Natural Resources						
Current Expenditure						
2100000 Compensation to Employees						
2200000 Use of goods and services	31,340,608.00	21,359,561.00	33,291,781.00	49,215,132.00	54,136,645.20	59,550,309.72
Capital Expenditure						
3100000 Non-Financial Assets	275,283,321.04	264,283,322.04	355,262,000.00	818,362,110.08	900,198,321.09	990,218,153.20
Total Expenditure	306,623,929.04	285,642,883.04	388,553,781.00	867,577,242.08	954,334,966.29	1,049,768,462.92

Part I: Summary of Human Resource Requirements.

Water and Environment		2024/25 FY	2025/26 FY	2026/27 FY	2027/28 FY
DESIGNATION	INPOST	Funded positions	positions to be funded	positions to be funded	positions to be funded
Accountant[1]	1	1	1	1	1
Accountant[2]	1	1	1	1	1
Artisan Grade[2] - Building	3	3	3	3	3
Artisans [1]	2	2	2	2	2
Artisans [3]	1	1	1	1	1
Chargehand I Building	1	1	1	1	1
Chargehand II Building	2	2	2	2	2
Chargehand II Mechanical	1	1	1	1	1
Chief Clerical Officer - General Office Ser	4	4	4	4	4
Chief Driver	3	3	3	3	3
Chief Superintendent Water	1	1	1	1	1
Cleaning Supervisor[1]	3	3	3	3	3
Cleaning Supervisor[2b]	1	1	1	1	1
Clerical Officer[1] - General Office Servic	1	1	1	1	1
Clerical Officer[2] - General Office Servic	1	1	1	1	1
County Chief Officer	2	2	2	2	2
Deputy Director of Administration	1	1	1	1	1
Director Human Resource Management and Development	1	1	1	1	1
Director of Administration	4	4	4	4	4
Driver [2]	1	1	1	1	1
Driver[1]	1	1	1	1	1
Engineer[1] Water	1	1	1	1	1
Environment Officer [2]	3	3	3	3	3
Environment Officer[1]	1	1	1	1	1
HRM Assistant[2]	1	1	1	1	1
Hydrologist[1]	1	1	1	1	1
Member - County Executive Committee	1	1	1	1	1
Office Administrative Assistant[1]	1	1	1	1	1
Plant Operator [2]	3	3	3	3	3
Principal Forester	1	1	1	1	1
Principal Administrative Officer	6	6	6	6	6
Principal Environment Officer	2	2	2	2	2
Principal Research Officer	2	2	2	2	2
Public Health Assistant[1]	1	1	1	1	1
Revenue Clerk[3]	2	2	2	2	2
Secretary[1]	1	1	1	1	1

Security Warden[2]	1	1	1	1	1
Senior Agricultural Officer	1	1	1	1	1
Senior Assistant Office Administrator	2	2	2	2	2
Senior Chargehand Building	3	3	3	3	3
Senior Chargehand Mechanical	2	2	2	2	2
Senior Clerical Officer	3	3	3	3	3
Senior Clerical Officer - General Office Se	1	1	1	1	1
Senior Drilling Superintendent	1	1	1	1	1
Senior Inspector Water Engineering	3	3	3	3	3
Senior Superintendent Water	3	3	3	3	3
Senior Superintendent Water Engineering	3	3	3	3	3
Senior Support Staff	6	6	6	6	6
Senior Water Meter Reader	1	1	1	1	1
Superintendent Water	1	1	1	1	1
Superintendent Water Engineering	3	3	3	3	3
Supply Chain Management Assistant[2]	1	1	1	1	1
Supply Chain Management Assistant[4]	1	1	1	1	1
Support Staff[1]	6	6	6	6	6
Support Staff[3]	347	347	347	347	347
Water Meter Reader[1]	1	1	1	1	1
Water Supply Operator[1]	2	2	2	2	2
Works Officer[2]	1	1	1	1	1
Grand Total	456	456	456	456	456

VOTE 3566: EDUCATION SCIENCE, CULTURE & ARTS

PART A. Vision

To create an educated, skilled and balanced society for sustainable development for enhancing quality of life.

PART B. Mission

To facilitate provision of quality education, training, mentorship, research and innovation for capacity building and prosperity as well as promote a progressive culture for social-economic empowerment,

Part C: Performance Overview and Background for Programme(s) Funding

The department consist of the following directorates that enable it to deliver it mandates;

- General administration, planning and Support Services
- Basic Education- ECDE
- Technical Vocational Education and Training
- Culture and Arts
- Library Services
- Alcoholic Drinks Control Board

During the period under review, the department through the directorate of Early Childhood Development, disbursed capitation to 777 ECDE centers for school meals and nutrition program at a cost of Kshs. 31 million. The department also disbursed Kshs. 10 million for construction of 4 model ECDE centers, disbursed Kshs. 136M retention enhancement fund for benefiting 51, 557 students. This increased ECDE enrolment by 93% and retention of pupils by 98%.

The department through the directorate of Technical and Vocational Education and Training disbursed conditional grants/capitation of Kshs. 28.68 million to 30 vocational training centers benefiting 1912 trainees. This increased trainees that graduated by 56%. The directorate also disbursed conditional grants to construct 2 workshops and 1 ablution block benefiting 1 VTC. This shall increase workshop trainee ratio to 1:34. Further, the department, through the directorate of culture did a documentary on cultural heritage sites, finished the construction of phase one Njuri Ncheke cultural centre and participated in Kenya Music and Cultural Festival (KMCF) at the national level and Kenya Inter Counties Sports and Cultural Association (KICOSCA) festivals.

Expenditure Trends

The following is an analysis of departments expenditure trends for the financial years 2019/2020-2021/2022

Economic Classification	FY 2021/22	FY 2022/23	FY 2023/24
Current Expenditure			
Compensation to Employee	600,113,586.00	-	-
Use of goods and services	252,995,699.00	196,131,565.00	256,058,322.00
Capital Expenditures			
Acquisition of Non-Financial Assets	200,307,158.00	136,648,922.00	88,170,694.19
Total vote Expenditure	1,053,416,443.00	332,780,487.00	344,229,016.19

Major achievements in the last MTEF period.

Key Achievements

During the last MTEF Period the department focused on implementation of;

- ❖ Provision of bursary to needy children both in secondary schools and tertiary institutions.
- ❖ Introduction of School meals and nutrition programme to ECDE Learners.
- ❖ Capacity building for ECDE caretakers on Competency Based curriculum (CBC).
- ❖ Introduction of Curriculum monitoring in ECDE programme.
- ❖ Recruitment of more ECDE trainers and caretakers.
- ❖ purchase of learning materials for ECDE learners and equipping ECD Classrooms with learner friendly furniture and fittings.
- ❖ Construction of ECDE classrooms and Early Childhood Education friendly toilets across the county.
- ❖ Construction and equipping of vocational training centres.
- ❖ promotion of progressive culture practices and enhancement of art Appreciation
- ❖ organizing National Celebrations event at the county level
- ❖ participation at Kenya Music and Cultural festivals up to National level.
- ❖ Hosting the **11th Edition** of Kenya Inter County Sports and Cultural Association (KICOSCA) games themed- **Celebrating Devolution through Sports and Culture**”.
- ❖ Construction of Njuri-Ncheke cultural centre at Nchiru – work in progress
- ❖ continuity in empowerment of women, youth, the elderly and PWDs.

Constraints and Challenges in budget implementation

- ❖ Inadequate funding
- ❖ Delay in release of funds

Measures to mitigate the challenges

- ❖ Timely release of funds for better project implementation, stable set budget and need for good working relationship between the County Executive and Assembly.

Major service/ outputs to be provided in MTEF period 2025/26-2027/28.

- ❖ Construction of ECDE classrooms
- ❖ Capacity Building for ECDE teachers and officers.
- ❖ Monitoring and evaluation for standards in ECDE curriculum
- ❖ Disbursement of conditional grants to vocational training centers.
- ❖ Construction of workshops and hostels
- ❖ Procurement of tools and equipment's
- ❖ Capacity building of instructors and officers
- ❖ Subsidized exams for VTC trainees
- ❖ Retention enhancement fund and disbursement of scholarships.

Part D: Strategic Objectives

Programme Objectives/Overall Outcome

Programme	Objective
P1. General administration, planning and Support Services	To provide effective and efficient support services and linkages among programmes of the sector.
P2. Basic Education-ECDE	To enhance access, retention, transition, quality, equity and relevance of Education of ECDE.
P3. Technical Vocational Education and Training	To enhance access, equity, retention, transition, quality and relevance of technical vocational education and training
P4. Culture and Arts	To exploit progressive culture for social-economic empowerment, expand and develop recreational facilities for income generation and recognize cultural diversities as a tool for county and national cohesion and integration.
P5. Library Services	To promote a reading culture

Part E: Summary of Programme outputs and Performance Indicators for 2025/2026-2027/2028.

Delivery Unit	Key Output	Key Performance Indicators (KPIs)	Target 2023/24	Actual Achievement 2023/24	Target (baseline) 2024/25	Targets 2025/26	Targets 2026/27	Targets 2027/28
Programme 1: General Administration, Planning & Support Services.								
Outcome: Enhanced service delivery								
SP 1.1 General Administration & Support Services								
Administration	Provision of bursaries and scholarships	Amount disbursed per ward				3 million per ward	5 million per ward	5 million Per ward
		Staff trained				3 trainings	4 trainings	5 trainings
Programme 2: Basic Education								
Outcome: Increased access, retention, completion and transition rate in early childhood.								
SP 2.1: Early Childhood Education								
ECDE Directorate	Enrolment in Early Childhood Development Schools enhanced	Percentage (%) of ECDE enrolment of ECDE learners	90%	92.5%	100%	100%	100%	100%
	Purchase of Educational Aids and Related Equipment	No of institutions equipped	776	0	776	777	777	777
	Enrollment of school feeding programme across the county	% of schools covered	96%	97%	100%	100%	100%	100%
	Construction of Classrooms	Number of classrooms constructed	-	-	130	138	150	155
	Capacity Building of ECDE officers and Teachers	No. of officer Trained	4,100	21 officers trained	2319	2319	2319	2391
Programme 3: Technical Vocational Education and Training.								
Outcomes: Increased access, retention, completion and transition rate								
SP 3.1: Technical Vocational Education and Training								
TVET Directorate	Training equipment supplied to TVET	No. of institutions equipped.	5	22	25	18	29	30

	Monitoring and Evaluation	Number of institutions monitored	13	30	All	all	all	all
Programme 4: Art and Culture								
Outcome: Increased no of cultural practitioners, visitors and revenue								
SP 4.1: Art & Culture								
Culture Directorate	Organization of cultural festivals.	Number of cultural festivals organized.	4	2	4	4(one per quarter)	4(one per quarter)	4 (one per quarter)
Programme 5: Library Services								
Outcome: Increased number of Library Users and revenue								
SP 5.1 Library Services								
Library Directorate	Maintenance of Libraries & construction of Maua library	No of Libraries Maintained	-	-	All	All	All	All
		No of libraries Constructed	-	-	1	1	1	1

Part F: Summary of Expenditure by Programmes, 2025/2026-2027/2028.

programme	Approved Budget 2023/24	Actual Expenditure 2023/24	Baseline Estimates 2024/25	Estimates 2025/26	Projected Estimates	
					FY 2026/27	2027/28
P1: Administration, planning & support services	12,305,470.00	7,262,800.00	225,270,131.78	216,301,000.00	237,931,100.00	261,742,210.00
P2: Early Childhood Development Education	267,914,963.01	228,385,010.00	40,948,821.95	73,305,246.22	80,635,770.84	88,699,347.93
P3: Technical & Vocational Training	78,297,834.66	47,484,265.00	60,304,144.20	51,816,533.20	56,998,188.72	62,698,007.59
P4: Culture and Arts	-	-	7,864,667.84	63,034,332.94	69,337,766.23	76,271,542.86
P5: Library Services	-	-	5,517,662.40	18,661,163.34	20,527,279.67	22,580,007.64
Total	358,518,267.67	283,132,075.00	339,905,428.17	423,118,275.70	465,430,105.46	511,991,116.02

Part G: Summary of Expenditure by Vote and Economic Classification, 2025/2026-2027/2028.

Expenditure Classification	Approved Budget 2023/24	Actual Expenditure 2023/24	Baseline Estimates 2024/25	Estimates 2025/26	Projected Estimates	
					FY 2026/27	FY 2027/28
Current Expenditure						
Use of goods and services	270,243,129.67	216,931,140.00	210,125,045.96	252,034,670.00	277,238,137.00	304,961,950.70
Capital Expenditures				0	0	0
Acquisition of Non-Financial Assets	88,275,138.00	66,200,935.00	129,780,382.20	171,083,607.70	188,191,968.47	207,011,165.32
Total vote Expenditure	358,518,267.67	283,132,075.00	339,905,428.16	423,118,277.70	465,430,105.47	511,973,116.02

Part H: Summary of Expenditure by Vote and Economic Classification 2025/26-2027/28

Expenditure Classification	Approved Budget 2023/24	Actual Expenditure 2023/24	Baseline Estimates 2024/25	Estimates 2025/26	Projected Estimates	
					FY 2026/27	2027/28
Programme 1: Administration Services						
Current Expenditure						
2200000 Use of goods and services	12,305,470.00	7,262,800.00	151,287,358.58	109,701,000.00	120,671,100.00	132,738,210.00
Capital Expenditure						
3100000 Non-Financial Assets			73,982,773.20	106,600,000.00	117,260,000.00	128,986,000.00
Total Expenditure	12,305,470.00	7,262,800.00	225,270,131.78	216,301,000.00	237,931,100.00	261,724,210.00
Programme 2: Early Childhood Development Education (ECDE)						
Current Expenditure						
2200000 Use of goods and services	227,650,659.01	198,856,475.00	40,948,821.95	73,305,246.22	80,635,770.84	88,699,347.93
Capital Expenditure						
3100000 Non-Financial Assets	40,264,304.00	29,528,535.00	0	-	-	-
Total Expenditure	267,914,963.01	228,385,010.00	40,948,821.95	73,305,246.22	80,635,770.84	88,699,347.93
Programme 3: Technical and Vocational Education						
Current Expenditure						
2200000 Use of goods and services	7,713,994.66	10,811,865.00	4,506,535.20	36,556,535.20	40,212,188.72	44,233,407.59
Capital Expenditure						
3100000 Non-Financial Assets	48,010,834.00	36,672,400.00	55,797,609.00	15,260,000.00	16,786,000.00	18,464,600.00
Total Expenditure	55,724,828.66	47,484,265.00	60,304,144.20	51,816,535.20	56,998,188.72	62,698,007.59
Programme 4: Culture & Arts						
Current Expenditure						
2200000 Use of goods and services	-	0	7,864,667.84	23,810,725.24	26,191,797.76	28,810,977.54
Capital Expenditure						
3100000 Non-Financial Assets	-	0	0	39,223,607.70	43,145,968.47	47,460,565.32
Total Expenditure	-	0	7,864,667.84	63,034,332.94	69,337,766.23	76,271,542.86

Programme 5: Library Services						
Current Expenditure						
2200000 Use of goods and services	-	0	5,517,662.40	8,661,163.34	9,527,279.67	10,480,007.64
Capital Expenditure						
3100000 Non-Financial Assets	-	0	0	10,000,000.00	11,000,000.00	12,100,000.00
Total Expenditure			5,517,662.40	18,661,163.34	20,527,279.67	22,580,007.64

Part I: Summary of Human Resource Requirements.

Education		2024/25 FY	2025/26 FY	2026/27 FY	2027/28 FY
DESIGNATION	INPOST	Funded positions	positions to be funded	positions to be funded	positions to be funded
*Gender & Social Development Officer[2]	4	4	4	4	4
*ICT Officer [2]	1	1	1	1	1
*Public Communications Officer[2]	4	4	4	4	4
Administrative Officer[2]	2	2	2	2	2
Assistant Security Officer [2]	1	1	1	1	1
Assistant Welfare Officer	1	1	1	1	1
Chief Education Officer	2	2	2	2	2
Chief Librarian	1	1	1	1	1
Clerical Officer[1] - General Office Servic	1	1	1	1	1
Clerical Officer[2]	1	1	1	1	1
Clerical Officer[4]	1	1	1	1	1
County Chief Officer	1	1	1	1	1
Deputy Chief Health Administration Officer	1	1	1	1	1
Director - Education	1	1	1	1	1
Director of Administration	1	1	1	1	1
HRM & Development Officer[1]	1	1	1	1	1
Librarian [1]	4	4	4	4	4
Library Assistant [1]	2	2	2	2	2
Member - County Executive Committee	1	1	1	1	1
Office Administrative Assistant [1]	6	6	6	6	6
Office Administrative Assistant [2]	5	5	5	5	5
Office Administrative Assistant[2]	1	1	1	1	1
Principal Administrative Officer	6	6	6	6	6
Principal Education Officer	1	1	1	1	1

Principal Youth Training Officer	1	1	1	1	1
Security Assistant [1]	1	1	1	1	1
Security Assistant [2]	1	1	1	1	1
Senior Administrative Officer	3	3	3	3	3
Senior Clerical Officer	1	1	1	1	1
Senior Driver	1	1	1	1	1
Senior ICT Officer	1	1	1	1	1
Senior Inspector (Building)	1	1	1	1	1
Senior Librarian	1	1	1	1	1
Senior Library Assistant	6	6	6	6	6
Senior Support Staff	1699	1699	1699	1699	1699
Senior Vocational and Technical Trainer	1	1	1	1	1
Senior Youth Polytechnic Instructor	3	3	3	3	3
Snr Assistant Security Officer	1	1	1	1	1
Social Welfare Officer[2]	2	2	2	2	2
Social Welfare Officer[3]	10	10	10	10	10
Subordinate Staff [1]	1	1	1	1	1
Subordinate Staff [2]	4	4	4	4	4
Support Staff[3]	6	6	6	6	6
Youth Polytechnic Instructor[1]	4	4	4	4	4
Youth Polytechnic Instructor[2]	57	57	57	57	57
Youth Polytechnic Instructor[3]	65	65	65	65	65
Grand Total	1920	1920	1920	1920	1920

VOTE 3567: HEALTH SERVICES

Part A: Vision.

To promote and sustain the health and well-being of the Meru County population through accessible and equitable healthcare services, for the advancement of social and economic development in the county.

Part B: Mission.

To uphold the health and well-being of the residents of Meru County through the implementation and effective utilization of comprehensive health interventions, including promotion, prevention, and accessible, high-quality curative services

Part C: Performance Overview and Background for Programme(s) Funding

The Department is tasked with policy oversight of curative and rehabilitative health services, preventive and Promotive Services, management of health policy and administration has aligned with the goal of achieving Universal Health Coverage (UHC).

During the period under review, the approved budgetary allocations were: Kshs. 3.533 billion for FY 2021/22; Kshs. 930.3 million for FY 2022/23 and Kshs. 1.3 billion for FY 2023/24. The actual expenditures were Kshs.3.055 billion, Kshs. 930.2 million, and Kshs. 1.174 billion for respective fiscal years. This translates into absorption rates of 86.9%, 98.5%, and 97.6% for recurrent budget during the respective fiscal years. For the development budget, respective absorption rates were 83.1%, 98% and 98.4%.

In the last MTEF period, the department achieved remarkable strides in healthcare through initiatives spanning disease screening, maternal and child health, and diagnostics. The Community Health Units have grown from 266 to 280. Over 26,000 indigent households were enrolled in the Universal Health Coverage program. Specialized clinics were launched, including one for Type 1 Diabetes at MeTRH, alongside expanded screening for non-communicable diseases and introduction of HPV DNA testing for cervical cancer. Oncology services were upgraded, and GBV interventions were strengthened through new structures and training of 100 health workers. Technical working groups on RMNCAH and pregnant women groups (PWGs) were formed, with several training and supply efforts bolstering maternal care. Pediatric services grew with the addition of three pediatricians and refresher courses for staff. Adolescents in schools received targeted health education, and laboratory services experienced drastic improvements in speed and accessibility thanks to new technology and a robust sample referral network.

The Department faced persistent challenges, including: weak digitization of the health supply chain, resulting in manual data management at health facilities; supply chain issues such as poor visibility, data

quality, and management of leakages like expiry, wastage, or theft; infrastructure gaps (inadequate stores, storage equipment, and cold chain systems); Additionally, funding constraints resulted in insufficient allocations for strategic commodities procurement and UHC implementation; and KEMSA inefficiencies especially challenges in operationalizing structures at the county level.

In the FY 2025/26 and the Medium-Term Budget, the Department commits to: enhance health promotion, focusing on community-driven approaches to reduce preventable disease burden; strategic HR management, focusing on recruitment and retention of healthcare personnel to improve service quality; primary healthcare financing which will involve public funding for curative outpatient and diagnostic services.

Part D: Strategic Objectives

No	programme	Objective
1	Administration, Planning and Health Finance.	To strengthen governance and support services for effective health delivery
2	Curative and Rehabilitative Healthcare	To improve access to curative and rehabilitative health services.
3	Preventive and Promotive Healthcare	To reduce the disease burden caused by preventable conditions.

Part E: Summary of Programme Outputs and Performance Indicators for 2025/26-2027/28.

Delivery Unit	Key Output	Key Performance indicators (KPIs)	Target 2023/24	Actual Achievement 2023/24	Target (baseline) 2024/25	Targets 2025/26	Target 2026/27	Target 2027/28
Programme 1: Preventive and Promotive Health								
Outcome: Reduced disease burden due to preventable causes								
Sub Pro-1.1 Environmental and community health								
	Awareness creation at community level	Number of indigents covered for UHC	39,000	26,100	27,000	29,000	32,000	35,000
	Enrolment to the NHIF programme							
	Equipping facilities with medical supplies							
	Staff rationalization							
	Enhance and empower community services	No. of Households reached with health prevention education	250,000	142,392	180,000	160,000	170,000	180,000
	Incentivizing community service through payment of stipends and NHIF subscriptions for CHVs.							
	Provision with the adequate tools for CHVs							
	Implementation of Community Led Total Sanitation (CLTS)							

	Training of community Health volunteers on technical modules and community health Committee	No. of water samples collected for analysis	56	61	80	80	100	120
	Sensitization of HCWs on signal reporting	No. of market actors sensitized on food quality	50	56	100	100	100	120
	Strengthen community surveillance	No. of food samples tested for aflatoxin	528	650	600	528	650	800
	Roll out of school health policy	No. of health facilities in Sub Pro-ected annually	160	200	600	160	200	240
	Training Teachers and students on school health policy	% of schools implementing school health policy. Total 1456	28%	4.7%	40%	44%	58%	63%
	Installation of handwash facilities and construction of toilets/latrines	No. of school health clubs formed	220	56	150	220	259	270
	Health education sessions, distribution of health messages (posters/brochures) in schools	% reduction of vector borne disease incidents	20%	18%	17%	15%	25%	30%
	To educate both teachers and students on menstrual hygiene management	% Reduction of water borne diseases	30%	36%	43%	30%	36%	43%
	Supply sanitary towels to girls	No. of sanitation facilities that are disability friendly in the public and the community	2	1	100	110	120	130
	Sensitize on drug and substance use on students	% of villages declared open defecation (ODF) free	10%	3%	10%	7%	9%	10%
	Counselling sessions to addicts	% Community health units' coverage	96%	98%	99%	96%	98%	99%
Gender Based Violence								

	Identification on GBV prone areas	% of GBV cases reported per month	40%	9.2%	35%	40%	30%	20%
	Sensitization on GBV Issues	No. of SGBV survivors who access support services	2400	966	1000	2,400		
	Data collection on GBV	% of GBV survivors offered trauma counseling and psychological support	100%	93.4%	80%	100%	100%	100%
	Conflict resolution mechanisms	Number of SGBV survivors presenting within 72 hour	100%	70%	90%	100%	100%	100%
Neglected Tropical diseases and surgical conditions prevention and control								
	Carry out active case search (AFP)	% reduction in jigger infestation	55%	60%	75%	55%	60%	75%
	Procurement of Typhim vaccine							
	Collecting, compiling and online sending of reports							
	Physical tracing of defaulters to ensure completion of treatment regime	Number of fistula surgeries performed	773	800	900	773	800	900
	Active case finding and defaulter tracing	% reduction in road traffic accident injuries.	43%	45%	50%	43%	45%	50%
Sub Pro- 1.2 Non-communicable Disease Prevention and Control								
	Procurement of typhim vaccine	% of persons screened for NCDs	60%	65%	70%	60%	65%	70%
	Collecting, compiling and online sending of reports							
	Physical tracing of defaulters to ensure completion of treatment regime	% of newly diagnosed Cancer patients put on treatment	55%	65%	70%	55%	65%	70%
	Active case finding and defaulter tracing	No. of awareness creation meetings conducted (IEC materials,	400	500	600	400	500	600

	Health Messages & media campaign coverage)							
Carry out active case search (AFP)	% of diagnosed patients referred and followed with NCDs including cancers	70%	75%	78%	70%	75%	78%	
Procurement of Typhim vaccine	No. of trainings conducted on NCDs including cancers	4	4	4	4	4	4	
Collecting, compiling and online sending of reports	% of CHVs trained on NCDs	15%	20%	25%	15%	20%	25%	
Physical tracing of defaulters to ensure completion of treatment regime	No. of health facilities offering palliative care services	10	20	30	10	20	30	
Active case finding and defaulter tracing	No. of functional regional satellite cancer clinics	1	1	1	1	1	1	
	No. of operationalized regional NCD reference laboratory (including Pathology lab)	1	1	2	1	1	2	
Carry out active case search (AFP)	No. of newly diagnosed diabetic cases	27,000	27,000	27,000	27,000	27,000	27,000	
Procurement of Typhim vaccine	No. of newly diagnosed Hypertension cases	27,000	27,000	27,000	27,000	27,000	27,000	
Collecting, compiling and online sending of reports	Number of Diabetes cases on Sub Pro-ecialized care	35,000	35,000	35,000	35,000	35,000	35,000	
Physical tracing of defaulters to ensure completion of treatment regime	Number of Hypertension cases on Sub Pro-ecialized care	35,000	35,000	35,000	35,000	35,000	35,000	

	Active case finding and defaulter tracing	No. of Diabetic, Hypertension and cancer patients enrolled in a psychosocial support group	10000	10,000	10,000	10000	10,000	10,000
Sub Prog- 1.3 HIV/AIDS program								
	Procurement of Condom demonstrators Models (Male and Female)	% of clients identified and tested for HIV	80%	85%	90%	80%	85%	90%
	Condom diSub Pro-ensers							
	Megaphones	% of clients active on ART	85%	85%	85%	85%	85%	85%
	Nutritional foods (Support Groups) IEC materials	% of clients who are virally suppressed	78%	78%	78%	78%	78%	78%
		No. of HIV/AIDs advocacy meetings held	36	36	36	36	36	36
		No. of people reached during advocacy meetings	3600	3800	3900	3600	3800	3900
TB								
	Sensitization on preventive measures	TB Prevalence per 100,000 people	245	200	145	245	200	145
	testing of suSub Pro-ected cases							
	follow up on adherence on drug intake	No of TB incidences	4824	4524	4024	4824	4524	4024
Sub Pro- 1.4 Nutritional Services								
	Baseline survey on nutritional status	% of children under-fives stunted	25%	20%	15%	25%	20%	15%
	Mapping of malnutrition prone areas within the county							
	Identification of the root causes of malnutrition within the county							
	Targeted interventions addressing the root causes							

	Community sensitization on proper nutrition							
	Food security interventions at domestic level in affected areas							
	Baseline survey on nutritional status	% of health facilities with functional anthropometric equipment in OPD	50%	65%	75%	50%	65%	75%
	Mapping of malnutrition prone areas within the county							
	Identification of the root causes of malnutrition within the county							
	Targeted interventions addressing the root causes							
	Community sensitization on proper nutrition	% of patient attending OPD who are assessed for BMI	30%	45%	55%	30%	45%	55%
	Food security interventions at domestic level in affected areas	% of health facilities offering IMAM services in ASAL sub-counties	28%	30%	35%	28%	30%	35%
	Baseline survey on nutritional status	% of children 1-5 years who are dewormed at least once per year	50%	45%	60%	65%	75%	90%
	Mapping of malnutrition prone areas within the county							
	Identification of the root causes of malnutrition within the county							
	Targeted interventions addressing the root causes							
	Community sensitization on proper nutrition	% of children under five years receiving vitamin A supplementation	93%	80%	100%	93%	100%	100%

	Food security interventions at domestic level in affected areas	% of pregnant women receiving IFAS for at least 90 days	70%	60%	50%	40%	50%	70%
Sub Pro- 1.5 Mental Health								
	Integration and implementation of Mental Health policy	% of mental health illness awareness	50	40	50	60%	70%	88%
	Develop substance use, prevention and harm reduction interventions							
	Public awareness campaigns in Mental Health literacy							
	Develop Life skills							
	Education programs to school going children and college-going persons							
	Develop Harm, Suicide, Substance use and Alcohol prevention programs	% of Mental health cases identified and initiated on treatment	60	56	60	70%	73	75
Sub Pro- 1.6 Disease Surveillance								
	Carry out active case search (AFP)	Improve non-polio AFP rates from 1.71% to 3.42%	3.5	2.5	4.0	3.5	3.5	3.5
	Procurement of Typhim vaccine							
	Collecting, compiling and online sending of reports							
		No. of AFP and measles samples collected and sent to reference laboratories	46	28	45	46	46	46
Sub Pro- 1.8 Maternal and Child Health Care								
	•Integrated community outreaches in religious organizations and public barazas encouraging	% of deliveries conducted by skilled attendants	70	60	75	85%	95	100

	women to take their children for immunization services							
	· Procure new KEPI fridges							
	· To encourage more pregnant women to go for 4 ANC visits	% of pregnant women attending 4 ANC visits	45	35	50	50%	60	80
	· Community messages targeting women aimed at reducing early pregnancies and ensuring 2 year gap between births is implemented	% of postnatal mothers attending PNC at 6 weeks	50	36	50	60%	70	80
Sub Pro- 1.9 Reproductive Health								
	Encourage pregnant women to go for ANC visits	% of Women of reproductive age screened for Cervical cancers	10%	13%	17%	10%	13%	17%
	Disseminate community messages targeting women aimed at reducing early pregnancies and ensuring 2 year gap between births is implemented	% Women of reproductive age accessing FP commodities	40%	50%	56%	40%	50%	56%
	Prevent birth complication which can contribute to maternal mortality through 100% hoSub Pro-ital deliveries	Proportion of girls aged 10 - 14 years vaccinated against HPV	15%	35%	45%	15%	35%	45%
		% of HCW trained on CEmONC	30%	50%	60%	30%	50%	60%
		% of HCW mentored on CEmONC	35%	40%	45%	35%	40%	45%
		% Increase of number of radio/TV media sessions	10%	30%	40%	10%	30%	40%
		% Increase in facilities that have health messages running on	30%	35%	40%	30%	35%	40%

		screens at MCH clinic						
		% increase of women of reproductive age (Pregnant) receiving short health messages	20%	23%	25%	20%	23%	25%
Sub Pro- 1.10 Youth Health								
	Sub Pro-ecial groups integration/	No. of facilities offering youth friendly services	4	4	4	4	4	4
		No. of youths accessing sexual and reproductive health services	3000	1000	2500	2750	3000	4000
		% of youth with information on teenage pregnancies	30%	20%	25%	30%	34%	30%
		% of youth accessing drug abuse prevention information	60%	40%	50%	60%	65%	70%
Sub-Prog- 1.11 Immunization								
	-Dissemination of messages on importance of immunization	% of children under 1 year fully immunized	85%	60	70	85%	90	100
	-Dissemination of messages on importance of immunization	% of children under 1 year who have received Penta 1	70%	56	65	70%	86	100
	-Dissemination of messages on importance of immunization	% of children under 1 year who have received Penta 3	70%	50	60	70%	80	90
	-Dissemination of messages on importance of immunization	Percentage of children between 12-17yrs) immunized	50%	48	55	59%	70	80
	-Dissemination of messages on importance of immunization	Percentage of the people above 18yrs immunized	50%	40	50	50%	60	70
Prog 2: Curative and Rehabilitative Health								
Outcome: Increased Access to Quality Curative and Rehabilitative Health Care Services								

Sub Prog 2.1 Sub Pro-ecialized Services								
	· Construction, equipping and operationalizing wellness centers	Number of Sub Pro-ecialized cases managed annually	80000	60000	80000	100000	120000	150000
Sub Prog 2.2 Diagnostic Services								
	· Development of patient care programmes							
	· Equipping							
	· Staffing							
	· Increased research, prevention and treatment of NCDs in high, middle and low-income settings by 50%	% of people accessing Sub Pro-ecialized services	45	39	50	55%	60	65
	· Construction, staffing and operationalization	% of people with access to diagnostic services	70	48	50	55%	60	70
	· Equipment; CT scan machine and MRI machine							
	Medical supplies and consumables							
	· Equip laboratories	No of laboratories constructed	30	18	30	40	45	50
	· Upgrade laboratories							
	· Laboratory supplies and consumables							
	· - Construction, equipping, staffing and operationalization	No of cancer centre and research institute constructed	1	1	1	50% Complete	70%	100%
	· - Set up of 50 bed capacity							
Sub Pro- 2.3 Rehabilitative Services								
	· Construction, equipping and operationalizing a rehabilitative center in all sub counties	% of people with access to rehabilitative services	35	28	30	30%	35%	40%
	· Purchase hydrocollator, Swiss ball, treadmill, static bicycle, dumb bells							

Sub Pro- 2.4 Pharmaceutical and Non-pharmaceutical commodities								
	· Identification of essential medicines list for all levels	% stock out of tracer essential medicines and medical supplies	4%	3%	3%	4%	3%	2%
	· Quantification to ensure optimal stocks							
	Procurement arrangements							
Sub Pro- 2.5 Emergency and disaster re Sub Pro-onse Services								
	Procurement of Ambulances	No of ambulances	5	1	10	20	25	30
	Budget allocation	% of budget set aside for Epidemic preparedness and reSub Pro-onse	2%	1%	2%	2%	3%	4%
	Establishment of PHEOC	No. of functional PHEOC (EOC) established	1	1	1	1	1	1
Blood Transfusion								
	Advocate for blood donation	No. of blood donation drives conducted	192	195	200	192	195	200
	Safe storage of blood	Units of blood collected	12000	13000	15000	12000	13000	15000
		Conversion rate of blood units collected	100%	100%	100%	100%	100%	100%
		Hemovigilance reporting rate	100%	100%	100%	100%	100%	100%
Sub Pro- 2.6 Eye Health								
	Construction, equipping, operationalizing, renovations and medical supplies	No. of facilities with functional eye health Unit	11	15	18	11	15	18
		No of cataract cases identified	1500	1600	1750	1500	1600	1750
Sub Pro- 2.7 Primary health care								
	Training on Basic trauma, life support and ETAT and EMONC services to improve	No. of Primary care networks established	2	1	4	2	3	3
	Procurement of vehicles		No. of motor vehicles for level PCN and County Primary care Division purchased.	3	2	2	1	2

	Procure Motorbikes	No. of utility/service motorbikes for primary care networks purchased	18	15	17	20	25	28
Programme 3: Administration, Planning and Support Services								
Outcome: Effective governance and administration services strengthened								
Sub Pro- 3.1 Health Infrastructure								
	-procure cooling units	No of cooling units	2	1	1	1	2	2
	-Installation of cooling units							
	-Renovations and equipping of OPD block	Level of completion	100	75	100	100	100	100
	Construction, renovate or restructure	Level of completion	100	100	100	100	100	100
	Procure, Construct and commission	Level of completion	100	100	100	100	100	100
	Procure, Install and Commission	No of facilities equipped	1	2	3	1	2	3
	Construction, renovate or restructure	Level of completion	100	100	100	100	100	100
	Procure, Installation and Testing	No of power generators upgraded	1	2	2	1	2	2
	Procure, Installation and Testing	No of x-ray machines	1	1	1	1	1	1
	prepare designs and Bqs and Construct	Level of completion	100	100	100	100	100	100
	prepare designs and Bqs and Construct	Level of completion	100	100	100	100	100	100
	Procure, Installation and Testing	Level of completion	100	100	100	100	100	100
	Procure, Installation and Testing	No of theatres equipped	1	1	1	1	1	1
	Procure, Installation and Testing	No of generators installed	1	1	1	1	1	1
	Procure, Installation and Testing	No of MRI tesla machines	1	1	1	1	1	1
Sub Pro- 3.2 Human Resource for Health								

	Hiring of more staff members	No. of Medical Doctors per 10,000 population	0.6	0.56	0.7	0.8	0.7	0.6
	Facilitation of staff with proper working tools	No. of Nurses per 10,000 population	6.4	6.5	6.2	6.6	6.2	6.0
		Proportion of other essential Health Workforce	5.64	5.70	6.5%	5.90%	6.5%	7.0%
		% of Health management workers trained	10%	4%	60%	55%	60%	65%
Sub Pro- 3.3 Planning								
	-Health plans developed	No. of health plans and policies developed	10	9	15	20	20	20
	-Policies developed							

Part F: Summary of Expenditure by Programmes, 2025/26-2027/28

Programme	Approved Budget 2023/24	Actual Expenditure 2023/24	Baseline Estimates 2024/25	Estimates 2025/26	Projected Estimates	
					FY 2026/27	2027/28
Administration, Planning and Health Finance.	18,481,988.00	14,395,495.00	15,128,574.42	21,097,384.00	23,207,122.40	25,527,834.64
Curative and Rehabilitative Healthcare	1,134,885,215.00	1,029,989,879.00	1,213,510,252.68	1,743,042,707.98	1,822,626,584.68	2,109,081,676.66
Preventive and Promotive Healthcare	46,654,450.00	27,010,827.00	249,514,168.00	149,968,330.00	164,965,163.00	181,461,679.30
Total Expenditure of Vote	1,200,021,653.00	1,071,396,201.00	1,478,152,995.10	1,914,108,421.98	2,105,519,264.18	2,316,071,190.60

Part G. Summary of Expenditure by Vote and Economic Classification 2025/26-2027/28

Economic Classification	Approved Budget 2023/24	Actual Expenditure 2023/24	Baseline Estimates 2024/25	Estimates 2025/26	Projected Estimates	
					FY 2026/27	FY 2027/28
Current Expenditure						
Compensation to Employee						

Use of goods and services	751,503,468.00	657,172,641.00	1,052,751,071.01	966,904,481.00	1,063,594,929.10	1,169,954,422.01
Capital Expenditure					0	
Acquisition of Non-Financial Assets	448,518,185.00	414,223,560.00	425,401,923.79	947,203,940.98	1,041,924,335.08	1,146,116,768.59
Total	1,200,021,653.00	1,071,396,201.00	1,478,152,994.80	1,914,108,421.98	2,105,519,264.18	2,316,071,190.60

Part H: Summary of Expenditure by Vote and Economic Classification 2025/26-2027/28

Economic Classification	Approved Budget 2023/24	Actual Expenditure 2023/24	Baseline Estimates 2024/25	Estimates 2025/26	Projected Estimates	
					FY 2026/27	2027/28
P 1: Administration, Planning and Health Finance						
Current Expenditure						
Compensation to Employee						
Use of goods and services	18,481,988.00	14,395,495.00	15,128,574.42	21,097,384.00	23,207,122.40	25,527,834.64
Capital Expenditure						
Acquisition of Non-Financial Assets			-	-	-	-
Total	18,481,988.00	14,395,495.00	15,128,574.42	21,097,384.00	23,207,122.40	25,527,834.64
P2: Curative and Rehabilitative Healthcare.						
Current Expenditure						
Compensation to Employee						
Use of goods and services	686,367,030.00	615,766,319.00	788,108,328.89	795,838,767.00	875,422,643.70	962,964,908.07
Capital Expenditure				0	0	0
Acquisition of Non-Financial Assets	448,518,185.00	414,223,560.00	425,401,923.79	947,203,940.98	1,041,924,335.08	1,146,116,768.59
Total	1,134,885,215.00	1,029,989,879.00	1,213,510,252.68	1,743,042,707.98	1,917,346,978.78	2,109,081,676.66

P3: Preventive and Promotive Healthcare.						
Current Expenditure						
Compensation to Employee						
Use of goods and services	46,654,450.00	27,010,827.00	249,514,168.00	149,968,330	8,635,000.00	9,498,500.00
Capital Expenditure				0	0	0
Acquisition of Non-Financial Assets			-		156,330,163.00	171,963,179.30
Total	46,654,450.00	27,010,827.00	249,514,168.00	149,968,330	164,965,163	181,461,679.30

Part I: Summary of Human Resource Requirements.

Health Services		2024/25 FY	2025/26 FY	2026/27 FY	2027/28 FY
DESIGNATION	INPOST	Funded positions	positions to be funded	positions to be funded	positions to be funded
*Assistant Public Health Officer[1]	4	4	4	4	4
*Assistant Public Health Officer[2]	7	7	7	7	7
*Assistant Public Health Officer[3]	8	8	8	8	8
*Chief Medical Specialist	1	1	1	1	1
*ICT Officer [3]	1	1	1	1	1
*Registered Nurse [2] - Anaesthetist	3	3	3	3	3
*Senior Assistant Public Health Officer	1	1	1	1	1
*Senior Registered Nurse - Anaesthetist	1	1	1	1	1
Accountant [2]	1	1	1	1	1
Accountant[1]	1	1	1	1	1
Administrative Officer [2]	2	2	2	2	2
Administrative Officer [3]	1	1	1	1	1
Assistant Chef	1	1	1	1	1
Assistant Chief Health Administration Office	2	2	2	2	2
Assistant Chief Health Records & Information Mgt. Officer	1	1	1	1	1
Assistant Chief Pharmacist	19	19	19	19	19
Assistant Community Health Officer[2]	2	2	2	2	2
Assistant Community Health Officer[3]	1	1	1	1	1
Assistant Director - Medical Services	10	10	10	10	10
Assistant Director - Nursing Services	1	1	1	1	1
Assistant Director - Nutrition & Dietetics Services	1	1	1	1	1
Assistant Director HRM & Development	1	1	1	1	1
Assistant Director Medical Lab Services	2	2	2	2	2

Assistant Health Records Info.Mgt Officer[2]	3	3	3	3	3
Assistant Occupational Therapist[3]	6	6	6	6	6
Assistant Office Administrator[1]	1	1	1	1	1
Assistant Office Administrator[2]	2	2	2	2	2
Assistant Physiotherapist[1]	1	1	1	1	1
Assistant Physiotherapist[2]	1	1	1	1	1
Assistant Physiotherapist[3]	3	3	3	3	3
Assistant Public Health Officer[1]	7	7	7	7	7
Assistant Public Health Officer[2]	4	4	4	4	4
Assistant Public Health Officer[3]	1	1	1	1	1
Chaplain	1	1	1	1	1
Chargehand II Building	1	1	1	1	1
Chief Assistant Community Health Officer	2	2	2	2	2
Chief Assistant Occupational Therapist	1	1	1	1	1
Chief Assistant Physiotherapist	4	4	4	4	4
Chief Assistant Public Health Officer	15	15	15	15	15
Chief Clerical Officer - General Office Ser	3	3	3	3	3
Chief Driver	11	11	11	11	11
Chief Health Records & Information Mgt. Officer	1	1	1	1	1
Chief Medical Engineering Technologist	2	2	2	2	2
Chief Medical Lab Technologist	5	5	5	5	5
Chief Medical Specialist	1	1	1	1	1
Chief Nursing Officer	2	2	2	2	2
Chief Nutrition & Dietetics Technologist	3	3	3	3	3
Chief Orthopaedic Technologist	1	1	1	1	1
Chief Public Health Officer	12	12	12	12	12
Chief Radiographer	1	1	1	1	1
Chief Registered Clinical Officer	12	12	12	12	12
Chief Registered Clinical Officer- Anaesthetist	2	2	2	2	2
Chief Registered Nurse	45	45	45	45	45
Chief Registered Nurse - Anaesthetist	1	1	1	1	1
Cleaning Supervisor[1]	6	6	6	6	6
Cleaning Supervisor[2a]	4	4	4	4	4
Cleaning Supervisor[2b]	1	1	1	1	1
Clerical Officer[1] - General Office Servic	4	4	4	4	4
Clerical Officer[2]	1	1	1	1	1
Clerical Officer[2] - General Office Servic	3	3	3	3	3
Clerical Officer[3]	1	1	1	1	1
Clinical Officer	3	3	3	3	3
Community Health Assistant[1]	1	1	1	1	1
Community Health Assistant[2]	12	12	12	12	12
Computer Programmer[1]	1	1	1	1	1
County Chief Officer	1	1	1	1	1

Cook[1]	1	1	1	1	1
Dental Officer	3	3	3	3	3
Dental Technologist[1]	1	1	1	1	1
Dental Technologist[2]	1	1	1	1	1
Deputy Chief Dental Technologist	2	2	2	2	2
Deputy Chief Health Administration Officer	1	1	1	1	1
Deputy Chief Orthopaedic Technologist	1	1	1	1	1
Deputy Chief Pharmaceutical Technologist	1	1	1	1	1
Deputy Chief Pharmacist	3	3	3	3	3
Deputy Director - Medical Services	3	3	3	3	3
Deputy Director of Administration	1	1	1	1	1
Director Human Resource Management and Development	1	1	1	1	1
Director, Medical and Public Health Services	1	1	1	1	1
Driver [2]	20	20	20	20	20
Driver[1]	14	14	14	14	14
Driver[2]	6	6	6	6	6
Driver[3]	2	2	2	2	2
Economist [2]	1	1	1	1	1
Economist[1]	1	1	1	1	1
Enrolled Nurse[1]	32	32	32	32	32
Enrolled Nurse[2]	50	50	50	50	50
Enrolled Nurse[3]	5	5	5	5	5
Finance Officer [3]	1	1	1	1	1
Health Administration Officer[1]	1	1	1	1	1
Health Administration Officer[2]	1	1	1	1	1
Health Records & Information Mgt. Assistant[1]	1	1	1	1	1
Health Records Info.Mgt Assistant[1]	2	2	2	2	2
Health Records Info.Mgt Assistant[2]	7	7	7	7	7
HRM & Development Officer[1]	1	1	1	1	1
Internal Auditor [3]	1	1	1	1	1
Laboratory Technologist [2]	1	1	1	1	1
Medical Engineering Technician[2]	4	4	4	4	4
Medical Engineering Technician[3]	2	2	2	2	2
Medical Engineering Technologist[1]	1	1	1	1	1
Medical Engineering Technologist[2]	3	3	3	3	3
Medical Lab Technician[1]	3	3	3	3	3
Medical Lab Technician[2]	3	3	3	3	3
Medical Lab Technician[3]	1	1	1	1	1
Medical Lab Technologist[1]	6	6	6	6	6
Medical Lab Technologist[2]	65	65	65	65	65
Medical Lab Technologist[3]	23	23	23	23	23
Medical Officer	37	37	37	37	37

Medical Officer Intern	1	1	1	1	1
Medical Social Worker[1]	1	1	1	1	1
Medical Specialist[1]	4	4	4	4	4
Medical Specialist[2]	3	3	3	3	3
Member - County Executive Committee	1	1	1	1	1
Mortuary Attendant[2b]	1	1	1	1	1
Nutrition & Dietetics Officer	3	3	3	3	3
Nutrition & Dietetics Technician[1]	2	2	2	2	2
Nutrition & Dietetics Technician[2]	1	1	1	1	1
Nutrition & Dietetics Technologist[2]	3	3	3	3	3
Office Administrative Assistant[1]	2	2	2	2	2
Office Administrative Assistant[2]	4	4	4	4	4
Orthopaedic Trauma Technician[1]	2	2	2	2	2
Orthopaedic Trauma Technologist[1]	1	1	1	1	1
Orthopedic Technologist [2]	4	4	4	4	4
Orthopedic Technologist [3]	4	4	4	4	4
Pharmaceutical Technologist[1]	3	3	3	3	3
Pharmaceutical Technologist[2]	46	46	46	46	46
Pharmaceutical Technologist[3]	12	12	12	12	12
Pharmacist	9	9	9	9	9
Principal Administrative Officer	3	3	3	3	3
Principal Assistant Office Administrator	1	1	1	1	1
Principal Assistant Physiotherapist	3	3	3	3	3
Principal Assistant Public Health Officer	9	9	9	9	9
Principal Community Health Officer	1	1	1	1	1
Principal Driver	2	2	2	2	2
Principal Medical Lab Technologist	1	1	1	1	1
Principal Medical Lab Technologist[2]	2	2	2	2	2
Principal Nursing Officer	1	1	1	1	1
Principal Public Health Officer	3	3	3	3	3
Principal Radiographer	1	1	1	1	1
Principal Registered Clinical Officer[2]	5	5	5	5	5
Principal Registered Clinical Officer[2] - Anaesthetist	1	1	1	1	1
Principal Registered Nurse	9	9	9	9	9
Public Health Assistant[1]	7	7	7	7	7
Public Health Assistant[2]	21	21	21	21	21
Public Health Assistant[3]	2	2	2	2	2
Public Health Officer	4	4	4	4	4
Radiographer[2]	11	11	11	11	11
Radiologist[1]	1	1	1	1	1
Registered Clinical Officer [2]	99	99	99	99	99
Registered Clinical Officer [3]	21	21	21	21	21
Registered Clinical Officer I - Anaesthetist	2	2	2	2	2

Registered Clinical Officer[1]	13	13	13	13	13
Registered Clinical Officer[1] - Anaesthetist	2	2	2	2	2
Registered Clinical Officer[2]	13	13	13	13	13
Registered Nurse [3] - Anaesthetist	1	1	1	1	1
Registered Nurse[1]	58	58	58	58	58
Registered Nurse[2]	417	417	417	417	417
Registered Nurse[3]	94	94	94	94	94
Senior Accountant	2	2	2	2	2
Senior Assistant Community Health Officer	1	1	1	1	1
Senior Assistant Director - Nursing Services	1	1	1	1	1
Senior Assistant Health Records & Information Mgt. Officer	4	4	4	4	4
Senior Assistant Public Health Officer	7	7	7	7	7
Senior Clerical Officer - General Office Se	2	2	2	2	2
Senior Clinical Officer	2	2	2	2	2
Senior Dental Officer	2	2	2	2	2
Senior Dental Specialist	1	1	1	1	1
Senior Dental Technologist	1	1	1	1	1
Senior Deputy Chief Health Administration O	1	1	1	1	1
Senior Deputy Director - Medical Services	2	2	2	2	2
Senior Driver	9	9	9	9	9
Senior Driver[3]	2	2	2	2	2
Senior Enrolled Nurse[1]	39	39	39	39	39
Senior Enrolled Nurse[2]	26	26	26	26	26
Senior Health Administration Officer	1	1	1	1	1
Senior Health Records & Information Mgt. Assistant	2	2	2	2	2
Senior Health Records & Information Mgt. Officer	2	2	2	2	2
Senior Medical Engineer	1	1	1	1	1
Senior Medical Engineering Technologist	2	2	2	2	2
Senior Medical Lab Technician[1]	5	5	5	5	5
Senior Medical Lab Technician[2]	1	1	1	1	1
Senior Medical Lab Technologist	8	8	8	8	8
Senior Medical Officer	42	42	42	42	42
Senior Medical Social Worker	1	1	1	1	1
Senior Medical Specialist	4	4	4	4	4
Senior Nursing Officer	19	19	19	19	19
Senior Nutrition & Dietetics Officer	8	8	8	8	8
Senior Nutrition & Dietetics Technician	1	1	1	1	1
Senior Office Administrator	1	1	1	1	1
Senior Pharmaceutical Technologist	1	1	1	1	1
Senior Pharmacist	5	5	5	5	5
Senior Public Health Assistant	13	13	13	13	13
Senior Public Health Officer	3	3	3	3	3

Senior Radiographer	1	1	1	1	1
Senior Registered Clinical Officer	14	14	14	14	14
Senior Registered Clinical Officer - Anaesthetist	4	4	4	4	4
Senior Registered Nurse	113	113	113	113	113
Senior Registered Nurse - Anaesthetist	4	4	4	4	4
Senior Revenue Clerk	1	1	1	1	1
Senior Support Staff	1	1	1	1	1
Senior Telephone Operator	2	2	2	2	2
Social Welfare Officer[3]	1	1	1	1	1
Supply Chain Management Assistant [2]	1	1	1	1	1
Supply Chain Management Assistant [3]	1	1	1	1	1
Supply Chain Management Assistant[3]	1	1	1	1	1
Support Staff Supervisor	2	2	2	2	2
Support Staff[1]	1	1	1	1	1
Support Staff[3]	4	4	4	4	4
Grand Total	1867	1867	1867	1867	1867

VOTE 3568: LANDS, PHYSICAL PLANNING, URBAN DEVELOPMENT AND PUBLIC WORKS

Part A: Vision.

A thriving and inclusive urban landscape that fosters sustainable development, embraces innovation, and enhances the quality of life for all.

Part B: Mission.

Our mission is to create an integrated framework for spatial planning, leveraging modern technology and innovation, to facilitate the sustainable development of housing and urban areas. Through effective implementation, continuous monitoring, and evaluation, we strive to build resilient communities and promote equitable growth for present and future generations

Part C: Performance Overview and Background for Programme(s) Funding

During the review period, the department of lands, Physical Planning, Urban Development and public works was allocated a budget of 358,108,627 in 2021/22, 402,524,177 in 2022/23 and 266,653,431 in 2023/24. Of these allocations, the actual expenditures were 285,369,559.00, 201,957,638 and 235,360,628 in the FY 2021/2022, 2022/2023 and 2023/2024 respectively. These reflected an absorption rate of 79.69%, 50.17% and 88.26%.

The Department made a notable progress in improving urban infrastructure, service delivery, and spatial planning within the municipality. Major achievements included the construction and enhancement of the governor's and deputy governor's residences. The department also developed Integrated Strategic Urban Spatial Plans to promote sustainable and organized urban growth. Key urban infrastructure projects implemented included the construction of the Makutano fresh produce market, recarpeting of the main bus park to bitumen standards, and paving of Morgue Road to cabros standards. Additionally, significant investments were made in the face-lifting and external works of sub-county offices, rehabilitation of refuse bins, installation of road signage, and construction of a retaining wall at the governor's residence. Municipal court was also initiated and an achievement of 50% of completion was achieved. Additionally, murraming of the municipal yard (Phase One at 50%), and the nearing completion of the Public Works Office Block was also a notable achievement. Further, public lighting and social amenities through KISIP were rolled out in Majengo, Mjini, and Salama settlements alongside critical infrastructure works like roads, drainage, water, and sanitation. Market survey plans for Maritati, Kamachege, Kiraria, and Maua were also initiated and reached an advanced stage, with 60% approval.

During the implementation of the projects, the Department faced several challenges. Key among them were vandalism of county projects, inadequate staff training, political interference, Budget constraints, weak enforcement of development control regulations among others affected timely and successful implementation of departmental projects. Some of the recommendations given to

address the challenges are; Strengthening community sensitization and security measures to curb vandalism, addressing budget constraints by prioritizing key projects, exploring alternative funding sources and Strengthening enforcement of development control regulations to ensure compliance.

In the fiscal year 2025/26, major programmes to be implemented include Land Administration and Management, Physical Planning and urban development and County Public works

Part D: Strategic Objectives

Programme Objectives.

No	Programme	Strategic Objective
1.	Land Administration and Management	To Secure private and public Land Tenure in county
2.	Physical planning and urban Development	Provide well planned, coordinated urban infrastructure
3.	County Public works	To improve the safety of county buildings

Part E: Summary of Programme Outputs and Performance Indicators for 2025/26-2027/28.

Delivery Unit	Key Output (KO)	Key Performance Indicators (KPIs)	Target 2023/24	Actual Achievement 2023/24	Target (baseline) 2024/25	Targets 2025/26	Targets 2026/27	Targets 2027/28
Programme: Land Administration and Management.								
Outcome: Secured land tenure								
Sub programme: Valuation roll								
Department of Lands, Physical Planning, Public works, Housing and Urban Development	Harmonized land rates	% level of completion of the Valuation roll Public la register	60%	-	80%	80%	100%	0%
Programme: Land administration and Management								
Outcome: Community Cohesion and Integration								
Sub programme: Ward Community Projects								
Department of Lands, Physical Planning, Public works, Housing and Urban Development	Improved access to basic services	% of Lands titled, Land clinics programmes initiated & number of registry Established	70%	-	-	80%	90%	95%
Programme: Physical Planning & Urban Development								
Outcome: Secure, accessible and conducive environment for living and working								
Sub programme: The County Spatial plan								
Department of Lands, Physical Planning, Public works, Housing and Urban Development	Optimized productivity of land countywide	% level of completion of County Spatial plan	60%	-	55%	70%	85%	100%
Programme: Physical Planning, & Urban Development								
Outcome: Secure, accessible and conducive environment for living and working								

Sub programme: Geographical information Management System(GIS)								
Department of Lands, Physical Planning, Public works, Housing and Urban Development	Reduce the cost of Physical Planning in the county	% of completion of the County GIS Lab established	50%	-	100%	100%	0	0
Programme: Physical Planning, & Urban Development								
Outcome: Secure, accessible and conducive environment for living and working								
Sub programme: Urban Infrastructure development in municipalities								
Development Partners(KISIP, KUSP)	Improved urban infrastructure in Meru municipality	% of Meru Municipality residents with ease of access to urban services and Structures.	40%	-	40%	60%	80%	80%
	Improved urban infrastructure in Maua municipality	% of Maua Municipality residents with ease of access to urban services and Structures.	40%	-	40%	80%	90%	90%
	Improved urban infrastructure in Timau municipality	% of Timau Municipality residents with ease of access to urban services and Structures.	40%	-	40%	60%	80%	80%
Programme: Physical Planning, & Urban Development								
Outcome: Secure, accessible and conducive environment for living and working								
Sub programme: Urban Infrastructure development in towns								
Development Partners (KISIP, KUSP)	Improved urban infrastructure in towns	% of Meru residents with ease of access to urban services and Structures in towns	60%	-	60%	60%	60%	60%
Programme: Public Works								
Outcome: World class infrastructures								
Sub programme: Completion of Municipal Court Complex-Main building								
Department of Lands, Physical Planning, Public works, Housing and Urban Development	Improved governance, enforcement, and dispute resolution.	% of completion of the municipal court complex	100%	-	100%	100%	-	-

Part F: summary of Expenditure by Programmes, 2025/26-2027/28

Programme	Approved Budget 2023/24	Actual Expenditure 2023/24	Baseline Estimates 2024/25	Estimates 2025/26	Projected Estimates	
					FY 2026/27	2027/28
Programme						

P 1. Land Administration and Management	75,417,170.00	32,044,857.70	23,951,000.00	21,318,574.30	23,450,431.73	25,795,474.90
P 2. Physical Planning, & Urban Development	140,654,393.30	133,407,467.30	439,985,355.00	886,210,813.20	974,831,895.50	1,023,559,330.22
P3. County Public Works	14,471,200.00	12,959,090.35	21,264,038.00	11,350,000.00	12,485,000.00	13,733,500.00
Total Expenditure	230,542,763.30	178,411,415.35	485,200,393.00	918,879,387.50	1,010,767,326.25	1,111,844,058.88

Part G. Summary of Expenditure by Vote and Economic Classification 2025/26-2027/28

Economic Classification	Approved Budget 2023/24	Actual Expenditure 2023/24	Baseline Estimates 2024/25	Estimates 2025/26	Projected Estimates	
					2026/27	2027/28
Current Expenditure						
2200000 Use of goods and services	72,411,874.00	57,858,241.00	100,521,706	135,169,167.80	148,686,084.58	163,554,693.04
Capital Expenditure						
31000000 Non-Financial Assets	194,241,194.26	148,547,802.26	384,678,687	783,710,219.70	862,081,241.67	948,289,365.84
Total Expenditure	266,653,068.26	206,406,043.26	485,200,393	918,879,387.50	1,010,767,326.25	1,111,844,058.88

Part H: Summary of Expenditure by Vote and Economic Classification 2025/26-2027/28. (Kshs)

Expenditure Classification	Approved Budget 2023/24	Actual Expenditure 2023/24	Baseline Estimates 2024/25	Estimates 2025/26	Projected Estimates	
					2026/27	2027/28
Programme 1: Land Administration and Management						

Current Expenditure						
2200000 Use of goods and services	16,837,170.00	14,652,860.00	18,661,000.00	11,900,000.00	13,090,000.00	14,399,000.00
Capital Expenditure						
3100000 Non-Financial Assets	58,580,000.00	17,391,997.65	5,290,000.00	9,418,574.30	10,360,431.73	11,396,474.90
Total Expenditure	75,417,170.00	32,044,857.65	23,951,000.00	21,318,574.30	23,450,431.73	25,795,474.90
Programme 2: Physical Planning, & Urban Development						
Current Expenditure						
2200000 Use of goods and services	51,051,854.00	39,590,231.00	76,590,706	118,119,167.80	129,931,084.58	142,924,193.04
Capital Expenditure						
3100000 Non-Financial Assets	125,712,844.26	121811864.3	363,394,649.00	768,091,645.40	844,900,810.92	880,635,137.18
Total Expenditure	176,764,698.26	161,402,095.26	439,985,355.00	886,210,813.20	974,831,895.50	1,023,559,330.22
Programme 3: PUBLIC WORKS						
Current Expenditure						
2200000 Use of goods and services	4,522,850.00	3,615,150.00	5,270,000.00	5,150,000.00	5,665,000.00	6,231,500.00
Capital Expenditure						
3100000 Non-Financial Assets	9,948,350.00	9,343,940.35	15,994,038.00	6,200,000.00	6,820,000.00	7,502,000.00
Total Expenditure	14,471,200.00	12,959,090.35	21,264,038.00	11,350,000.00	12,485,000.00	13,733,500.00

Part I: Summary of Human Resource Requirements.

Lands, physical planning and housing		2024/25 FY	2025/26 FY	2026/27 FY	2027/28 FY
DESIGNATION	INPOST	Funded positions	positions to be funded	positions to be funded	positions to be funded
*Records Management Officer[3]	5	5	5	5	5
Accountant [2]	1	1	1	1	1
Administrative Officer[2]	1	1	1	1	1
Architect[1]	1	1	1	1	1
Architect[2]	1	1	1	1	1
Architectural Assistant[3]	1	1	1	1	1
Assistant Director - Physical Planning	1	1	1	1	1
Assistant Director Administration	3	3	3	3	3
Chief Land Survey Assistant	2	2	2	2	2
Chief Driver	1	1	1	1	1
Chief Finance Officer	1	1	1	1	1
Chief Library Assistant	1	1	1	1	1
Chief Physical Planner	1	1	1	1	1
Chief Superintending Architect	1	1	1	1	1
Clerical Officer[1] - General Office Servic	1	1	1	1	1
Clerical Officer[2]	1	1	1	1	1
Clerical Officer[4]	2	2	2	2	2
County Chief Officer	1	1	1	1	1
Deputy Director - Land Survey	1	1	1	1	1
Director of Urban Development	1	1	1	1	1
Draughtsman[1]	1	1	1	1	1
Driver [2]	1	1	1	1	1
Driver[1]	1	1	1	1	1
Economist[1]	2	2	2	2	2
Engineer [2], Mechanical	2	2	2	2	2
Engineer [2], Structural	1	1	1	1	1
Environment Officer [2]	1	1	1	1	1
Hospitality Officer[1]	1	1	1	1	1
HRM & Development Officer [2]	1	1	1	1	1
Inspector (Building)	1	1	1	1	1
Land Adjudication and Settlement Officer [2]	1	1	1	1	1
Land Survey Assistant [1]	2	2	2	2	2
Land Survey Assistant [3]	1	1	1	1	1
Land Survey Assistant[3]	1	1	1	1	1
Library Assistant [2]	1	1	1	1	1
Member - County Executive Committee	2	2	2	2	2

Principal Administrative Officer	2	2	2	2	2
Principal Driver	2	2	2	2	2
Quantity Surveyor Assistant [3]	1	1	1	1	1
Revenue Clerk[2]	1	1	1	1	1
Senior Chargehand Building	1	1	1	1	1
Senior Clerical Officer	2	2	2	2	2
Senior Clerical Officer - General Office Se	1	1	1	1	1
Senior Geospatial Data Management Officer	1	1	1	1	1
Senior Land Survey Assistant	1	1	1	1	1
Senior Messenger	1	1	1	1	1
Senior Superintending Engineer, Mechanical	1	1	1	1	1
Senior Superintending Engineer, Roads	1	1	1	1	1
Senior Support Staff	2	2	2	2	2
Social Development Officer[2]	1	1	1	1	1
Superintending Engineer, Mechanical	1	1	1	1	1
Support Staff[3]	7	7	7	7	7
Grand Total	74	74	74	74	74

VOTE 3569: PUBLIC SERVICE ADMINISTRATION & LEGAL AFFAIRS

Part A. Vision

Quality Public Workforce for the County.

Part B. Mission

To provide a globally competitive workforce to all departments in the county

Part C: Performance and Background for Programme Funding

The County Public Service Administration Department is responsible for managing human resources, implementing reforms, and ensuring efficient service delivery in county operations. It oversees recruitment, training, performance evaluations, and policy development, while promoting constitutional values like transparency and accountability. The department also ensures public participation, monitors compliance, and advises county leadership on strategic governance matters. In Meru, its scope often extends to legal affairs, civic education, and communication.

During the review period spanning 2021/22 to 2023/24, the Department received allocations of Kshs. 4.978 billion, Kshs. 5.185 billion, and Kshs. 5.568 billion for the fiscal years 2021/22, 2022/23, and 2023/24, respectively. Concurrently, the actual expenditures amounted to Kshs. 19.0 billion, Kshs. 19.8 billion, and Kshs. 21.8 billion, resulting in absorption rates of 97%, 88%, and 86%, respectively.

In the MTEF period of 2021/22 to 2023/24, the department made significant strides in enhancing service delivery and staff welfare. It recruited 75 officers, implemented promotions for 181 staff, and approved 113 trainings, alongside issuing medical schemes to all county employees. To address skill gaps, 66 administrators were trained, while new offices were leased and renovated to improve working conditions. Maua and Timau towns were upgraded to municipality status, enforcement officers and cleaners received new uniforms, and eight sub-county administrators were deployed in newly gazetted sub-counties, reinforcing governance and accessibility.

During the fiscal years 2021/22 to 2023/24, the State Department encountered numerous challenges, including inadequate funding for projects and programs, outstanding financial obligations, delays in the refurbishment and upgrading of infrastructure. Among the primary corrective measures to be undertaken is the enhancement of ICT infrastructure to optimize service delivery.

In the fiscal year 2025/26 and the medium-term period, the department is committed to enhancing service delivery through the implementation of several strategic initiatives.

Part D: Programme Objectives

Programme	Objective
P1 General Administration, Planning & Support Services	To provide efficient administrative and coordination services that would ensure effective execution of technical mandate.
P2: Coordination of County Government Functions	To Coordinate government functions and provide operational guidelines for decentralized units and governance structures
P3: County Office Accommodation & Enforcement Services	To ensure functionality and improve security in the county offices, infrastructure and installations and reduce incidences of crime
P4. Human Resource Development	Efficient public service delivery by competent employees.
P5. Legal Representation & Advisory Services	To promote rule of law, access to justice, good governance and provision of quality legal service.

Part E: Summary of Programme Outputs and Performance Indicators for 2025/26-2027/28.

Delivery Unit	Key Output (KO)	Key Performance Indicators (KPIs)	Target 2023/24	Achievement 2023/24	Target Baseline 2024/25	Targets 2025/26	Targets 2026/27	Targets 2027/28
Programme 1: General Administration, Planning & Support Services.								
Outcome: Effective governance and administration services strengthened								
Sub programme: General Administration & Finance Management.								
Directorate of Administration	county office renovations	No of renovated offices	4	4	3	4	5	6
Programme 2: Coordination of County Government Functions								
Outcome: Aligned government policy priorities								
Sub programme:								
Directorate of Sub-County Administration	Administrative services	Number of Statutory reports published	4	2	4	4	4	4
Programme 3: County Enforcement Service								
Outcome: maintaining public order through compliance with laws and regulations.								
Sub programme:								
Directorate of County Enforcement Service	Enforcement Services	Number of enforcement operations done	12	6	8	12	12	12
Programme 4: Human Resource Management								
Outcome: Transformed Public Service for quality, effective and Efficient Service Delivery								
Sub programme: HR Management.								
Directorate of Human Resource Management	Human Resources and Development Services	Skills Gap Analysis and Training Needs Assessment Reports implemented	1	1	1	1	1	1
Programme 5: Legal Representation & Advisory Services								
Outcome: Enhanced Rule of Law, Access to Justice, Good Governance and Provision of Quality Legal Services.								
Sub programme: Civil litigation and Promotion of legal ethical standards								

Directorate of Legal Representation & Advisory Services	Government legal service	% of legal advice on matters issued within 6 days	100	100	100	100	100	100
		% of matters successfully represented in arbitration and litigation	100	100	100	100	100	100
		% of legal advice on commercial matters issued within 20 days upon request by MDAs	100	100	100	100	100	100
		% of procurement contracts vetted within 20 days upon request by DAs	100	100	100	100	100	100
		Legislative drafting services	% of Bills to harmonize existing laws	100	100	100	100	100

Part F: Summary of Expenditure by Programmes, 2025/2026 - 2027/2028

Programme	Approved Budget 2023/24	Actual Expenditure 2023/24	Baseline Estimates 2024/25	Estimates 2025/26	Projected Estimates	
					2026/27	2027/28
P1 General Administration, Planning & Support Services	23,409,679.00	18,277,186.55	88,596,416.00	469,627,766.44	516,590,543.08	568,249,597.39
P2: Coordination of County Government Functions	26,350,934.00	20,237,168.00	10,366,060.00	13,403,650.00	14,744,015.00	16,218,416.50
P3: County Enforcement Service	42,378,202.00	24,042,938.55	36,254,771.00	45,913,942.95	50,505,337.25	55,555,870.97
P4. Human Resource Management	4,983,593,092.80	4,971,697,025.85	5,131,142,331.50	5,141,542,090.90	5,655,696,299.99	6,221,265,929.99
P5. Legal Representation & Advisory Services	93,432,597.00	72,972,544.05	85,103,786	153,000,000.00	168,300,000.00	185,130,000.00
Total	5,169,164,504.80	5,107,226,863.00	5,351,463,364.50	5,823,487,450.29	6,245,281,242.28	6,409,890,585.98

Part G: Summary of Expenditure by Vote and Economic Classification, 2025/2026 - 2027/2028

Economic Classification	Approved Budget 2023/24	Actual Expenditure FY 2023/24	Baseline Estimates 2024/25	Estimates 2025/26	Projected Estimates	
					2026/27	2027/28
Current Expenditure						
Compensation to Employee	4,874,754,168.00	4,871,697,025.85	4,782,754,181.50	4,806,364,090.90	5,287,000,499.99	5,815,700,549.99
Use of goods and services	185,571,412.00	135,529,837.15	570,009,183.45	591,223,359.39	650,345,695.33	715,380,264.86
Capital Expenditure					-	-
Acquisition of Non-Financial Assets	108,838,924.80	100,000,000.00	104,997,298.45	425,900,000.00	468,490,000.00	515,339,000.00
Total	5,169,164,504.80	5,107,226,863.00	5,457,760,663.40	5,823,487,450.29	6,405,836,195.32	7,046,419,814.85

Part H: Summary of Expenditure by Vote and Economic Classification, 2025/2026 - 2027/2028

Economic Classification	Approved Budget 2023/24	Actual Expenditure 2023/24	Baseline Estimates 2024/25	Estimates 2025/26	Projected Estimates	
					2026/27	2027/28
P1 General Administration, Planning & Support Services						
Current Expenditure						
Use of goods and services	23,409,679.00	18,277,186.55	88,596,416.00	102,127,766.44	112,340,543.08	123,574,597.39
Capital Expenditure						
Acquisition of Non-Financial Assets				367,500,000.00	404,250,000.00	444,675,000.00
Total	23,409,679.00	18,277,186.55	88,596,416.00	469,627,766.44	516,590,543.08	568,249,597.39
P2: Coordination of County Government Functions.						
Current Expenditure						
Use of goods and services	26,350,934.00	20,237,168.00	10,366,060.00	13,403,650.00	14,744,015.00	16,218,416.50
Capital Expenditure						
Total	26,350,934.00	20,237,168.00	10,366,060.00	13,403,650.00	14,744,015.00	16,218,416.50

P3: County Office Accommodation & Enforcement Services						
Current Expenditure						
Use of goods and services	42,378,202.00	24,042,938.55	36,254,771.00	37,513,942.95	41,265,337.25	45,391,870.97
Capital Expenditure						
Acquisition of Non-Financial Assets				8,400,000.00	9,240,000.00	10,164,000.00
Total	42,378,202.00	24,042,938.55	36,254,771.00	45,913,942.95	50,505,337.25	55,555,870.97
P4. Human Resource Management.						
Current Expenditure						
Compensation to Employee	4,874,754,168.00	4,871,697,025.85	4,782,754,181.50	4,806,364,090.90	5,287,000,499.99	5,815,700,549.99
Use of goods and services			36,254,771.00	335,178,000.00	368,695,800.00	405,565,380.00
Capital Expenditure						
Acquisition of Non-Financial Assets	108,838,924.80	100,000,000.00				
Total	4,983,593,092.80	4,971,697,025.85	4,819,008,952.49	5,141,542,090.90	5,655,696,299.99	6,221,265,929.99
P5. Legal Representation & Advisory Services.						
Current Expenditure						
Use of goods and services	93,432,597.00	72,972,544.05		103,000,000.00	113,300,000.00	124,630,000.00
Capital Expenditure						
Acquisition of Non-Financial Assets				50,000,000.00	55,000,000.00	60,500,000.00
Total	93,432,597.00	72,972,544.05		153,000,000.00	168,300,000.00	185,130,000.00

Part I: Summary of Human Resource Requirements.

Legal Affairs, Public Services Management and Administration		2024/25 FY	2025/26 FY	2026/27 FY	2027/28 FY
DESIGNATION	INPOST	Funded positions	positions to be funded	positions to be funded	positions to be funded
*HRM Assistant[2]	4	4	4	4	4
*Legal Clerk Assistant[1]	6	6	6	6	6
*Legal Clerk Assistant[3]	2	2	2	2	2
*Public Communications Officer[2]	1	1	1	1	1
*Records Management Officer[3]	1	1	1	1	1
*Senior Support Staff Supervisor	1	1	1	1	1
Administrative Officer [1]	3	3	3	3	3
Administrative Officer [2]	5	5	5	5	5
Administrative Officer [3]	17	17	17	17	17
Administrative Officer[1]	1	1	1	1	1
Askari[1]	2	2	2	2	2
Assistant Director HRM & Development	2	2	2	2	2
Assistant Director Office Administrative Services	1	1	1	1	1
Assistant Office Administrator [3]	1	1	1	1	1
Case Worker[2]	1	1	1	1	1
Chairman - County Public Service Board	1	1	1	1	1
Chief Driver	1	1	1	1	1
Cleaner[1]	1	1	1	1	1
Cleaner[2]	1	1	1	1	1
Clerical Officer[1]	1	1	1	1	1
Clerical Officer[2]	4	4	4	4	4
Clerical Officer[3]	1	1	1	1	1
Clerical Officer[4]	1	1	1	1	1
Copy Typist[2]	1	1	1	1	1
Copy Typist[3]	1	1	1	1	1
Corporal	1	1	1	1	1
County Chief Officer	1	1	1	1	1
Deputy Director - Co-operative Development	1	1	1	1	1
Deputy Director of Administration	2	2	2	2	2
Director of Administration	2	2	2	2	2
Driver [2]	4	4	4	4	4
Economist[1]	1	1	1	1	1
Finance Officer [3]	1	1	1	1	1
Fireman (1)	1	1	1	1	1
Fireman Trainee	2	2	2	2	2

Fireman[1]	1	1	1	1	1
Fireman[2]	2	2	2	2	2
Fireman[3]	4	4	4	4	4
Head Messenger	1	1	1	1	1
HRM & Development Officer [2]	1	1	1	1	1
HRM & Development Officer[1]	12	12	12	12	12
Inspector (Building)	1	1	1	1	1
Junior Market Master	1	1	1	1	1
Member - County Executive Committee	1	1	1	1	1
Member - County Public Service Board	4	4	4	4	4
Office Administrative Assistant [2]	2	2	2	2	2
Office Administrative Assistant [3]	1	1	1	1	1
Principal Administrative Officer	30	30	30	30	30
Principal Driver	2	2	2	2	2
Principal HRM & Development	1	1	1	1	1
Principal ICT Officer	1	1	1	1	1
Principal Legal Officer	1	1	1	1	1
Principal Office Administrator	1	1	1	1	1
Secretary - County Public Service Board	1	1	1	1	1
Security Warden[1]	1	1	1	1	1
Security Warden[2]	47	47	47	47	47
Security Warden[3]	15	15	15	15	15
Senior Clerical Officer	25	25	25	25	25
Senior Committee Clerk	1	1	1	1	1
Senior Co-operative Officer	1	1	1	1	1
Senior Driver	2	2	2	2	2
Senior Driver[1]	1	1	1	1	1
Senior Driver[3]	1	1	1	1	1
Senior Fireman	2	2	2	2	2
Senior HRM & Development Officer	2	2	2	2	2
Senior ICT Officer	1	1	1	1	1
Senior Messenger	2	2	2	2	2
Senior Sergeant	1	1	1	1	1
Senior Support Staff	12	12	12	12	12
Sergent	13	13	13	13	13
Superintendent[2]	1	1	1	1	1
Support Staff[3]	197	197	197	197	197
Technician[1]	1	1	1	1	1
Grand Total	471	471	471	471	471

VOTE 3570: ROAD, TRANSPORT AND ENERGY

Part A: Vision.

Model County in transport and infrastructural development

Part B: Mission.

Provide safe, quality and adequate transport and infrastructure facilities for social economic development

Part C: Performance Overview and Background for Programme(s) Funding

Over the period the department has performed well in terms of development that saw the roads, energy, fleet infrastructure and utilities which are critical for any modern economy to function improve tremendously. The Vision prioritizes infrastructure development as an enabler for sustained development of the economy projects in this sector are roads and transport. It is envisaged that for the county to realize a stable annual growth rate, major investments must be made in improving the road, energy network and services that include enhanced cabros, culverts, bridges, development of policies among other improved.

In the MTEF period the department has seen the expenditure trends improve for 2021/22, 2022/23 and 2023/24 as follows;

Year	2021/22	2022/23	2023/24	2024/25
Recurrent	100,443,884	28,904,030	35,896,078	43,100,412
Development	1,461,123,832	710,908,318	696,071,892	1,178,131,926
Total	1,561,567,716	739,812,348	731,967,970	1,221,232,338

The recurrent Expenditure in 2023/24 to 2024/25 had a huge spike of about 10M, an increase that is attributed to coming to office of new government after the 2022 elections and need for human capacity development.

On the Development Expenditure the trends have seen a steady increase over the period to excesses of over 1.2Billion as the county moved to programme-based projects and ward level-based developments.

There have been major achievements for the period that has seen the department manage to open 210 km of roads, graded 210 KM of roads and rehabilitated roads in the wards through gravelling. In addition, 544 M2 culverts were constructed, 4 box culverts and 470 gabions installed in the FY 2023/2024. This ensured that road connectivity and accessibility is improved significantly. This further improved security and stimulated economic growth for the population. To improve access to energy, 195 floodlights were installed under the county and REREC matching grant programme and over 300 were repaired, this enhanced security and improve business environment. The department further developed the county energy

plan that aims to improve the energy sector. The County Energy Plan highlight key strategies to address access to reliable and quality supply of clean cooking and lighting energy, resource mobilization, capacity building and overall development of energy infrastructure for access to affordable quality energy.

There has been various constraints and challenges in budget implementation process such as Political interference in the prioritization and implementation of the projects hence slowed down development; Inadequate budget allocation to cater for the completion of projects; Lack of timely disbursement of funds; Public participation, education and awareness- broad public participation in decision making processes is one of the fundamental preconditions for sustainable development. Low public participation, education and awareness hamper the development in the County; Encroachment on road reserves leading to unearthing of water pipes and fences and Lack of skilled workforce.

The department has tried to resolve the issues by; forming a regularized leadership forum that promote engagement platform for discussing and agreeing on the development trajectory; budgeting using the absorption rates of the departments; Adequate budgetary allocation; Quality systems put in place for timely release and utilization of funds; efficient and effective co-ordination of roles and activities in the subsector for harmonization of efforts and optimal use of available resources; Proper monitoring and evaluation of activities and provides linkage to the budget cycle; awareness on the prioritization of the projects and implementation, as well as show them the importance of being part of the planning process and A multidisciplinary team has been formed to cater for that. It comprises of Works, water, administrators, and the transport department respectively.

Major services/output be provided in fiscal year 2025/26

In the FY 2025/2062 the department endeavors to have the following in place;

- i. Develop and maintain a high-quality road network linking all corners of the County to enhance economic development. That will see improved road and transport network in the county by maintaining existing road infrastructure, construct bridges, install culverts and lay cabro and low seal roads among others.
- ii. Promote and develop the use of alternative sources of energy such as wind and solar energy this is in addition to installation of low and high masts in the county.
- iii. Formulate policies and by laws to guide and regulate the infrastructural sector. Develop the transport policy and capacity build on the County Energy plan.
- iv. Develop a framework that will see the county use its fleet services effectively and efficiently, besides maintaining and procuring more fleet for enhancing productivity in service delivery.

Part D: Strategic Objectives

Programme	<i>Strategic Objective</i>
1. County Road Network	To improve county road and transport network
2. County Energy	To improve county lighting
3. County Fleet management	To Improve mobility of staff

Part E: Summary of Programme Outputs and Performance Indicators for 2025/26-2027/28.

Department of Roads, Transport and Energy								
Programme 1: County Road Network								
Outcome: Better accessibility and connectivity								
Subprogram: Road's Infrastructure Development								
Delivery unit	Key Output (KO)	Key performance indicators	Target 2023/24	Actual 2023/24	Target (Baseline) 2024/25	Targets 2025/2026	Targets 2026/2027	Targets 2027/2028
Roads and transport Directorate	Improved access to essential services and reduced vehicle operation cost	Number of KM graded and graveled roads	230	210	675	230	230	230
		No of signage Installed/repaired	460	100	-	10	10	10
		No of KM opened	230	210	450	230	230	230
		No of M ² of culverts	1380m ²	544	-	1,000	1,000	1,000
		No. of M ² cabros laid	150km ²	-	-	10,000	10,000	10,000
		No of gabions installed	4600	470	-	1,000	1,000	1,000
		No of bridges constructed	46	4	-	46	46	46
No. of LVS done	-	-	-	5	5	5		
Programme 2: County Energy								
Objective: To improve County Lighting								
Outcome: Improved Security								
Subprogram: County Lighting								
Energy Directorate	Improved security in the region/county	No of low mast floodlights installed/maintained	45	146	225	30	30	30
		No. of high mast lights installed/ maintained	5	10	46	15	15	15
		No. street lights installed/maintained	2	0	9	5	5	5
	Reduced effects on climate change	Feasibility Studies, data base and Sensitization on clean cooking technologies	46	13	-	10	10	10
		No of clean energy appliances	2000	0	-	500	500	500
		No. of officers trained	-	-	-	5	5	5
		Development of energy policies	-	-	-	1	1	1
Programme: Fleet Management								
Objective: To improve transport means for the county								
Outcome: Improved working environment								
Subprogram: Fleet Administration								
Fleet management Directorate	Improved mobility of staff	No of vehicles, plant and equipment maintained	-	-	2	15	15	15

Part F: summary of Expenditure by Programmes, 2025/26-2027/28

Programme	Approved Budget 2023/24	Actual Expenditure 2023/24	Baseline Estimates	Estimates	Projected Estimates	
			2024/25	2025/26	2026/27	2027/28
Programme (SP)						
P 1: County Road network						
SP 1.1 Roads i fracture development	699,354,904	581,710,715.65	1,207,253,782.00	1,536,837,535.19	1,690,521,288.71	1,859,573,417.58
P 2. County Energy						
SP 2.1 County lighting	34,819,121	30,320,950.35	23,328,170.00	33,130,000.00	36,443,000.00	40,087,300.00
P3: Fleet Management						
SP 3.1 Fleet administration	-	-	9,050,000.00	44,000,000.00	48,400,000.00	53,240,000.00
Total Expenditure of Vote 3570	734,174,025	612,031,666	1,239,631,952	1,613,967,535	1,775,364,289	1,952,900,718

Part G. Summary of Expenditure by Vote and Economic Classification 2025/26-2027/28

Expenditure Classification	Approved Budget 2023/24	Actual Expenditure 2023/24	Baseline Estimates 2024/25	Estimates 2025/26	Projected Estimates	
					2026/27	2027/28
Current Expenditure						
Use of goods and services	37,890,454.00	29,659,230.00	45,199,420.00	86,499,304.83	95,149,235.31	104,664,158.84
Capital Expenditure						
Non-Financial Assets	696,283,571.00	582,372,436.00	1,194,432,532.00	1,527,468,230.36	1,680,215,053.40	1,848,236,558.74
Total Expenditure of Vote	734,174,025.00	612,031,666.00	1,239,631,952.00	1,613,967,535.19	1,775,364,288.71	1,952,900,717.58

Part H: Summary of Expenditure by Vote and Economic Classification 2025/26-2027/28

Expenditure Classification	Approved Budget 2023/24	Actual Expenditure 2023/24	Baseline Estimates 2024/25	Estimates 2025/26	Projected Estimates	
					2026/27	2027/28
P 1: County Road network						
Current Expenditure						
Use of goods and services	27,920,490.00	23,637,724.65	27,769,420.00	34,669,304.83	38,136,235.31	41,949,858.84
Capital Expenditure						
Non-Financial Assets	671,434,414.00	558,072,991.00	1,179,484,362.00	1,502,168,230.36	1,652,385,053.40	1,817,623,558.74
Total Expenditure	699,354,904.00	581,710,715.65	1,207,253,782.00	1,536,837,535.19	1,690,521,288.71	1,859,573,417.58
P 2. County Energy						
Current Expenditure						

Use of goods and services	9,969,964.00	6,021,505.35	8,380,000.00	7,830,000.00	8,613,000.00	9,474,300.00
Capital Expenditure						
Non-Financial Assets	24,849,157.00	24,299,445.00	14,948,170.00	25,300,000.00	27,830,000.00	30,613,000.00
Total Expenditure	34,819,121.00	30,320,950.35	23,328,170.00	33,130,000.00	36,443,000.00	40,087,300.00
P3: Fleet Management						
Current Expenditure						
Use of goods and services	-	-	9,050,000.00	44,000,000.00	48,400,000.00	53,240,000.00
Capital Expenditure						
Non-Financial Assets	-	-	-	-	-	-
Total Expenditure	-	-	9,050,000.00	44,000,000.00	48,400,000.00	53,240,000.00

Part I: Summary of Human Resource Requirements.

Roads, Transport & Energy		2024/25 FY	2025/26 FY	2026/27 FY	2027/28 FY
DESIGNATION	INPOST	Funded positions	positions to be funded	positions to be funded	positions to be funded
Administrative Officer[2]	1	1	1	1	1
Assistant Director - Transport	1	1	1	1	1
Chief Driver	1	1	1	1	1
Chief Finance Officer	1	1	1	1	1
Administrator	1	1	1	1	1
Clerical Officer [1] -	1	1	1	1	1
Clerical Officer [2]	1	1	1	1	1
County Chief Officer	1	1	1	1	1
Deputy Director -	1	1	1	1	1
Director	3	3	3	3	3
Engineer [2], Mechanical	2	2	2	2	2
Engineer [2], Structural	1	1	1	1	1
Environment Officer [2]	1	1	1	1	1
Engineer - civil	6	6	6	6	6
Inspector (Roads)	21	21	21	21	21
Member - County Executive Committee	1	1	1	1	1
Principal Administrative Officer	2	2	2	2	2
Principal Driver	2	2	2	2	2
Engineer, Mechanical	1	1	1	1	1
Engineer,-Electrical	1	1	1	1	1
Total	50	50	50	50	50

VOTE 3571: TRADE, TOURISM, INVESTMENT & COOPERATIVE DEVELOPMENT.

Part A: Vision

A county of self-reliant people anchored on sustainable wealth creation and investment opportunities.

Part B: Mission

To improve the living standards of the people of Meru County by providing a conducive environment for the development, investments, innovations and continued growth of viable and sustainable enterprises.

Part C: Performance Overview and Background for Programme(s) Funding

The department consists of three directorates -:

1. Trade development and promotion
2. Cooperatives Development
3. Tourism development and Promotion

Expenditure Trends;

ANALYSIS OF PROGRAMME EXPENDITURE BY ECONOMIC CLASSIFICATION						
Economic Classification	2021/22	2022/23	2023/24	2021/22	2022/23	2023/24
PROGRAMME 1: Trade Promotion and Development						
Use Of Goods and Services	19,300,000.00	16,268,160.00	13,667,116.00	18,528,000.00	12,046,876.00	12,322,084.00
Development	85,000,000.00	77,505,253.00	533,026,150.00	81,600,000.00	47,654,146.00	380,642,736.00
Total Programme 1	104,300,000.00	93,773,413	546,693,266.00	100,128,000.00	59,701,022.00	392,964,820.00
Programme 2 Cooperative Development						
Use Of Goods and Services	40,000,000	35,855,305	12,288,600.00	36,400,000.00	28,148,046.00	11,468,110.00
Development	-		14,572,588.00	-	-	13,120,676.00
Total Programme 2	40,000,000	35,855,305	26,861,188.00	36,400,000.00	28,148,046.00	24,588,786.00
Programme 3: Tourism Development						
Use Of Goods and Services	15,000,000	12,302,650	15,696,620.00	13,800,000.00	10,085,559.00	14,351,090.00
Development	32,000,000	27,800,000	-	29,440,000.00	17,755,312.00	-
Total Programme 3	47,000,000.00	40,102,650	15,696,620.00	43,240,000.00	27,840,871.00	14,351,090.00

During the review period the department was able to achieve the below regardless of the challenges stated below.

Major achievements for the period

- ❖ Construction of six Modern Eco toilets.
- ❖ Construction of modern Kiosk at Meru Town, Makutano, Gitimbine and Keeria.

- ❖ Upgrading and construction of perimeter wall for several markets as well as maintenance of Markets across the county enhanced conducive working environment for traders.
- ❖ Construction of boda boda sheds was done across the county and Roofing Sheds
- ❖ Promotion of tourism sites through social media marketing and activation of tourism website.
- ❖ Upgrading of sacred Lake Nkunga tourist site (Nature Trail clearance, Gate was done and promoted the tourism site nationally).
- ❖ Rehabilitation of Igombe Crater Tourism Site with a Pit Latrine being constructed.
- ❖ Sensitize, train and License of 180 Boda-Boda Riders as well as Supported their Saccos/Union with Kshs. 17 million.
- ❖ Supported Meru Dairy Union with 1 cooler.
- ❖ Dairy Societies were supported with 100 Milk Cans.
- ❖ Co-operative directorate facilitated the establishment new 186 cooperative societies.
- ❖ Formation & launching of Meru County Cooperatives Union & 2 million Support

Constraints and challenges in budget implementation and how they are being addressed

- ❖ Inadequate budgetary allocation for departmental projects
- ❖ Delay in disbursement from the national treasury negatively affects implementation of the departmental projects
- ❖ Inadequate skilled manpower and facilitation of project technical team to project sites
- ❖ Non-adherence to the budget guidelines
- ❖ Inability to meet standards of market goods for international market
- ❖ Limited capacity to provide training to entrepreneurs
- ❖ Undercapitalization-particularly in SACCOS, JLBS and other co-operative institutions which access credit for onward lending
- ❖ Exploitation of traders by middlemen
- ❖ Limited access to formal financial services, high interest rates and insufficient long-term financing has inhibited the competitiveness and growth of MSMEs, and community-based enterprises in the sector.
- ❖ The low levels of penetration and high cost of ICT infrastructure has hindered access and usage of ICT, leading to increased costs of production and low access to technological and market information. This has contributed to slow industrialization, trade development, tourism promotion and development of the enterprises.
- ❖ Various insecurity concerns such as high crime rates, piracy and terrorism have resulted in high insurance costs, costly security programmes and low tourist arrivals.
- ❖ Inadequate means of transport to various parts of the County affected project implementation, monitoring

Measures to mitigate the challenges

- ❖ County Treasury has been engaging the national treasury and controller of budget continuously in an effort to address the delay in disbursement
- ❖ Adequate funding
- ❖ Land development and promotion of sustainable management of agribusiness
- ❖ Conducting capacity building
- ❖ Commercialization through structured marketing
- ❖ Enacting of favorable legal and policy framework
- ❖ Strengthening of multipurpose cooperatives to facilitate access to financial resources

Major services/outputs to be provided in MTEF period 2025/26 – 2027/28

- ❖ Capacity building of members & leaders through trainings
- ❖ Addressing compliance issue to improve governance
- ❖ Meru branding (producing branded products)
- ❖ Market development and improve trading environment.
- ❖ Ecotourism products development and rehabilitation.
- ❖ Revitalization of Coffee Sector through Refurbished coffee factories
- ❖ Promotion of Saccos including PWDs

Part D: Strategic Objectives

Programme Objectives/Overall outcome

No	Programme	Strategic Objective
1.	Trade development and promotion	-To promote fair trade practices and protect consumers from any trade malpractices. - To promote sustainable trade, industrial and entrepreneurship development.
2.	Cooperative development	- To promote economically viable cooperatives. -To increase incomes through improved Governance
3.	Tourism development and promotion	-Develop, diversify and market Meru County as a tourist destination and increase county income from tourism activities. - To Develop and diversify County tourism product

Part E: Summary of Programme Outputs and Performance Indicators For 2024/2025-2027/2028

Delivery Unit	Key Output	Key Performance indicators	Target 2023/24	Actual Achievement 2023/24	Target (Baseline 2024/25)	Targets 2025/26	Targets 2026/27	Targets 2027/28
Programme 1: Trade Development								
SP 1.1 Trade development	Zone Mapping, Public Participation, Feasibility study, Establishment	No. of SEZ constructed	-	-		1	1	1
	Inter County Engagement, Feasibility study, Establishment	No. of Satellite markets constructed	-	-	1	0	1	0
	Markets Development	Improvement on existing markets where services have depleted	-	-	45	45	50	55
	Full Implementation of Industrial Park	No. of Industrial Parks established	3	1	1	1	1	1
	Construction of Sub county Industrial Centres Public Participation, Feasibility study, Establishment	No of SCIDC constructed	9	0	-	1	1	1
	Construction of perimeter wall, construction of sheds, gravelling and murraming construction of modern toilets	2Up graded markets, 12 markets repaired and 6 Eco toilet constructed	9	1	-		25 repairs, 5 Eco toilet	
	Area Mapping, Public Participation, Feasibility study, Establishment Construction of modern kiosks	No. of Modern Kiosks Constructed	200	-	100	40	50	100
	Receive invitations, Vetting of Exhibitors, participation for trade fairs & exhibitions	No. of exhibitions attended	4	3	3	3	3	5
	Conduct TNA, Develop Training Manual, Map entrepreneurs, Conduct Training for capacity building.	No. of Entrepreneurs Trained	1000	2000	3000	3,000	3,000	3,500
Issue gazette notice, conduct verification exercise	No. of Weights and Measures	10,000	Equipment; 7,214	2500	11,000	12,000	15,000	

		Equipment Calibrated		Revenue; Kshs. 2,100,880				
Programme 2: Cooperatives								
SP 2.2 Cooperatives Development	Development of TNAs for cooperatives.	No. of cooperatives formed	-	-		25	27	25
	Development of training manuals for societies	No. of membership increase/year	-	-	15,000	18,000	20,000	22,000
	Carrying out trainings, seminars, Workshops & benchmark Workshops for Cooperatives & societies	No. of Members/Management Committee trained			13,000	15,000	18,000	20,000
		No of Cooperative directorate staff trained			20	10	13	15
	- Hold sensitization forums	Amount coffee income generated (Million KES) /year	800	0	650	700	740	800
	-Support in coffee milling, branding and packaging							
	-Support in proper market accessibility.							
	Support in upgrading of coffee factories to modern standard for revitalization of coffee sector.							
	-Support Meru County millers union in upgrading the milling facility.	No. of coffee factories refurbished/Modernized	24	0	17	20	23	25
	- Establishment of Coffee fund.	Amount of coffee cherry in Kgs/year	14M	-	11.5M Kgs	12.2M Kgs	13MKgs	15MKGS
		Amount disbursed through coffee revolving Fund(Million KESs)	110	-	120	135	150	170
	- Hold sensitization forums	Amount of revenue/Income (Billion KESs) generated per year	1.2	-	2.5	2.7	3.1	3.5
	-Offer capacity building workshops on good animal husbandry and milk products (yourghut cheese etc.).							
	-Disbursements of milk equipment (milk cans, cooling tanks, pasteurizer machines, generators etc.).							

	Conversion of self-help groups and CBOs into formal Co-operatives	No. of Dairy Cooperatives supported with milk equipment	2	0	20	15	20	20
	-Bench making Tours	No. of liters of milk Produced per year	-	-	100m	65.6M liters	72.8M liters	80.25 Ltrs
	-Hold Sensitization meetings	No. of Cooperatives Supported with Cold store facilities	2	0	3	2	2	2
	-Conversion of formal groups into Cooperatives -Support in Market linkages							
	Support in cooling/Storage facilities for promotion of potatoes, bananas, miraa & avocado cooperative							
	Support/establishment of Value addition facilities	No. of Cooperatives supported with value addition facilities	2	-	2	2	2	2
		No. of market sourced for different value chains	-	-	4	5	6	8
	- Credit policy formulation	No. of SACCOS Supported with Revolving Fund/grants	30	-	40	40	45	45
	Disbursement of seed capital							
	sensitization forums for promotion of saccoes for boda boda/PWDs and others							
	- Trainings of member on saving/credit and financial literacy.							
	-Award of loans/(Hustler fund)	Amount of seed capital disbursed	-	-	50M	30	35	40
	Hold sensitization forums	No of Cooperatives Compliant with the Act	-	-	180	190	205	210
	-Carry out TNAs on leadership trainings							
	Develop training manuals for administration & governance of cooperatives							
	-Carry out trainings							
	-carry out general meetings, audit, inspections' etc							
Programme 3: Tourism Development								
SP 3.1 Tourism	Increased developed tourist sites development	No. of developed tourist sites	3	0	2	4	5	5

Develop ment	Increased domestic and international tourist arrivals through marketing	promotion activities	-	-	2	7	9	10
	Increased trainees per year for capacity building	No. of trainees per year	300	-	400	100	300	500

PART F: Summary of Expenditure by Programmes, FY 2024/25-2026/27 (Kshs.)

Programme	Approved Budget FY 2023/24	Actual Expenditure FY 2023/24	Approved Estimates	Estimates	Projected Estimates	
			2024/25	2025/26	2026/27	2027/28
Trade Promotions	596,693,266.00	182,915,615.00	435,140,295.21	178,734,312.70	196,607,743.97	216,268,518.37
Cooperative Development	30,361,188.00	19,157,370.05	7,687,558.00	28,490,638.00	31,339,701.80	34,473,671.98
Tourism Development	15,696,620.00	8,070,518.95	17,122,228.00	19,520,000.00	21,472,000.00	23,629,200.00
Total	642,751,074.00	210,143,504.00	459,950,081.21	226,744,950.70	249,419,445.77	274,371,390.35

Part G: Summary of Expenditure by Vote and Economic Classification 2025/26-2027/28. (Kshs.)

Expenditure Classification	Approved Budget 2023/24	Actual Expenditure 2023/24	Baseline Estimates	Estimates	Projected Estimates	
			FY 2024/25	FY 2025/26	FY 2026/27	FY 2027/28
Current Expenditure						
Use of goods and services	41,652,336.00	29,340,874.00	33,466,886.00	27,740,638.00	30,514,701.80	33,566,171.98
Capital Expenditure						
Acquisition of Non-Financial Assets	601,098,738.00	180,802,630.00	426,483,195.21	199,004,312.70	218,904,743.97	240,795,218.37
Total Expenditure of Vote	642,751,074.00	210,143,504.00	459,950,081.21	226,744,950.70	249,419,445.77	274,361,390.35

Part H: Summary of Expenditure by Vote and Economic Classification 2025/26-2027/28. (Kshs.)

Expenditure Classification	Approved Budget 2023/24	Actual Expenditure 2023/24	Approved Estimates 2024/25	Estimates	Projected Estimates	
				2025/26	2026/27	2027/28
Programme 1: Trade Development						
Current Expenditure						
2200000 Use of goods and services	13,667,116.00	11,756,327.00	8,657,100.00	8,730,000.00	9,603,000.00	10,563,300.00
Capital Expenditure						
3100000 Non-Financial Assets	583,026,150.00	171,159,288.00	396,615,664.21	170,004,312.70	187,004,743.97	205,705,218.37

Total Expenditure	596,693,266.00	182,915,615.00	405,272,764.21	178,734,312.70	196,607,743.97	216,268,518.37
Programme 2: Tourism Development						
Current Expenditure						
2200000 Use of goods and services	15,696,620.00	8,070,518.95	17,122,228.00	10,520,000.00	11,572,000.00	12,729,200.00
Capital Expenditure						
3100000 Non-Financial Assets	-	-	-	9,000,000.00	9,900,000.00	10,890,000.00
Total Expenditure	15,696,620.00	8,070,518.95	17,122,228.00	19,520,000.00	21,472,000.00	23,619,200.00
Programme 3: Co-operative Development						
Current Expenditure						
2200000 Use of goods and services	12,288,600.00	9,514,028.05	7,687,558.00	8,490,638.00	9,339,701.80	10,273,671.98
Capital Expenditure						
3100000 Non-Financial Assets	18,072,588.00	9,643,342.00	25,367,531.00	20,000,000.00	22,000,000.00	24,200,000.00
Total Expenditure	30,361,188.00	19,157,370.05	33,055,089.00	28,490,638.00	31,339,701.80	34,473,671.98

Part I: Summary of Human Resource Requirements.

Trade, Cooperatives and Tourism		2024/25 FY	2025/26 FY	2026/27 FY	2027/28 FY
DESIGNATION	INPOST	Funded positions	positions to be funded	positions to be funded	positions to be funded
*Assistant Director - Public Communications	1	1	1	1	1
Accountant [2]	1	1	1	1	1
Administrative Officer[2]	1	1	1	1	1
Assistant Co-operative Officer [2]	2	2	2	2	2
Assistant Co-operative Officer [3]	13	13	13	13	13
Assistant Director - Co-operative Audit	1	1	1	1	1
Assistant Director - Co-operative Development	1	1	1	1	1
Assistant Office Administrator [3]	1	1	1	1	1
Cleaning Supervisor[2a]	1	1	1	1	1
Clerical Officer[1] - General Office Serv	1	1	1	1	1

Clerical Officer[2]	1	1	1	1	1
Clerical Officer[2] - General Office Servic	1	1	1	1	1
Co-operative Officer [2]	3	3	3	3	3
Co-operative Officer[1]	2	2	2	2	2
Deputy Director of Administration	1	1	1	1	1
Director of Administration	1	1	1	1	1
Driver[1]	1	1	1	1	1
ICT Assistant[1]	1	1	1	1	1
Member - County Executive Committee	1	1	1	1	1
Office Administrative Assistant [2]	1	1	1	1	1
Office Administrative Assistant [3]	2	2	2	2	2
Office Administrative Assistant[1]	1	1	1	1	1
Principal Administrative Officer	2	2	2	2	2
Security Warden[2]	5	5	5	5	5
Security Warden[3]	1	1	1	1	1
Senior Administrative Officer	1	1	1	1	1
Senior Administrative Assistant	1	1	1	1	1
Senior Assistant Office Administrator	1	1	1	1	1
Senior Clerical Officer - General Office Se	1	1	1	1	1
Senior Co-operative Officer	2	2	2	2	2
Senior ICT Officer	1	1	1	1	1
Senior Office Administrator	1	1	1	1	1
Senior Support Staff	1	1	1	1	1
Senior Weights & Measures Officer	1	1	1	1	1
Support Staff[3]	3	3	3	3	3
Tourism Officer[2]	3	3	3	3	3
Trade Development Officer[1]	1	1	1	1	1
Youth Development Officer[2]	1	1	1	1	1
Grand Total	65	65	65	65	65

VOTE 3572: DEPARTMENT OF YOUTH AFFAIRS, SPORTS, GENDER AND SOCIAL DEVELOPMENT

Part A: Vision.

A leading provider of social services for quality life to the Meru County residents

Part B: Mission.

To promote, coordinate, monitor and evaluate talent development, gender programmes, and community empowerment as an integral part of County development.

Part C: Performance Overview and Background for Programme(s) Funding

The Department of Youth Affairs, Sports, Gender and Social development comprises of four directorates namely; Youth Affairs, Sports, Gender and Social development and Meru Youth Service Board (MYSB). The department plays a crucial role in formulating and implementing policies and programs that promote youth empowerment, talent identification and development, sports advancement, and the inclusion of marginalized groups through affirmative action, with the overall objective of fostering social equity and sustainable socio-economic transformation within the county.

During the review period, the department approved allocations for the fiscal years 2021/22, 2022/23, and 2023/24 that amounted to Kshs. 458.3M, Kshs. 444.4 Million, and Kshs.239.9 Million, respectively. Of these allocations, the actual expenditures were Kshs. 380.89m, Kshs.353.37Million, and Kshs.205.9Million., reflecting absorption rates of 83%, 80%, and 86% respectively.

During the reporting period, the Department of Youth Affairs, Sports, Gender, and Meru Youth Service (MYS) made notable strides in youth empowerment, social inclusion, and community development. The department promoted youth participation in socio-economic activities by creating employment opportunities and supporting entrepreneurship. Over 4,700 youth were trained with employable skills, supported in SMEs and ICT, while more than 5,000 boda boda riders were sensitized on road safety. Health and social development campaigns reached over 3,000 youth.

Through the women empowerment program, community groups received financial support and countywide training in entrepreneurship and financial literacy. To promote inclusivity, assistive devices were distributed to persons with disabilities, and over 3,000 adolescents trained on teenage pregnancy prevention, hygiene, and life skills. Sanitary kits were issued to vulnerable girls and PWDs, alongside forums on gender-based violence (GBV) and female genital mutilation (FGM).

MYS empowered youth in environmental conservation through tree planting and rehabilitated over 6.78 km of roads to enhance infrastructure. It remains a key engine of youth transformation and

economic empowerment. The Sports Directorate further promoted youth development through sports by hosting the 10th KICOSCA Games and the 2nd Mt. Kenya Mountain Run—platforms for talent development, health promotion, and county pride.

Despite the progress, the department faced several constraints, including delayed disbursement of the equitable share to counties, missed targets in own-source revenue collection, and inadequate resources, which hindered the full implementation and completion of planned projects—resulting in some stalled initiatives.

To mitigate these challenges, the Council of Governors is advocating for prompt and timely disbursement of county allocations. Meru County is also adopting more efficient revenue collection systems to reduce pilferage and is actively lobbying for donor support to supplement county development efforts.

In the 2025/2026 fiscal year, the department will prioritize strengthening youth empowerment, inclusive sports development, and social support programs across Meru County. Key areas of focus include training and capacity building of youth groups to nurture talent and foster self-reliance, as well as equipping and facilitating youth participation in the Kenya Youth Inter-County Sports Association (KYISA) Games.

The department will also enhance support to sports federations through referee training, hosting of federation events, and provision of sports equipment. Organizing, equipping, and facilitating the Governor’s Cup and KICOSCA Games will remain a core part of its mandate. To improve sports infrastructure, the department will continue the rehabilitation and fencing of stadiums and playgrounds across the county, creating safe and inclusive spaces for talent development and recreational activities.

Under MYS, the Twende Kazi/Tujiajiri programme will be rolled out to equip youth with practical skills for self-employment, income generation, and community service. On the social development front, the department will continue to implement women support programs including entrepreneurship training, financial literacy, and mental wellness. Support to PWDs will be expanded through the continued provision of assistive devices, while the rehabilitation and family reintegration of street children will be prioritized to promote social stability and protection.

Part D: Strategic Objectives

Programme Objectives/Overall outcome

No	Programme	Strategic Objective
1.	Youth Development	❖ To Increase youth involvement and empower them with skills for social and economic empowerment

2.	Sports Development	❖ To increase youth participation in sports and explore, exploit and nurture talents in the populace
3.	Gender and Social Development	❖ To empower marginalized and enforce affirmative action
4	Meru Youth Service	❖ To reduce youth poverty, helplessness and unemployment

Part E: Summary of Programme Outputs and Performance Indicators for 2025/26-2027/28.

Delivery Unit	Key Output (KO)	Key Performance Indicators (KPIs)	Target 23/24	Actual achievement 23/24	Target (Baseline) 2024/25	Targets 2025/26	Targets 2026/27	Targets 2027/28
Programme 1: Youth development								
Outcome: Gainful employment and engaged meaningful entrepreneurship								
Sub programme: Meru Youth Service								
Meru Youth Service (MYS)	Skilled and Employable youth	Number of youth trained	300	291	500	500	600	700
		No. of youth graduating with skills	300	284	500	500	600	700
Sub programmed: Youth Affairs								
Youth Directorate	Empowerment of marginalized group and families	Number of Youths, men and boy child targeted	1,000	0	300	200	250	300
		Reduced number of street families	10,000	0	100	100	100	100
		No. of policies formulated	1	1	1	1	0	0
Programme 2: Sports Development								
Outcome: Nurtured talents and increase in income								
Sub Programme: Sports development								
Sports Directorate	Support of sports federations	Number of events hosted	10	2	12	12	5	5
		Number of referees trained	200	0	200	200	250	300
	Ward community projects	Number of teams equipped	225	225	225	250	300	350
		Number of playgrounds upgraded	45	3	45	45	45	45
Sub programme: Sports & Arts Development								
Sports Directorate	Governor's Cup	Number of teams participating	-	-	-	650	700	800
		Number of uniforms and equipment procured	-	-	-	200	300	400
		Number of tournaments held	-	-	-	1	1	1
		Number of teams awarded	-	-	-	100	200	300

	Enhanced access, progression and inclusivity	Number of youth participating	100	0	250	250	250	250
		No. of Sports discipline in KIKOSCA	13	13	13	13	15	15
		Number of youth teams equipped	225	225	225	300	300	300
		No. of participants in KYISA	50	0	50	250	250	250
	Promotion of sports championship	No. of participants in Mountain Run championship	-	-	-	2000	2500	3000
		Amount of revenue raised	-	-	-	20M	25M	30M
Sub programme: Sports Infrastructure Development								
Sports Directorate	Increased revenue	Number of stadiums upgraded	3	0	2	2	2	2
		Number of fields rehabilitated	45	3	45	45	45	45
Programme 3: Gender & Social Development								
Outcome: Increased gender awareness, empowerment and gender inclusivity								
Sub programme: Gender and Social development								
Gender Directorate	Increased inclusivity in planning and decision making	Number of women trained on entrepreneurship, financial literacy and mental wellness	2,000	2225	5000	1000	1000	1000
		Celebration of Gender days	6	6	6	6	6	6
	Reduced teenage pregnancies	No. of teenagers trained on life skills	1,000	135	1000	1000	1200	1500
	PWDs Empowerment (Sacco & assistive devices)	Number of PWD beneficiaries	300	300	1600	1659	1659	1659
		Number of assistive devices issued.	300	300	1600	500	500	500
Sub Programme: GBV Intervention								
Gender Directorate	Reduction in SGBV Reduced cases of drug and alcohol abuse	No of SGBV cases	300	300	300	250	200	100
		No. of policies formulated	1	1	1	1	-	-

Part F: Summary of Expenditure by Programmes, 2025/26-2027/28

Programme	Approved Budget	Actual Expenditure	Baseline	Estimates	Projected Estimates	
	2023/24	2023/24	2024/25	2025/26	2026/27	2027/28
Programme (SP)						
P 1 Youth Development	18,261,458	13,534,048.95	13,501,290.20	36,209,921.34	39,830,913.47	43,814,004.82
P 2 Sports Development	80,007,143.00	72,180,992.45	103,894,895.00	199,377,158.89	220,088,723.68	242,097,596.05
P 3 Gender and Social Development	96,725,110.00	57,985,605.60	17,412,970.00	86,850,000.00	308,150,000.00	505,650,000.00
P 4 Meru Youth Service	45,000,000.00	44,884,708.00	12,800,000.00	92,000,000.00	101,200,000.00	111,320,000.00
Total Expenditure	239,993,711.00	188,585,355.00	147,609,155.20	414,437,079.8	669,269,637.15	902,881,600.87

Part G. Summary of Expenditure by Vote and Economic Classification 2025/26-2027/28

Economic Classification	Approved Budget	Actual Expenditure	Baseline	Estimates	Projected Estimates	
	2023/24	2023/24	2024/25	2025/26	2026/27	2027/28
Current Expenditure						
Use of goods and services	95,861,253.00	74,232,999.00	109,306,361.00	351,846,422.00	1,289,339,266.00	2,109,932,110.00
Capital Expenditure						
Other Development	144,132,458.00	114,352,356.00	38,302,794.20	62,590,657.89	68,849,723.68	75,734,696.05
Total Expenditure	239,993,711.00	188,585,355.00	147,609,155.20	414,437,079.89	1,358,188,989.68	2,185,666,806.05

Part H: Summary of Expenditure by Vote and Economic Classification 2025/26-2027/28

Expenditure Classification	Approved Budget	Actual Expenditure	Approved Estimates	Estimates	Projected Estimates	
	2023/24	2023/24	2024/25	2025/26	2026/27	2027/28
Programme 1: Youth Affairs						
Current Expenditure						
2200000 Use of goods and services	8,379,000.00	6,536,348.95	8,581,922.00	24,209,921.34	26,630,913.47	29,294,004.82
Capital Expenditure						
3100000 Non-Financial Assets	-	-	4,939,368.20	12,000,000.00	13,200,000.00	14,520,000.00
Total Expenditure	8,379,000.00	6,536,348.95	13,521,290.20	36,209,921.34	39,830,913.47	43,814,004.82
Programme 2: Sports Development						
Current Expenditure						
2200000 Use of goods and services	34,757,143.00	28,588,549.00	70,531,469.00	156,490,000.00	172,139,000.00	189,352,900.00
Capital Expenditure						
3100000 Non-Financial Assets	45,250,000.00	43,592,443.45	33,363,426.00	43,590,657.89	47,949,723.68	52,744,696.05
Total Expenditure	80,007,143.00	72,180,992.45	103,894,895.00	199,377,158.89	220,088,723.68	242,097,596.05
Programme 3: Gender and social development						
Current Expenditure						
2200000 Use of goods and services	27,725,110.00	14,108,101.05	17,412,970.00	86,850,000.00	308,150,000.00	505,650,000.00
Capital Expenditure						
3100000 Non-Financial Assets	69,000,000.00	43,877,504.55	-	-	-	0
Total Expenditure	96,725,110.00	57,985,605.60	17,412,970.00	86,850,000.00	308,150,000.00	505,650,000.00
Programme 4: Meru Youth Service						

Current Expenditure						
2100000 Compensation to Employees	-	-	1,525,097.80	25,000,000.00	27,500,000.00	30,250,000.00
2200000 Use of goods and services	25,000,000.00	25,000,000.00	11,274,902.20	60,000,000.00	66,000,000.00	72,600,000.00
Capital Expenditure						
3100000 Non-Financial Assets	20,000,000.00	19,884,708.00	-	7,000,000.00	7,700,000.00	8,470,000.00
Total Expenditure	45,000,000.00	44,884,708.00	12,800,000.00	92,000,000.00	101,200,000.00	111,320,000.00

Part I: Summary of Human Resource Requirements.

Youth Affairs, Sports, Gender and Social Development		2024/25 FY	2025/26 FY	2026/27 FY	2027/28 FY
DESIGNATION	INPOST	Funded positions	positions to be funded	positions to be funded	positions to be funded
Assistant Office Administrator [3]	1	1	1	1	1
Deputy Director of Administration	1	1	1	1	1
Director - Education	1	1	1	1	1
Driver [2]	1	1	1	1	1
Driver[2]	1	1	1	1	1
Member - County Executive Committee	1	1	1	1	1
Office Administrative Assistant [2]	1	1	1	1	1
Office Administrator [2]	1	1	1	1	1
Principal Cultural Officer	1	1	1	1	1
Principal Sports Officer	1	1	1	1	1
Senior Assistant Community Development Officer	1	1	1	1	1
Senior Assistant Office Administrator	2	2	2	2	2
Senior Clerical Officer	1	1	1	1	1
Senior Clerical Officer - General Office Se	1	1	1	1	1
Senior Community Development Assistant	1	1	1	1	1
Senior Messenger	1	1	1	1	1
Social Welfare Officer[3]	1	1	1	1	1
Sports Technician[1]	1	1	1	1	1
Support Staff[3]	4	4	4	4	4
Youth Development Officer[2]	9	9	9	9	9
Grand Total	32	32	32	32	32

VOTE 3573: PUBLIC SERVICE BOARD

PART A. Vision

Quality public workforce for the county

PART B. Mission

To promote county public service values, prepare and advise county government on human resource management and development.

Part C: Performance Overview and Background for Programme(s) Funding

The County Public Service Board is responsible for establishing and abolishing offices in the county public service; appointing and recruiting persons to hold or act in offices of the county public service; exercising disciplinary control over officers who breach either county policies, regulations or terms of employment; Instilling in the county public service values and principles of governance; facilitating the development of coherent, integrated human resource planning and budgeting for personnel emoluments in county; advising the county on human resource management development and succession; advising the county on implementation and monitoring of the national performance management system in the county; and making recommendations to the SRC on behalf of the County, on the remuneration, pensions and gratuities for county public service employees.

During the review period, the County Public Service Board approved allocations for the fiscal years 2021/22, 2022/23, and 2023/24 amounted to Kshs. 45,198,022.00, Kshs. 28,750,369.00 and Kshs. 50,162,678.60 respectively. Of these allocations, the actual expenditures were Kshs. 27,788,604, Kshs. 24,591,806.00 and Kshs. 50,132,910 respectively which was 61.5%, 85.5% and 99.94% absorption rates respectively.

Over the fiscal years 2021/22, 2023/24, and 2024/25, the County Public Service Board recorded notable achievements, including improved efficiency in service delivery, enhanced capacity in human resource recruitment, and the successful implementation of performance management tools to strengthen accountability and results tracking.

However, despite these gains, the County experienced several constraints and challenges that impeded optimal performance. These included scarce financial resources, which led to delays in policy implementation, unmanaged public expectations that overstretched available capacity and instances of political interference, which affected decision-making processes and service delivery. Addressing these challenges remains key to sustaining and building on the progress achieved during the review period.

Through the medium term, the board has provided for the organization, staffing and functioning of the county public service in ways that ensure efficient, quality and productive services to the people of Meru County.

Part D: Strategic Objectives

Programme Objectives/*Overall outcome*

No	programme	Strategic Objective
9.	General Administration, Planning and Support Services	To formulate, implement and review appropriate support policies and institutional frameworks for efficient and effective service delivery.

Part E: Summary of Programme Outputs and Performance Indicators for 2025/26-2027/28

Delivery Unit	Key Output (KO)	Key Performance Indicators (KPIs)	Target 2023/24	Actual Achievement 2023/24	Target (Baseline) 2024/25	Targets 2025/26	Targets 2026/27	Targets 2027/28
Programme Name 1: Administrative planning and support services								
Outcome: Well-coordinated executive functions and linkage between departments								
Sub Programme: Administration, planning and support of county affairs								
County Public Service Board	Board decisions on human resource management and governance in the public service	Reduced time lag on the matters received by the Board.	14 days	14 days	14 days	14 days	14 days	14 days
		No. of days taken to implement board policies	-	-	-	75	60	60
	Staff inducted	Staff inducted	200	200	200	250	200	200
	Disciplinary cases disposal	No. of disciplinary cases resolved	-	-	-	15	25	25

Part F: Summary of Expenditure by Programmes, 2025/26-2027/28

Programme	Approved Budget 2023/24	Actual Expenditure 2023/24	Baseline Estimates 2024/25	Estimates 2025/26	Projected Estimates	
					2026/27	2027/28
County Public Service Board						
General Administration, Planning and Support Services	30,366,217.00	21,389,739.00	50,162,678.60	46,710,812.50	51,381,893.75	56,520,083.13
Total Expenditure of Programme	30,366,217.00	21,389,739.00	50,162,678.60	46,710,812.50	51,381,893.75	56,520,083.13
Total Expenditure of Vote	30,366,217.00	21,389,739.00	50,162,678.60	46,710,812.50	51,381,893.75	56,520,083.13

Part G. Summary of Expenditure by Vote and Economic Classification 2025/26-2027/28

Economic Classification	Approved Budget 2023/24	Actual Expenditure 2023/24	Baseline 2024/25	Estimates 2025/26	Projected Estimates	
					2026/27	2027/28
Current Expenditure						
Use of goods and services	30,366,217.00	21,389,739.00	50,162,678.60	46,710,812.50	51,381,893.75	56,520,083.13
Total Expenditure of Vote	30,366,217.00	21,389,739.00	50,162,678.60	46,710,812.50	51,381,893.75	56,520,083.13

Part H: Summary of Expenditure by Vote and Economic Classification 2025/26-2027/28

Expenditure Classification	Approved Budget 2023/24	Actual Expenditure 2023/24	Baseline Estimates 2024/25	Estimates 2025/26	Projected Estimates	
					2026/27	2027/28
Programme 1: Administration, Planning and Support of County Affairs (Headquarters)						
Current Expenditure						
Use of goods and services	30,366,217.00	21,389,739.00	50,162,678.60	46,710,812.50	51,381,893.75	56,520,083.13
Total Expenditure	30,366,217.00	21,389,739.00	50,162,678.60	46,710,812.50	51,381,893.75	56,520,083.13

Part I: Summary of Human Resource Requirements.

Legal Affairs, Public Services Management and Administration		2024/25 FY	2025/26 FY	2026/27 FY	2027/28 FY
DESIGNATION	INPOST	Funded positions	positions to be funded	positions to be funded	positions to be funded
Chairman - County Public Service Board	1	1	1	1	1
Secretary - County Public Service Board	1	1	1	1	1
Members - County Public Service Board	5	5	5	5	5
Principal HRM & Development	2	2	2	2	2
HRM & Development Officer [1]	1	1	1	1	1
Principal Office Administrator	1	1	1	1	1
Principal ICT Officer	1	1	1	1	1
Senior ICT Officer	1	1	1	1	1
Economist [1]	1	1	1	1	1
Senior Driver	1	1	1	1	1
Senior Support Staff	1	1	1	1	1
Grand Total	16	16	16	16	16

ANNEXURES

Annexure 1: Public Participation Report on FY 2025/26 Budget Estimates

Annexure 2: Projects to be implemented during the FY 2025/26

See Annexure