COUNTY GOVERNMENT of MERU **REPUBLIC of KENYA**

MERU COUNTY FISCAL STRATEGY PAPER 2026

Theme

"Enhancing Efficiency for Economic Growth and Community Resilience"

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FOREWORD

The 2026 County Fiscal Strategy Paper (CFSP) is the third to be prepared under the third generation County Integrated Development Plan (CIDP) (2023-2027) as provided for under section 117 of PFM Act of 2012. It highlights the strategic interventions made in the implementation of the 'An Inclusive, Prosperous Model County' delivered through the promotion of sustainable development, technological innovations and industrialization through the guidance of principles including consensus, efficiency, effectiveness, participation, accountability, rule of law, responsiveness and transparency. It also is aligned to and linked to the Kenya Vision 2030, Meru Vision 2040 and Sustainable Development Goals.

The CFSP sets out the priority programs, policies and reforms to be implemented in the Medium-Term Expenditure Framework (MTEF) 2026/27-2028/29. Going forward and over the medium term, the county will consolidate the gains realized under the plan with focus on Sustainable Development: economic growth, poverty reduction, income generation, employment creation, improved service delivery and business development. Emphasis will be placed on promoting investment in the targeted interventions in accessibility to water for domestic and irrigation, use road infrastructure, investment in health and into socio-development empowerment and promotion of MSMEs to enhance production, value addition and market access to attract local and foreign investments.

The 2026 BPS is prepared against a backdrop of a resilient but uncertain global economic environment. Global growth is projected at 3.2 percent in 2025, before moderating slightly to 3.1 percent in 2026 reflecting elevated trade-policy uncertainty, tighter financial conditions, and geopolitical tensions weight on global activity. Despite this challenging context, Kenya's economy has demonstrated remarkable resilience, consistently outperforming global and regional averages over the past three years due to deliberate Government policies and the strength of the country's diversified economic base. The economy grew by 4.7 percent in 2024, supported by broad-based expansion across major sectors. In the first half of 2025, growth remained strong at 4.9 percent and 5.0 percent in the first and second quarters respectively, driven by a robust agriculture sector, recovery in industry, and continued dynamism in services. The outlook for 2025 and 2026 remains positive, with GDP projected to grow by 5.3 percent, bolstered by favorable weather conditions, improved agricultural productivity, climate-smart investments, and sustained implementation actors contributing to the economic n of BETA interventions.

In the context of this evolving macroeconomic environment and the Counties economic growth pillars, the Government will remain focused on development spending. Fiscal consolidation over the medium term will be anchored on strengthening revenue mobilization especially on Own Source Revenue, donor funding and Public Private Partnership and improving efficiency and transparency of public spending.

The County Government will put in place mechanisms and systems in place to enhance the revenue of the County by optimizing on all streams and widening the revenue base. In addition,

the County's expenditure management will be strengthened through also implementing National Governments policies on full operationalization of e-procurement, adoption of Zero-Based Budgeting principles, automation of public investment management, and accelerated transition toward accrual accounting.

Given the constrained fiscal space and the high wage bill on the County ceilings allocation in the FY 2026/27 will be focused on prioritization of expenditure to ensure that resource allocation focuses on high-priority, high-return interventions that drive inclusive growth, create jobs and strengthen resilience. All budget proposals for FY 2026/27 and the medium term must be firmly aligned to the priorities and programmes in the CIDP 2023-27.

Other major focus programmes for FY 2026/27 include: investing in operationalization of health facilities through equipping and infrastructure development, roads network infrastructure, Comprehensive Agriculture support programme (provision of farm inputs, extensive training, extension services), investing in water connectivity for both domestic an irrigation use, gender empowerment through Socio-economic programmes and intervention among others.

The County Treasury expresses its appreciation to all Departments, Corporations, Agencies, Sector Working Groups, County Budget & Economic Forum, private and public sector stakeholders, and non-state actors for their valuable contributions to the preparation of this paper. Their continued collaboration remains essential in ensuring that the county budget reflects the country's development priorities, strengthens accountability, and enhances the effectiveness of public resource use.

CPA MONICA KAITHIORI KATHONO

COUNTY EXECUTIVE COMMITTEE MEMBER- FINANCE, ECONOMIC PLANNING AND ICT

ACKNOWLEDGEMENT

The County Fiscal Strategy Paper (CFSP) is prepared in accordance to section 117 (1) of the Public Finance Management Act (PFMA) 2012, and it outlines the broad strategic priorities and policy goals that will guide the county government in preparing its budget for the coming financial year (2026/2027) and over the medium term as well as fiscal responsibility principles and financial objectives over the medium term. The Statement aims to enhance public understanding of the County's public finances and to guide informed dialogue on economic and development issues.

The County Treasury has aligned the proposed revenue and expenditure plan to the national financial objectives contained in the National Budget Policy Statement (BPS) for 2026 as required by section 117(2) of PFM Act 2012. It outlines the county 's fiscal policies in the context of prevailing macro-economic policies and outlook while articulating the County 's broad strategic priorities and policies for the fiscal year 2026/2027 and the medium term. These policies represent a consultative approach that has taken a keen consideration of the views and opinions of the public, the Commission on Revenue Allocation, and other stakeholders within our County. The Public Consultation meetings were Sub- County based forums and publicized as per the law to all Meru citizenry and their inputs thereof greatly inform the strategic thrust of this Paper.

We are grateful to H.E the Governor for guidance and counsel in the development of this document. We truly appreciate his advice. Special thanks go to the County Executive Committee Members and all Chief Officers for their contributions. The completion of this CFSP was because of collective effort by various County Departments and Corporations who provided valuable and timely information. We are also grateful for the inputs we received while preparing this document from the Sector Working Groups, stakeholders and the general public during the public participation sessions in line with the requirements of the Public Finance Management Act, 2012 and the Constitution. A dedicated team in the County Treasury spent substantial amount of time on compiling this CFSP. We are grateful to them for their tireless efforts and dedication.

CHARLES MWENDA
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ABBREVIATIONS AND ACRONYMS

ABDP	-	Aquaculture Business Development Programme
ADP	-	Annual Development Plan
A-I-A	-	Appropriation in Aid
ARUD	-	Agriculture Rural and Urban Development
ASDSP	-	Agricultural Sector Development Support Programme
ATC	-	Agricultural Training Centre
BETA	-	Bottom-up Economic Transformation Agenda
BPR	-	Business Process Re-engineering
BPS	-	Budget Policy Statement
BREHS	-	Building Resilience & Responsive Health Systems
CAIP	-	County Aggregation and Industrial Park
CBROP	-	County Budget Review and Outlook Paper
CCRI	-	County Climate Resilience Investment
CDA	-	County Departments and Agencies
CFSP	-	County Fiscal Strategy Paper
CG	-	County Government
CGAAA	-	County Governments Additional Allocations Act
CIDC	-	County Information and Documentation Centre
CIDP	-	County Integrated Development Plan
DRPNK	-	Drought Resilience Programme in Northern Kenya
ECDE	-	Early Childhood Development Education
EIA	-	Environmental Impact Assessments
ELPR	-	Emergency Locust Responses Projects
FIF	-	Facility Improvement Fund
FLLoCA	-	Financing Locally Led Climate Action Programme
FSRP	-	Food Systems Resilience Project
FY	-	Financial Year
GCP	-	Gross County Product
GDP	-	Gross Domestic product
GECA	-	General Economic and Commercial Affairs
GOK	-	Government of Kenya
GVA	-	Gross Value Added
ICT	-	Information & Communication Technology
IGRTC	-	Inter-Governmental Relations Technical Committee
INReM	-	Integrated Natural Resource Management
KDSP	-	Kenya Devolution Support Programme
KeLCoP	-	Kenya Livestock Commercialization Project
KEWASIP	-	Kenya Watershed Services Improvement Project
KIISP	-	Kenya Informal Settlement Programme
KNBS	-	Kenya National Bureau of Statistics KNBS
KUSP	-	Kenya Urban Support Programme
LAN	-	Local Area Network

MCAs	-	Members of County Assembly
MeTRH	-	Meru Teaching And Referral Hospital
MSMEs	-	Micro, Small and Medium Enterprises
MTEF	-	Medium Term Expenditure Framework
MTP	-	Medium Term Plan
MYS	-	Meru Youth Service
NAGRIP	-	National Agricultural and Rural Inclusive Growth Project
NAVCDP	-	National Agricultural Value Chain Development Project
NCDs	-	Non-Communicable Diseases
O&M	-	Operations and Maintenance
PAIRS	-	Public Administration & Intergovernmental Relations
PC	-	Performance Contract
PFMA	-	Public Finance Management Act
PLWHIV	-	People Living with HIV
PWDs	-	Persons with Disability
RRI	-	Rapid Result Initiative
SACCO	-	Savings and Credit Cooperative Organization
SPAs	-	Staff performance appraisals
TVETs	-	Technical and Vocational Education and Training
UHC	-	Universal Health Coverage
WSDP	-	Water and Sanitation Development Project

Legal Basis for the Publication of the Meru County Fiscal Strategy Paper

The Meru County FSP is prepared in accordance to Section 117 (1) of the PFMA, 2012 which states that:

(1) The County Treasury shall prepare and submit to the County Executive Committee the County Fiscal Strategy Paper for approval and thereafter County Treasury shall submit the approved Fiscal Strategy Paper to the County Assembly by 28th February of each year.

(2) The County Treasury shall align its County Fiscal Strategy Paper with the national objectives in the Budget Policy Statement.

(3) In preparing the County Fiscal Strategy Paper, the County Treasury shall specify the broad strategic priorities and policy goals that will guide the county government in preparing its budget for the coming financial year and over the medium term.

(4) The County Treasury shall include in its County Fiscal Strategy Paper the financial outlook with respect to county government revenues, expenditures and borrowing for the coming financial year over the medium term.

(5) In preparing the County Fiscal Strategy Paper, the County Treasury shall seek and take into account the views of:

a) The Commission on Revenue Allocation;
b) The public;
c) Any interested persons or groups; and
d) Any other forum that is established by legislation.

(6) Not later than fourteen days after submitting the County Fiscal Strategy Paper to the County Assembly (CA), the CA shall consider and may adopt it with or without amendments.

(7) The County Treasury shall consider any recommendations made by the CA when finalizing the budget proposal for the financial year concerned.

(8) The County Treasury shall publish and publicize the County Fiscal Strategy Paper

Fiscal Responsibility Principles in the Public Financial Management Law

In line with the Constitution, the PFMA (2012) sets out the fiscal responsibility principles to ensure prudence and transparency in the management of public resources. Section 107 states that:

(1) A County Treasury shall manage its public finances in accordance with the principles of fiscal responsibility set out in Sub-section (2), and shall not exceed the limits stated in the regulations.

(2) In managing the county government's public finances, the County Treasury shall enforce the following fiscal responsibility principles:

a) The county government's recurrent expenditure shall not exceed its total revenue;
b) Over the medium term a minimum of thirty percent of the county government's budget shall be allocated to the development expenditure;
c) the county government's expenditure on wages and benefits for its public officers shall not exceed 35 percentage of its total revenue;
d) Over the medium term, the government's borrowings shall be used only for the purpose of financing development expenditure and not for recurrent expenditure;
e) The county's debt shall be maintained at a sustainable level as approved by the CA;
f) The fiscal risks shall be managed prudently; and
g) A reasonable degree of predictability with respect to the level of tax rates and tax bases shall be maintained taking into account any tax reforms that may be made in the future.

(3) For the purposes of Subsection (2) (d), short term borrowing shall be restricted to management of cash flows and shall not exceed five percent of the most recent audited county government revenue.

ABOUT THE COUNTY FISCAL STRATEGY PAPER

The County Fiscal Strategy Paper is a key policy Document outlining a County's financial priorities, goals and budget framework for the upcoming fiscal year and over the medium term Pursuant to section 117 (1) of the Public Finance Management Act (PFMA) 2012, the County Treasury is mandated to prepare and submit to the County Executive Committee the County Fiscal Strategy Paper for approval and the County Treasury shall submit the approved Fiscal Strategy Paper to the county assembly, by the 28th February of each year and subsequently publish and publicize it not later than seven days after it has been submitted to the County Assembly. Not later than fourteen days after submitting the County Fiscal Strategy Paper to the county assembly, the county assembly shall consider and may adopt it with or without amendments. This County Fiscal Strategy Paper contains information on:

- Strategic Priorities: Broad strategies, priorities, and policy goals to be pursued by the County Government (CG) in the medium term.
- Economic Outlook: An assessment of the current state of the economy including macroeconomic forecasts.
- Fiscal outlook: The financial outlook with respect to Government revenue and expenditures for the next financial year and over the medium term.
- The proposed expenditure ceilings for the County Government, including those of County Assembly and transfer to County Corporations;
- Statement of Specific Fiscal Risks.
- Transparency: The consolidation of public input from public participation engagements.

The paper gives a summary of county achievements for the last 2 Financial years, while giving a forecast of what the county will prioritize in the next 3 financial years. The budget Estimates for FY 2026/27 amounts to a total sum of Kshs. 13,537.14 million and is divided into Development Allocation of Kshs. 9,971.23 million and Recurrent allocation of Kshs. 3,565.91 million representing 73.25% and 26.25% percent respectively of the total budget.

Economic classification takes the form of;

a) Non-discretionary expenditures (Personnel Emoluments-Compensation to employees); this takes first charge and includes payment of statutory obligations such as salaries, pension and others.
b) Operations and maintenance make up 24.85% of the FY 2026/27 budget.
c) Grants are at 10.47 % of the total budget.
d) Development expenditure; as already indicated, is 26.54 % of the total budget and is shared based on the sector plans and priorities and other strategic county considerations.

CHAPTER 1. INTRODUCTION

1.1 Overview

1. The 2026 County Fiscal Strategy Paper (CFSP) is the thirteenth to be prepared since the establishment of the County Government of Meru in 2013. Its preparation coincides with the fourth year of implementing the third-generation County Integrated Development Plan (CIDP 2023–2027) and aligns with the Fourth Medium Term Plan (MTP) under Kenya Vision 2030.

This policy paper seeks to advance transformative socio-economic policies and structural reforms that will drive sustainable growth and prosperity for the people of Meru. The strategic priorities for 2026 are anchored in six thematic areas:

- **Economic Empowerment** – enabling Meru residents to actively participate in, contribute to, and benefit from inclusive growth.
- **Social Development** – promoting healthy lives and building a skilled, empowered human capital base.
- **Tourism Development and Promotion** – positioning Meru County as a premier destination for eco-tourism and cultural heritage.
- **Water Resource Management** – conserving, protecting, and expanding access to clean and safe water for socio-economic advancement.
- **Urban Development and Physical Planning** – fostering sustainable growth and resilience in Meru's urban centers.
- **Strengthening Enablers** – reinforcing infrastructure, governance, and systems that support economic and social transformation.

Through these priorities, the 2026 CFSP aims to consolidate progress, address emerging challenges, and lay a strong foundation for inclusive and sustainable prosperity in Meru County.

2. In line with the devolved functions of County Governments, the 2026 CFSP has identified priority programs to be implemented in FY 2026/27 and across the medium-term period. The policy paper incorporates an updated national economic outlook to reflect shifts in global, national, and financial conditions.

3. The CFSP is aligned to the 2026 Budget Policy Statement (BPS) of the national government. The 2026 BPS, submitted to the National Assembly on 14th February 2026, is the fourth prepared under the Kenya Kwanza Administration. It highlights progress made in implementing strategic interventions under the Bottom-Up Economic Transformation Agenda (BETA), which is anchored on the Fourth Medium Term Plan of Kenya Vision 2030. BETA emphasizes economic turnaround through a value-chain approach, focusing on investing limited capital where it creates the most jobs at the grassroots. It prioritizes smallholder agriculture, the

informal sector, and ending socio-economic exclusion by leveling the playing field for all investors.

4. Despite a challenging domestic and external environment, notable successes have been achieved through government interventions over the past three years. Structural reforms under BETA have stabilized the economy, supporting recovery to 5.6 percent in 2023 from 4.9 percent in 2022, driven by a rebound in agriculture after prolonged drought. Growth slowed to 4.6 percent in 2024 due to deceleration in economic activity and reduced private sector credit growth, but is projected to rebound to 5.3 percent in 2025 and 2026, sustained by enhanced agricultural productivity, a resilient services sector, and continued implementation of BETA priorities.

5. Guiding the FY 2026/27 policy focus are lessons learned from the Second Generation CIDP (2018–2022) and the first three years of CIDP III (2023–2027). These experiences form the foundation upon which FY 2026/27 and medium-term policies and programs are designed. The 2026 CFSP is framed against a backdrop of stable global and domestic economic outlook, with global growth projected at 3.2 percent in 2025 and 3.3 percent in 2026.

6. Inflation has eased significantly, declining from a peak of 9.6 percent in October 2022 to 3.0 percent in December 2024, reflecting effective monetary policy and a stronger exchange rate that lowered food and energy prices. Macroeconomic fundamentals are expected to remain stable and supportive of growth.

1.1 CFSP Process Overview

The County Government Act mandates that county funds be spent within approved planning frameworks:

- **Section 104 (1), (4):** Public funds cannot be appropriated outside a county planning framework.
- **Section 107 (2):** County plans form the basis for all budgeting and spending.
- **Section 115 (1):** Public participation in county planning is mandatory.

Additionally, Section 117 of the Public Finance Management (PFM) Act outlines the CFSP preparation process. In compliance, Meru County has ensured public involvement in planning, budget preparation, and execution. Public participation enhances decision-making, policy formulation, and resource allocation, ensuring budgets reflect community priorities.

Key concerns raised by Meru residents for prioritization in FY 2026/27 include:

- Road construction and maintenance.
- Expanded immunization and reproductive health services.
- Strengthening vocational training programs.
- Empowering PWDs, women, and youth.
- Ensuring constant supply of drugs in hospitals.
- Improving healthcare access.
- Addressing cattle rustling in the grazing zones of Tigania and Igembe.
- Supplying certified seeds, farm inputs, and fertilizer.
- Enhancing extension services and modern farming practices.
- Promoting environmental conservation.
- Expanding access to safe and affordable water.
- Improving education access for children, youth, and adults.
- Advancing land management, urban development, and street lighting.
- Promoting tourism development and trade.

1.2 Outline of the 2026 County Fiscal Strategy Paper

The rest of the paper is organized as follows:

- **Section II:** Economic context for the FY 2026/27 county budget, including global and national developments and macroeconomic outlook.
- **Section III:** Fiscal policy and budget framework supportive of strategic growth and sustainable development.
- **Section IV:** Intergovernmental fiscal relations, including national–county linkages, transfer of functions, and public finance challenges.
- **Section V:** Medium Term Expenditure Framework (MTEF) for FY 2026/27, detailing the county resource envelope, spending priorities, and proposed ceilings.

CHAPTER 2: RECENT ECONOMIC DEVELOPMENTS AND POLICY OUTLOOK

2.0 Introduction

This chapter presents an in-depth review of recent global, regional, national and county economic developments and the corresponding fiscal and policy outlook. The analysis incorporates 2025 economic conditions and trends and provides the basis for setting realistic fiscal targets, budget ceilings and strategic priorities for FY 2026/27 and the medium-term expenditure framework (MTEF). The chapter also outlines key risks to the economic and fiscal outlook and proposes mitigation measures to safeguard sustainable growth and service delivery in Meru County.

The global economy in 2025 demonstrated resilience with moderate 3.2% growth down from 3.3% in 2024. This resilience reflected significant front-loading of trade, supply-chain adjustments, limited tariff pass-through, easier global financial conditions, and a surge in AI-related investment. United States growth was solid with a growth rate of 1.8% in 2025, driven by higher tarrifs, reduced net immigration and federal workforce cuts, but it also faced potential headwinds from proposed policy changes and slowing private consumption. China growth was sustained by fiscal stimulus despite ongoing property market adjustments, though it was expected to moderate in late 2025. Emerging economies continued divergence with many developing nations still holding per capita incomes below pre-pandemic levels, particularly in regions with high fragility.

Global inflation was expected to drop to 4.4% in 2025, faster than originally anticipated. Despite the relative stabilization, the global outlook remains subject to significant downside risks. These include persistent geopolitical tensions affecting energy and commodity markets, tighter global financial conditions, climate-related shocks, and rising protectionist tendencies that threaten global trade and supply chains. These developments have implications for developing economies through commodity price volatility, capital flow reversals, and constrained access to external financing.

Over the MTEF period, global GDP growth is projected to remain subdued, estimated around 2.6%–3.3% in 2026, slightly below 2025 levels, before stabilizing around 3.0%-3.2% in 2027. Trade Headwinds: New trade measures, particularly tariffs introduced in 2025 by the US, will continue to impact 2026/27, reducing trade velocity and increasing fragmentation.

While global inflation is expected to fall to roughly 3.1% in 2026 from higher 2025 levels, persistent pressures from energy, food, and high import costs (due to tariffs) are expected to cause headline inflation to return to targets slowly.

Significant capital investment, particularly in AI, semiconductors, and green energy, is expected to be a primary strength, boosting productivity in some sectors but risking a "re-evaluation" if rapid gains fail to materialize.

1.4 National Economic Outlook Overview

Kenya's Economic growth improved in 2025 with the World Bank raising its forecast to about 4.9 % for the year, up from earlier projections of around 4.5 %, signaling a modest acceleration in activity driven by strong Agriculture, a resilient services sector, and eased monetary policy. Quarter-by-quarter data show a 5 % expansion in Q2 2025, supported by rate cuts, a stronger shilling, and expanding sectors such as financial services and mining.

The Primary Sector (Agriculture, Forestry, Fishing & Mining) remained a key anchor of economic growth in 2025, benefiting from improved weather conditions, continued government interventions, and gradual recovery in extractive activities. The Primary sector growth estimated 4.5–5.0% in 2025, up from the average of 4.2% recorded in the first three quarters of 2024**.** Agriculture remained the dominant contributor, while mining and quarrying showed a modest rebound after contraction in 2024. The agriculture sector recorded strong and broad-based growth in 2025, supported by favorable climatic conditions in most food-producing regions and policy interventions aimed at reducing production costs. Q1 2025 agriculture growth was 6.0%, up from 5.6% in Q1 2024

Secondary Sector: Industry (Manufacturing, Construction, Energy & Water). The industrial sector showed gradual recovery in 2025, after subdued growth in 2024. Industrial sector growth estimated 1.5–2.0% in 2025, up from 0.8% in the first three quarters of 2024. Growth remained below potential, reflecting structural constraints and tight financial conditions**.** Manufacturing recorded modest growth, supported by agro-processing, food and beverages, and pharmaceuticals. Export-oriented manufacturing benefited from regional demand, though competitiveness remained affected by: High cost of electricity**,** Expensive credit and Exchange rate volatility in early 2025

Tertiary Sector: (Service Sector) remained the strongest driver of economic growth in 2025, sustaining Kenya's economic momentum. The Services sector growth rate was 5.5–6.0% in 2025 and it contributed over 55% of GDP, reinforcing its central role in economic expansion.

1.4.1 Inflation Developments

Inflation eased significantly in 2025, dropping into the Central Bank's target range of roughly 3.8 – 4.8 %, helping reduce living-cost pressures for households and businesses. The Central Bank of Kenya implemented monetary easing**,** including benchmark rate cuts, to support lending and economic activity as inflation remained controlled.

1.4.2 Foreign Exchange Rate and External Sector

The Kenyan shilling remained comparatively stable through much of 2025, bolstering confidence and helping anchor prices. Exports and foreign exchange inflows from tea, coffee, tourism, and remittances showed resilience, contributing positively to the trade balance.

1.4.3 Interest Rates and Policy Stance

The Central Bank of Kenya (CBK) implemented a series of rate cuts, including a 75 basis-point cut to 10.0 % in April 2025, to encourage lending and investment. This accommodative stance aimed to support growth while keeping price pressures in check.

1.5 National Medium-Term Growth Outlook

Over the medium term spanning **FY 2026/27 to FY 2028/29**, Kenya's economy is projected to maintain steady, moderate growth supported by a combination of macroeconomic stability, structural reforms, and continued domestic and external investment. According to recent macro-fiscal analyses and forecasts, real GDP growth is expected to average around **5 percent per annum**, reflecting both resilience to global and domestic shocks and the effectiveness of policy measures aimed at strengthening economic fundamentals.

Emerging from a period of adjustment following the COVID-19 pandemic and subsequent global economic pressures, Kenya's growth performance in recent years has been anchored by a relatively diversified economic base, with services, agriculture, and construction sectors contributing significantly to output. While growth moderated to approximately 4.7 percent in 2024, early 2025 data indicate an uptick in momentum, with GDP expanding at close to 4.9–5.0 percent in the first and second quarters of 2025, supported by looser monetary policy, a rebound in private sector credit, and strengthened demand conditions.

The services sector, particularly trade, transport, and financial services, is expected to remain the primary engine of growth, driven by expanding domestic consumption and increased activity in tourism and hospitality. Continued investment in infrastructure, including transport and energy, along with strategic interventions to enhance business competitiveness, are anticipated to bolster economic dynamism and employment creation across urban and rural areas. Agriculture, while vulnerable to climatic variability, is projected to contribute positively to growth through improvements in productivity, targeted support for value chains, and enhanced adoption of modern farming practices.

Despite the positive outlook, Kenya's fiscal position is projected to remain challenging over the medium term, with fiscal deficits anticipated to widen in the near term. Government projections suggest the budget deficit could reach around 5.3 percent of GDP in FY 2026/27, reflecting pressures from sustained public spending and interest payments on debt. High public debt, which has risen in recent years, continues to warrant careful management, with policymakers seeking to balance the need for developmental expenditure with fiscal consolidation efforts.

Inflation is expected to stay within the CBK's target range (2.5–7.5 percent), supported by stable food and energy prices and exchange rate stability. Continued accommodative monetary policy is likely to support credit growth and investment, although external price shocks and adverse weather conditions remain potential upside risks for prices.

1.6 Meru County Economic Performance

Meru County is ranked among the top five largest county economies in Kenya by Gross County Product (GCP), underscoring its strategic importance as a major contributor to national economic output. According to the latest Kenya National Bureau of Statistics (KNBS) Gross County Product estimates, Meru County's GCP was valued at approximately KSh 525.8 billion in 2024, positioning the county fifth nationally, after Nairobi, Kiambu, Nakuru, and Mombasa counties. This ranking highlights Meru's strong and sustained economic base relative to other devolved units.

In nominal terms, Meru County's economic output is estimated at about USD 4.08 billion (approximately Kshs 526 billion), further affirming its significant economic weight within the national economy. Overall, the county contributes an estimated 3.4–3.5 percent of Kenya's total Gross County Product, reflecting a substantial share of national production and reinforcing Meru's role as a key driver of regional and national economic activity.

The size and ranking of Meru County's economy indicate a diversified and resilient production structure, with a strong rural economic base complemented by growing urban and service sector activities. This economic scale provides a solid foundation for sustained growth, increased own-source revenue generation, and expanded investment in priority development sectors.

Preliminary estimates from the Kenya National Bureau of Statistics (KNBS) indicate that Meru County's economy continued to record steady growth in 2025, driven primarily by sustained expansion in Agriculture, Trade, and Service-related activities. Although disaggregated quarterly and annual county-level GCP growth rates for 2025 remain provisional, available data suggest a positive growth trajectory consistent with recent historical trends.

The county's economic performance was further supported by a relatively favorable national macroeconomic environment. According to KNBS, Kenya's economy recorded an estimated gross domestic product (GDP) growth of approximately 5 percent in 2025, providing a supportive backdrop for sub-national economies, including Meru County. This national growth momentum contributed to improved demand conditions, increased agricultural output, and expanded service sector activity at the county level.

The structure of Meru County's economy continues to be predominantly Agriculture-led. KNBS analyses indicate that agriculture accounts for approximately 50–55 percent of the county's Gross Value Added (GVA), reflecting the county's strong agricultural base and favourable agro-ecological conditions. Key subsectors include food crops, cash crops, livestock, and horticulture, which collectively underpin rural livelihoods, employment, and income generation.

The services sector represents the second-largest contributor to county GVA, encompassing wholesale and retail trade, transport, hospitality, education, health, and other social services. The industrial sector, while relatively smaller in size, contributes through agro-processing, small-scale manufacturing, construction, and related activities. This sectoral composition underscores the central role of agriculture in Meru's economic output, while also highlighting opportunities for value addition and economic diversification.

Meru County's economic performance over the period 2018 to 2024 demonstrates a consistent expansion in economic output, an improving contribution to the national economy, and rising per capita income levels. The trends reflected in Gross County Product (GCP) at both current and constant prices indicate sustained growth, increasing economic resilience, and strengthening productive capacity.

Table 1: Meru County Gross Product

Year	County Share of GCP (%)	GCP at Current Prices (Kshs. Million)	GCP at constant (2016) Prices (Kshs. Million)	GCP Per Capita
2018	3.1	267,260	228,892	178,053
2019	3.3	306,874	242,576	198,532
2020	3.3	329,977	242,484	210,791
2021	3.4	378,770	259,940	238,919
2022	3.3	415,078	260,857	253,718
2023	3.4	483,974	280,590	297,650
2024	3.5	525,775	291,883	319,393
5 Year Average (2020- 2024) 3.4%				

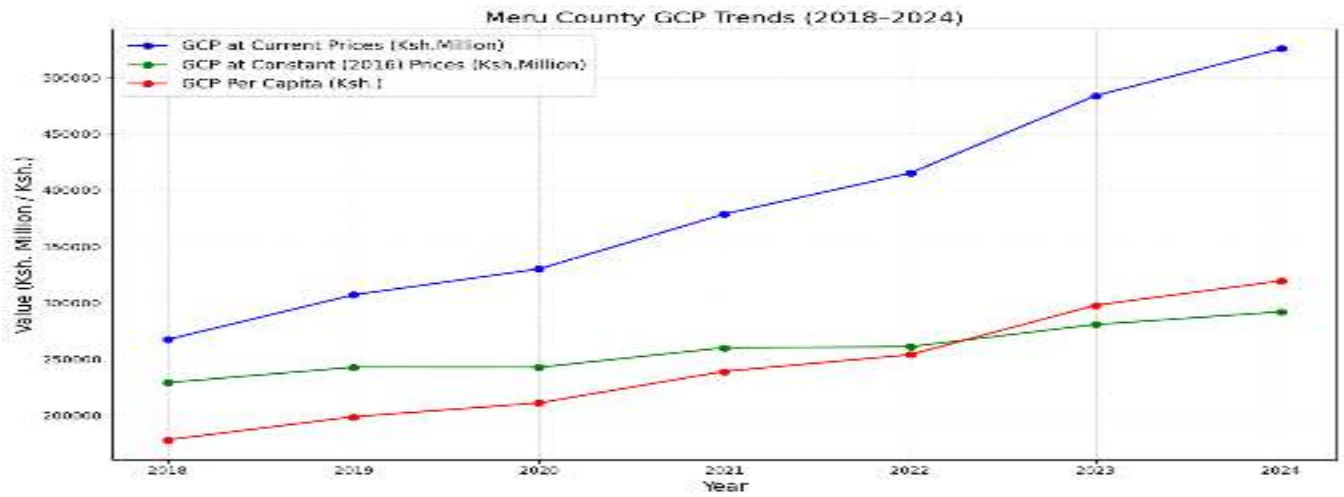
Source: KNBS: County Gross Product 2024

Meru County's GCP at current prices expanded steadily from Kshs 267.3 billion in 2018 to Kshs 525.8 billion in 2024, representing a near doubling of nominal economic output within seven years. This strong nominal growth reflects:

- Increased agricultural production and commercialization;
- Expansion in wholesale and retail trade;
- Growth in service sectors such as transport, education, and health; and
- Price effects associated with inflation over the period.

The most notable acceleration occurred between 2021 and 2024, during which GCP rose from Kshs 378.8 billion to Kshs 525.8 billion, indicating a strong post-pandemic recovery and renewed economic momentum.

Figure 1: Meru County GCP Trends



1.6.2 Meru County Gross County Product by Economic Activity 2020 – 2024

From the table below, Agriculture, forestry, and fishing consistently account for the largest share of Meru County's GCP, increasing from Kshs 182.8 billion in 2020 to Kshs 306.8 billion in 2024. This represents a 68 percent increase over the period and confirms agriculture as the primary driver of economic growth and income generation in the county.

Table 2: Meru County Gross County Product by Economic Activity 2020 – 2024

Economic Activities	**2020**	**2021**	**2022**	**2023**	**2024**
Agriculture, forestry and fishing	182,778	211,033	214,119	274,829	306,838
Mining and quarrying	3,655	4,367	5,660	4,902	5,630
Manufacturing	16,334	17,669	19,637	22,197	23,908
Electricity supply	1,852	1,805	1,689	1,074	1,865
Water supply; waste collection	1,009	1,002	1,004	992	1,029
Construction	7,628	8,671	9,704	10,226	10,490
Wholesale and retail trade; repair of motor vehicles	9,614	10,523	11,821	13,100	13,976
Transport and storage	31,444	39,267	50,606	58,882	57,651
Accommodation and food services activities	545	936	1,031	1,335	1,781
Information and communication	4,020	4,199	4,638	4,905	5,456
Financial and Insurance activities	6,602	8,066	9,414	10,956	13,201
Real estate activities	19,385	20,926	22,355	24,579	26,431
Professional and technical services	4,470	5,023	5,269	5,776	6,512
Administrative support services	2,088	2,379	2,939	3,482	3,880
Public administration and defence	15,654	15,580	20,073	18,056	19,371
Education	11,972	15,154	15,725	16.418	15,809
Human health and social work activities	6,939	7,696	6,789	7,324	6,261
Other Service activities	6,051	6,789	7,377	8,024	8,756
Financial services indirectly measured	-2,062	-2,252	-2,429	(3,083)	(3.071)
GCP	**329,977**	**378,832**	**407,419**	**483,974**	**525,775**

Source: KNBS: County Gross Product 2024

An analysis from the table above shows that Meru County's economy demonstrates strong resilience, agriculture-led growth, and gradual structural transformation toward services and value addition. While agriculture remains dominant, the expanding services sector and steady growth in manufacturing and construction present clear opportunities for economic diversification and employment creation. Strategic policy focus on value addition, infrastructure, MSME development, and skills enhancement will be critical in sustaining growth and strengthening economic resilience in the medium term.

1.7 Meru County Economic Outlook

Over the Medium-Term Expenditure Framework (MTEF) period FY 2026/27 to FY 2028/29, Meru County's economy is projected to maintain a positive growth trajectory, supported by its strong agricultural base, expanding service sector activities, continued public investment in infrastructure, and targeted interventions aimed at value addition and economic diversification. The outlook is anchored in the county's demonstrated resilience and sustained growth performance in recent years, as well as alignment with national macroeconomic projections that anticipate moderate but stable economic growth over the medium term.

a) Finance, Economic Planning and ICT

The Department of Finance, Economic Planning and ICT will anchor fiscal discipline and economic governance over the period. Key priorities will include prudent fiscal management, enhanced revenue mobilization, improved expenditure control, and strengthened planning, budgeting, and reporting systems.

The department will also focus on preparation and implementation of statutory planning and fiscal documents strengthening monitoring and evaluation systems, automation of financial management processes, enhancement of audit and procurement systems, and mainstreaming climate change and other cross-cutting issues in county planning. ICT investments will support digital service delivery, automation, and improved data-driven decision-making to enhance efficiency and accountability.

b) Education, Science, Technology, Culture and Arts

Over the medium term, the department will focus on strengthening access to quality education, promoting skills development, and preserving cultural heritage. Priority areas include; Improvement of Early Childhood Development Education (ECDE) infrastructure, Schools meals programmes, teacher capacity building, Equipping of TVETs, technology and innovation integration, and support for cultural and creative industries.

During the MTEF period, emphasis will be placed on improving learning environments, enhancing inclusivity, promoting talent development, and aligning education investments to labor market

needs and economic transformation priorities. Resource allocation will prioritize sustainable infrastructure development, quality enhancement, and equitable access to education services.

c) Youth Affairs, Sports, Gender and Social Development

The department will prioritize youth empowerment, social inclusion, and community resilience. Key focus areas include youth economic empowerment, skills development, sports and talent development, gender mainstreaming, and social protection for vulnerable groups.

Medium-term interventions will emphasize employment creation through skills training especially through the **Meru Youth Service (MYS) Programme**, support for youth enterprises, expansion of sports infrastructure and programmes, promotion of social cohesion, and protection of women, children, persons with disabilities, and other vulnerable populations. Resource allocation will support inclusive growth, social stability, and long-term human capital development

d) Roads, Transport and Energy

During the MTEF period, the department will focus on improving connectivity, mobility, and access to reliable and sustainable energy. Priority areas include construction, rehabilitation and maintenance of road networks, improvement of urban transport infrastructure, expansion of county lighting programmes, and promotion of clean and renewable energy solutions.

Medium-term investments will aim at reducing transport costs, enhancing road safety, improving security through street and flood lighting, and addressing energy poverty through off-grid and clean cooking initiatives. Emphasis will also be placed on maintenance of existing infrastructure to safeguard public investments and enhance service sustainability.

e) Legal Affairs, Public Service Management and Administration

Over the MTEF period, the department will strengthen public service management, legal compliance, and institutional governance. Priorities include recruitment and promotion of staff, capacity building, performance management, legal advisory services, and strengthening inter-governmental relations.

The department will focus on enhancing efficiency and professionalism in the public service, improving human resource systems, automating administrative processes, and ensuring compliance with constitutional and statutory requirements. Medium-term resource allocation will support institutional reforms, service delivery improvement, and a motivated and competent workforce.

f) Trade, Tourism, Cooperatives and Investment Promotion

The department will play a central role in driving economic growth over the MTEF period through promotion of trade, industrialization, tourism development, cooperative growth, and investment attraction. Priority areas include establishment of special economic zones, operationalization of the **Meru County Aggregation and Industrial Park (CAIP)**, market development, tourism infrastructure, and enterprise development.

Medium-term strategies will focus on improving the business environment, strengthening value chains, enhancing market access, promoting local and external investments, and creating employment opportunities. Resource allocation will support private sector participation, value addition, and diversification of the county's economic base.

g) Health Services

The Health Services Department will focus on improving access to quality, affordable, and equitable healthcare. Priorities include strengthening primary healthcare by Construction of a Cancer Centre at MeTRH, equipping level II, III, and IV hospitals across the county, improving health infrastructure, enhancing human resources for health, and expanding preventive and promotive health services.

Medium-term investments will aim at improving health outcomes, reducing disease burden, strengthening referral systems, and enhancing resilience of the health system. Emphasis will be placed on efficiency, sustainability, and integration of community health strategies.

h) Agriculture, Livestock and Fisheries

The department will prioritize food security, agricultural productivity, and climate resilience during the MTEF period. Key focus areas include; enhancing value addition for Banana, Macadamia and Avocado, issuance of certified seeds, extension services, irrigation development, livestock productivity through Artificial Insemination Services, fisheries development, and value addition.

Medium-term strategies will support climate-smart agriculture, youth participation in agribusiness, market access, and resilience of farming systems. Resource allocation will aim at enhancing household incomes, reducing poverty, and strengthening food systems sustainability.

i) Lands, Physical Planning, Urban Development and Housing

Over the medium term, the department will focus on orderly land management, planned urban development, and improved housing and urban services. Priorities include preparation and implementation of County spatial plans, upgrading of urban infrastructure, development of

municipality infrastructure improvement i.e. Meru, Maua, Timau & Nkubu, and enhancement of urban governance.

Medium-term investments will support sustainable urbanization, improved service delivery in municipalities, and enhanced livability of urban centres, in line with spatial planning frameworks and environmental sustainability principles

j) Water, Environment, Natural Resources and Climate Change

During the MTEF period, the department will focus on environmental conservation, water resource management, waste management, climate change adaptation and mitigation, and protection of natural resources. Medium-term priorities include, solid waste management, sinking of boreholes, establishment of material recovery facilities, water catchment protection, and strengthening climate resilience initiatives. Resource allocation will emphasize sustainable development, ecosystem restoration, and long-term environmental sustainability

1.7.2 National Government Proposed Flagship Projects for Meru County over the MTEF Period

During the Medium-Term Expenditure Framework (MTEF) period, Meru County is poised to benefit significantly from a number of strategic flagship projects spearheaded by the National Government. These projects are expected to play a catalytic role in transforming the county's economic structure, enhancing urban development, improving connectivity, and positioning Meru as a regional economic hub within the Mt. Kenya East corridor.

a) Proposed Construction of a State Lodge in Meru County

The proposed construction of a State Lodge in Meru County represents a major national investment with far-reaching economic and strategic implications. The facility is intended to strengthen the national government's presence in the region and support high-level administrative, diplomatic, and investment-related engagements. During the MTEF period, the project is expected to stimulate local economic activity through construction works, demand for local goods and services, and job creation, both directly and indirectly.

In the medium term, the State Lodge is anticipated to enhance Meru County's profile as an emerging administrative and investment destination, thereby attracting private sector investments in hospitality, real estate, transport, and auxiliary services. The project is also aligned with the broader national and county vision of upgrading Meru Town to city status, which will necessitate complementary investments in urban infrastructure and service delivery.

b) Proposed Expansion and Modernization of Gakoromone Market

The Gakoromone Market expansion and modernization project, supported by the National Government, is a critical intervention aimed at strengthening the county's trade and micro-enterprise ecosystem. The project seeks to transform the existing market into a modern, well-planned trading facility with improved stalls, sanitation, storage, security, and access infrastructure.

Over the MTEF period, the expanded market is expected to enhance productivity and incomes for traders, improve food handling standards, and reduce post-harvest losses. The project will also formalize informal trading activities, broaden the county's revenue base through improved compliance, and contribute to inclusive economic growth by supporting small and medium enterprises (SMEs), particularly women and youth-led businesses. In the medium term, Gakoromone Market will reinforce Meru Town's role as a regional commercial hub serving the larger Upper Eastern region.

c) Proposed Meru - Makutano (Embu) Dual Carriage Road Expansion

The proposed dualling of the Meru - Makutano (Embu) highway is a flagship transport infrastructure project that is expected to significantly improve regional and national connectivity. The road forms a critical link between Meru County and key economic centres within the Mt. Kenya region and the Greater Eastern corridor.

During the MTEF period, the road expansion is expected to reduce travel time, lower vehicle operating costs, enhance road safety, and improve the efficiency of movement of goods and people. Improved connectivity will facilitate access to markets for agricultural produce, including high-value crops, stimulate trade and tourism, and enhance integration with national supply chains. The project is also anticipated to spur private investment along the corridor, including logistics, manufacturing, and real estate developments, thereby strengthening Meru County's medium-term growth prospects.

d) Proposed Golf Course and Tourism-Related Developments

The proposed golf course development, linked to broader national government investments in Meru County, is aimed at diversifying the county's tourism and recreational offerings. If implemented in compliance with environmental, legal, and land-use planning frameworks, the project has the potential to position Meru as a high-value tourism and leisure destination.

Over the MTEF period, the development is expected to complement existing tourism assets, stimulate investment in hospitality and related services, create employment opportunities, and enhance the county's attractiveness to both domestic and international visitors. The project underscores the importance of balancing economic development with environmental sustainability and stakeholder engagement, which will remain a key consideration in medium-term planning.

e) Elevation of Meru Town to City Status

The National Government has articulated its intention to support the elevation of Meru Town to city status, subject to compliance with the provisions of the Urban Areas and Cities Act and attendant regulatory requirements. This policy direction positions Meru as a strategic urban growth centre within the Mt. Kenya East and Upper Eastern economic region.

The anticipated city status is expected to:

- Accelerate investments in urban infrastructure, including road networks, drainage, water supply, sewerage systems, solid waste management, and public transport;
- Enhance Meru's capacity to attract domestic and foreign private investment, particularly in real estate, hospitality, financial services, logistics, and light manufacturing;
- Strengthen Meru's role as a regional administrative, commercial, and service delivery hub;
- Increase demand for quality social and economic services, thereby necessitating strengthened urban governance, planning, and fiscal management frameworks.

The County Government will be required to implement complementary interventions in spatial planning, land administration, urban service delivery, and own-source revenue mobilization to support sustainable city growth and manage urban pressures effectively.

f) Elevation of Meru Teaching and Referral Hospital to Level 6

The proposed upgrade of Meru Teaching and Referral Hospital to a Level 6 national referral facility represents a major investment in health infrastructure and human capital development.

This elevation is expected to:

- Improve access to specialized and tertiary healthcare services for residents of Meru County and neighboring regions;
- Reduce the burden of referrals to national facilities in Nairobi, lowering costs to households and government;
- Create employment opportunities for specialized medical personnel, researchers, and support staff;
- Stimulate growth in complementary sectors such as pharmaceuticals, medical training, research, accommodation, and transport;
- Contribute to improved health outcomes, labor productivity, and overall socio-economic wellbeing.

g) Bypass and Major Bridge Infrastructure

In support of Meru's city elevation aspirations, the national government has committed funding for a Meru bypass to alleviate congestion in the urban core and Nithi Bridge project to enhance regional connectivity and safety along the Tharaka-Nithi–Meru corridor. These strategic transport infrastructures will reduce traffic bottlenecks, spur peri-urban growth, and open up new economic spaces for investment, logistics, and trade.

Overall Implications for the County Economic Outlook

Collectively, these flagship projects are expected to strengthen Meru County's medium-term economic outlook by accelerating urbanization, improving infrastructure, expanding trade opportunities, and enhancing investment attractiveness. The projects will support structural transformation by shifting economic activity towards higher productivity sectors, while also reinforcing linkages between agriculture, trade, tourism, and services.

During the MTEF period, the County Government will focus on leveraging these national investments through complementary county-level interventions, including urban infrastructure development, land-use planning, revenue enhancement measures, skills development, and improved service delivery. Effective intergovernmental coordination and stakeholder engagement will be critical to maximizing the socio-economic returns from these flagship projects and ensuring inclusive and sustainable growth.

2.6. Fiscal Performance of Meru County Budget.

2.6.1 Overview

The review of fiscal performance in the current and previous years is a critical basis for determining future allocations and forecasts. A broad analysis of fiscal performance is particularly important given that the life of this strategy paper is coinciding with the implementation of the third-year generation CIDP for the period 2023-2027.

Thus, to put the implication of the fiscal performance into proper perspective, this section begins with the review of fiscal performance focusing on FY 2024/25. Then the focus shifts to a forward reflection to highlight the findings of the fiscal performance of FY 2025/26 which is currently under implementation.

2.6.2 Fiscal Performance of The Meru County Budget

In FY 2024/25, the County Government had a revised budget of Kshs 13,108,946,343.80 comprised of recurrent budget Kshs 9,226,147,224.80 (70%) and development Kshs 3,882,799,119.00 (30%). The Budget was funded from the following sources namely; Equitable share – Kshs 10,735,750,492.00 (82.5%), conditional allocations loans and grants – Kshs 1,179,652,090 (9%), Own Source Revenue – Kshs. 1,097,000,000 (8.4%) comprising of

Appropriation in Aid – Kshs. 550,000,000, Kaguru Training Centre- Kshs 17,000,000 and Local revenue – Kshs 530,000,000.00, FY 2023/24 balances- Kshs. 47,967,278, County basic salary arrears- Kshs. 43,915,785 and Insurance compensation for THS vehicle- Kshs. 4,660,700.

Figure 2: Main Sources of Budget Funding-2024/25 FY

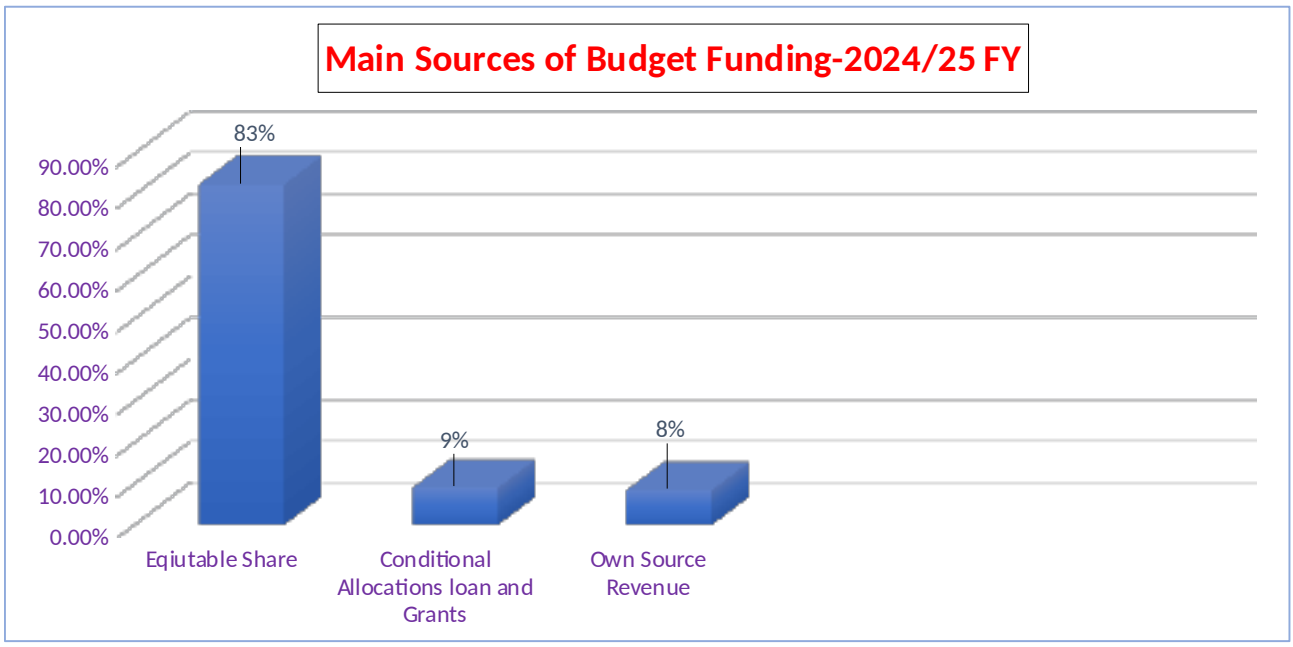


Figure 2: Sources of Budget Funding

2.6.3 Analysis of revenue performance for the FYs 2022/23-2024/2025

Revenue Performance: Overall Revenue Performance

The County had a **Budget revenue target of KES 13.109 billion** for FY 2024/25 and realized **KES 12.424 billion**, translating to an **overall absorption rate of 94.77%**. This reflects **strong aggregate revenue performance**, indicating that most planned revenue streams were realized during the financial year.

- However, the overall performance masks **significant variations across individual revenue categories**, with some streams performing exceptionally well while others recorded substantial shortfalls. Equitable share targeted budget was KES 10.736 billion and realized KES 10.736 billion translating to 100 per cent absorption rate. The Equitable Share was **fully realized**, demonstrating timely and complete disbursement from the National Government. This revenue stream remained the **most stable and reliable source**, accounting for the largest proportion of total county revenue and underpinning overall fiscal stability. Conditional grants targeted budget was KES 1.180 Billion and the actual

receipts were KES 472.2 Million translating to 40.03 per cent. It recorded **significant underperformance**, with less than half of the expected revenue realized. This low absorption was attributed by delays in disbursement by development partners or the National Government and non-fulfilment of grant conditions. Own source revenue budget was KES 1.097 Billion and the actual receipts of KES 1.163 Billion. It significantly **outperformed the budget**, exceeding projections by over 6%. This was majorly contributed by FIF collections that surpassed the target by Kshs. 208,499,168.

The County achieved **strong overall revenue realization** in FY 2024/25, with a 94.77% absorption rate against the Budget. Nonetheless, the **uneven performance across revenue streams**—particularly the underperformance of Conditional Grants and Own-source Revenue—underscores the need for improved planning, grant compliance, and revenue mobilization strategies.

Table 3: Analysis of FY 2024/25 Revenue Performance

S/ No	Revenue Category	Fy 2024/25 Approved Budget Estimates	Fy 2024/25 Supplementary Budget 1	Actual (July 2024 to June 2025)	Percentage
A	**B**	**C**	**D**	**E**	**E/D*100**
1	Equitable Share	10,831,192,837.00	10,735,750,492.00	10,735,750,492.00	100.00%
2	Conditional Grants	1,976,236,718.66	1,179,652,090.00	472,223,723.00	40.03%
3	Own-source Revenue	500,000,000.00	530,000,000.00	389,830,996.60	73.55%
4	Hospital FIF	550,000,000.00	550,000,000.00	758,499,168.22	137.91%
5	Kaguru ATC & AMS	17,000,000.00	17,000,000.00	14,990,505.75	88.18%
6	FY 2023/24 Balances	0	47,967,278.00	47,967,278.00	100.00%
7	County Basic salary arrears	0	43,915,785.00	0.00	0.00%
8	Insurance Compensation for THS vehicle	0	4,660,700.00	4,660,700.00	100.00%
Total		**13,874,429,555.66**	**13,108,946,345.00**	**12,423,922,863.57**	**94.77%**

Source; Meru County Treasury

2.6.4 FY 2024/2025 Own Source revenue collections

At the end of the financial year, the total own source revenues collected amounted to Kshs. 1,163, 320,671 against a target of Kshs. 1,097,000,000 representing 106 per cent performance. This was majorly contributed by FIF collections that surpassed the target by Kshs. 208,499,168. Local revenue and ATC Kaguru collections missed the target by Kshs. 140,169,003 and Kshs. 2,009,494 respectively. This improvement was attributed mainly by:

1. Transition to cashless transactions and digitization of major revenue streams such as land rates and hospital fees.

2. Having stakeholders' meetings to iron out on pertinent issues such as road & market murraming, market repair and streamlining on matatu sector and collections of various streams.

3. Operationalizing matatu payments on monthly stickers by having 24/7 operation.

4. Carrying out night barrier operations to ensure maximum payment on cess.

5. Media sensitization on revenue payment.

Table 4: Own Source Revenue Collection FY 2024/2025

S/No.	Revenue Category	Annual Budget Allocation (Kshs)	Actual Receipts (Kshs.)	Actual Receipts as Percentage of Annual Budget Allocation (%)
	Own Source Revenue			
1	Ordinary Own Source Revenue	530,000,000	389,830,997	74%
2	Ordinary Appropriation in Aid (A-I-A)	17,000,000	14,990,506	88%
3	Facility Improvement Fund (FIF)	550,000,000	758,499,168	138%
Sub Total		**1,097,000,000**	**1,163,320,671**	**106%**

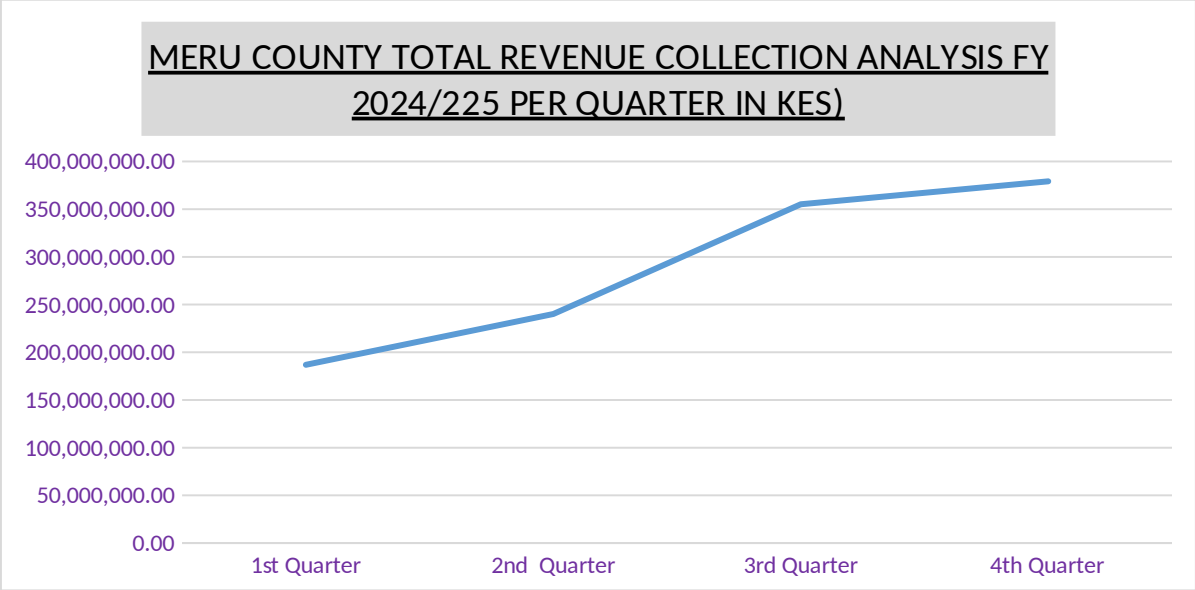
Source. Meru county Treasury

Table 5: Revenue performance per quarter for the FY 2024/2025

MERU COUNTY TOTAL REVENUE COLLECTION ANALYSIS YR 2024/2025 PER QUARTER					
		1st Quarter	**2nd Quarter**	**3rd Quarter**	**4th Quarter**

	Total collection (KSH)	**186,926,378.55**	**240,051,653.00**	**355,212,422.00**	**379,191,807.05**

Figure 3: Revenue performance per quarter for the FY 2024/2025



As shown by the figure 3 above, revenue performance improved significantly due to several factors such as digitization of hospital payment systems, cashless systems for revenue collection and partnership with experts such as Ecoapp capital to identify new revenue streams and improve existing ones.

Analysis of Own Revenue Source Actual Performance for FYs 2022/23-2024/2025

Table 6: Analysis of Own Revenue Source Actual Performance for FYs 2022/23-2024/2025

Meru County Total Revenue Collection Analysis FY 2022/2023-2024/2025 Per Year				
		FY 2022/23	**FY 2023/24**	**FY 2024/25**
	Total collection (Kshs Millions)	750,986,590.75	972,205,325.25	1,161,382,260.60

Figure 4: Analysis of Own Revenue Source Actual Performance for FYs 2022/23-2024/2025

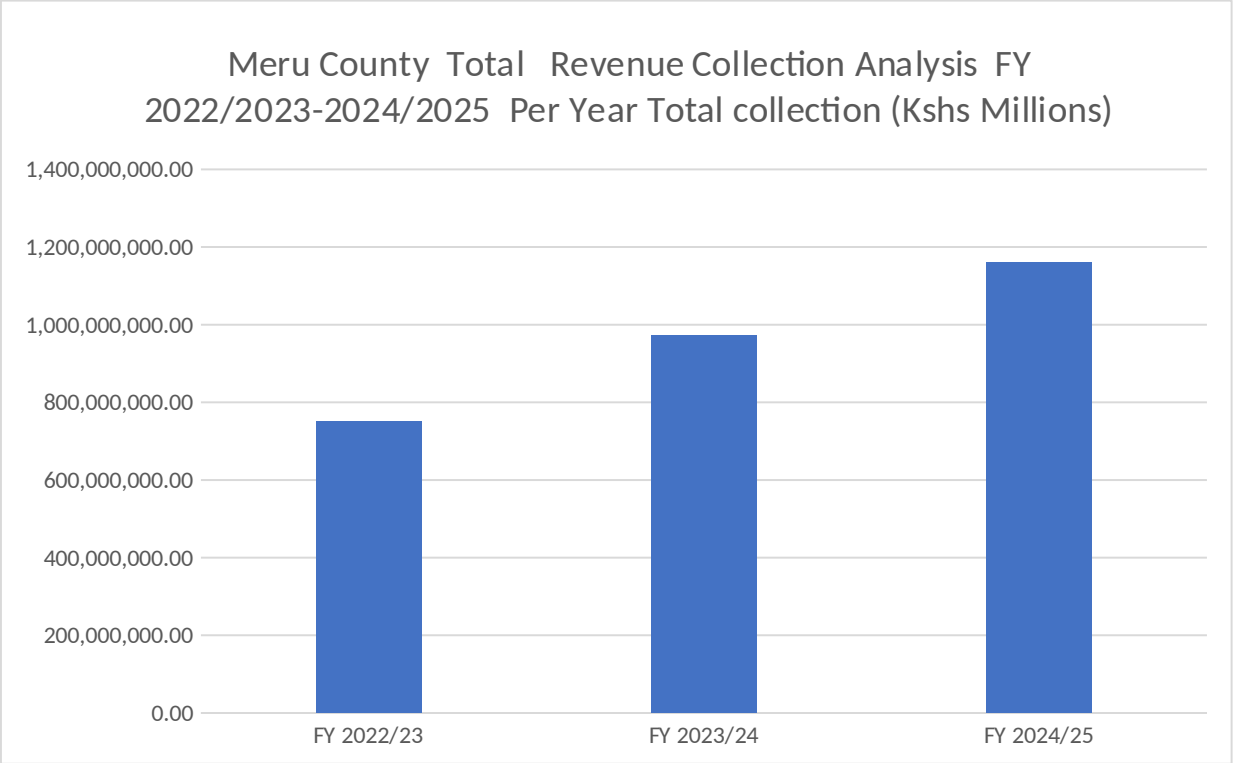


Figure 3: Analysis of revenue performance for the FYs 2022/23-2024/2025

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

Absence of Key Legislative and Policy Frameworks

The Board currently operates without critical policy instruments, including a comprehensive tariff and pricing policy, stream-specific revenue legislations, and an updated County Finance Act. This regulatory vacuum impedes legal enforcement, consistency, and accountability in revenue administration.

The county is yet to formulate the following policy and legislations relating to Meru County

a) Tariffs and Pricing Policy

b) Meru County Finance Bill 2024/2025

c) Meru County Outdoor Advertising and Signage Control and Regulation Bill 2025

d) Meru County Trade and Markets Control and Regulation Bill 2025

e) Meru County Agricultural Transportation Control and Regulation Bill 2025

f) Meru County Natural Resources Transportation Control and Regulation Bill 2025

g) Meru County Rating Bill 2025

h) Meru County Valuation Roll

Lack of the legal and policy framework has made it difficult for the revenue staff to do enforcement of revenue collection.

Outdated Revenue Assessment Tools and Methods
The Board continues to rely on outdated valuation rolls, revenue maps, and assessment tools that do not reflect current economic realities. This results in under-assessment and loss of potential revenue.

Insufficient and Unreliable Transport Fleet
The Board lacks adequate and dependable vehicles to facilitate field operations such as revenue collection, monitoring, compliance enforcement, and field inspections. This logistical limitation hampers coverage and responsiveness across the county's vast areas.

Low Public Awareness and Compliance Culture
There is limited public awareness on tax obligations and the importance of local revenue collection. This has contributed to low compliance rates, resistance to payment, and increased cases of evasion.

Inadequate budget allocation which has severely affected the operations of the board.

Budget constraints have reduced the board budget which has severely affected the board operations in terms of revenue mobilization across the county.

Weak Interdepartmental and Intergovernmental Collaboration
There is a lack of structured coordination and cooperation between the MCRB and other county departments, as well as relevant national government agencies. This disconnect impedes data sharing, joint enforcement actions, and the formulation of integrated revenue strategies

The Best practices that county opts to adopted in ensuring maximum revenue collection include:

1. **Clear Communication**: Providing clear and consistent information about taxes, fees, and penalties. Ensure residents know their obligations and how funds are used.
2. **User-Friendly Payment Systems**: Implementing online payment options and mobile applications to make it convenient for residents to pay revenues.

3. **Regular Training for Staff**: Ensuring that officials are trained in the latest revenue collection techniques, customer service, and compliance measures.
4. **Public Engagement and Transparency**: Holding public meetings and workshops to educate residents about revenue needs and collection processes, fostering trust and cooperation.
5. **Robust Follow-Up Procedures**: Establishing a system for timely follow-up on overdue accounts, including reminders and payment plans to improve compliance rates.
6. **Incentives for Compliance**: Recognizing the best taxpayers and the best collectors by having a taxpayers' day.
7. **Collaboration with Other Agencies**: Partnering with other departments and other agencies.
8. **Evaluation and Adjustment**: Regularly reviewing the effectiveness of collection strategies and making necessary adjustments based on performance metrics and feedback

In FY 2024/25, the revenue performance for equitable share, conditional allocations loans and grants was 88 percent. The allocations for the county conditional allocations has declined due to the conversion of fuel levy, village polytechnics compensation for user fees funds to equitable share. The Government received 92% of the allocated equitable share and 73 percent of the Conditional grants.

Table 7: FY 2022/23 Annual Revenue Receipts per item

S/No.	Revenue Category	Annual Budget Allocation (Kshs)	Actual Receipts (Kshs.)	Actual Receipts as Percentage of Annual Budget Allocation (%)
A	Equitable Share of Revenue Raised Nationally	10,735,750,492	10,735,750,492	100%
Sub Total		**10,735,750,492**	**10,735,750,492**	**100%**
B	**Conditional Grants**			
1	IDA (World Bank) Credit (National Agricultural and Rural Inclusive Growth Project NAGRIP)	0	0	0%
2	IDA (World Bank) Credit (National Agricultural Value Chain Development Project (NAVCDP)	151,515,152	65,031,923	43%
3	DANIDA Grant	12,382,500	12,382,500	100%

4	Sweden - Agricultural Sector Development Support Programme (ASDSP) II	0	0	0%
5	Kenya Informal Settlement Programme (KIISP)II	193,506,111	175,000,000	90%
6	Emergency Locust Responses Projects (ELRP)	104,600,000	0	0%
7	Aquaculture Business Development Programme (ABDP)	23,306,984	0	0%
8	Aggregated Industrial Parks Programme	187,500,000	187,500,000	100%
10	Financing Locally Led Climate Action Programme (FLLoCA) Program, County Climate Resilience Investment (CCRI)	188,269,899	0	0
11	World Bank KUSP(Kenya Urban Support Program me)-UDG Capital	121,688,538	0	
12	World Bank KUSP(Kenya Urban Support Program me)-UIG Capital	35,000,000	32,309,300	
13	Community Health Promoters-Conditional Funding	111,480,000	0	
14	Kenya Devolution Support Program me(KDSP)	37,500,000	0	
15	Conditional grant for transfer Library services	12,902,906	0	0%
Sub Total		**1,179,652,090**	**472,223,723**	**40%**
C	**Other Sources of Revenue**			
16	Ordinary Own Source Revenue	530,000,000	389,830,997	74%
17	Ordinary Appropriation in Aid (A-I-A)	17,000,000	14,990,506	88%
18	Facility Improvement Fund (FIF)	550,000,000	758,499,168	138%
Sub Total		**1,097,000,000**	**1,163,320,671**	**106%**
D	**Other Sources of Revenue**			
19	Unspent balance from FY 2023/24(Inclusive of grants balances)	47,967,278	47,967,278	100%
20	County Basic salary arrears	43,915,785	0	0%
21	Insurance Compensation for THS vehicle	4,660,700	4,660,700	100%
Sub Total		**96,543,763**	**52,627,978**	**55%**
Grand Total		**13,108,946,345**	**12,423,922,864**	**95%**

Source: Meru County Treasury

2.6.6 Expenditure Performance

The County targeted to receive revenue totalling to Kshs. **13.11** billion for the FY 2024/2025. Actual receipts for the year amounted to Kshs. **12.42 billion** by end of the financial year whereas total expenditure amounted to **Kshs. 11.65 billion**. This expenditure comprised of **Kshs 8.8 billion** on **recurrent expenditure** Kshs **2.84 billion** on **development expenditure**. Analysis of expenditure against approved budget estimates represented an overall absorption rate of 89%.
Recurrent expenditure for FY 2024/25 amounted to Kshs. 8.80 billion, whereas development expenditure amounted to Kshs. 2.8 billion.

Table 8: Overall Recurrent and Development Expenditure

Description	**2023/24 FY**	**2024/25 FY**		
	Actual (Kshs. Million)	**Approved Budget Est' (Kshs. Million)**	**Actual Receipts (kshs. Million)**	**% Absorption**
	a	**b**	**c**	**e=(c/b)**
Economic Classification				
Recurrent Expenditure				
County Executive	6,999.59	8,204.70	7,780.96	95%
County Assembly	982.36	1021.45	1021.45	100%
Recurrent Total	**7,981.95**	**9,226.15**	**8,802.41**	**95%**
Development Expenditure				
County Executive	2,966.02	3,759.83	2,831.94	75%
County Assembly	7.98	122.97	12.71	10%
Development Total	**2,974.30**	**3,882.80**	**2,844.65**	**73%**
Total Expenditure	**10,956.28**	**13,108.95**	**11,647.06**	**89%**

1.8 FY 2025/26 Revenue and Expenditure Performance

2.7.1 Revenue Performance.

The overall half year (July- December FY2025/26) revenue performance was Kshs. 6,193,703,309.23 which is equivalent to 38.7 percent of total budgeted revenue.

Source; County Treasury

Analysis of FY 2025/2026 Half Year returns show an overall cumulative absorption rate of 33 percent (Kshs.5.215 billion) for the period July - December 2025. Transfer to County Assembly and use of goods and services recorded the highest recurrent absorption rate of 46.1 percent i.e. Kshs. 490.11 million. County recurrent expenditure resulted to an absorption rate of 42% whereas Development expenditure represented 18 percent absorption rate.

Table 9: FY 2025/26 Budget performance as at December 2025.

Economic Classification	FY2025/26 Approved Budget	Expenditures as at 31st December 2025	Absorption
Salaries	5,326,765,987.68	2,314,963,862.30	43.46%
O&M	3,404,273,755.10	1,786,824,951.25	52.49%
Transfer to County Assembly	1,063,230,263.00	490,107,936.00	46.10%
Total Recurrent	**9,794,270,005.78**	**4,591,896,749.55**	**46.88%**
Development	6,224,557,567.00	798,543,875.00	12.83%
Total	**16,018,827,572.78**	**5,390,440,624.55**	**33.65%**

Source; Meru County Treasury

2.8 Public Participation and Involvement of Stakeholders

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

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

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

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

Table 10: Risk to economic and fiscal outlook

Risk Category	Risk	Mitigation Measures

Fiscal/Economic Risk	The declining own source revenue projects a risk to the county government expenditure and implementation of programmes/projects. Unmet revenue targets contribute to growing pending dues for the county which stifle implementation of county budgets.	-The county will ensure revenue compliance and enforcement; embrace automation and cashless revenue collection mechanism -The County Treasury will continue to prioritize resources to offset the pending bill stock, while ensuring that commitments are done with availability of resources.
	The county economy is likely to be faced with the risk of increasing public expenditure pressures, mainly on recurrent expenditure particularly on the wages. This may lead to reduction in implementation of development expenditure budget thus declined economic growth.	The County Administration shall institute policies to curtail recruitment of new staff, conduct staff audit to inform placement and deployment of staff in line with their cadre
	The county economy is susceptible to external economic shocks like inflation which could lead to increased cost of budget implementation and increased stress on government projects and programmes.	The County shall undertake to budget within its actual resources
	Inadequate resources	Enhance resource mobilization
	Inefficiencies in government expenditure	Strengthen outcome-oriented expenditure
	Poor performance of the economy	Invest in the productive sector of the economy
	Poor conceptualization, scoping and costing of projects and programs	Conduct comprehensive pre-feasibility and feasibility studies for all projects and programs with all stakeholders.
Capacity Risks	Aging work force	Enhance knowledge management and succession management
	Inadequate human capacity (number of employees and level of knowledge and expertise)	Capacity build and right placement of staff
	Staff turnover	Improve work environment and staff welfare
Political Risks	Changes and Inconsistency in government priorities	Align development strategies to the government aspirations
Legal Risks	Inadequate legal and regulatory frameworks	Develop and implement policies and regulations
Environmental Risks	The continuing drought and effects of climate change pose a threat to the main economic activities in the county. The recent drought led to reduced livestock/agricultural production and productivity hence adversely affecting livelihoods for the county residents.	-Integration and mainstreaming of climate change measures into county programmes and projects will remain a priority -Develop and implement strategies for risk mitigation and preparedness -The County administration shall

		enhance disaster and emergency preparedness to mitigate the effects against draughts, fire, flash floods and strong winds
Social Risks	Mental health issues and Terminal Illnesses	Awareness creation on mental health and terminal illness among staff

Source; Meru County Treasury

CHAPTER 3: FISCAL POLICY AND BUDGET FRAMEWORK FOR THE FY 2026/27

3.0 Fiscal Framework for FY 2026/27 and Medium-Term Budget

This section presents the fiscal policy upon which the FY 2026/2027 budget and the medium-term programmes are to be based. The County Government's fiscal policy seeks to improve service delivery for accelerated socio-economic and environmental advancement. It aims to promote and support a higher level of investment and expansion in Tourism and Trade, Health, Education, and agriculture while enabling Government to finance public services, redistribution and development in an affordable and sustainable budget framework.

The county government shall continue with prudent public finance management and ensuring it adheres to the fiscal responsibilities in accordance to the PFM law. This is expected to enhance prudent and transparent management of public resources. This will help in maintaining county development expenditure above the 30% threshold provided in the PFM law. Prudent financial management and creating of a conducive business environment is also expected to boost both investors and creditors confidence culminating to much needed investment in the county.

Towards ensuring that more resources are devoted for development, the County government of Meru remains committed in ensuring that discretionary expenses are reduced. Reforms in the expenditure management and revenue administration will continue to be implemented so as to increase efficiency, reduce wastages and increase revenues collected. This is expected to create fiscal space for spending on development programmes within the budget.

In FY 2026/27, prioritization of resource allocation will be based on the considerations in the third generation County Integrated Development Plan (CIDP 2023-2027), recommendations that will be gathered during the public consultative forums to be done, Sectoral reports, departmental strategies, programmes and broad development policies of the national government including the Bottom-Up Economic Transformation Agenda (BETA) as prioritized in the Medium-Term Plan (MTP) IV for Kenya Vision 2030 and the county third CIDP 2023-2027.

The County Government of Meru recognizes that policy decisions made today on usage of public resources will affect future generations. This fiscal standpoint is taken to safeguard the lives of future generations with regard to sustainable use of available resources.
Therefore, in line with the Constitution, the Public Finance Management (PFM) Act, 2012, and in keeping with the prudence and transparent management of public resources, the County government will adhere to fiscal responsibility principles.

In FY 2026/27, approximately 26.25 percent has been allocated for development. In FY 2024/25 the county utilized approximately 21.7 percent on development compared to an allocation of approximately 30.0 percent.

On fiscal risks the County Government will continue to put measures in place to enhance revenue collection, majorly through automation and widening of revenue base.

1.9.2 Fiscal and Public Financial Management Reform

The County Government will continue pursuing its policy objectives within the financial context established by fiscal responsibility principles. The progress made in the context of strategic priorities will continue to be regularly reviewed to establish the parameters for the Budget, with a continued focus on the level of expenditure on County development.

The fiscal policy will be geared towards enhancing revenue administration and efficiency in collection, by formulating revenue administration regulations and reviewing legislations for charges and fees in order to simplify and modernize them. This is expected to increase revenue collection in the medium term.

The County Government will continue its prudent approach to budgeting through expenditure rationalization and optimal resource allocation as a measure of realizing quicker socio-economic growth.

It is therefore imperative to reform and modernize the revenue systems to ensure stability of revenue, while at the same time continuing to restructure expenditure systems to ensure efficiency and create fiscal space required to meet the county budgetary needs.

1.9.3 Revenue Projections

According to the 2026 Budget Policy Statement (BPS), Meru County is to receive an allocation of Kshs 10.685 billion as equitable share. The County government of Meru will receive an approximately KSh. 1.2 billion as unconditional allocations and Conditional allocation. These will include allocations of funds for Library Services Community Health Promoters, Loans and grants for various programmes.

Further, the County generates its own revenues from property rates, entertainment taxes and other taxes that the county is authorized to impose by an Act of Parliament as well as user fees and charges to be authorized in the Finance bill for FY 2025/26. The County projects to collect revenue amounting to Kshs. 550 million from local own revenue sources.

The total revenue for FY 2026/27 is therefore projected at Kshs. 13.537 billion as shown in table 11 below.

Table 11: Revenue Projections, (In million Kshs.)

A	REVENUE SUMMARY	FY 2025/26	FY 2026/27
	balance b/f	**1,301,279,121.15**	
1	EQUITABLE SHARE	10,553,946,059.00	10,703,946,059.00
2	OWN SOURCE REVENUE		-
	HOSPITAL FIF	*1,025,500,000.00*	850,000,000.00
	LOCAL REVENUE	*796,000,000.00*	550,142,000.00
	KAGURU ATC& AMS	*20,000,000.00*	15,000,000.00
3	*CONDITIONAL GRANTS*	*2,322,102,392.32*	1,418,059,619.66
	TOTAL REVENUE	***16,018,827,572.47***	**13,537,147,678.66**

Source: Meru County Treasury

The county will endeavor to implement structural reforms supportive of revenue raising measures to be contained in the Finance Bill 2026. This shall be in accordance with the provision in PFM Act 2012 section (132) (1&2) which require the County Executive member for finance to make pronouncement of the revenue raising measures for the county government with the approval of the County Executive Committee.

The county revenue collecting agencies main aim is to maximize revenue collection, therefore they intend to enhance/adopt a number of strategies/recommendations as highlighted below;

i. Enhancement of revenue stream systems that have been automated to ensure maximum collection which makes all the payments to adopt the cashless mode.

ii. Developing Meru County Finance bill 2026 enabling additional revenue streams that have been identified/mapped.

iii. Collaboration of the revenue board with the departments whose activity affect revenue collection at their level, to strengthen revenue collection processes and ensure effective implementation of revenue policies. Such department includes; Agriculture/Livestock &Fisheries, Trade Department, Cooperative (Weight and measures), Land &Physical planning, Environment -Garbage collection in residential building, PSA, Municipality board.

iv. We are developing a policy on impounds disposal

v. Preparation of valuation roll and enhancement of laws related to land rates.

vi. Facilitation to acquire more vehicles for revenue operations.

vii. To construct more cess point shelters in our cess points.

viii. Development of a performance management policy which will guide implementation of the following performance management tools;

- Performance Contract (P.C)
- Staff performance appraisals (SPAs).
- Rapid Result Initiative (RRI).
- Business Process Re-engineering-(BPR)

ix. Improving revenue Compliance strategies by implementing outreach programs to educate residents about revenue obligations and benefits

x. Enhancing Technology: Utilizing online platforms for tax payments and tracking to streamline the collection process

xi. Partnerships with stakeholders: Collaborating with stakeholders to promote local revenue initiatives and encourage compliance.

xii. The board will also consider motivating its staff who will surpass the set targets.

By implementing the above, the county will work towards improving their revenue collection efforts, which in turn will contribute to sustainable economic development and better service delivery to citizens of Meru hence building Meru together.

1.9.4 Expenditure Projections

Considering the limited resources against competing needs for programme funds, priorities for funding in FY 2026/27 has been given to projects/programmes that focus on county strategic interventions. These programmes are geared towards promotion of service delivery that supports social development, economic growth and transformation of the County. They are also in line with the third generation County Integrated Development Plan (CIDP 2023 - 2027), fourth Medium Term Plan of the vision 2030, and the Bottom-Up Economic Transformation Agenda (BETA). Recurrent expenditure has been structured to decrease over time as capital expenditure increases in relative terms.

Further, the county government shall ensure that recurrent expenditure does not exceed 70 percent of county government's total revenue. The county government shall also observe a reasonable degree of revenue predictability.

1.9.5 Recurrent Expenditure Projections

In expenditure projections for FY 2026/27 and in the medium term, it is expected that allocation of resources will be on programmes and projects that are prioritized in the Meru County third generation CIDP 2023 - 2027 and matched with the BETA priorities. Thus,

departments will be required to follow this criterion in identification and allocation of resources during the preparation of budget estimates.

Total recurrent expenditures in FY 2026/27 is estimated at KSh. 9,971.21 billion representing 73.75 percent of the total budget.

1.9.6 Development Expenditure Projections

The overall development expenditure for FY 2026/27 is projected at KShs. 3,565.91 billion as shown in Table 12.

Table 12: Allocation for development and recurrent (In Million Kshs.)

	Baseline	Estimates	Projections	
Financial Year	2025/26	2026/27	2027/28	2028/29
Expenditure Classification				
Recurrent	9,794.27	9,971.23	10,270.37	10,578.48
Development	6,624.56	3,565.91	3,672.89	3,783.07
TOTAL	16,018.83	13,537.14	13,943.25	14,361.55
% Allocation				
Recurrent	61%	73.75%		
Development	39%	26.25%		
TOTAL	100.00%	100.00%		

Source: Meru County Treasury

The projections in Table 12 indicate that in FY 2026/27, percentage allocation to development is 26.25 percent. The PFM Act section 107(2b) requires that over the medium term a minimum of thirty percent of the county government's budget shall be allocated to the development expenditure.

In order to contain non-essential spending in recurrent and non-priority expenditure in development, Meru County Government will focus on the following areas of intervention.

a) Partnerships with stakeholders: Collaborating with stakeholders to promote local revenue initiatives and encourage compliance.

b) Instituting austerity measures on non-priority expenditures

c) Promote innovative cost cutting service delivery practices

d) Enhancing Technology: Utilizing online platforms for tax payments and tracking to streamline the collection process

1.9.7 Overall deficit and financing

To ensure fiscal discipline, Meru County Government will run a balanced budget whereby the revenue is equal to expenditures. In effect, the FY 2026/27 county budget shall be financed through transfer from the National Government and own revenue collected from own sources such as fees and charges, rates, among others allowed by the governing Acts.

CHAPTER 4: INTERGOVERNMENTAL FISCAL RELATIONSHIP.

4.0 Overview.

The Fiscal Strategy Paper will serve as a key framework for shaping budget policies in FY 2025/26 and across the medium-term horizon. It is important to highlight that FY 2015/16 marked the conclusion of the transition phase outlined in the Sixth Schedule of the Constitution and the Transition to Devolved Government Act, 2012. From the perspective of intergovernmental fiscal relations, significant strides have been achieved in establishing the legal, institutional, and administrative structures necessary to ensure effective fiscal decentralization.

In order to support the County Governments to enhance their Own Source Revenue, the National Treasury is in the process of implementing the National Policy to Support Enhancement of County Governments Own Source Revenue. Some of the activities underway include enactment of the National Rating Bill, the County Revenue Raising Process Bill and the development of a model Tariffs and Pricing Policy by use by the County Governments.

The National Rating Bill (No. 55 of 2022) successfully completed the legislative process, having been passed by both the National Assembly and Senate, and was signed into law by President William Ruto on December 4, 2024. The law establishes standards for property rating and valuation, addresses cross-county properties, outlines procedures for Contribution in Lieu of Rates (CILOR), and requires timely updating of valuation rolls, while repealing outdated legislation to align property rating with the devolved governance system.

In contrast, the County Governments (Revenue Raising Process) Bill, 2023—which seeks to regulate how counties introduce revenue measures, establishes rules for taxes, fees, levies, waivers, and variations imposed by counties and Seeks to enhance **transparency, accountability, and compliance** in county revenue administration in line with Article 209(5) of the Constitution—remains under consideration in the National Assembly and had not been passed as of early 2026. This means counties continue to rely on existing frameworks for introducing revenue measures, while the Bill remains under debate and has not advanced to the Senate or presidential assent.

Article 218(2) of the Constitution requires division of revenue between the two levels of Government and across County Governments to take into account the criteria set out in Article 203(1) of the Constitution. The criteria include factors such as national interest, public debt and other national obligations and needs of the disadvantaged groups and areas, among others.

The expected total transfers to County Governments are Kshs 484.69 billion. Table below shows disaggregation of total proposed transfers to the Counties in FY 2026/27 and allocations in

previous financial year. From the table, there is clear demonstration that there has been consistent growth of total transfers to County Governments over the financial years.

1.11 Disaggregation of County Governments' Allocation (Kshs Millions)

Table 13: Disaggregation of County Governments' Allocation (Kshs Millions)

Type/Level of Allocation	2022/23	2023/24	2024/25	2025/26	2026/27
County Equitable Share	**370,000**	**385,425**	**387,425**	**415,000**	**420,000**
Additional Allocation to County Governments	**22,359**	**46,362**	**42,002**	**70,666**	**64,692**
of which:					
a) Gok-funded unconditional allocations		10,117		2,946	300
b) Gok-funded conditional allocations	5,200	3,044	4,584	9,984	6,927
c) Allocations from proceeds of loans and grants	17,159	33,202	35,659	57,735	57,465
Total County Allocation(A+B)	**392,359**	**431,787**	**429,427**	**485,666**	**484,692**

Source: National Treasury, Medium Term Fiscal Framework 2025.

1.12 Additional Allocations to County Governments in FY 2026/27.

Article 202 (2) of the Constitution provides that County Governments may be given additional allocations from the National Governments Share of revenue either conditionally or unconditionally; while Article 190 of the Constitution also provides that Parliament shall by legislation ensure that County Governments have adequate support to enable them to perform their functions.

Further, Section 4 of the County Governments Additional Allocations Act (CGAAA), 2025 requires that additional allocations shall be funds agreed upon by the National Assembly and the Senate during the consideration of the Budget Policy Statement and shall comprise of County Governments' additional allocations financed from either the National Government's Share of Revenue or proceeds of loans or grants from Development Partners.

Pursuant to Section 5 of the CGAAA 2025, funds for additional allocations to County Governments shall be included in the budget estimates of the National Government and shall be submitted to Parliament for approval. 337. In the 2026 Budget Policy Statement, the National Treasury proposes to allocate Kshs 64.69 billion as additional (conditional and unconditional) allocations to County Governments. Out of this, Kshs 7.2 billion will be financed from the National Government's share of revenue, and Kshs 57.46 billion from proceeds of loans and grants from Development Partners. This is summarized as below.

Table 14: National Treasury Summary of Proposed additional allocations (Conditional & Unconditional) to County Governments

S/NO	Project Description	Amount in Kshs.

I. Unconditional Additional Allocations Financed from National Governments Share of Revenue		
1	Unconditional Additional Allocations from Court fines	148,259,370.00
2	Unconditional Additional Allocations from 20% Share of Mineral Royalties to County Governments	151,740,630.00
	TOTAL	**300,000,000.00**
II. Conditional Additional Allocations Financed from National Governments Share of Revenue		
1	Conditional Grant for Community Health Promoters	3,234,930,000.00
2	Conditional Grant to Supplement Construction of County Headquarters	442,000,000.00
3	Conditional Grant for County Aggregation and Industrial Parks (CAIPs) Programme	3,250,000,000.00
	TOTAL	**6,926,930,000.00**
III. Conditional Additional Allocations Financed from Proceeds of Loans and Grants from Development Partners		
1	AfD (France) - Kenya Informal Settlement Improvement Project (KISIP) II	400,000,000.00
2	IDA (World Bank) - Building Resilience & Responsive Health Systems (BREHS)	7,799,999,982.00
3	KfW - Financing Locally-Led Climate Action Program - County Climate Resilience Investment (FLLOCA CCRI)	1,200,000,000.00
4	IDA (World Bank) - Financing Locally-Led Climate Action Program - County Climate Resilience Investment (FLLOCA-CCRI)	6,187,500,000.00
5	IDA (World Bank) - Food Systems Resilience Project (FSRP)	3,900,000,000.00
6	IDA (World Bank) - National Agricultural Value Chain Development Project (NAVCDP)	3,560,000,000.00
7	IDA (World Bank) - Water and Sanitation Development Project (WSDP)	850,000,000.00
8	IDA (World Bank) - Kenya Urban Support Project (KUSP) - Urban Institutional Grant (UIG)	954,734,992.00
9	IDA (World Bank) - Second Kenya Urban Support Project (KUSP) - Urban Development Grant (UDG)	16,703,171,420.00
10	IFAD - Kenya Livestock Commercialization Project (KeLCoP)	378,730,000.00
11	KfW - Drought Resilience Programme in Northern Kenya (DRPNK)	853,600,000.00
12	IDA (World Bank) - Second Kenya Devolution Support Program (KDSP II) - Institutional Grant (Level 1 Grant)	1,762,500,000.00
13	IDA (World Bank) - Second Kenya Devolution Support Program - Service Delivery and Investment Grant (Level 2 Grant) (KDSP)	7,755,000,000.00
14	Kenya Water, Sanitation and Hygiene (K-WASH) Programme	4,282,086,900.00
15	IFAD - Integrated Natural Resource Management (INReM) Programme	812,442,000.00
16	UNFPA 10th Country Programme	65,190,000.00
	TOTAL	**57,464,955,294.00**
	GRAND TOTAL	**64,691,885,294.00**

Source of Data: National Treasury, Medium Term Fiscal Framework 2025.

1.13 Allocation of Sharable revenue between the two levels of Government and the additional allocations to counties from the National Government share of Revenue.

It should be noted that, and pursuant to Article 202 (2) of the Constitution, the National Government has over the years provided for additional allocations to County Governments from its share of revenues. These primarily conditional allocations are intended to advance the attainment of policy priorities objectives for both levels of government, including those that pertain to international commitments. The Table below shows division of shareable revenue between the County Governments and National Government.

Table 15: Division of shareable revenue between the County Governments and National Government.

Type/Level of allocation	2020/21	2021/22	2022/23	2023/24	2024/25	2025/26	2026/27

a) National Government Share	**1,533,700**	**1,398,799**	**1,764,516**	**2,177,867**	**2,235,993**	**2,341,320**	**2,552,729**
Out of which------	-	-	-	-	-	-	-
i) Additional Allocations to County Governments	6,505	7,537	5,363	10,117	16,925	12,837	11,801
i) Leasing of Medical Equipment	6,205	7,205	5,200	-	-	-	-
ii) County Aggregated Industrial Park (CAIPs)	-	-	-	4,500	2,000	4,448	4,500
iii) Road Maintenance Levy Fund	-	-	-	-	10,552	-	-
iv) Supplement for construction of County Headquarters	300	332	163	454	-	449	442
v) Community Health Promoters (CHPs)	-	-	-	-	2,584	3,235	3,235
vi) Transferred Museums Function	-	-	-	-	30		-
vii) Outstanding Basic Salary Arrears for Health Workers	-	-	-	-	1,759	1,759	1,759
ix) Fertilizer Subsidy Program	-	-	-	5,000	-	-	-
x) Transfer of Library Services Function	-	-	-	163	-	-	-
xi) Court fines	-	-	-	-	-	12	32
xii) 20% Share of Mineral Royalties	-	-	-	-	-	2,935	1,833
b) Equalization Fund	**6,500**	**6,825**	**7,068**	**8,369**	**8,000**	**10,590**	**15,163**
Of which: i) 0.5% Equalization Fund	6,500	6,825	7,068	8,369	7,853	9,602	9,602
ii) Equalization Fund Arrears	-	-	-	-	147	987	5,561
c) County Equitable Share	**316,500**	**370,000**	**370,000**	**385,425**	**387,425**	**415,000**	**420,000**
Total Shareable Revenue	**1,856,700**	**1,775,624**	**2,141,584**	**2,571,661**	**2,765,922**	**2,765,922**	**2,982,331**

Source of Data: National Treasury, Medium Term Fiscal Framework 2025.

1.14 Funds for remuneration of the universal health coverage workers

In fulfilment of a presidential directive to employ the UHC works on permanent and pensionable basis effective September 2025, the MOH in consultation with the council of governors agreed that the UHC workers be transitioned to PP terms at budget of Kshs 8.94 billion effective 1st September 2025.This was calculated as per the SRC rates. It was further agreed that parliament makes the resources available in the financial year 2026/27 through the division of revenue act. The commission of revenue allocation recommends that 8.94 billion be added to county equitable share for the financial year 2026/27 to transition the UHC workers.

The allocation for the equitable share for the national and county government is summarized in the table

Table 16: Summary of allocation for the equitable share for the national and county government FY 2025/26

Items	baseline allocation for FY 2025/26 (Kshs. Billion)	Adjustments	Recommended shareable revenues for FY 2026/27(Kshs. Billion)
National Government	2,215.10	298.66	2513.76
County Government	415	43.94	458.94
of which:		35	
Equalization Fund	9.6	8.94	9.6
Total Revenue	**2,639.70**	**0**	**2,982.30**

The county governments allocation of Kshs. 458.94 billion is equivalent to 23.9 percent of the most recent audited and approved accounts of revenue for the financial year 2021/22 amounting to Kshs. 1920.4 billion

The recommendations on the sharing of revenue between the national and county government has been informed by the following

a) A stable macroeconomic environment that is characterized with low inflation, low interest rates and stable exchange rate
b) A projected economic growth of 5.3 per cent in the medium term;
c) Projected revenue performance of 13.1 percent that will increase revenue to Kshs. 2983.3 billion for the financial year 2026/27 from Kshs 2,639.7 billion in the financial year 2025/26 and
d) The need to provide adequate resources for each level of government to finance functions assigned to them by the fourth schedule of the constitution.

1.15 Allocation to the equalization fund.

Article 204 provides for an allocation of 0.5 per cent of the most recent audited and approved account of revenue to the equalization fund. The approved accounts of nationally raise revenue are for the financial year 2021/22 amounting to Kshs 1,920.4 billion, hence the CRA recommends an allocation of Kshs 9.60 billion to equalization fund for the financial year 2026/27.

1.16 Recommendation on attendant resources following delineation of functions

The Inter-Governmental Relations Technical Committee (IGRTC) through a multiagency task force delineated functions assigned to the national and county governments. This resulted in the publication of the gazette notice no.219 vol. cxxvi of 16th December 2024. On the basis of the gazette notice, IGRTCC convened intergovernmental sectoral consultations to identify any attendant resources still remaining at the national government for transfer to county government in line with article 187(2) (a). The consultation identified resources totaling to Kshs 65.9 billion being

utilized by the national government ministries departments and agencies to perform functions assigned to county governments.

1.17 Share of Revenue to County Government for the Financial Year 2026/27

Under the fourth basis for revenue sharing among county government, in the financial year 2026/27 County **Government of Meru** is projected to receive **10.703 billion**.

CHAPTER 5: MEDIUM TERM EXPENDITURE FRAMEWORK FY 2026/27.

The law provides for several sources wherefrom counties can generate revenues namely, transfers from national government (Article 202 & 204), local collection and borrowing (Article 212). The sources of revenue for the County Government in the last MTEF have been from all of the above sources except borrowing. The transfers from national government comprise the equitable share (Article 202 (1) and additional conditional resources including grants (Article 202 (2) and Equalization fund (Article 204).

Meru County anticipates a significant allocation from the equitable share, forming the backbone of its fiscal framework. This will be complemented by conditional allocations targeting priority sectors such as healthcare, agriculture, and education. Meru County Government expects to receive **Kshs. 10,703,946,059.00** as equitable share in the FY 2026/27 as per the BPS 2026 proposal which is approximately 80 % of the total county budget.

1.18.2 Additional Funding

To supplement the equitable share, the County Government will also receive a total of Kshs 1.318 billion as additional conditional and unconditional allocations. Additional allocations include World Bank for national agricultural value chain development project (NAVCDP), World credit Financing Locally-Led Climate Action, Kenya Devolution Support Programme (KDSP II)-Development, and World Bank KUSP (Kenya Urban Support Programme)-UDG among others

These additional conditional resources are normally predetermined in amount and purpose within the 2025 BPS and cannot be reallocated by the county treasury.

1.18.3 Local Revenue Collection

Other than the equitable share and additional conditional funds, the County Government will generate a total of Kshs. 550 million in domestic revenues through specific county revenue raising measures. Table **below** shows a breakdown of various sources of revenue projections in the Meru County.

Table 17: Local Revenue Collection Summary

A	REVENUE SUMMARY	FY 2025/26 (Kshs.)	Projected FY 2026/27 (Kshs.)
	balance b/f	**1,301,279,121.15**	
1	EQUITABLE SHARE	10,553,946,059.00	10,703,946,059.00
2	OWN SOURCE REVENUE		-
	HOSPITAL FIF	1,025,500,000.00	850,000,000.00

	LOCAL REVENUE	796,000,000.00	550,142,000.00
	KAGURU ATC& AMS	20,000,000.00	15,000,000.00
3	CONDITIONAL GRANTS	2,322,102,392.32	1,418,059,619.66
	TOTAL REVENUE	**16,018,827,572.47**	**13,537,147,678.66**

Comparison of Revenue Contribution for FY 2026/27

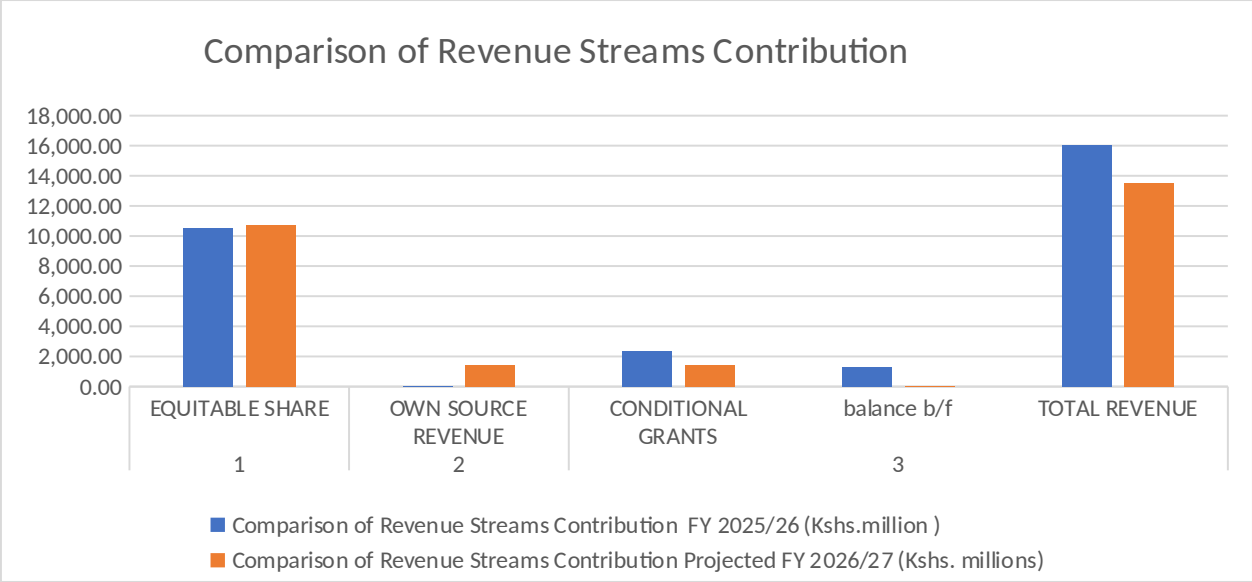


Figure 5:Comparison of Revenue Contribution for FY 2026/27

The county may also pursue Public-Private Partnerships (PPPs) in line with the PPP Act,2021, as provided under Section 146 of the Public Finance Management (PFM) Act. Alternatively, it may resort to borrowing, subject to a national government guarantee and approval by the county assembly, to finance development projects.

Another potential source of revenue includes grants and donations from development partners, as contemplated under Sections 138 and 139 of the PFM Act, 2012.

1.18.4 Resource Allocation Framework

In line with this approach, the principles of efficiency, effectiveness, and economy in public expenditure shall be strictly enforced by ensuring that low-priority activities are phased out in favor of high-impact, service-delivery programmes. Sector Working Groups (SWGs) are therefore expected to eliminate non-essential expenditures and prioritize interventions that safeguard livelihoods, create employment, revive businesses, and support economic recovery.

Further, SWGs must ensure that all expenditure items in the FY 2026/27 Budget are fully justified, with resource allocation guided by programme efficiency and actual need, rather than incremental adjustments.

The following criteria shall guide the prioritization and allocation of resources:

i. Programmes that enhance value chains and align with BETA priorities;
ii. Consistency with the priorities of the Medium-Term Plan IV of Vision 2030;
iii. Alignment with the objectives of the CIDP 2023–2027 and the Annual Development Plan 2026/27;
iv. Governor's Directives and Cabinet decisions;
v. Completion of ongoing or stalled projects and settlement of verified pending bills;
vi. Contribution of programmes to the core mandate of the MDAs;
vii. Programmes supporting climate change mitigation and adaptation;
viii. Cost-effectiveness, efficiency, and sustainability of the programme; and
ix. Requirements related to the implementation of the Constitution.

In view of the constitutional requirement and in accordance to provisions in part XI of the County Government Act the county government has ensured that the main priorities in MTEF budget framework have been considered in the third-generation County Integrated Development Plan (CIDP 2023-2027). The priorities are to be firmed-up during the 2025 public hearings forums on the budget for FY 2025/2026.

1.19 Apportionment of the baseline Ceilings

The baseline estimates reflect the current departmental spending levels and proposed programmes in the sectors. In the recurrent expenditure category, non-discretionary expenditures take first charge. These include payment of statutory obligations such as salaries for permanent county staffs, rents and utilities.

Development expenditures have been shared out on the basis of the CIDP priorities and Strategic intervention. The following criteria were used in apportioning capital budget.

- *Compliance with Regulation:* Priority for financing projects has been given to those projects

  that are in full compliance with the Government regulations and priorities as outlined in

  the CIDP and which are fully justified for financing.

- *On-going projects:* emphasis has been given to completion of on-going capital projects

  and in particular infrastructure projects with high impact on poverty reduction, equity and

employment creation.

- *Economic impact:* priority was also given to programmes and projects with higher socio economic impact in terms of job creation and improvement of citizen's welfare.
- *Strategic policy interventions:* priority was also given to policy interventions covering the entire county integration, social equity and environmental conservation.
- Interventions identified in the county integrated development plan (CIDP 2023-2027)
- *Counterpart funds:* priority was also given to adequate allocations for projects with counterpart funding. Donor counterpart funds are the portion that the Government must finance in support of the projects financed by development partners.

1.20 Medium-Term Expenditure Ceilings Estimates.

		FY 2025-2026 BUDGET ESTIMATES				FY 2026-2027 PROPOSED CEILINGS ESTIMATES			
NO	**DEPARTMENTS**	**BUDGET TOTAL**	**COMPENSATION TO EMPLOYEES**	**USE OF GOODS AND SERVICES**	**DEVELOPENT EXPENDITURE**	**BUDGET TOTAL**	**COMPENSATION TO EMPLOYEES**	**USE OF GOODS AND SERVICES**	**DEVELOPENT EXPENDITURE**
3561	COUNTY ASSEMBLY	1,193,496,367.00	589,792,825.55	473,437,437.45	130,266,104.00	1,062,252,086.00	610,664,503.89	451,587,582.11	
3562	OFFICE OF THE GOVERNOR	187,913,664.00	-	187,913,664.00		192,595,269.82		192,595,269.82	
3563	FINANCE, ECONOMIC PLANNING & ICT	1,471,322,015.36	520,401,896.78	625,340,103.58	325,580,015.00	720,942,190.27		351,358,292.42	369,583,897.85
	MERU REVENUE BOARD					403,322,015.01	302,922,015.01	100,400,000.00	
	MERU MICROFINACE					75,927,139.00	61,927,139.00	14,000,000.00	
	MERU INVESTMENT CORPORATION					30,942,200.00	16,942,200.00	14,000,000.00	
3564	AGRICULTURE,LIVESTOCK&FISHERIES SERVICES	652,607,318.28	-	65,118,950.00	587,488,368.28	280,683,152.00		18,645,000.00	262,038,152.00
	KAGURU AMS&ATC					15,000,000.00		15,000,000.00	-
3565	WATER,IRRIGATION,ENVIRONMENT&NATURAL RESOURCES	1,132,034,292.08	-	67,772,182.00	1,064,262,110.08	629,085,294.40		62,244,566.00	566,840,728.40
3566	EDUCATION SCIENCE,CULTURE AND ARTS	423,118,277.70	-	252,034,670.00	171,083,607.70	175,190,261.89		89,190,261.89	86,000,000.00
3567	HEALTH SERVICES	1,914,108,421.98	-	966,904,481.00	947,203,940.98	1,337,661,857.00		993,661,857.00	344,000,000.00
3568	LANDS,PHYSICAL PLANNING,URBAN DEVELOPMENT&PUBLIC WORKS	918,879,387.50	-	135,169,167.80	783,710,219.70	710,330,000.00		124,830,000.00	585,500,000.00
3569	LEGAL.PUBLIC SERVICE MANAGEMENT&ADMNISTRATION	5,823,487,450.29	4,806,364,090.90	591,223,359.39	425,900,000.00	6,281,722,938.03	5,640,010,938.03	525,512,000.00	116,200,000.00
35670	ROADS,TRANSPORT & ENERGY	1,613,967,535.19	-	86,499,304.83	1,527,468,230.36	1,244,300,772.91		128,765,000.00	1,115,535,772.91
3571	TRADE,TOURISM &COOPERATIVES	226,744,950.70	-	27,740,638.00	199,004,312.70	112,092,830.00		18,880,000.00	93,212,830.00
3572	YOUTH,SPORTS,GENDER&SOCIAL DEVELOPMENT	414,437,079.89	-	351,846,422.00	62,590,657.89	234,199,672.33		207,199,672.33	27,000,000.00
	MERU YOUTH SERVICE					50,000,000.00		50,000,000.00	
3573	PUBLIC SERVICE BOARD	46,710,812.50	-	46,710,812.50	-	30,900,000.00		30,900,000.00	
3560	TOTAL	16,018,827,572.47	5,916,558,813.23	3,877,711,192.55	6,224,557,566.69	13,587,147,678.66	6,632,466,795.93	3,388,769,501.57	3,565,911,381.16

	PERCENTAGES		36.94%	24.15%	38.86%		48.81%	24.94%	26.25%

1.21 Details of Sector Priorities

In the medium term, the sector is prioritizing the improvement of infrastructure and safety through the County Road Network and Energy infrastructure. The primary objectives of the sector involve opening, grading, and gravelling roads, alongside managing the county fleet and plant equipment. For the 2026/27 financial year, the specific targets include grading and gravelling 230 km of roads, opening 230 km of new roads, and installing 1,380m2 of culverts. Additionally, the county aims to maintain 20 vehicles and acquire one new piece of plant equipment during this period.

In the County Energy directorate, the focus is on enhancing security and sustainability through expanded lighting and clean energy initiatives. Key interventions for 2026/27 include the installation of 92 low mast floodlights and 15 high mast lights to brighten townships and markets. To promote sustainability, the directorate has set a target to install 460 biogas and bio-digesters and distribute 50 off-grid standalone grids. The period will also see the supply of 2,000 clean energy appliances and the development of three energy policy documents.

The ICT program is centered on digital transformation to improve service delivery efficiency and reduce the time required to access essential services. For the FY 2026/2027 target period, the county plans to expand backbone infrastructure and wireless LAN to 10 sub-counties and develop two automated systems. Further digital milestones for the year include establishing three (3) ICT innovation centers, building one ICT repair lab, and setting up a Cloud and Offsite County Data Center to set the county on the digital superhighway platform.

1.21.2 Public Administration & Intergovernmental Relations (PAIRS) sector

The sector deals with the key administrative and financial sub-sectors.

In the Finance, Economic Planning, and ICT subsector which has the primary focus of advancing prudent financial management and data-driven planning. For the FY 2026/27, the Directorate of Budget targets the preparation of one County Budget Review and Outlook Paper (CBROP) 2025/2026, one County Fiscal Strategy Paper (CFSP) 2026, and the facilitation of two (2) budget and economic forums. To support localized development, the planning unit aims to develop the ADP and the CSA, maintain sub-county planning units and develop 10 ward strategic plans. Additionally, the sub-sector intends to manage revenue through one automated system and maintain the establishment of one County Information and Documentation Centre (CIDC).

The Office of the Governor and Service Delivery is dedicated to enhancing service delivery, disaster preparedness, and external partnerships. In the 2026/27 fiscal year, the Service Delivery Unit targets a 70% citizen satisfaction level and 100% completion of the Governor’s flagship projects. Efficiency monitoring initiatives include bringing 100% of staff under performance management and procuring two (2) additional vehicles. For disaster management, the unit plans to construct one new fire station and ensure that 90% of the vulnerable population is cushioned through food and non-food programs. Furthermore, the sub-sector aims to raise Ksh. 250 million from development partners to support county growth.

The Legal Affairs, Public Service, and Administration sub-sector prioritizes human resource development, legal excellence, and citizen engagement as drivers of its mission. Key targets for FY 2026/27 include the recruitment of 86 village administrators, the promotion of 441 staff members, and ensuring 100% medical scheme coverage for all employees. The legal department plans to draft six (6) pieces of legislation for enactment and maintain a functional legal registry and library. To strengthen governance, the sub-sector targets the operationalization of 17 community resource centers and the execution of 21 civic education awareness campaigns. Enforcement will also be bolstered through the recruitment and training of 17 enforcement officers.

The County Assembly focuses on its mandate of legislation, oversight, and representation. For the FY 2026/27 target period, the Assembly aims to enact 25 bills and adopt 180 motions. Oversight activities will be supported by holding 12 public participation forums countywide. Infrastructure priorities include achieving 100% completion of the MCAs Office Block and ensuring the functionality of one modern lift to enhance mobility for Persons with Disabilities (PWDs).

1.21.3 General Economic and Commercial Affairs Sector

This sector comprises of Trade, Tourism and Cooperative Directorates. The GECA sector plays a pivotal role in driving the economy’s growth, wealth creation and easing unemployment. The sector is among the key productive sectors with strong linkages with other important economic drivers such as agriculture and services industries.

The sector's strategy for the MTEF period 2026/27 and outer years focuses on three primary pillars: Cooperative Development, Tourism Development, and Trade Promotion. Over these three financial years, the overarching goal is to revitalize key value chains, enhance market access for Small and Medium Enterprises (MSMEs), and position the county as a premier destination for cooperative development and tourism. These programs are prioritized based on the 2025 Budget Policy Statement to ensure sustainable economic growth.

For Cooperative Development, the directorate aims to foster self-reliant societies through aggressive capacity building and value chain support. FY 2026/2027 targets include forming at least 20 new cooperatives and increasing membership by up to 12,000 people. The Coffee Revitalization sub-programme is a major priority, with targets to increase annual coffee income from KES 1.28 billion to KES 1.4 billion and modernize up to 10 factories by the end of the period. Similarly, the Dairy Sector targets an increase in annual revenue to KES 10 billion, supported by the distribution of milk equipment and revolving funds reaching up to KES 60 million for SACCOs. For other value chains like potatoes, bananas, and Miraa, the plan focuses on infrastructure, targeting the establishment of 5 cold stores and 5 value addition facilities by 2028/29.

In the realm of Tourism Development and Promotion, the focus is on creating a world-class destination through product diversification and aggressive marketing. The medium-term targets include developing 2 ecotourism products annually and conducting feasibility studies for new products starting in the 2027/28 financial year. Marketing efforts will be scaled up to cover 5 major events and 3 promotion activities per year throughout the MTEF period. To support this growth, the sector will maintain a steady schedule of capacity-building sessions and trainings for stakeholders to ensure service excellence.

Trade Promotion and Industrialization targets the creation of a conducive environment for MSMEs and the expansion of industrial capacity. A key infrastructure goal is the full operationalization of the County Aggregation and Industrial Park (CAIP), which is expected to reach 100% capacity in FY 2026/27. The subsector also plans to construct one Special Economic Zone and three satellite markets to broaden the market base for local products. The sector aims to achieve 100% adherence to fair trade practices and weighing equipment standards. Furthermore, the MSME revolving fund is targeted to reach a 95% access level, ensuring that credit remains available and affordable for entrepreneurs.

1.21.4 Agriculture Rural and Urban Development (ARUD)

In the 2026/2027 Financial Year, Meru County's agricultural sector aims to enhance food security and economic growth through robust crop and livestock production targets. Key priorities for crop development include distributing 80 tonnes of certified green gram seeds, 60 tonnes of sorghum seeds, and 80 tonnes of maize seeds, alongside significant investments in horticulture such as 200 tonnes of potato seeds and 100,000 seedlings each for avocado and macadamia. To improve farm efficiency and land productivity, the sector has set targets to construct 100 farm ponds and lay 90km of soil conservation structures. Furthermore, value addition is emphasized with plans to support processing units for macadamia and avocado, as well as the establishment of a new produce aggregation center.

The livestock and fisheries sub-sectors are equally focused on increasing household income and production sustainability through targeted interventions. For the FY 2026/2027, the county intends to maintain dairy productivity at 10 litres per cow per day, distribute 100 milk cans, and provide 428,600 cross-breed chicks to local poultry farmers. Fisheries development remains a major priority, with targets set to harvest 250 tonnes of table-sized fish, produce 1.5 million fingerlings, and increase the uptake of "Ecotosha" biological feed sources to 5%. Additionally, the Kaguru Agricultural Training Centre (ATC) aims to train 6,500 farmers in modern agricultural technologies, while the veterinary sub-sector targets the procurement of 200,000 vaccines and the operationalization of three regional laboratories to safeguard livestock health

In the 2026/2027 Financial Year, the Department of Lands, Physical Planning, Housing, and Urban Development aims to strengthen land tenure and spatial coordination across Meru County. The subsector intends to close 80% of adjudication sections and secure 80% of public land

through demarcation and monumenting to protect public and private property rights. Additionally, the department plans to achieve 100% completion of the Valuation Roll to harmonize land rates and seeks to acquire 20 acres of land to facilitate future county development. Physical planning efforts will include the creation of four local physical and land use development plans for regions such as Kangeta and Mitunguu, alongside 25 market land use plans to ensure orderly urban growth and functional development control.

Regarding housing and urban governance, the county is prioritizing the construction of 160 houses for employees and 500 affordable units for vulnerable residents to address housing deficits. Modernization efforts include ensuring that 80% of urban centers have functional enforcement units and bylaws, while improving infrastructure in informal settlements to a 50% development level. Public works projects will also see the completion of new office blocks, the maintenance of existing facilities, and the construction of a material lab to enhance construction quality. To streamline conflict resolution, the sector aims for 80% completion of the Alternative Justice System framework guidelines specifically for digital land governance.

1.21.5 Social Protection, Culture and Recreation

The Social Protection, Culture and Recreation Sector is a key driver of inclusive growth and social cohesion within the County. The sector brings together five sub-sectors: Youth Affairs, Meru Youth Service Board, Sports, Gender and Social Development, Culture and Arts to address human capital development, social protection, cultural preservation, and youth empowerment. Through targeted investments and coordinated interventions, the sector contributes to improved livelihoods, community resilience, and sustainable socio-economic development.

In the coming MTEF period 2026/27, the sector has prioritized youth, sports, gender, and cultural development programmes with clear targets to drive social empowerment and inclusivity. Under Youth Affairs, 500 youths will be trained through talent development initiatives, 2,000 youths will be capacity-built for enterprise development, 300 youth groups equipped, and three ICT hubs established, while 100 youths will benefit from rehabilitation programmes. The Meru Youth Service Board will recruit 500 youths and enroll them in TVETs, graduate with skills, and engage them in community road maintenance, alongside planting 150,000 trees. In Sports Development, 70 stadia and playgrounds will be upgraded, 100 youths enrolled in talent centres, 50 championships held, and 100 sports items distributed. Gender and Social Protection will empower 2,000 women, support 1,500 marginalized groups, reduce SGBV cases to 250, construct one rehabilitation centre, and provide social care to 1,000 elderlies, 500 OVCs, and 500 PWDs with assistive devices, while 1,500 elderlies will access medical cover. Finally, in Culture and Arts, one cultural centre will be constructed, 1,800 youth, women, and PWDs trained in cottage industries, and 1,000 cultural practitioners capacity-built. These 2026/27 MTEF targets collectively aim to foster empowered youth, nurtured talents, gender inclusivity, and cultural preservation for sustainable socio-economic growththe sector will prioritize key area that will see growth spurred.

1.21.6 Education sector.

The County education sector is formally identified as the Department of Education, Technology, Gender & Social Development. It is structured into three primary programs: Early Childhood Development Education (ECDE), Vocational Education and Training (VET), and General Administration and Planning. The sector's strategic direction focuses on enhancing access, quality, and equity across these programs while supporting social welfare through targeted financial aid and development

The sector's medium-term strategy for the 2026/27 financial year prioritizes the expansion of educational access and social welfare through comprehensive infrastructure development and financial support programs. In the realm of Early Childhood Development Education (ECDE), the sector aims to support 61,000 learners by constructing 90 new classrooms and 100 sanitation units while recruiting 300 teachers and integrating digital learning into 500 centers. For older youth, the focus shifts to Technical and Vocational Development, where the goal is to provide tuition subsidies for 4,100 trainees, construct five new workshops, and establish one model Vocational Training Center. Social safety nets are further strengthened by a target to reach 61,000 bursary beneficiaries and assist 25,000 needy students through a dedicated Retention Enhancement Fund.

Economic development targets for 2026/27 are centered on the revitalization of key agricultural value chains and the empowerment of cooperative societies. The cooperative sub-sector aims to form 20 new societies and register 11,000 new members while specifically targeting a coffee income generation of KES 1.28 billion through the modernization of five factories. The dairy sector is projected to generate KES 9 billion in revenue from 172 million liters of milk, supported by a revolving fund and seed capital disbursement of KES 55 million for SACCOs serving groups like Boda boda operators and Persons with Disabilities. Additionally, the sector plans to bolster other value chains by supporting three cooperatives with cold store facilities and two with value addition infrastructure.

Trade promotion and tourism initiatives for the 2026/27 period focus on industrial growth and marketing the region as a premier destination. Key industrial targets include achieving a 98% operationalization level for the County Aggregation and Industrial Park (CAIP) and the construction of one Special Economic Zone. To support local MSMEs, the sector aims for a 90% access level to revolving funds and the construction of three new satellite markets. Concurrently, tourism efforts will be scaled up by developing two new ecotourism products and conducting five major events to increase visibility. Finally, the regulation of alcoholic drinks remains a priority, with targets to license 3,000 outlets, generate KES 50 million in revenue, and provide rehabilitation services for 100 addicts.

1.21.7 Health sector

The health sector in Meru County, comprising the departments of Public Health and Medical Services, has outlined a comprehensive strategy for the 2026/2027 MTEF period aimed at achieving a healthy population through sustainable social and economic development. The sector's mission is to ensure residents remain healthy by implementing promotive and preventive interventions alongside improved access to quality curative services. Key goals include developing a well-coordinated public health service, high-quality equipped facilities to position Meru as a preferred medical destination, and building specialized skills among personnel to respond to emerging health technologies.

Under the Preventive and Promotive Health programme, the sector has set ambitious targets to reduce the disease burden and improve living standards. For the 2026/2027 period, the county aims to cover 90,000 indigents under Universal Health Coverage (UHC) and reach 250,000 households with health prevention education. Maternal and child health targets include ensuring 90% of children under one year are fully immunized and increasing the percentage of deliveries conducted by skilled attendants to 87%. To address non-communicable diseases, the sector targets screening 60% of the population for NCDs and ensuring 70% of newly diagnosed cancer patients are put on treatment. Furthermore, environmental health goals include declaring 75% of villages open defecation free and inspecting 180 health facilities annually for quality compliance.

The Curative and Rehabilitative Health programme focuses on providing affordable, quality care to reduce morbidity and mortality rates. Significant infrastructure targets for 2026/2027 include increasing the number of standard Level 4 hospitals to 7no. and standard Level 5 hospitals to 4no. To enhance emergency response, the sector aims to maintain an average response time of 30 minutes and has set a target to collect 17,000 units of blood over the period. In terms of human resources, the county and department plans to increase the number of medical doctors per 10,000 population to 0.85 and ensure that 75% of health management workers are trained. Additionally, the sector intends to establish two primary care networks and ensure that 100% of the digital research repository framework is completed to guide evidence-based healthcare management.

1.21.8 Environmental Protection, Water, and Natural Resources

The Water, Environment, Natural Resources, and Climate Change sector has established a strategic roadmap for the 2026/2027 MTEF period that prioritizes increasing access to safe water and enhancing sanitation infrastructure. The sector aims to improve the availability of sustainably managed water through the rehabilitation and protection of water resources while simultaneously building resilience against climate change. To improve access to safe and reliable water, the sector will prioritize sinking and solarizing boreholes, constructing masonry storage tanks, and expanding distribution pipelines for both domestic use and irrigation. Key 2026/2027 targets for surface water development include the construction of 6 new water intakes, the rehabilitation of 10 existing intakes, and the procurement of 14,000 water pipes. Furthermore, ground water development targets for the same period involve drilling 25 new boreholes,

equipping 20 boreholes, and solarizing 20 existing water points to ensure a sustainable and clean water supply for county residents.

In addition to infrastructure development, the sector is committed to robust water resource management and environmental protection to mitigate the effects of climate change. Management efforts will focus on increasing storage capacity through the construction of dams and water pans, as well as promoting rainwater harvesting at the household and institutional levels. For the 2026/2027 financial year, the sector aims to construct 5 new water pans and 5 dams, while providing 500 plastic tanks to support community rainwater harvesting. These initiatives are designed to recharge groundwater aquifers and increase the overall volume of available water in cubic meters across the county.

Environmental conservation and waste management form the final pillar of the sector's medium-term strategy, focusing on safeguarding public health and restoring degraded ecosystems. Priorities include the maintenance of major dumpsites like Murera and Muungu, procurement of specialized waste management equipment, and the rehabilitation of critical catchment areas. Specific targets for 2026/2027 include subjecting 20 programs and projects to Environmental Impact Assessments (EIA), procuring 11 GPS instruments for resource mapping, and formulating 1 new policy to guide environmental management. Additionally, the sector plans to procure 1 departmental vehicle and restore 150 million units of landscape under the Kenya Watershed Services Improvement Project (KEWASIP) to enhance climate resilience and watershed services.

ANNEXTURES

Annex I: Statement of Specific Fiscal Risks

Meru County's fiscal outlook over the medium term is subject to several specific risks that may impact revenue mobilization, expenditure delivery, and overall fiscal sustainability. These risks are identified based on historical trends, sectoral performance, and prevailing macroeconomic conditions, and are categorized as follows:

1. Revenue Risks

- **Volatility in Own-Source Revenue (OSR):** Collection of local revenues remains sensitive to economic activity, compliance levels, and administrative efficiency. A slowdown in Agriculture, Trade, or Service sectors could reduce expected revenue inflows.
- **Dependence on National Transfers:** The county relies significantly on equitable share allocations from the national government. Delays or reductions in transfers, due to fiscal consolidation or national revenue shortfalls, could constrain cash flows and affect expenditure execution.
- **Informal Sector Challenges:** A large proportion of economic activity in Meru County occurs in the informal sector, which limits predictability of OSR and increases the risk of shortfalls if collection strategies are not strengthened.

2. Expenditure Risks

- **Public Wage Pressures:** Rising personnel costs, including salary adjustments, allowances, and benefits, pose risks to the county's fiscal space and may crowd out development expenditure if not carefully managed.
- **Infrastructure Project Cost Overruns:** Unanticipated increases in the cost of ongoing capital projects, due to inflationary pressures, procurement delays, or poor project management, could lead to budget deviations.
- **Contingent Liabilities:** Potential financial obligations arising from guarantees, pending court cases, and contractual obligations may affect the county's ability to meet planned expenditures.

3. Macroeconomic and Price Risks

- **Inflation and Price Volatility:** Increases in food, fuel, and energy prices could raise the cost of service delivery, particularly for health, education, and infrastructure sectors.
- **Exchange Rate Fluctuations:** Adverse movements in the exchange rate may increase the cost of imported goods, materials, and equipment, impacting development projects and service provision.

4. Sector-Specific Risks

- **Agricultural Shocks:** Agriculture remains the backbone of Meru County's economy. Climatic shocks, pest infestations, or diseases affecting crops and livestock could significantly reduce productivity, incomes, and revenue collection.
- **Health and Pandemic Risks:** Outbreaks of communicable diseases or public health emergencies could lead to unplanned expenditure and reallocation of resources from development priorities.
- **Infrastructure and Utility Disruptions:** Delays or failures in water, energy, and transport services may adversely affect production, service delivery, and revenue generation.

5. Governance and Institutional Risks

- **Implementation Capacity:** Weaknesses in planning, financial management, and monitoring may result in inefficiencies, project delays, and potential misalignment between planned and actual expenditure.
- **Policy and Regulatory Uncertainty:** Changes in national or county policies, regulations, or taxation frameworks may create uncertainty and affect revenue projections and fiscal sustainability.

Mitigation Measures

To manage these fiscal risks, the County Government will implement a combination of **strategic, administrative, and operational measures**, including:

- Strengthening revenue administration and broadening the tax base through digitization and compliance enforcement;
- Prioritising development expenditure while maintaining fiscal discipline in personnel and recurrent costs;
- Enhancing public investment management to contain cost overruns;
- Building fiscal buffers through prudent cash management and contingency provisions; and
- Implementing sector-specific risk reduction strategies, including climate-resilient agriculture, social protection, and emergency preparedness programs.

Annex II: Summary of Public Participation Highlights.

Table 18: Annex III. Summary of Public Participation Highlights.

PRIORITY PROJECTS RECOMMENDED FOR CADP 2026/2027 DURING CFSP PUBLIC PARTICIPATION		
WARD	**SECTOR/DEPARTMENT**	**PRIORITY PROJECTS**
IGOJI SUB COUNTY		
Igoji west	Agriculture, Livestock and Fisheries	Provision of Dairy goats (all groups)
		Provision of Animal semen
		Provision of Avocado and Macadamia seedlings
	Water, Irrigation Environment and Natural Resource Management and Climate Change	Provision to Makobo, Kiangua, Malaro Kathare, Mukatine-Kiamweri, Kunguru, Muguru and Gatonga water project and pipes (4 inch pipes)
		Supply Green Team water projects water pipes at Karia location (4 inches)
	Education, Science, Culture and Arts	Construction of Toilet at Kaura, Kiamweri & Karegi ECDE
		Completion of ST.Paul Nkunjumu and Giaturuba ECDE classroom
		Construction of ECDE classrooms at Murembu, Gakuuni, and Kinoru pry school
	Health Services	Provision of drugs at Kinoro Level IV Hospital
		upgrading of Kiamweri dispensary to health centre including electrification
		Construction of modern maternity, theatre and x-ray machine at Kinoro level 4 hospital
		Construction of disability washrooms, Tiles and painting at Karia Dispensary
	Lands, Physical Planning, Public Works, Housing and Urban Development	Market Planning of Muchugomone and Mutunguru market
	Legal Affairs, Public Service Management & County Public Service Board	Employment of ECDE teachers, Lab technologist, nurses and Karia market cleaners
		Fencing and construction of Toilet at Kiamweri assistance chief office
	Roads, Transport and Energy	Road Opening and gravelling of Irigu road
		Cabro laying at Kinoro market
		Opening of KR & B Karegi Tairi road
		Road opening and Murraming of Kathare - Kiburu - Mbeti - Muchogomo Karia location
	Trade Tourism And Cooperatives Development	Leveling of Mutunguru market and loop roads
		construction of Machogomone market abolution block

		construction of Karia market abolution block
	Youth Affairs, Sports, Gender & Social Development & Mysb	Provision of 100-seater Tents for (Igoji west Multipurpose disability, Kinoru physically disability, Kaimenyi welfare group, wibage kiamweri woman group & thanwe wibage group)
		provision of game uniforms and wheelchairs and Devices
		Support of Igoji west ward football league
Igoji East	Finance, Economic Planning and ICT	Construction and equipping of ICT hub at Igoji market
		Construction of an ICT hub at Mweru chiefs camp
		Construction and equipping of ICT hub at St Elizabeth
	Agriculture, Livestock and Fisheries	Provision of a coolant at Keeria market
		Provision of Dairy goats Ward wide
		Provision of coffee, Avocado, Macadamia seedlings at Rwarene factory
	Water, Irrigation Environment and Natural Resource Management and Climate Change	Provision of Iraru Gakui water project
		Provision of water pipes for Kiune Kiebogi water project
		Provision of water pipes for Mwega nkumbo water project
		Provision of pipes and water tanks for Kuiri Gakiri water project
	Education, Science, Culture, and Arts	Construction of a ECDE class at st Elizabeth primary school
		Construction of a ECDE class at Gatuntune primary school
		Construction of a ECDE class at Kiune primary school
	Health Services	Completion of Giitine dispensary
		Completion of Nkumbo dispensary 2
		Equipping Kieni Kia Ndege maternity ward 3
	Land Physical Planning, Public Works, Housing, and Urban Development	Securing and fencing of public land across all wards
		Physical planning of Igoji market
		Planning of Mwilu market
		Fencing of gicici primary school
	Legal Affairs, Public Service Management and Administration &County Public Service Board	Employ cleaners and security at Kiune market
		Employ cleaner and watchman at Mirurir i
	Roads, Transport, and Energy	Installation of floodlight at Gicici shopping centre
		Grading and gravelling of Kithangene-uri river-Kiungune Road
		Grading and gravelling of st Elizabeth-kithageri-Nkiro Road
		Construction of Kariru Mathirigene Bridge
		Grading and gravelling of Kooru -kiigine-karurumo-kalimbene-Mlajasho-
		Improvement of Rwarene-Kagene-Nkunguru-Geeto road
	Trade, Tourism, and Cooperatives Development	Levelling of Kiune market
		Fencing of Mweru market, construction of a toilet at Mweru market
		Upgrading of Gicici market
		Construction and equipping of Keeria market
	Youth Affairs, Sports, Gender & Social Development &MYSB	Facilitation of registration training and funding of PWD groups
		Provision of seed capital to youth groups, women groups, and widows in Igoji market
		Provision of tents and chairs ward wide
ABOGETA SUB COUNTY		
Abogeta West	Finance, Economic Planning and ICT	Internet connection at Kithangari - Gangare, Murungurone and Ngongo pry
	Agriculture, Livestock and	Installation of coolers at Kiungone dairy

	Fisheries	Provision of avocado & coffee seedlings
		Provision of Igandene dairy Milk cans
		Provision of chicks
	Water, Irrigation Environment and Natural Resource Management and Climate Change	Water storage tanks countywide
		water projects at Giumpu, Nkunthi, Nkaragati and Ngaintethia
		Skip bin for Kionyo Market
		Mugerene swamps survey, and management Additional of skip bins at kionyo market
	Education, Science, Culture and Arts	Consruction of ECDE classrooms at Kairiene, Irimbene, and Machikine
		Completion of igandene VTC
		Construction of ECDE Toilet at Murungurune pry school
	Health Services	Construction of Menwe Dispensary
		Equiping and fencing of Ngongo dispensary
		Bubwi perimeter fence and washroom
		Completion of Giumpu, machikine dispensary Extension of abogeta west dispensary
	Lands, Physical Planning, Public Works, Housing and Urban Development	Surveying of Giumpu pry Land, chiefs' office, dispensary and church
		Surveying of Bubwi public land and kionyo market
		Ngongo market special planning Karirune market land surveying(igandene market)
	Legal Affairs, Public Service Management & County Public Service Board	Construction of county offices at Kionyo
	Roads, Transport and Energy	Opening of Kaindindi - Karathune - Giankiro Road
		Opening of Yururu Kwa Mwitari - Karima - rwanthege road
		Opening of Kibaka - Mpukone - Kanthuriu - Cangara - GWA Karera - Gitombine - Ngaitethia - Factory road
		Opening of Kwa Muremera - bubwi pry - Igadene pry - Kangethe - Ntharene road
		Installation of Floodlight installation at Kauri Building, Gaturene tea buying , Chugu tea buying , nyombembiti and kaindindi
	Trade Tourism and Cooperatives Development	Construction of Public Toilet at Kionyo stage near power transformer
		Install Milk Cooler at Gaturi, Abogeta ,Murungurune market
	Youth Affairs, Sports, Gender & Social Development & MYSB	Provision of uniforms to all teams in the ward and other games necessities like (nets)
Abogeta East	Finance And Economic Planning And ICT	Start ICT Hub at Kanyakine Market
		Construction of Ntharene and Kagaru ICT Hubs
		Kathithine ICT Centre
	Agriculture, livestock And Fisheries	Install Milk Coolers for Yururu and Kamuringi and in Igoki
		Finalise the Aggregation and Processing Centre for Avocado in Kanyakine
		Supply of Chicks to Various Groups
	Water, Irrigation, Environment and Natural Resource Management and Climate Change	Supply of Water Pipes to Kaibiru Water Project-8 inches 400, 6 inches 200 and 4 inches 200 pipes
		Supply Pipes for Kiruko Water Project1;500 Members
		Supply of Water Pipes for Kairaa Bidii Water Project and Kaungamani Water Project

	Education, Science, Culture and Arts	Construction of ECDE Classroom at Kianyaga Primary School
		Construction of ECDE classroom at Kamuringi Primary School
		Supply Furniture for ECDE Classroom at Kiringa Primary School
	Health Services	Equipping of Mwichiune Dispensary
		Equipping of Kathithine Labaratory
		Construction of Kairaa Health Centre
		Fencing of Kanyakine Level IV Hospital
		Exapansion of Kanyakine Level IV Hospital Theatre
		Addition of Morgue Cooler at kanyakine hospital
		Start marternity at Gaatia dispensary
		Improve Kirogine dispensary
	Lands, Physical Planning, Public Works,Housing and Urban Development	Beaconing and Fencing of Muguru Public Land
		Fencing of Ntonga Well (Forest)
		Fencing of Gitai spring in Kangamari
	Legal Affairs, Public Service Management and Administration & County Public Service Board	Employ a Lab Technician at Kirogine Dispensary
		Construction of County Government Offices at Gaatia and Mwichiune
		Hiring of Toilet Cleaners at Kathithine and Kairaa Markets and watchman at mwichiune market
	Roads, Transport and Energy	Road Opening of Mpuri-Karambu-Gitwi-Nyanya-Gaatia Road
		Grading, gravelling and compacting of 72-yururu-Gantakene road
		Grading and gravelling of kiondu-konyee-kangamari-mbugine road and kairaa market
		Grading and Gravelling of Gitongo-Kandatu-Mukuune Road
	Trade, Tourism and Cooperatives Development	Install Skip Bins at Kanyakine Market
		Grading and Murraming of Gaatia Market
		Construction of Markets at Kathine and Kairaa
	Youth Affairs, Sports, Gender & MYSB	Supply uniforms and Balls for Kirogine FC and Timber Yard Fc,mwichiune bombers, and gaatia FC
		Purchase Tents and Chairs for Mwichiune Golden Queens S.H.G
		Construction of Mwato Sport Centre Near Kiringa Primary School
NKUENE/MITUNGUU SUB COUNTY		
Mitunguu	Finance, Economic Planning and ICT	Start ICT Centre In Mitunguu
		Start ICT Resource Centre at Nkumari Factory
		Start ICT Centre at Muguru factory
	Agriculture, Livestock and Fisheries	Supply Milk Cans for Ndamene Dairy Farmers Society
		Supply Milk cooler at Nkumari factory
		Supply Fingerlings Centre at Ntitu
	Water and Irrigation Environment and Natural Resource Management and Climate Change	Supply Additional Waste Bins in Mitunguu Market
		Drilling of Borehole at Rwompo Chiefs Camp
		Supply Pipes for Kaugamiriti-Machagara Water Project
	Education, Science, Culture and Arts	Improve Mitunguu pry ECDE class
		Improve Gaceero pry ECDE class
		Improve Rwompo pry ECDE class
	Health Services	Equipping of Muguru Dispensary
		Equiping of Muungu Dispensary Laboratory
		Construction Of Male and Female Ward In Mitunguu Health Centre
		Construction of Male and Female Ward In Mitunguu Health Centre
	Lands, Physical Planning, Public Works, Housing and	Planning of Matendene and Mbeti Markets
		Marking and Fencing of all Public Lands in Ndamene

	Urban Development	Proper planning of Mitunguu Market
	Legal Affairs, Public Service Management and Administration & County Public Service Board	Employ Cleaners and additional workers in Mitunguu market
		Recruit Additional extension Officers-Agriculture officers and Meat Inspectors
		Employment of Mitunguu market attendants
	Roads, Transport and Energy	Floodlights at Matendeni, Catholic Rd, Muguru Factory, Nkumari Factory
		Improvement of Muringene – Kianthurwa – Rwegone – Gaceero – Karingene – Muguru pry – Muchagara – Rwitu – Maringene – Kithare Mbora RD
		Construction Cultural centre – Gakiiriri rd – Mmuru – MCK – Gitara pry – SDA – Mugambi Mworia RD
		Construction of Nkumari factory and Kithare Mbora bridges
	Trade, Tourism and Cooperatives Development	Construct Banana Factory at Ntiitune along Meru-Nairobi Highway
		Construct Modern Ablution Block and water Connection in Mitunguu Market
		Construct Matendene Boda Boda Shed
		Supply Additional seed capital in cooperatives
	Youth Affairs, Sports, Gender & Social Development & MYSB	Upgrading of Gitara Stadium
		Construct Social Hall at Ndamene Chief's Camp
		Provide Resource centre/ Public Library at Chief's Camp
Nkuene	Finance, Economic Planning and ICT	Start ICT Hub at Nkubu
		Start ICT center at Uruku community library
	Agriculture, Livestock and Fisheries	Supply of
		Supply Affordable AI services
		Construction of Fishponds for youth, widows & PWD in Nkuene ward
	Water and Irrigation Environment and Natural Resource Management and Climate Change	Install Skip bins for Nkuene ward markets
		Supply Pipes for Kanini Kamaiga,Kiugondewa ,kijoka,kithiru, Taita mutethia, Nkubu vijana , kigumone and Baitigitu- Ukuu Phase 2 water projects
		Supply Milk coolers for Kagwampungu coffee factory
	Education, Science, Culture and Arts	Construction of ECDE class at Kianjogu , Ntemwene , Kaubao , buriekongori
		Construction of Nkando culture centre
		upgrade Nkubu VTC
		Equipping Uruku VTC
	Health Services	Upgrade of kigane dispensary
		Completion of Ntemwene dispensary wards
		Fencing of Nkubu dispensary & upgrading
		Start a maternity wing at Kiarago
		Start Ntemwene lab
	Lands, Physical Planning, Public Works, Housing and Urban Development	Repossession of grabbed land at Rubiri market
		Repossession of grabbed land at Nkando market
		Fencing of agriculture & livestock offices
	Legal Affairs, Public Service Management and Administration & County Public Service Board	Employ Cleaners at Jerusalem, Kawampungu, kabanda, Mikumbune & kigarine market
		Employ a caretaker for latrine at Nkubu stadium
	Roads, Transport and Energy	Construction of kwa kamau bridge & rails for muiku bridge
		Construction of Kieru factory – Nyemukene bridge
		grading and gravelling Kautine muringo-kamoro-rugeju road
		Grading & gravelling of Ukuu-Ntenderene kaubau road

	Trade, Tourism and Cooperatives Development	Stage construction opposite Consolata hospital
		Construction of ukuu market toilets
		Construction of sheds at rubiri & nkando markets
	Stalled projects	Construct perimeter wall at Jerusalem market
	Youth Affairs, Sports, Gender & Social Development & MYSB	Renovation of Nkubu Stadium
		Support of PWDs with their various equipment
		Supply uniforms & sport equipment for various groups
IMENTI CENTRAL SUB COUNTY		
Abothuguchi west	Agriculture, Livestock and Fisheries	Construction of a fertilizer store and equipping it at Kathiri,Githongo and Kithirune
		Support Abothuguchi Food Security Volunteers Network (CBO) with funds and equipment to establish a modern dairy farm, fish farm, and poultry farm
		Provision of avocado, macadamia, coffee, maize, and certified potato seeds
	Wat Irrigation Environment and Natural Resource Management and Climate Change	Provision of pipes for Kiamukuru water project
		Provision of pipes for Muthinginki water project
		Construction of proposed water stand at kithaku market and provision of two 10000ltrs tanks
	Education, Science, Culture, and Arts	Completion of Githongo V.T.C hostels
		Install cooking gas (Bio-gas) and clean water systems in ECDE centres
		Construction of ECDE class at Karugwa Primary School
	Health Services	Construction of a lab, perimeter wall, and gate at Mbwinjeru dispensary
		Equipping and completion of the radiology block at Marathi
		Upgrade and equip Githongo Hospital
		Upgrade Githongo Hospital to Level 4 and construct a Kenya Medical Training College (KMTC) 2
		Construction of maternity wing at Katheri Dispensary 3
	Land. Physical Planning, Public Works, Housing, and Urban Development	Planning of kithirune market
		Fence and secure all public lands, including cattle dips
		Plan and formalize all urban areas within the ward
	Legal Affairs, Public Service Management and Administration &County Public Service Board	Employment of ECDE teachers
		Employment of cleaners across the ward
	Roads, Transport and Energy	Construct Kionyo–Kijijone Bridge, Marathi–Duruma Bridge, and Rubiri–Mwanika Bridge
		Grade, murram, and compact Githongo Market–Karugwa Girls–Mariene Road
		Pave cabros at Katheri, Kithirune, and Githongo Markets
	Trade Tourism and Cooperatives Development	Support Abothuguchi Farmers SACCO with seed capital
		Provide milk cans and coolers to dairy cooperatives
		Construct Githongo open-air market and complete Katheri, Kithaku, and Kithirune markets
		Construction of Githongo modern market
	Youth Affairs, Sports, Gender & Social Development & MYSB	Provision of sports uniforms, balls, nets, and dart boards for teams across the ward
		Purchase of tents and chairs for women's groups
		Support youth empowerment activities and community projects
		Complete Githongo Stadium
Abothuguchi Central	Finance and Economic Planning and ICT	Equipping the ICT hub at Gatimbi library
	Agriculture, Livestock and	Provision for Coffee, Avocado, Macadamia, Bamboos and Maize

	Fisheries	Seedlings
		Provision of Fish, Chicks, Goats and AI services
		Construction of Fertilizer Depot at Kariene
	Water, Irrigation Environment and Natural Resource Management and Climate Change	Provision of water tanks at Mugambone Day Secondary School and Utugi school of disability
		Provision of pipes for Marega and Mariene water projects
		Provision of water pipes for Mwitethia water project
	Education, Science, Culture, and Arts	Construction of ECDE class at Gatimbi ECDE centre
		Construction of ECDE class at Rware primary school
		Construction of ECDE class at Kirigara Primary
	Health Services	Equipping and staffing at Rurii Dispensary
		Equipping and staffing at Mugambone Dispensary
		Construction of maternity wing at Kiria dispensary
	Lands, Physical Planning, Public Works, Housing, and Urban Development	Planning of Kaguma Market
		Planning of Karindire Market
		Planning of Gatimbi Market
	Legal Affairs, Public Service Management and Administration &County Public Service Board	Employment of Nurses at Rwankware Dispensary
		Employment of field extension officers
	Roads, Transport, and Energy	Grading and gravelling of Ruiga Kainginyo road
		Grading and gravelling of Kioru-Murathi -Kariene-Gitune
		Opening of Gatimbi market feeder roads
		Cabro paving at Gatimbi market
	Trade Tourism and Cooperatives Development	Construction of Toilet at Karindine
		Construction of a toilet at Kioru
		Provision of helmets and reflectors for bodaboda riders
	Youth Affairs, Sports, Gender & Social Development & MYSB	Provision of sport equipment for volleyball and football
		Provision of assistive devices for PWD (Wheelchair, Walking sticks)
		Provision of seed capital for youth group
Kiagu	Finance and Economic Planning and ICT	Construction of the ICT hub at Kiija
		Construction and equipping of ICT hub at Kiamuri market
		Construction of ICT hub at Makandune chief's camp
	Agriculture, Livestock and Fisheries	Provision of tree nurseries at Gatura ground
		construction of fertilizer depot at Chief's camp
		Construction of Fruit processing factory at makandune market
		Construction of Mango processing factory at Kathwene chiefs camp
	Water, Irrigation Environment and Natural Resource Management and Climate Change	Provision of water pipes for Kiija Mworoto water project
		Sinking of borehole at Makandu primary school
		Provision of water pipes for Mariara,kauthene, and Kariene water project
	Education, Science, Culture and Arts	Completion of Gitie VTC hostels
		Construction of a TVET at Giampuko primary
		Construction of Kiamuri ECDE class
	Health Services	Completion and equipping of kauthene dispensary
		Construction of a maternity wing at Kiija Dispensary
		Upgrading of Makandune dispensary to level 3
	Land Physical Planning, Public Works, Housing, and Urban Development	Beaconing of all public lands at Kiija
		Beaconing of all public land in Kauthene , Munara, Mwogaa
		Reclaiming of Kauthene market land
	Legal Affairs, Public Service	Renumeration of support staff in health centres across Kiagu ward

	Management and Administration &County Public Service Board	Employment of Nurses, ECDE teachers' officers and Agricultural officers
	Roads, Transport and Energy	Grading and Gravelling of Gitie-Kathangarane-Mitunguu road
		Grading and Gravelling of Chuura-maathi-Mariangiri-Mugwa-Ukum Road
		Grading and gravelling of Kwa Edwin-Rugika-Achungu road
		Grading and Gravelling from Kathita bridge to Kathuene
	Trade, Tourism and Cooperatives Development	Construction of shades at muthikine
		Construction of shades at Makandune and Gacibi market
		Construction of Kiamurii market
	Youth Affairs, Sports, Gender & Social Development & MYSB	Levelling of Njotamu grounds
		Provision of sports uniform for youths
		Provision of wheelchairs and earing gadgets for PWD
Mwanganthia	Finance and Economic Planning and ICT	ICT hub completion and equipping at Chaaria DEB
	Agriculture, Livestock and Fisheries	Construction of cereal board at Chaaria market
		Construction of milk coolant at chaaria market
		Provision of Dairy Goats
	Water, Irrigation Environment and Natural Resource Management and Climate Change	Construction of water treatment at Nkumbo primary school
		Provision of water pipes at Kiamakoru Water Project
		Sinking of borehole at Mwanganthia Vocational Training Centre
	Education, Science, Culture, and Arts	Construction of vocational training centre at Mbajune
		Construction of a ECDE class at Nguchia Primary School
		Construction of a ECDE class at mitaratu Primary School
	Health Services	Construction of maternity ward at Runywene Dispensary
		Construction of ward at Chaaria Dispensary
	Land Physical Planning, Public Works, Housing, and Urban Development	Fencing of Ntharagwene public land
		Fencing of Iriene public land
		Fencing of mariara quary
	Legal Affairs, Public Service Management and Administration &County Public Service Board	Employment of Tutors at Mwanganthia Vocational Training Centre
		Employ ECDE teachers at Mitaratu Primary
		Employ ECDE teachers at Gitugu primary School
	Roads, Transport, and Energy	Grading Gravelling of Kiamakoro-Kathima road
		Grading and Gravelling of Igane to Gwa m ikirima road
		Grading and gravelling of Gatombeko-Nkunguru-Karaene-Nkandone road
		Grading and gravelling of Kwamiungi-Gwatune-Mugutine Road
		Cabro laying and drainage of chaaria market
		Grading and gravelling of kiani kia ndege-kwa DO- Njuthine Rd
	Trade Tourism and Cooperatives Development	Construction of a boda boda shade at Ucheru market
		Fencing of Kaongo market
		Fencing and levelling of Mutharene market
	Youth Affairs, Sports ,Gender & Social Development & MYSB	Conduct mass assessment for PWDs across the ward
		Levelling of football pitch at mwanganthia vocational training centre
		Provision of seed capital for PWD
IMENTI NORTH SUB COUNTY		
Municipality	Finance and Economic Planning	Internet connection to Kinoru-Kigure centres and polytechnic, Mjini, social hall
		Equipping Kinoru resource centre into a digital innovation hub
	Agriculture, Livestock and	Agribusiness innovation funds

	Fisheries	Provision of Chicks, ornamental birds and incubators
		Provision of dairy goats
	Water, Irrigation Environment and Natural Resource Management and Climate Change	Construction of common water intake at Gachiuma water source
		Elevated water storage tank for kambakia borehole
		Renovation of mjini and salama boreholes
	Education, Science, Culture and ICT	Construction of a performing stage at Nteere park
		Construction of Meru talents studios for youth(art centre) at Kinoru stadium
		Kambakia ECDE class and installation of power
	Health Services	Construction of lab and expansion of Mjini dispensary
		Equipping Kambakia dispensary with staff and a fridge
		Upgrading Kinoru dispensary
		Construction of Karithiria dispensary
	Lands, Physical Planning, Public Works, Housing and Urban Development	Demarcation and issuance of title deeds for public land within municipality
		Relocation of traders along the highway
		Demarcation of springs and water catchment areas
		Installation of CCTV cameras from Nteere park – Court - Library
	Roads, Transport and Energy	Improvement of Kibira-social hall road
		Improvement of Njeru industry-Elsa-Kambakia road
		Expansion and culverting of Kaaga-Karumanthi-Mjini road
		Streetlights from Kaaga boys – Mwitu mwiru day sec – Karumanthi
	Trade Tourism and Cooperatives Development	Renovation of Meru museum
		Capacity building for business traders
		Renovation of Kambakia coffee factory
	Youth Affairs, Sports, Gender & Social Development & MYSB	Construction of Kambakia social hall at the dispensary
		Provision of portable sheds kwa Njeru
		Construction of changing rooms and equipping Kaaga Playground
Ntima West	Finance, Economic Planning and ICT	Equipping of Kianjuri ICT hub
		Construction of ICT hub at Nthungu Chiefs' camp
	Agriculture, Livestock and Fisheries	Provision of affordable AI services
		Distribution of incubators
		Capacity building on apiculture
	Water, Irrigation Environment and Natural Resource Management and Climate Change	Distribution of pipes to Koorone water project and Thoroka water project
		Piping expansion for Magundu water projects
		Construction of farm ponds
	Education, Science, Culture and Arts	Construction of abulution block, metallic gate, fencing and provision of dormitory beds for Karurune VTC
		Construction and equipping ECDE class at Kathurine
		Construction of a kitchen at Gitugu polytechnic
		Construction of ECDE class at Thege pry
	Health Services	Equip Kianjuri dispensary lab, water connection and personnel
		Equipping of Nthungu dispensary
		Construction of Kirima dispensary
		Construction of maternity wing at Kianjuri dispensary
	Lands, Physical Planning, Public Works, Housing and Urban Development	Issuance of title deeds
		Custom for Affordable land rates
	Roads, Transport and Energy	Improvement of Gitugu poly – Riigi road
		Installation of floodlights at Ngonyi Aps camp, Kaurine, all tea buying centres, Ndurumo

	Trade, Tourism and Cooperatives Development	Construction of Mwonyonye bridge
		Opening, grading, gravelling and drainage Ngonyi – Gitugu – Kirima road
		Construction of toilets and provision of clean water at Gaukene market
		Cabro paving and maintenance of sanitation at Kibui, Gitebe, Giantune, Gachege and Gaukene markets
	Youth Affairs, Sports, Gender & Social Development & MYSB	Leveling of Kathurine, Kainginyo, Mpuri and Gitugu playgrounds
		Provision of tents to women groups
		Provision of kits at equipment to the 13 ward teams
Ntima East	Office of the Governor	Sensitization on public participation
	Finance, Economic Planning and ICT	Equipping an ICT centre at Mwiteria VTC Provision of milk cans to Mukami Dairy
	Agriculture, Livestock and Fisheries	Provision of milk cans to Mukami Dairy
		Distribution of avocado, macadamia and coffee seedlings
		Distribution of goats, chicks, bees, hives and fish feed
	Water, Irrigation Environment and Natural Resource Management and Climate Change	Construction of water intake for Mwiteria Kithui water project and Kathima Kaithaimari water project
		Distribution of pipes to Kachankwa wendo and Kiembeni
		Collection of Garbage thats illegally damped behind Angaine
	Education, Science, Culture and Arts	Construction of Mwiteria VTC workshop (stalled project) and hostels
		Construction of new ECDE class at Mwiteria pry due to high population
		Continued Talent scouting
	Health Services	Completion of Gakoromone dispensary fence construction
		Construction of a maternity ward and minor theatre at Gakoromone dispensary
		Completion and operationalization of maternity services at Igoki
	Lands, Physical Planning, Public Works, Housing and Urban Development	Relocating the Mwiteria banana market for the expansion of the VTC
		Fencing of all public land
	Roads, Transport and Energy	Install floodlights at mwirine Igoki and Kooje
		Road connecting mega to bypass
		Mwiteria pry – Ntura imuga – sabato – ichia – Gallile –kithambara road
		Construction of a bridge at Kigui connecting Kathurine market and factory
		Construction of a bridege at Kibari cha Majau
		Construction of culvert and gabion at Kanyuango (connecting bypass and Mati rd)
	Trade, Tourism and Cooperatives Development	Construction of toilets and provision of clean water at mwiteria
		Relocation of Kiorone banana market and fencing
		Fencing and rehabilitating coffee factories
	Youth Affairs, Sports, Gender & Social Development & MYSB	Completion of Mpuone social hall
		Provision of accessibility equipment and tools for PWDs
IMENTI EAST SUB COUNTY		
Nyaki west	Finance, Economic Planning and ICT	Equipping Kithoka Youth Resource Centres
		Equipping Ngiine Youth Resource Centres
		Equipping Kauthene Youth Resource Centres
	Agriculture, Livestock and Fisheries	Distribution of dairy goats, chicks, hives and bees to various groups
		Dairy Goats to Kaithe Twikurie Self help group
		Affordable AI services

	Water and Irrigation Environment and Natural Resource Management and Climate Change	Provision of fingerlings, liners and fish feed to various groups
		Capacity building/extension for dairy farmers
		Distribution of dairy goats to groups
		Promotion of apiculture -live fence for Imenti forest
		Price control for banana and macadamia value chains
		Sinking and equipping new borehole at Runogone
		Piping Munithu, Chugu and Kambiti boreholes
		Expansion of water intake and piping for Kiruai Kimenwa water project
		Sinking and equipping borehole at Gichunge pry School
		Sinking and equipping kiruai factory borehole
		Sinking and equipping Kiruai Factory Borehole
		Provision of pipes to Kanyira Water Project
	Education, Science, Culture and Arts	Operationalization of Kathithi Vocational Training Centre
		Equipping Kithoka Vocational Training Centre
		Construction and equipping Mwitu mwiru pry, kambiti, Kithoka, Gichunge, Chugu and Ngiine pry ECDE classes and abulution blocks
		Trainings to foster science and culture
	Health Services	Equipping of lab and essentials Nchabuene dispensary
		Operationalization of the maternity wing at Runogone dispensary
		Fencing and construction of a lab at Ngiine Dispensary
		Construction of Chabuene dispensary block
	Lands, Physical Planning, Public Works, Housing and Urban Development	Planning of feeder roads for Muugene, Kienderu, Kauthene, Kirwirwo and Koogole
		Resolving of Muugene dip (behind the market) dispute
		Proper demarcation and fencing of public spaces i.e. cow sheds, dips etc.
		Issuance of title deeds for public space lands
	Legal Affairs, Public Service Management and Administration & County Public Service Board	Equipping of the ward admnistrators office at Kienderu
	Roads, Transport and Energy	Floodlights installation at Kwa Jakubu, Methodist Kienderu, Kauthene market towards Chugu and Kienderu market
		Opening, grading, gravelling and drainage Runogone – Florida – Kwa Gikundi – Kwa Kiboori – Kamutune rd
		Opening of Ciokiuria-Mugene-Chief's office/police Chabuene – Kip Kona – Gwa Kaaria road
	Trade, Tourism and Cooperatives Development	Construction of ablution blocks and water connection for all markets across the ward
		Provision of seed capital to Kaithe Beyond borders CBO to start catering business
		Offer training on governance for groups
		Construction of new markets at Mugeene, Kienderu and Amwanika
	Youth Affairs, Sports, Gender & Social Development & MYSB	Equipping pwd graduating from VTCs
		Youth empowerment and capacity building at ward level
		Operationalization of sub-county social development committees and Meru County CBOs coordination structure
		Creation of sporting academies for talent scouting
Nyaki East	Finance, Economic Planning and ICT	Upgrading and equipping of ICT hub at Giaki
		Construction and equipping of ICT hubs at Mukongorone
		Construction and equipping of ICT hubs at Kiamwitari
	Agriculture, Livestock and Fisheries	Provision of inputs and animals i.e. chicks, dairy goats, fingerlings, liners, avocado seedlings and macadamia seedlings

		Construction of a last mile fertilizer store at Kiamwitaria
		Provision of affordable AI and extension services
		Combat Animal disease management for foreign flock at Thimangiri Slaughter and areas
	Water and Irrigation Environment and Natural Resource Management and Climate Change	Construction of Thuura water project and piping
		Construction of Kirimaitune water intake
		Pipping of Thuura Central, Mutethia, Kibuurine water projects
		Drilling and equipping of Kilimamutune borehole
		Pipping of Gachuua kwa Ngombe and piping Nthamiiri borehole
		Renovation of Ntata water project pipe 4-inch – 10 long without joint
	Education, Science, Culture and Arts	Operationalization of Thuura Vocational Training Centre
		Construction and equipping of ECDE classes and abulution blocks at Ruriine Pry, Thuura Pry, Nthambiri Pry, Nthamili Pry and Mbirikine Pry
		Construction and equipping of ECDE classes and abulution blocks at Ruriine Pry, Thuura Pry, Nthambiri Pry, Nthamili Pry and Mbirikine Pry
		Completion and equipping of Ntani ECDE cladd
		Construction of ECDE class at Thuura pry school
	Health Services	Construction of Thuura Location dispensary at Ruriine
		Upgrading of Giaki level 4 to level 5 status (including equipping the hospital with a lab, minor theatre and ambulance
	Stalled Projects	Completion of Nkugwe dispensaty
	Lands, Physical Planning, Public Works, Housing and Urban Development	Mapping of public investments i.e. boreholes, schools, dispensaries etc and land and fencing
		Mapping public land boundaries
		Construction of Sub-county and ward administrators' offices
		Ensure equal representation and inclusivity in board members selection
	Roads, Transport and Energy	Streetlighting from Kirunga to Ndurumo
		Provision of solar home systems and Lpg cylinders to pwd groups
		Opening, grading, gravelling and drainage Kibuurine market bump- Nkandone – Rev Mwongera – Kuuru Rd
		Opening, grading, gravelling and drainage Kabaune 1- Nthamiiri Pry-Meru Polytechnic
		Opening and murraming of kathurine – riuriene and ciontare rd
	Trade, Tourism and Cooperatives Development	Cabro paving and upgrading Thimangiri, Gachua and Giaki to town status
		Upgrading Thuura coffee factory
	Youth Affairs, Sports, Gender & Social Development & MYSB	Provide Seed capital for youth to promote tourism at Ndurumo falls
		Fish farming empowerment programmes for pwd, youth, women, VMGs
		Provision of kits and equipment to football, ajua and dart clubs
BUURI WEST SUB COUNTY		
Timau	Finance, Economic Planning and ICT	Installation of WIFI in Sirimon market
		Construction of ICT Hub at the library in Timau
	Agriculture, livestock and Fisheries	Install Incubating machines at every chief's camp
		Provision of planting fertilizers at Antuba
		Construction Cereal board store in Timau Ward
	Water, Irrigation Environment and Natural Resource Management and Climate Change	Improve IMETHA delivery services
		Construction of Teleswan dam
		Provision of Water pipes, tanks and boreholes for all water projects in Timau ward
	Education, Science, Culture	Addition of Bursary funds

	and Arts	Construction of ECDE classrooms at Kithithina primary school
		Construction of Mukwii ECDE classroms
	Health Services	Construction of maternity wing- Sirimon market
		Electrification of Kiambogo , Kithithua and Sirimon dispensaries
		Installation of electricity and water at kithithina dispensary
	Lands, Physical Planning, Public Works, Housing and Urban Development	Issuance Of Land Ownership Documents Informal Settlements including Riverside, Mukuthi, Koigoi, Kwa Joshua and Kawiwi
		Creation of sewage system at Katheri and Likkii markets
		Beaconing and fencing and survey of public land in the ward
	Legal Affairs, Public Service Management and Administration & County Public Service Board	Fencing of sub county offices
	Roads, Transport and Energy	Opening grading and gravelling of kwa Joshua road
		Installation of Floodlights at Kawiwi
		Grading gravelling and murraming of mwobobia-mutethia chiefs camp loop road
		Granding and gravelling of frama school-swamp-kamunya-kwa Ben-Kentrought road(stalled project)
		Grading gravelling and murraming of mambo village -kithithina level hospital(stalled project)
		High mast floodlights- Timau market
		Installation of Floodlights at Kawiwi
	Trade, Tourism and Cooperatives Development	Construction of a market structure at Kituthrina centre
		Construction of Boda boda shades at soko corona
	Youth Affairs, Sports, Gender & MYSB	Provision of playing materials i.e uniform balls to all teams across the ward
		Provision of assistive devices for pwds across the wards
		Provision of seed capital to women,youths and PWDs at timau ward
Kisima	Finance, Economic Planning and ICT	setup of Cess point for Ngarendare location
		Improve cess point in Buuri west- Ntirimiti location
	Agriculture, livestock And Fisheries	Provision of certified avocado seedlings
		Distribution of certified seedlings maize and beans
		Improved Access to subsided fertilizer
		Equiping of ntirimiti cold store (stalled project)
	Water, Irrigation, Environment and Natural Resource Management and Climate Change	Improve already dug farm pods- dam liners
		Supply of pipes to triple k CBO
		Supply of pipes- Nyomba Ntune borehole project- Maritati
	Education, Science, Culture and Arts	Equipping and completion of Nqusishi V.T.C
		Equipping of E.C.D.E classes- DEB Ngusishi and DEB Maritati
		Construction of a E.C.D.E class in Ngarendare location
		ECDE class at subuiga (stalled project)
	Health Services	Equip and store medications at Mutarakwa dispensary and offer piped water
		Construction of maternity wing at Ntirimiti health dispensary
		Upgrading of Subuiga hospital
		Finalization of Trauma centre at subuiga
		Completion of Mbuju dispensary
	Lands, Physical Planning,Public Works, Housing and Urban Development	Physical planning of Kieni Kia Ndege- maritati grabbed plots
		Ngare ndare institutions to be provided with title deeds in churches, schools and market at large.
		Reclaim Upendo- kwa mwebia road

	Legal Affairs, Public Service Management and Administration & County Public Service Board	Employ medical staffs- Mutarakwa dispensary
		Additional cleaners at Subuiga Market and ECDE teachers
		Employment of sweeping personels in Mutarakwa, Maritati and Ngusishi towns
	Roads, Transport and Energy	Gravelling and Grading of Kwa Mwinga-AIPLA Maranya-Kwa Mwiti road
		Grading ,Murraming ,Culvert and Footbridge Installation- Kwa Munyasia-Kwa Ngishu, Kwa Meeme-Rugusu, Kwa Gikunda-Kwa Kiraithe Roads
		Gravelling and Grading of Kwa Chibu-Kiringo-Gitabara
	Trade, Tourism and Cooperatives Development	Murraming Of Maritati-Karuri Road For Tourism
		Financial support of Kisima farmers SACCO
		Completion of market shade at maritati(stalled project)
		Mutunyi completion market shade(stalled project)
	Youth Affairs, Sports, Gender & MYSB	supply with tents, chairs and utensils to Women groups
		Provision of playing kits-balls boots and nets
		Supply of uniforms, boots, tents, chairs, motorbikes to shiners CBO
BUURI EAST SUB COUNTY		
Ruiri-Rwarera	Agriculture, Livestock and Fisheries	Provision of Macadamia and avocado seedlings
		Provision of maize and bean seeds
		Capacity building of farmers in Ruiri-rwarera ward
		Construction of Cotton aggregation centres for kihuene,Koonyo and Ruiri Rwarera
	Water, irrigation environment and Natural Resource Management and Climate change	Supply of Pipes for Kathita Ncoroiboro location and Mutuma
		Drilling of borehole at Mutuma location
		Drilling of borehole at Ncoroiboro location
		renovation and pipingof Karwarera borehole
		Provision of water pipes and repair of storage tank at Njuruta dispensary
		Supply Kathita water project storage tanks at Ndunyusabu
	Education, Science,Culture and Arts	Construction of Njuruta ECDE class
		Completion of Ncoboroiboro VTC
		Construction of Kithiene ECDE class
		Construction of Kathungu ECDE class
	Health Services	Construction of Ribui toilets
		Renovation of Ruiri health centre
		Renovation and equipping of Njuruta dispensary
		Power installation at Njuruta dispensary
	Lands, Physical planning, public works, Housing and Urban development	Identification of public lands in Ruiri-Rwarera ward
		Secure wetlands like Koonyo,Rwarera and Mwonyo
		Land physical planning and beacons for Kiburuti ,Kabutukii and Mwonyo farm
	Legal Affairs, Public service management and Administration &County public service board	Employment of nurses
		Employment of Agriculture officers
		Employment of ECDE teachers
	Roads, Transport and Energy	Installation of box culvert at MCK Maturu
		Murraming kwa Kijana-Njuruta-Maili tano road
		Install High mast floodlights at Mutuma and Bomass markets
		Improvement of Kwa Kimeu road towards forest to M'Mugambi
		Improvement of Sabatu-Kibaya-Mutuuma-Marene pry-mkunda mirine-Isiolo road
		Improvement of Tutua Pry-Kaichigo-experimental-Isiolo road

		Improvement of kwa Gituampia-m'ngombe farm
		Improvement of Matuuro-Njotene-Rwarera road
	Trade Tourism and cooperatives Development	Cabro paving at Ruiri market
		Fencing of Ncoroiboro and construction of market sheds
		Construction of market sheds at Kwa koome
		Construction of cotton sheds at Kithwene , Mugae, Ndunyuruma, Koonyo, Njurut,Tutua,Njotene and Rwarera
	Youth Affairs, Sports, Gender &Social Development & MYSB	Empowerment through Provision of tents and chairs for registered women and youth groups in Ruri Rwarera ward
		Provision of seed capital to women groups in Ruiri-Rwarera Ward
		Levelling of playground at Maturu primary school
		Construction of a youth complex Centre in Ruiri-Rwarera
Kibirichia	Office of the governor	Improve Fire services for Kibirichia ward
	Finance and Economic planning and ICT	Improved collection of revenue and proper maintenance of Kibirichia market toilets
		Construction of ICT Hub at Kibirichia sub district hospital field and Ntugi market
		Equipping of Ntumburi ICT hub with WIFI and computers
	Agriculture, Livestock and Fisheries	Supply of Dam liners for constructing water pans
		Provision of avocado seedlings and fingerlings
		Provision of drip system to reduce water wastage
		Construction of a Fertilizer depot in Ntugi market
		Subsidized fertilizers, AI services and dairy feeds
		Provision of vaccination services for cattle
	Water, irrigation environment and Natural Resource Management and Climate change	Provision of pipes for Kathangira and Muuru women water project
		Entensin of Buuri water project and Mathima water project
		Pipes for tharagwene water project
		Drilling of borehole at Kibirichia sub county hospital
		Drilling of Kaimenyi borehole
		Provision of pipes for Mboroga water project
		Provision of tree nurseries, fruit trees
		Pipes for Kwale water project
		Drilling of Tharagwe and Kamarai boreholes
		Capacity building to farmers and seed propagation
	Education, Science, Culture and Arts	Construction of ECDE classes at Marurui, Ntumburi, Mucheene and MCK Ndumburi pry schools
		Upgrading of Ruibi youth polytechnic
		Completion of ECDE class at Kibirichia primary
		Construction of special class at Karanene Pry
		Reviving of Marurui vocational centre
		Provision of playground at Karanene primary school
		Construction of Cultural centre at Mburugiti Pry sch
	Health Services	Introduction of Laboratory services at Thiira dispensary
		operationalization of the maternity wing at Mboroga health centre
		Construction of maternity ward at Thiira dispensary
		Completion of Muriinya dispensary
		Equipping of Kimbo health centre
		Maternity services at Murrinya dispensary to resume
	Lands, Physical planning, public works, Housing and Urban development	Recovery of Thiira chiefs camp road that is encroached
		Recovery of Rufus road-Marete Ndatho-Tharagwene primary road
		Recovery of public land near Kibirichia boarding
		Repossession of Munywa public land

		Provision of public toilets and sewer systems in the market
		Employment of cleaners for Kibirichia market
		Employment of Nurses across the ward
		Employment of casual workers for maintaining and repair of rural roads and markets
	Roads, Transport and Energy	Murraming of Geoffrey to M'mukira-Zablon road
		Improvement of Ntugi juja-Ntugi pry-Kalonga –cio Mugambi road
		Gabionning of Magiri-Kamuri road
		Installation of floodlight at Kibithe market
		Gravelling and grading of Kibirichia boys-Ruibi polytechnic-Ntugi road
		High mast floodlights at Kiamiogo market
		Murraming of Thiira dispensary to feed TM road and putting gabions
		Floodlights installation at Nkarincia and catholic dispensary
		Gravelling and grading of Kibirichia primary-catholic dispensary road
		Kibirichia market-kibirichia sub-county hospital road
		Murraming of adult feeder road-kagwikas and instllation of culverts
		Improvement of Maota-gokunduru-Pembe-kibubungi road
		Improvement of Tharangwene-Kaimenyi road
		Improvement of Kirongi-Kagwika-Rugucu road
		Machaka roads
	Trade, Tourism and cooperatives Development	Construction of a local produce market at Mungania market
		Empowerment of Kibirichia ward Sacco through seed capital
		Value addition to farm produce and marketing
		Construction of Ntugi market
		Cabro paving in Kibirichia market
		Construction of markets sheds at Kibirichia market
		Provision of water to the Kibirichia market toilets
		Financing self-help groups, youth groups and women groups
		Protected Kibirichia market without brokers
	Youth Affairs, Sports, Gender &Social Development & MYSB	Provision of sports equipment to registered youth groups in Kibirichia ward(Bidii-Ntugi, Ruibi FC,Blessing kiamingo,Samaritan Ntugi,Gatia FC,majarene Fc,Marurui Fc,TM FC,Matunda volleyball)
		Provision of seed capital to youth and women groups
		Hosting of talent shows for Youths
		Provision of chicks to Youth groups
		Provision of assistive devices for PWDs
		Construction of rehabilitation Centre at Kibirichia location
Kirua-Naari	Finance and Economic planning and ICT	Construction of ICT hub at Nkando centre
		Construction of Youth empowerment centre at Gitimene
	Agriculture, Livestock and Fisheries	Vaccination of livestock in Kiirua-Naari ward
		Provision of Avocado seedlings and Maize and bean seeds
		Provision of fish pods(dam liners) to fish farmers in Kithima location
		Subsidized AI services
		Provision of seedlings
	Water, irrigation environment and Natural Resource Management and Climate change	Maintenance of Nthunguri borehole
		Pipes for Kiirua-Buuri irrigation water project and CEFA water project
		Rehabilitation and piping of Marinya borehole in Marinya pry

	Education, Science, Culture and Arts	school
		Installation of bridges and piping of Mwendwa 3c water project Kaithe
		Piping for Narri-Nturukume-water project
		Piping of Ngarenaro water project
		Piping of Kiirua-Naari water projects
		Construction of hostels and modern sanitation at St Augustine Mugune VTC
		Construction of ECDE class at Mitoone Pry school
		Construction of ECDE class at Kithima Maili Saba Market
		Construction of ECDE class at Kinyenjere pry school
	Health Services	Upgrading of Nkando health centre
		Equipping of Gitimene hospital maternity
		Renovation and equipping of Runkuru dispensary
		Construction of a health facility at Kithima location Maili saba market
	Lands, Physical planning, public works, Housing and Urban development	Identification and verification of all public lands within Kiirua-Naari ward
		Completion of the physical plan for all markets- Kithima and Mungania markets
		Reclaiming of public lands in Kiirua locations
		Change of use of Gitimene cattle dip to a police post
		Fencing of Nkunga market parcel no. 278
	Legal Affairs, Public service management and Administration &County public service board	Fencing of Chief's office at Nthunguri-Maitei chief's camp
		Employment of youth as revenue collectors within Kithima market
		Employment Garbage collection officers for kithima and Mungania markets
		Employment of instructor at ST Augustine Miugune
		Formation of board of management at Naari health centre
	Roads, Transport and Energy	Road opening at Michaka pry-kwa Manyara-Kwa m;tuikunyua – Kithima gia Nchigi road
		Road maintenance of Institute-Nthunguri-Runkuru road
		Installation of floodlight (high mast) at Kithima market Maili saba
		Installation of floodlight at Maili Kumi
		Grading and installation of box culverts at Kiangua-Kauru-Kwa Michoro road
		Improvement of Maingi-kwa Ntiini road construction
		Gravelling and murraming of Maili saba-Mugae road
		Construction of a cattle dip to our lady Fatima church
	Trade Tourism and cooperatives Development	Construction Mbaaria Market
		Completion of Gitimene market
		Financing Maitei self -help group in bee keeping
		Construction of Kithima open air market
	Youth Affairs, Sports, Gender & Social Development & MYSB	Levelling Muruguma playground at Muruguma pry
		Provision of uniforms to Gracious foundation
		Provision of sports attire at Mitoone
		Provision of Tents and chairs to registered women CBO groups(mwendantu CBO,Kithima area managers SHG, Faith visioners,Kithima borehole CBO,Young sisters SHG)
		Provision of car washing machines to youth groups in Kithima location- Kithima mugumo youth group and Kithima boda youth group
		Provision of uniforms and balls for Naari maziwa and Miugune, Kathanene and Kathuine Nkuriga

TIGANIA WEST SUB COUNTY		
Kianjai	Finance And Economic Planning And ICT	Construction of ICT hub at Kalithiria, Mutuntu Market dispensary
	Agriculture, Livestock and Fisheries	To start and sustain bee farming
		Provide Artificial insemination of dairy goats to be free across the ward
		Provision of water harvesting tanks to CBO groups
	Water, Irrigation Environment and Natural Resource Management and Climate Change	Provision of water pipes 8 rolls * 100 metres for Kathina integrated(partially funded)
		Sink a borehole at Ndirine village Banabas mururu farm
	Education, Science, Culture and Arts	Construction of ECDE classrooms at Kithuru pry sch, Ngaitethia & Mumui pry sch
		Improvement of VTC Mituntu poly workshop
		Ensure all ECDE centres and vocational training institute are disability friendly
	Health Services	To improve Miathene hospital from level 4 to level 5
		upgrade of Kiandeo dispensary to health centre
		Construction of Mumui Maternity ward
	Lands, Physical Planning, Public Works, Housing and Urban Development	All public lands to be fenced
		Surveying and titling of Nguthuru laingo and Mituntu farm
	Legal Affairs, Public Service Management & County Public Service Board	Employment of instructors at Mutuntu VCT
		Guarantee representation of PWDs in country boards, committees and public participation forums
		Develop and implement the county inclusion disability policy and action plan (2025-2030)
	Roads, Transport and Energy	Installation of culverts at Luluria Mituntu - Nairiri and Kalithira
		Road opening of Kamaejo Saisi road
		Road opening and muruming of Makumbene - M'etharamburi - lower Kithiru - Ruaka to Akithi boarder
	Trade Tourism and Cooperatives Development	Cabro laying and drainage works at Miathene Market
		Modernization, fencing and murruming of Kalithiria Market roads
	Youth Affairs, Sports, Gender & Social Development & MYSB	Provision of games uniforms for youths
		Help PWD's with games kits and balls
		Establish and strengthen the PWDs enterprise fund to provide grants, loans to small businesses owned by PWDs
Nkomo	Finance, Economic Planning & ICT	Equipping ICT centre Mwithanga Social hall
		ICT hub at kirindine and Nchiru
		Train county staff on disability inclusion, data collection and inclusive budgeting
	Agriculture, Livestock & Fisheries	Provide Dairy goats at registered social groups
		Provide Animal vaccination programmes for cows, poultry, and pets
		Provision of seedlings for fruits which are improved
	Water & irrigation, Environment, Natural Resources & Climate Change	Supply to Kairuri Kango pipes ½ & ¾ inch
		Drilling of borehole and installation of electricity at Kimachia maternity
		Construction of a common intake at kanyuru(at the source of Luuria river in Limauru sublocation
	Education, Science, Culture & arts	Improvement of Kamaroo ,& Kunene ECDE classroom
		Improvement of Kamaroo Polytechnic Class and toilet
		Improvement of Kithiiri vocational training dormitory
	Health Sciences	Improvement of Kimachia dispensary laboratory
		Improvement of Urungu health centre laboratory technician, Nurses and clinical officer

		Improvement of Limarene laboratory nurses
	Lands, Physical Planning, Urban development, Housing & Public Works	Install Kithiiri market floodlight
		Physical planning of limauru market
		Survey works separating demarcation and mituntu scheme
	Legal Affairs, Public Service management & administration & County Public Service Board	Ensure representation of PWDs in county public service board, committees and ward developments
		Establish a disability desk in each sub-county
		Strengthen partnerships with national council for PWDs
	Roads, Transport & Energy	All county roads in Nkomo ward to be surveyed and maintained
		Opening of Ntombo Nchibine murangiri road
		Installation of Gabions and floodlights at kithangari market
	Trade, Tourism, & Cooperatives Development	Improve Kimachia coffee factory roofing
		Provision to Bidii yetu dairy with milking cans
		Construction of toilet for PWDs at Kirindine social hall adopted
	Youth Affairs, Sport, Gender, & social development	Support with Assistive devices for PWDs
		Provision of uniforms and boots for the clubs
		Allocate atleast 2% of county tenders to PWD groups as required by the law
Athwana	Finance, Economic Planning & ICT	Start of ICT Hub at Munandene Assistance Chief Compound
	Agriculture, Livestock & Fisheries	Distribution of dairy goats to farmers
		Supply Certified beans & maize seeds
		Distribution of Knapsacks sprayers
	Water & irrigation, Environment, Natural Resources & Climate Change	Conservation of Munyarithi kwa Thumara
		Improvement of Munanda, Luthii, Ngalau, Muili, and twongotwelu (kwa kiburuka) borehole
		Construction of a dam to supply water to Mikinduri/Athwana environment
	Education, Science, Culture & arts	ECDE classrooms at Kamanoro primary, Mwanika, Laciathuriu, and Limoro Primary
		Limoro social Hall
		Levelling & grading of Maitha Primary school playgrounds
	Health Services	Improvement of Kibiru maternity
		Construction of Mutelai laboratory
		Improvement of Electricity & Laboratory at Muruuta dispensary
	Lands, Physical Planning, Urban development, Housing & Public Works	Creation of karumo market
		Surveyor & Planning at Karamene market
		Surveying and demarcation of all public lands(Athwana ward)
	Legal Affairs, Public Service management & administration & County Public Service Board	Creation of Job Opportunities
		Staffing of Athwana health Centre; nurses, lab technologists, clinical officers
	Roads, Transport & Energy	Improvement of Ntulili road
		Improvement of Kwa Kananchi bridge(box culvet and rock filling)
		Improvement of Kwa M'Thimangu kwa Bernard road
	Trade, Tourism, & cooperatives development	Limoro, Nkiluthu,& Morowa bodaboda sheds
		Kandebene downtown streetlight
		Milk cooling plant at Athwana Cattle Dip
	Youth Affairs, Sport, Gender, & social development	Supply Sporting Equipments
		Rehabilitation centre at munanda
		Supply of Sports gear i.e. St. Benedict Club, Athwana primary school, mutewa primary school
Akithii	Finance, Economic Planning and ICT	construction of ICT Hub at Mwerundu poly, Ngundune vocational training centre, Ntiba tea factory, Kitheo & Kimuthii poly

	Agriculture, Livestock and Fisheries	Supply of Ash Avocado seedlings
		Renovation of Muthangene tea factory (Roofing, water tanks)
		Renovation of Mucuune coffee factory
	Water, Irrigation Environment and Natural Resource Management and Climate Change	Borehole construction at Thianjiru, karii dispensary, St. Johns day school, kibore & kitheo dispensary
		Provision of storage water tanks
		Improvement of water Dam at Nchoore
	Education, Science, Culture and Arts	Construction of ECDE classrooms at yaine pry sch, Mwili pry sch, K.K Linkoi pry sch & Kalimba
		Organize Meru cultural festival
	Health Services	Provision of Ambulance at Mweronkanga health centre & Machiuku dispensary
		Construction of Dispensary at Manyiri
		Equiping Muchuune laboratory
	Lands, Physical Planning, Public Works, Housing and Urban Development	Identify and protect public lands
		Construction of P.S.V stage at Ngundune
		Fencing of Akuu Market
	Legal Affairs, Public Service Management & County Public Service Board	Employment of Casual worker (cleaners)
		Youths' employment and ECDE teachers
	Roads, Transport and Energy	installation of culverts at Kiliara - Thinyaine - Matiru - Karumo TTI
		Kalolo - Kithamije - Kailemia - Kiraa - Atuma - M'langakuo simon - njati - Kibuura- Benjau road
		Twiliene MCK - Kwa Nchanga - Ntiba - Full gospl - Ntiaba summit - Kaura - Kitheo road
	Trade, Tourism and Cooperatives Development	Leveling of Karii pry sch , Maanthi pry sch & Kaluli volleyball grounds.
		Completion of Ngundune market
		Supply and Funding of Milk cans, Toilets and seed capital
	Youth Affairs, Sports, Gender & Social Development & MYSB	Provision of sports equipments and uniforms
		Provision of assistive devices for PWD's
		Financial support for PWD's, youths' groups and women
Mbeu	Finance and Economic Planning	Construction and installation of ICT hub at Kiorimba
	Agriculture, livestock and fisheries	Provide milk coolant kiorimba market
		Construction of Fishponds to the farmers
		support rearing of chickens
	Water, irrigation, environment and natural resources management and climate change	Improvement of Kieru and baraimu kirimene boreholes
		Gatuuni, kathima,karaimu,kabongo borehole pipes
		Servicing of Kaamu Miraa, Karaimu, Kabongo and Kibuline borehole
	Education, science, culture and arts	Kibuline vocational training college to be equipped and operationalized
		Construct additional ECDE classes Baraimu kaamu kibuline
		Employment of ECDE teachers
	Health Services	Fencing Kaliati dispensary
		All dispensary equipping materials
		Construction and renovation of kibuline level 4. Well, equipped with specialized doctors
	Lands, Physical Planning, urban development, Housing and Public works	Protection and identification of public lands across the ward
	Roads, transport and Energy	Grading-Kibuline roads, machegene, njia kangocho, kathangali, makandi, kieru roads

		Murraming :makandi road, kagaene market, reslik,baraimu road, kibuline kwa papa road
		Opening:njia-kirimene road-kieru katheru-kirimene mailu, kiamikwi,kieru, kuubi road;kamaku
	Youth affairs, sports, gender, social development and MYSB	cabro laying at Kiorimba market
		Support of the Tournament
		Provision of uniforms ie balls, boots (sporting equipment
TIGANIA CENTRAL SUB COUNTY		
Kiguchwa	Finance and Economic planning	Start at Kiguchwa market ICT HUB
		Start at Michimikuru market ICT HUB
	Agriculture, Livestock Development, Fisheries and veterinary services	providing farmers with avocados and macadamia seedlings
		Construction of avocado aggregation centre in michimikuru
		Start milk cooler at chief's camp kiguchwa
	Water, Irrigation and climate	Supply Thananga kabui water project storage tank and pipers
		intake construction piping & distributionof Mwethe water project
		intake construction piping & distribution of charu water project
	Education, science, culture & ICT	Completion of Ngombenjiru ECDE classroom
		Completion of Kirimanchuma ECDE classroom
		Completion of St. Benedict ECDE class
		Completion of Kiguchwa pry school ECDE class
		Completion of Ametho boarding pry ECDE class
		Completion of Kailune pry school ECDE class
	Health Services	Equipping of kiguchwa maternity dispensary
		Construction of Gatuati and abodii health centre
		completion of Second phase for fencing kiguchwa health centre
	Land, physical planning and urban development	demarcated of Kiorone market
		Improved drainage and manholes to be covered
		Cabros paving of michimikuru market and kiorone market
	Public service, Legal Affairs and Administration	Employ ECDE teachers at kk mweethe, ametho, st. benedict, makario & ngombenjiru
		Improvement of Kiguchwa health centre staffs, nurses, lab tech. pharm tech. & clinicians
		Addition of market cleaners at kiguchwa market & michiimikuru
	Road, Transport and Energy	road opening , grading and murraming of New zion- matangii- kwa pastor kayai to liutu
		road opening , grading and murraming of St Peter catholic michimukuru- gitiringi
		Install Floodlights at route B, New zion chooni,Muuki, kwa mirabua,tea buying centre kiamwema, kalingene stage, michiimikuru AIPCA, Kabui, tea buying Michiimikuru centre
	Trade, Cooperatives and Tourism	Grading and graveling of kiguchwa market
		Improved Drainage of michiimikuru market
		Fencing of kiolo market
	Youth, Sports, Gender and Social Development	Supply Sports items for kiguchwa youths and clubs
		Supply Tents and Chairs to women groups & youths
		Licencing of bodaboda riders & issuing them training and licences.
		Supply Tea-pin initiative C.B.O goats project
		Supply Michimukuru Upendo group dairy goats
Mikinduri	Finance and Economic Planning	Start ICT hub at mlango
		Construction of Morgue at Mikinduri level 4
	Agriculture, Livestock Development, Fisheries and	Install Milk cooler at mlango milk shed
		Installation of cereal dry at kimikuu

	veterinary services	Distribution of macadamia, avocado and coffee
	Water, Irrigation and Climate	Improvement of Kiriene borehole
		repair of ruuju, kithuraku and amatu and marega Maranya project Gikoone water project pipes, tegemo water project
	Education, Science, Culture and ICT	Completion of kigor class
		Construction of marega ECDE class
		Improvement of Rwerea kathima museum
	Health Services	Completion of Toilets at mulika dispensary
		Completion of Ruuju dispensary
		Purchase of Motocycles for CHP
		Improvement of Mulika Maternity
		Improvement of Akaiga maternity
	Lands, Physical Planning and Urban Development	survey and fencing of Gikoone market
		Fencing of kiamikuu livestock market
		Construction Toilet of PWD in mikinduri market
	Public Service, Legal Affairs and Administration	Employment of market cleaners in mikinduri market,mlango and kaguala market
		Employment of health officers in mukoroni & nthangacha
		Employment of ECDE teachers
	Roads, Transport and Energy	Construction of Mikinduri hospital- mikinduri girls- kiiri factory- akaigu secondary - Gikone nthangacha bridge
		Granding and murraming kingu kiriene kalinge road
		Construction of Gikumbo kithiuu kaguoro- mukongoro bridge
		Construction of Kinde bridge
	Trade, Cooperative and Tourism	Mikinduri bodaboda shed mikinduri
		Provision of shed mulika and mikinduri traders
		Fencing of kithiku market
		Construction of boda-boda shade at kangethiu market
	Youth, Sport, Gender and social Development	Provision of balls , uniform, nets and goal posts countywide
		Construction of ruuju social hall
		Labelling of nthangacha playground
Thangatha	Finance and Economic Planning	Provision of avocado, coffee, macadamia, maize and green grams to farmers
		Equiping of amugaa vocational computer lab
	Agriculture, Livestock Development, Fisheries and veterinary services	Distribution of Dairy goats
	Water, Irrigation and Climate	Provision of pipes to various water projects
		Planting of trees in water catchment areas
		Sinking of boreholes
	Education, Science, Culture and ICT	Improvement of Kiguma primary ECDE class
		Improvement of Lwanjilu ECDE class
		Levelling of Karurune playground
		ECDE class in kamujine, antuantueng'e, rurii $bidii amugaa
	Health Services	Fencing and Equiping of kunati health centre and maternity wing
		Fencing and equipping of amugaa health centre
		Fencing and Equiping of giithu dispensary
	Land, Physical planning and Urban Development	Physical planning of kathankume market
		Physical planning of Ankamia market
		Physical Planning of Rurii market
	Public Service, Legal Affairs and Administrations	Employment of ECDE teachers
		Employment of Agricultural extension officers

		Employment of Staff of health centres
	Roads, Transport and Energy	Opening of kioru- nchai road
		Opening of Ngutu- muruma- kiarao road
		Floodlights installation in nyage, kimathi, gachuru, muugu and miurine
	Trade, Cooperative and Tourism	Distribution of Tents for groups
		Women and Youths Empowerment
		Construction of Bodaboda shades
	Youth, Sports, Gender and Social Development	Distribution of Boots, Uniform and balls countywide
TIGANIA EAST SUB COUNTY		
Muthara	Agriculture, Fisheries, and Veterinary Services	Purchase of fertilizers (centre) at muriri
		Installation of cooler construction at karachi
		Issuing of certified seeds
		Improvement of muthara farmers sacco
	Education, Science, Culture, and ICT	completion of ECDE classes (mwera muthanga &maburwa
		completion of maumau cultural centre
		ECDE class at kiremu primary & muthara circuit primary
		classes completion at Charuru, thuria, muthara primary luuma primary rumathi primary ECDE
	Health Services	Construction of Pallative care centre at likurungu.
		Construction of Laboratory At Lanyiruu
		Fencing Of Kibore And Charuru Dispensary
		Construction of Materninty Wing & Lailuba Hospital
	Water, Irrigation, and Climate	Supply of Water Pipes For Nguthiru Bore Hole
		Supply of Kaibuchi Tanks and Pipes
		Construction Of Karachi Bore Hole And Tank
		Improvement of Thuria, Nduluma Bore Holes
		Improvement of Maigene Bore Holes
	Lands, Physical Planning, and Urban Development	Construction of Lailuba Market Toilet and Planning
		Planning Lanyiru Market and Charuru Market
	Roads, Transport, and Energy	Road improvement of Akaiya- Ngeyu- Gravelling And Muramming
		Road improvement of Kiremu Connecting Maburwa To Karema Border
		Road improvement of Bridge At Kathima - Kamikuu & Kailikia Bridge
		Road improvement of Kailutha -Ruongo -Ralewa Road
		Road improvement of Kwa Baiya -Kiambi -Acacia Road.
		improvement of Kibore Kiathaiya Bridge
		improvement of Charuru Culvert
		improvement of Kwa Kaliunga Bridge
		Provision of culvert At Lanyiru, Kamberia, Likurugu,
		Road improvement of Ntamichu Road
	Trade, Cooperatives, and Tourism	Construction Of Muriri Public Toilets (Be Pwd Friendly)
		Renovation Of Karachi Market
		Fencing of Charuru And Njemari grounds
		Toilet construction for Lanyiru Market and Lailuba Market
	Youth, Sports, Gender, and Social Development	Labelling Of Kiremu, Lanyiru, Antuanua, Nduluma And Charuru Field

		All Class (Youth) Insurance Of Uniforms, Nets And Bells
		Groups To Be Given Sufuria, Tents And Other Empowerment
Special	Finance and Economic Planning	Empowering groups with finance
	Agriculture, Fisheries, and Veterinary Services	Provision of certified seeds and fertilizer access the ward
		Provision of Foot and mouth vaccines
	Education, Science, Culture, and ICT	Constructions of Gambela lowanyiro and ntulili ECDE classrooms
		Start of feeding program for ntulili and mabithi ECDE centres
		Construction of ECDE at lii primary
	Health Services	Expansion and improvement of matabith dispensary to include consultation and laboratory
		Renovation of kandebene dispensary
	Water, Irrigation, and Climate	Equiping and piping of ntulili borehole (kwa mithika)
		Equiping of kisima residential borehole with still tank and lower and piping
		Replacement of IWASCO pipes at ntulili
		Distribution of Pipes for kadebene borehole
	Roads, Transport, and Energy	Opening, grading and gravelling of ntulili to matabithi road (behind 78)
		Grading and gravellingof howagila police station access road
		Grading of Kisima -tarmac (moyale highway) lowangila
		Installation of Flood lights -ntulili, kisima, gambele, matabithi
		Installation of Flood lights of kadebene market
	Trade, Cooperatives, and Tourism	Construction of Bodaboda shed at ntulili and 78 stages
		Construction of Gambelala bodaboda shed
		Construction of Kadebene bodaboda shed
	Youth, Sports, Gender, and Social Development	Leveling of kisima playgrounds murraming and levelling ntulili sport ground
		Supporting karwanda mwereria self help group in gambela by purchase of tents and sit
		Support of wendo women selfhelp group with tents and chairs
		Empowering groups with tents
	Public Service, Legal Affairs, and Administration	Completion offices at kisima sub- location ward
Karama	Agriculture, Fisheries, and Veterinary Services	Provision of certified seeding
		Provision of dairy goat
		Construction of cattle dip kaongo ka mukalamatu
	Education, Science, Culture, and ICT	Construction of mula vocational training centre
		Construction of laibucha ecd class
		Construction f kiltere ecd class
	Health Services	Equiping of karama healh centre
		Equiping of mula dispensary
		Construction of urru dispensary
	Water, Irrigation, and Climate	Sinking of borehole mukuani shopping centre
		Sinking of kalimichicho borehole
		Sinking of kirima borehole
		Improvement of Linguri borehole
	Lands, Physical Planning, and Urban Development	Fastrack karama adjuction for issurance f title deeds
		Fencing levelling and title deed acquiring for mbanga dispensary
		Demarcations of mula land and title deeds issuance
	Roads, Transport, and Energy	Grading and gravelling nthangone - kondonyerenge-luuthie road
		Opening of gichuru -mukuani primary -katharu - kauti -tukuli - ntongoni road

		Grading and gravelling of kirima road
	Trade, Cooperatives, and Tourism	Fencing and cabro laying at mbaranga market
		Renovation of public toilets at karama market
		Seed capital for karama vission sacco
	Youth, Sports, Gender, and Social Development	Levelling of makuani primary school ground
		Levelling of mbaranga primary school ground
		Leveling of kiithe school field
IGEMBE CENTRAL SUB COUNTY		
Kangeta	Finance and Economic Planning And ICT	Construction of ICT hub at Kangeta
	Agriculture, livestock And Fisheries	Provision of dairy goats
		Provision of maize and millet seedlings
		Provision certified potato seedlings
	Water, Irrigation, Environment and Natural Resource Management and Climate Change	Construction of Kanikarui market, Nturuba chief, Ntuti cattle dip, Nkinyanga pry sch and Liburu borehole
		Provision of water pipes and intake renovation for Kimuthii A&B Kanikarui water project , Bakiriene and Thairanya water project, Ntuti water project
	Education, Science, Culture and Arts	Construction of ECDE classrooms at Kanikarui, Nyambene wesley, Njia pry, Mukululu pry and Njia special
		Complete Construction of Kalimbene VCT
		Construction of Njuri Ncheke Cultrural centre at chief's camp
	Health Services	Construction of Kalimbene martinity
		Construction of Kautine dispensary
		Construction of male and female hospital ward at Kangeta level 4 hospital
	Lands, Physical Planning, Public Works, Housing and Urban Development	Facilitation of Rikiau title deeds
	Legal Affairs, Public Service Management and Administration & County Public Service Board	Ensure Equitable board appointment in all department
	Roads, Transport and Energy	Construction of Kanikarui - Tea buying centre road
		Construction of Kangeta kwa Muthamia - Kautine road
		Construction of Kangeta pry - Machenge - forest kwa meeme bridge- Gichanine - Nturibi bridge - Nkinyanga road
	Trade, Tourism and Cooperatives Development	Improve Kangeta from market to town
	Youth Affairs, Sports, Gender & MYSB	Organizing Tournaments and awarding winners for youths
Akirang'ondu	Agriculture, livestock And Fisheries	Issuance of dairy goats/poultry, Hass avocado and maize seedlings
	Water, Irrigation ,Environment and Natural Resource Management and Climate Change	Distribution of Gituine Borehole/water tower
		Distribution of Anjaru borehole water
		Piping and distribution of water at kathelwa borehole
	Education, Science, Culture and Arts	Construction of K.K Mwele E.C.D.E centre Kathelwa
		Construction of Nthima polytechnic abulation block Machingulu
		Construction of Ithima polytechnic workshop Machungulu
	Health Services	Construction of Paedetric ward at Kathelwa Health centre - Kathelwa
		Equipping the maternity at Machungulu
		Social hall conversion to health centre usage Machungulu
	Lands, Physical Planning, Public Works,Housing and	K.K Muuti cattle dip survey beconing and fencing
		Kathelwa market public land survey beconing and fencing

	Urban Development	Kaai Kamwaa water catchment restoration (security public land)
	Roads, Transport and Energy	Improvement of kk-mbayo-maboko-maboko-mukuthu-mwerene-mukorene road
		Improvement of Bosnia-Nguthukii-Mwenanyonyonyi road
		Improvement of Akirangondu-Likiauroad
		Improvement of Kiiyene-Kiyee-Nkoe road-Kambi Kailanya-Mporoko-Kabita mwerongai road
	Trade, Tourism and Cooperatives Development	Establish an open-air market at Gituine
		Cabro paving of KK Open market
	Youth Affairs, Sports, Gender & MYSB	Support of Sitting volleyball for PWDS
		Pressure washing machine for carwash for youths
		Issuance of 100 chairs and tents for women groups/men groups/pwds/youth groups
Njia	Agriculture, livestock And Fisheries	Distribution of Avocado seedlings to Muringene location, Antubeiga, Njia
		Distribution of Dairy goats in Muringene, Antubeiga, Njia
		Distribution of Poultry (Chicken) in Muringene, Antubeiga, Njia
	Water, Irrigation ,Environment and Natural Resource Management and Climate Change	Drilling of Nkalune borehole at Muringene
		Repairing Kaumone Primary Borehole,Meitha pry, KK Muuti,Ntui borehole Njia location
		Restoration of Gitwe, Njarine water catchment Antubeiga location
	Education, Science, Culture and Arts	Construction of ECDE Centres-Thamare, Antubeiga
		Construction of ECDE class-Thuuru,Muringene
		Construction of ECDE class Churui Njia
	Health Services	Construction of New dispensary at Mwivo cattle dip Muringene location
		Construction of a paediatrics ward at Thamare Antubeiga
		Construction of maternity wing at Thumberia
	Lands, Physical Planning, Public Works, Housing and Urban Development	Survey and beckoning of public lands at Mbao, Mwivo cattle dip, Muutine market, Limoro market, Kiolone cattle dip
	Roads, Transport and Energy	Dozing of Kiraone-Nkaluine-Lubueni Road-Kang'enyone-Mutorone Road
		Improvement of Muutune-cattle dip-KK Muya-Thumbereria-Botheli-Limoro-Kiujuline-Mariuni Road
		Dozing of Akilune-Mporoko;Mbayo-Nyumoo-Mwithu Wantokiuru road
	Trade, Tourism and Cooperatives Development	Relocation of Mailitatu open air market
		New open-air market at Muutine
		Bodaboda sheds at Mwiyo Kathatene ,Muringene stage
	Youth Affairs, Sports, Gender & MYSB	Supply Mwea women group with 100-seater tent and chairs
		Supply Boda boda motorcycle to Hafra group
IGEMBE NORTH SUB COUNTY		
Antuambui	Finance, Economic Planning and ICT	Construction of K.K Etama ICT Hub
		Construction of K.K Baituire ICT Hub
	Agriculture, Livestock and Fisheries	Provision of Dairy goats to all registered groups
		Provision of Avocado seedlings to farmers
		Provision of Chicks layers to registered groups
	Water, Irrigation Environment and Natural Resource Management and Climate Change	Repair of Miuine borehole
		Repair of k.k Baituire Barehole
		Construction of Kiolo borehole
		Distribution of water from kaelo to miuine
	Education, Science, Culture and Arts	Construction of ECDE classroom at Mea, katherebe & Nkiriama pry school

		Equiping of Kangenyone polytechnic
	Health Services	Construction of K.K Kabaitoire dispensary
		Construction of Maternity at K.K Etama dispensary
		Fencing, Expansion, equipping and completion of Kaelo maternity
		Construction of K.K Etama laboratory
	Lands, Physical Planning, Public Works, Housing and Urban Development	Drainage works Kaelo market
		Demarcation of public land at Nkanda sub-location
		Planning of Laare and Kaelo market
	Legal Affairs, Public Service Management & County Public Service Board	Employment of ECDE teachers
		Employment of casual workers (cleaning market & revenue collection)
	Roads, Transport and Energy	Grading and gravelling of Lobua market, Kiole market, Kangenyone, Tharagoi, Mwerongudu floodlight
		Dozing, grading and gravellingMuamba - kwa Gitonga - Mea Road
		Dozing, grading and gravelling Ndumuru - Kagenyone- shikashika Road
		Grading and gravelling of Nthanga - Kirama - Kaye - Kalilentine Road
		Grading and gravelling of Antubanthia - Mangonya Road
	Trade, Tourism and Cooperatives Development	Completion of Kaelo Market (toilet & cabro paving)
		Improvement of K.K Etama market(Fencing & toilet)
		Bodaboda shade at K.K Etama
	Youth Affairs, Sports, Gender & Social Development & MYSB	Provide games uniform to Kaelo Fc, Miyuine, kaelo ladies Fc & Kaelo men volleyball clubs
		Construction of ICT hub for youths
		Provide games uniforms to Mwenge Fc & Tigers Fc
Ntunene	Finance and Economic Planning and ICT	Construction of Laare and Linjoka ICT hubs
	Agriculture, Livestock and Fisheries	Provision of Dairy goats to (Uwezo youth group, Mauamau group, Kithorine group and Linkwise group)
		Provision of Avocado seedlings (mariri and Linjoka)
		Provision of Chicks layers to registered groups
	Water, Irrigation Environment and Natural Resource Management and Climate Change	Construction of borehole at Linjoka kwa Chief
		Provision of water towers at Kilera & Kimanchia
		Construction of borehole at Akolene
		Construction of Kilera Dam
	Education, Science, Culture and Arts	Construction of ECDE classroom at Mariri & Muruune
		Construction of Irindii polytechnic
		Upgrade of Ntunene polytechnic (classroom, kitchen and gate)
	Health Services	Construction of Kirindara and kilera dispensary laboratory
		construction of mariri health centre
		Construction of Linjoka dispensary maternity
	Lands, Physical Planning, Public Works, Housing and Urban Development	opening of Laare town Drainage system
		Dozing, grading and gravelling of Laare town road corridors
		Demacation and fencing of Kilera dispensary
	Legal Affairs, Public Service Management & County Public Service Board	Construction of Ward Admn office
		Recruitment of ECDE teachers
		Recruitment of Casual workers (revenue and market cleaners)
	Roads, Transport and Energy	Dozing, grading and gravelling Kirera - Luma - Ndumuru road
		Grading and gravelling of Murungene - Muromonyo - Kinisa - Linjoka road
		Dozing, grading and gravellingNkiruoi - Kimanchia - Mariri road
		Construction of Kwa Muruuju bridge

		Dozing, grading and gravelling Laare kwa ntwacita - Kiriba road
	Trade Tourism and Cooperatives Development	Fencing and construction of a shade at Lijoka Market
		construction of Laare Market bodaboda shade
		Laare bodaboda groups training
	Youth Affairs, Sports, Gender & Social Development & MYSB	Construction of Laare youths' music Studio
		Provision of games uniforms to all registered clubs
		Women empowerment (water tanks and cooking gas)
KIENGU SUBCOUNTY		
Igembe East	Agriculture, livestock And Fisheries	Provision of Dairy goats
		Provision of Avocado seedlings
		Additional extension officer in Agriculture and livestock
	Water ,Irrigation ,Environment And Natural Resource Management And Climate Change	Provision of water tanks to Kalui ka Kiu water intake and distribution pipes
		Construction of Nkore harvest water borehole
	Education, Science,Culture And Arts	Construction of ECDE classrooms at Kathathene, Nthambio & Matiandui
		Completion of Nguyuyu ECDE class and abulution block
	Health Services	Construction of Kiborene dispensary
		Construction of Muuru martinity wing
		Construction of Nguyuyu dispensary
	Lands, Physical Planning, Public Works,Housing and Urban Development	Kariobangi market surveying and fencing
		Fencing of Thambio market
		Fencing of Matiandui market
	Roads, Transport and Energy	Levelling of Nguyuyu pry school playing ground
		Improvement of Matiandui - kanyakine - Kiborie road
		Improvement of Kwa Mwambia - kwa M'ambuambi - Kwa Kibui - kiambanjua road
	Trade, Tourism and Cooperatives Development	construction of Kiengu market abolution block
		construction of Nthambio abolition block
		Construction of Kabuitu abolution block
	Youth Affairs, Sports, Gender & MYSB	Provision of Tents with chairs and public adress system for PWD's
Athiru Rujiine	Agriculture, livestock And Fisheries	Provision of dairy goats
		Provision of avocado & coffee seedlings
		Provision of chicken incubators
	Water, Irrigation ,Environment and Natural Resource Management and Climate Change	Construction of Mpitha borehole
		Construction of Katanfine and Marathione borehole
		Athiru ruujine dispensary borehole
	Education, Science,Culture and Arts	Proposed ECDE school at Kitheo and Katangine
		Construction of abolution block at Murera, Thimbiri, Kalikware, Baibario, Kieni kwa Aruu, Maruthiene, Kawiru and Kamiruru
		Construction of Lower Athiru VCT
	Health Services	Construction of Kamiruru martinity (PDW's friendly)
		Proposed Makutano dispensary (PWD's friendly)
		Proposed Kabukoro dispensary (PWD's friendly)
	Lands, Physical Planning, Public Works,Housing and Urban Development	Surveying and demarcation of all land within Athiru ruujine
	Roads, Transport and Energy	Floodlight installation at Kipikona, Kamiruru, Kiutine, Kabukuro, Thimbiri, Athiru Kasarani and Meetirine
		Kathulumu - Nkandune - Baibario - Dumuru - Kamithithi - Makutano - park road

		Nkithangi - Katwe - Kinaduba - road
	Trade, Tourism and Cooperatives Development	Fencing of Athiru Coffee factory
		Fencing of Kamiruru market
		Fencing of Kawiru coffee factory
	Youth Affairs, Sports, Gender & MYSB	Provision of chairs, tents and public address system for PWD's
MUTUATI SUB COUNTY		
Amwathi	Agriculture, Fisheries, and Veterinary Services	Provision of dairy goats and layers for the registered groups
		Provision of hass avocado seedlings
	Education, Science, Culture, and ICT	Establishment of polytechnicat Amwathi 1 Location
		Construction of ECDE classrooms for Ngitana and Mburanjiru
		Revival of Aithu polytechnic
	Health Services	Construction of Mutuati Maternity
		Fencing Renovation Kairuru Dispensary
	Water, Irrigation, and Climate	Repair of Ngukuine borehole
		Drilling of borehole for Mutuati subcounty Hospital
		Drilling and equipping of Kaongo ka Mpio borehole
	Lands, Physical Planning, and Urban Development	Improve of drainage Mutuati market
		Planning of kabachi market
	Roads, Transport, and Energy	Grading. And gravelling of Katuntune-Murara-Kaongo Ka Mpio road
		Grading and gravelling of Ngukwine pry-kwa Ngathu Road
		Installation of floodlights at Mburanjiru,Kachiuru,Kabachi and Ngukwine
	Trade, Cooperatives, and Tourism	Construction of bodaboda shed kabachi market
		Construction of livestock market at Kachiuru
	Youth, Sports, Gender, and Social Development	Youth empowerment through games,uniforms and sports equipments
	Public Service, Legal Affairs, and Administration	Construction of ward Administrators office
Naathu	Finance and Economic Planning	Construction of ICT hub at Inono market
	Agriculture, Fisheries, and Veterinary Services	Provision of Dairy goats
		Provision of Layers chicks
		Distribution of Certified seedlings
	Education, Science, Culture, and ICT	Construction of ECDE classroom at NAC Inono pry
		Construction of ECDE classroom at Mutuati
		Equipping of Nkandone polytechnic
	Health Services	Construction of maternity ward at Naikuriu dispensary
		Construction Ngukuma dispensary
		Construction of Laboratory at Muromutua dispensary
	Water, Irrigation, and Climate	Construction of borehole at Mbayo
		Sinking of borehole at Kamukunji
		Repair of NAC KK Inono (Electricity)
	Lands, Physical Planning, and Urban Development	Cabro laying at Inono market
		Murraming of feeder roads at Inono market
	Roads, Transport, and Energy	Grading, murraming and gravelling of Thirua -kwa Ntwabuanga-Kaongo Bulu road
		Grading and gravelling of Mbayo-Nchiuku-Bulu road
		Construction of floodlights at Kibuchwa,Mukorene,Kamukunji,Barabara Nne
	Trade, Cooperatives, and Tourism	Repair of Inono market(gates and drainage and floodlight)
		Repair of Kithetu market(gates, store and murraming)

	Youth, Sports, Gender, and Social Development	Provision of carwash machine to Kaimenyeri group(Abled differently) as well as assistive devices
		Provision of tents and chairs, watertanks to Antuamuari women group
		Provision of motorcycles,carwash machines,saving machine and powersaws to youth groups
	Public Service, Legal Affairs, and Administration	Construction of subcounty and ward administrators' office
		Construction of agriculture office at Inono Chiefs camp
Antubetwe Kiongo	Finance and Economic Planning	Construction of ICT hub for the youth
	Agriculture, Fisheries, and Veterinary Services	Provision of dairy goats and layers for the registered groups
		Provision of hass avocado seedlings
		Provision of certified seeds
	Education, Science, Culture, and ICT	Construction/establishment of polytechnic at Luciuti
		Completion of ECDE classrooms at Karichu,Marere,Anjalu,Ndoleli and Kiromwathi primary schools
		Construction of classroom at Kilemi polytechnic.
	Health Services	Construction of male and female wards at Theera Health centre
		Construction of Karichu dispensary
		Construction of Atolone dispensary
	Water, Irrigation, and Climate	Construction of Kilemi polytechnic, kamuwe and Nairuru boreholes
		Construction of Luciuti borehole
		Uganda kalaone borehole construction
	Lands, Physical Planning, and Urban Development	Cabro laying phase 2 at antubetwe kiongo market
		Planning of the market as well as drainage improvement
		Reclaiming the Goat market
	Roads, Transport, and Energy	Grading gravelling of Ndibune,Marere pry,Kiromwathi pry,Ntaki sec- Kobia Bus stage. Luciuti market,KalereneAnjalu road
		Construction of Kaluli and Kautine road
		Antubetwe market, Atolone Mulantinene road
	Trade, Cooperatives, and Tourism	Construction of goat market at Antubetwe kiongo market
		Roofing of Antubetwe market
		Repair of Antubetwe market gates and toilets
	Youth, Sports, Gender, and Social Development	Provision of carwash machines for the youth
		Provision of wheelchair to PLWD
		Provision of games uniforms to all registered clubs
	Public Service, Legal Affairs, and Administration	Construction of Ward Administrators Office
		Recruitment of casual workers
IGEMBE SOUTH SUB-COUNTY		
Kanuni	Finance and Economic Planning	Construction of ICT hub
	Agriculture, Livestock Development,Fisheries and veterinary services	Construction of Banana aggregation centre
		Isssuance of coffe and avocado seedlings to farmers
		Issuance of Dairy goats to registered groups
	Water, Irrigation and Climate change	Repair of borehole at ntherene $ Ikuu prm school
		Drilling of borehole at murua pry school
		Issuance of 10,000 litre water storage tank and masonty tank for kigwa water project
	Education, Science, Culture and ICT	Construction of ECDE classes at Amungeti, kianda, murua and karumaru
		Construction of TVET at kabuline
	Health Services	Construction of Aburi and Nkiene Dispensary
		Elevation of Akachu health centre to level 3 hospital

	Lands, Physicals planning and Urban Development	Acquisation of Kimongoro market land
		Starting a market at ndadu thaicu
	Public Service, Legal Affairs and Administration	Employment of medics and casuals at health facilities in the ward
		Additional employment of ECDE teachers
	Roads, Transports and Energy	Improvement of Ndadu- kithurai- kiarangae- park rd, kiguru- chili rd, kimongoro- urra- ankamia rd
		Improvement of Tumutumu- sewage- kibangua rd- Kanuni- irene road (athimba kwa mwito bridge)
		Improvement of Kaboto- anchore- kithia- arikuu rd- ikurane- nchia- ntharene rd
		Improvement of High mast at kimongoro market
		floodlights at kanuni- makutane, antuamuiri kwa gikundi chief, kaboto, kauthene, kathambi ikuu centre, nchungaa shopping centre
	Trade, Cooperatives and Tourism	Provision of Digital weighing machines at amungathi coffee factory
		Set up of Milk coolant at Amungeti factory
	Youth, sports, Gender and Social Development	Start of Tournment for youths and uniforms and kits /pooltable
		Distribution of Pwd wheelchair
		Distribution of Carwash machines for youth groups
Maua	Finance and Economic Planning	Increased Capitation meru county micro finance branch
	Agriculture, Livestock Development,Fisheries and veterinary services	Issuance of dairy goats to registered groups in the ward
		Issuance of improved kienyeji chicken to registered groups
		Hass avocado to farmers
	Water, Irrigation and Climate	Distribution of water pipes for gitura- kilulu water project, kathima- kithaene water project
		Maua centre drill borehole
		Kathima and kithuene borehole
	Education, Science,Culture and ICT	Construction of ECDE Classes at maua pry, kilalai and gituru pry and Ankurani ECDE class
	Health Services	Construction of maternity wing at gituro dispensary
		Establishment of cancer centre in nyambene level 4
		Equiping of kithetu dispensary and kathima dispensary meternity wing
	Lands, Physical Planning and Urban Developments	Reclamation of grabbed public land i.e stadium
		Surveying, beaconing and fencing of ankurni pry and gitura market
	Water, Irrigation and Climate	Water pipes distributions for gitura- kiluli water project, kathimo-kithaene water project
		Improvement of Maua cattle dip borehole
		Improvement of kathima and kathaene borehole
		Improvement of kalimantiri and gitura borehole. Tanks and pipes
	Health Services	Construction of Maternity wing at gituro dispensary
		Establishment of cancer centre in Nyambene level 4
		Equiping of kithetu dispensary and kathima dispensary maternity wing
	Lands, Physical Planning and Urban Development	Reclamation of grabbed public lands i.e stadium
		Surveying, Beaconing and fencing of bankurani pry and gitura market
	Public Service, Legal Affairs and Administration	Employment of medics at health facilities in the ward
	Roads, Transport and Energy	Improvement of Galana, samaki lodge basin road cabros
		Improvement of Kilalai- kalimentiri- kilabui road
		Improvement of Kithaene- karirima- kalimentiri road
	Trade, Cooperatives and Tourism	Construction of public iko toilet in maua town at cereals board area at tradena fresh fruit market

	Youth, Sports, Gender and Social Development	Provision of tent and chairs to youth and women groups
		Provision of sporting uniform and equipment to both men and women clubs
Akachiu	Finance and Economic Planning	Construction of ward offices
		Construction of ward offices at mulika market
	Agriculture, Livestock Development,Fisheries and veterinary services	Provision of dairy goats at kanthiari, luluma $ antubochiu
		Provision of chicks in the entire ward
	Water, Irrigation and climate	Provision of water pipes at ithumbi/ kirindine water project
		Construction of water tank mbee and mwithu-onkio water project
		Drilling and equipping of thunguma borehole
	Education, Science, Culture and ICT	Construction of ECDE classes at antubochiu, kibilaku & luluma pry school
	Health Services	Completion of meternity wing at kanthiari dispensary
		Construction of luluma dispensary
		Construction of antubochiu children ward
	Lands, Physical Planning and Urban Development	Audit of all public lands and reclamation of public land for public use
	Public Service, Legal Affairs and Administration	Employment of county workers
	Roads, Transport and Energy	Grading and gravelling of atuli- maua mosque road
		Opening, grading and gravelling of Auki/ kathima- kisimaiyo road
		Grading and gravelling of kwa kaususu- luluma- kani a kabiro road
		Floodlights in several areas
	Trade, Cooperatives and Tourism	Construction of miraa market at antubochiu
		Provision of seed capital for registered groups
	Youth, Sports, Gender and Social Development	Provision of sports kits and balls for sporting for antubochiu ward teams
Athiru Gaiti	Agriculture, Livestock Development,Fisheries and veterinary services	Provision of chicks to individual farmers and groups
		Provision of dairy goats to registered groups
		Provision of hass avocados and coffee seedlings to farmers
		Provision of fish fingerlings to fish farmers and fish feeds
	Water, Irrigation and Climate	Sinking of borehole at athiru gaiti pry school
		Sinking of borehole at kilili pry school
		Pipping of Gatuuthi water project provision of pipes
		Pipping of kirimampio borehole and kiaone dispensary borehole
		Pipping of murumune borehole
	Education, Science, Culture and ICT	Construction of ECDE at karembwine pry school
		Construction of ECDE at akui pry school
		Construction of ECDE at athiru gaiti pry school
		completion of Antubankui pry school ECDE class
	Health Services	Construction of lakathi dispensary
		Equiping of kirimampio dispensary laboratory
		Equiping of kilili dispensary laboratory
		completion of kiraone meternity wing
	Lands, Physical Planning and Urban Development	Survey and demacating of athiru cattle dip, athiru market, kiraone market, kilili market
		Kindani pry school, Igembe south T.T.I , athiru A.P camp, thubai pry school, kinyenjore public land
		Laare catchment
	Public Service, Legal Affairs and Administration	Employment of medics to dispensaries

	Roads, Transport and Energy	Grading and gravelling of kwa mwinga- kithanga- kwa limiri- kwa ngoci - kwa mbaine road
		Grading & gravelling of kwa japhet- kwa maroo- Amungenti road
		Grading & gravelling of mulika- kiija kiumu- anjaru road
		Junction- kathima- ntabari- thubai- kwa kibaki- kithaya road
	Trade, Cooperatives and Tourism	Cabro lying at Athiru gaiti market
		Seed capita to Athiru gaiti farmers sacco
		Fencing of Kilili market
		Fencing of kiraone market
	Youth, Sports, Gender and Social Devolpment	Provision of sport kits, balls and boots for football clubs & volleyball teams
		Provision of Seed capital for C.B.O & youth groups across the ward
		Financial support for nkaaria; anjaru and Akui PWDs groups
Kiegoi/ Antubochiu	Finance and Economic Planning	Construction of ward offices
		Construction of ward offices at mulika market
	Agriculture, Livestock Development,Fisheries and veterinary services	Provision of dairy goats at kanthiari, luluma $ antubochiu
		Provision of chicks in the entire ward
	Water, Irrigation and climate	Provision of water pipes at ithumbi/ kirindine water project
		Construction of water tank mbee and mwithu-onkio water project
		Drilling and equiping of thunguma borehole
	Education, Science, Culture and ICT	Construction of ECDE classes at antubochiu, kibilaku & luluma pry school
	Health Services	Completion of meternity wing at kanthiari dispensary
		Construction of luluma dispensary
		Construction of antubochiu children ward
	Lands, Physical Planning and Urban Development	Audit of all public lands and reclamation of public land for public use
	Public Service, Legal Affairs and Administration	Employment of county workers
	Roads, Transport and Energy	Grading and gravelling of atuli- maua mosque road
		Opening, grading and gravelling of Auki/ kathima- kisimaiyo road
		Grading and gravelling of kwa kaususu- luluma- kani a kabiro road
		Floodlights in several areas
	Trade, Cooperatives and Tourism	Construction of miraa market at antubochiu
		Provision of seed capital for registered groups
	Youth, Sports, Gender and Social Development	Provision of sports kits and balls for sporting for antubochiu ward teams

Annex III: FY 2024/25 Fiscal Performance

A) Deviations from the initial & the revised Budget Estimates(Kshs)

Table 19: Annex IV. (a) Deviations from the initial & the revised Budget Estimates

Source	Targets	Revised (1)	Actuals(Kshs)	Deviations
	A	B	C	F=(C-B)
1.Total Revenue	**13,874,429,555.66**	**13,108,946,345.00**	**12,423,922,863.57**	**685,023,481.43**
Equitable share	10,831,192,837.00	10,735,750,492.00	10,735,750,492.00	-
Conditional Grants	1,976,236,718.66	1,179,652,090.00	472,223,723.00	707,428,367.00
Own-source Revenue	500,000,000.00	530,000,000.00	389,830,996.60	140,169,003.40
Hospital FIF	550,000,000.00	550,000,000.00	758,499,168.22	208,499,168.22
Kaguru ATC & AMS	17,000,000.00	17,000,000.00	14,990,505.75	2,009,494.25
FY 2023/24 Balances	-	47,967,278.00	47,967,278.00	-
County Basic salary arrears	-	43,915,785.00	-	43,915,785.00
Insurance Compensation for THS vehicle	-	4,660,700.00	4,660,700.00	-
2.Total Expenditures	**13,922,396,833.00**	**13,108,946,343.80**	**11,647,059,041.89**	**1,461,887,301.91**
Recurrent	8,949,964,962.00	9,226,147,224.80	8,802,410,942.66	423,736,282.14
Development	4,972,431,871.00	3,882,799,119.00	2,844,648,099.23	1,038,151,019.77
3.Deviation(1-2)	**-47,967,277.34**	**1.20**	**776,863,821.68**	**776,863,820.48**

B) Breakdown of Transfers from National Government (Kshs)

Table 20: Annex IV. (b) Breakdown of Transfers from National Government

RECEIPTS FOR FY 2024/25				
TRANSFERS FROM NATIONAL GOVERNMENT				
Item	**Budget**	**Actual Receipts**	**Variance**	**% Realized**
Equitable Share	10,735,750,492	10,735,750,492	0	100%
IDA (World Bank) Credit (National Agricultural and Rural Inclusive Growth Project NAGRIP)	-	-	0	0%
IDA (World Bank) Credit (National Agricultural Value Chain Development Project (NAVCDP)	151,515,152.00	65,031,923.00	-86,483,229	43%
DANIDA Grant	12,382,500.00	12,382,500.00	0	100%
Sweden - Agricultural Sector Development Support Programme (ASDSP) II	-	-	0	0%
Kenya Informal Settlement Programme (KIISP)II	193,506,111.00	175,000,000.00	-18,506,111	90%
Emergency Locust Responses Projects (ELRP)	104,600,000.00	-	-104,600,000	0%
Aquaculture Business Development Programme (ABDP)	23,306,984.00	-	-23,306,984	0%
Aggregated Industrial Parks Programme	187,500,000.00	187,500,000.00	0	100%
Financing Locally Led Climate Action Programme	188,269,899.00	-	-188,269,899	0%
(FLLoCA) Program, County Climate Resilience			0	
Investment (CCRI)			0	
World Bank KUSP(Kenya Urban Support Program me)-UDG Capital	121,688,538.00	-	-121,688,538	0%
World Bank KUSP(Kenya Urban Support Program me)-UIG Capital	35,000,000.00	32,309,300.00	-2,690,700	92%
Community Health Promoters-Conditional Funding	111,480,000.00	-	-111,480,000	0%
Kenya Devolution Support Program me(KDSP)	37,500,000.00	-	-37,500,000	0%
Conditional grant for transfer Library services	12,902,906.00	-	-12,902,906	0%
TOTALS	**11,915,402,582**	**11,207,974,215**	**-707,428,367**	**94%**

C) Local Revenues Sources – County Government of Meru Revenues(Kshs)

Table 21: Annex IV. (c) Local Revenues Sources – County Government of Meru Revenues

	Revenue Source	Printed Targets FY 2024/25	Revised Targets	Actual Revenue FY 2024/25	Variance	
		A	B	C	D(C-A)	E=(C-B)
1	Single business permit	144,557,780.00	154,557,780.00	130,711,588.00	13,846,192.00	23,846,192.00
2	Cess	76,761,790.07	86,761,790.07	64,653,250.55	12,108,539.52	22,108,539.52
3	Parking fees	65,079,610.00	70,079,610.00	51,138,283.00	13,941,327.00	18,941,327.00
4	Market fee	50,430,685.00	55,430,685.00	25,358,481.00	25,072,204.00	30,072,204.00
5	Land Rates	45,820,242.47	45,820,242.47	23,214,840.00	22,605,402.47	22,605,402.47
6	Outdoor adverts. & Signboard	43,704,594.62	43,704,594.62	41,880,210.05	1,824,384.57	1,824,384.57
7	Building plans	33,336,077.70	33,336,077.70	21,247,159.00	12,088,918.70	12,088,918.70
8	Plot Rent	12,602,845.15	12,602,845.15	2,551,653.00	10,051,192.15	10,051,192.15
9	House rent/Stall rent	11,033,315.00	11,033,315.00	9,665,566.00	1,367,749.00	1,367,749.00
10	Slaughter house fees	5,878,665.00	5,878,665.00	4,377,974.00	1,500,691.00	1,500,691.00
11	Meat Inspection and Veterinary Services	1,483,215.00	1,483,215.00	830,040.00	653,175.00	653,175.00
12	Impounding fees & Fines	2,831,100.00	2,831,100.00	1,117,752.00	1,713,348.00	1,713,348.00
13	Toilets fee	632,140.00	632,140.00	432,935.00	199,205.00	199,205.00
14	Application fees	231,750.00	231,750.00	249,000.00	17,250.00	17,250.00
15	Income from county properties/Estates	57,890.00	57,890.00	140,350.00	82,460.00	82,460.00
16	Fire section fee	222,250.00	222,250.00	76,000.00	146,250.00	146,250.00
17	Refuse collection fee	287,825.00	287,825.00	477,300.00	189,475.00	189,475.00
18	Transfer & Subdivision fee	85,370.00	85,370.00	1,146,600.00	1,061,230.00	1,061,230.00
19	Sale of County Documents.	12,500.00	12,500.00	177,000.00	164,500.00	164,500.00
20	Audit Fees/Sacco registration	1,459,300.00	1,459,300.00	906,210.00	553,090.00	553,090.00
21	Weight and Measures	2,300,055.00	2,300,055.00	1,465,120.00	834,935.00	834,935.00
22	Surrender of Imprest/Salary		381,000.00	7,315,390.00	6,934,390.00	6,934,390.00

		381,000.00				
23	Burial permit (MTRH)	10,000.00	10,000.00	2,000.00	8,000.00	8,000.00
24	Library fees	800,000.00	800,000.00	696,295.00	103,705.00	103,705.00
	TOTALS	**500,000,000.00**	**530,000,000.00**	**9,830,996.60**	**110,169,003.40**	**140,169,003.40**