SPECIAL ISSUE

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REPUBLIC OF KENYA

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MERU COUNTY BILLS, 2026

NAIROBI, 30th April, 2026

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THE MERU COUNTY SUPPLEMENTARY APPROPRIATION BILL, 2026

A Bill for

AN ACT of the County Assembly of Meru to provide for the supplementary appropriation of money from the County Exchequer Account for the requirements of the County Government of Meru in the Financial Year 2025/2026 and to provide for matters incidental thereto.

ENACTED by the County Assembly of Meru, as follows—

Short title and Commencement

1. This Act may be cited as the Meru County Supplementary Appropriation Act, 2026 and shall come into force on the date of publication in the *Gazette*.

Interpretation

2. In this Act, unless the context indicates otherwise, any word or expression to which a meaning has been assigned in the Public Finance Management Act, 2012 has the meaning assigned to it in that Act; and—

"Act" includes the Schedules;

"County Corporation" means a public corporation within a County established by an Act of Parliament or County legislation;

"County Emergency Fund" means a Fund established under section 110 of the Public Finance Management Act, 2012;

"County Exchequer Account" means a County Exchequer Account referred to in section 109 of the Public Finance Management Act, 2012;

"County Executive Committee Member for Finance" means the member of a County Executive Committee responsible for the Financial Affairs of the County and for the County Treasury;

"County Fiscal Strategy Paper" in relation to a county government, means the County Fiscal Strategy Paper referred to in section 117 of the Public Finance Management Act, 2012;

"County Government entity" means any department or agency of a county government, and any authority, body or other entity declared to be a county government entity under section 5 (1) of the Public Finance Management Act, 2012;

"County Government revenue" means all money derived by or on behalf of a county government from levies, rates, fees, charges or any other source authorized by the Constitution or an Act of Parliament;

"County Government security" means a security issued by the county government under section 144 of the Public Finance Management Act, 2012 and includes a treasury Act, treasury bond, treasury note, government stock and any other debt instrument issued by the County Government;

"County Public Debt" means all financial obligations attendant to loans raised and securities issued by the County Government;

"County Treasury" means a County Treasury established under Section 101 of the Public Finance Management Act, 2012;

"Development expenditure" means the expenditure for the creation or renewal of assets;

"Fiscal responsibility principles" means the principles of public finance specified in Article 201 of the Constitution of Kenya, 2010, together with —

(a) the principles of fiscal responsibility referred to in Section 15 of the Public Finance Management Act, 2012, in relation to national government; and

(b) the principles of fiscal responsibility referred to in Section 107 of the Public Finance Management Act, 2012, in relation to a county government;

"Financial objectives" means the financial objectives set out in a Budget Policy Statement of the national government or in the County Fiscal Strategy Paper of the county governments;

"vote" means money authorized by an appropriation Act for withdrawal from the Consolidated Fund or a County Revenue Fund;

Supplementary Appropriation of money for the requirements of the County Government of Meru

3. (1) Supplementary appropriation by the County Government of Meru of monies from County Revenue Fund for the requirements of the County in respect of Financial Year 2025/2026 shall be as specified in the votes and the main divisions within a vote, and for the purposes that are specified, are as set out in the Schedules to this Act.

(2), The spending of appropriations envisaged in sub-section (1) is subject to the provisions of this Act and the Public Finance Management Act, 2012.

Amount listed as specifically and exclusively appropriated

4. An amount within a vote or main division within a vote that is listed as specifically and exclusively appropriated in the Schedules to this

Act, may be utilized only for the purposes indicated, unless the amount or purpose for which it was allocated is amended by an Act of the County Assembly of Meru.

Regulations

5. County Executive Committee Member for Finance may, by notice in the *Gazette*, make regulations regarding any ancillary or incidental administrative or procedural matter that is necessary to prescribe for the proper implementation or administration of this Act.

SCHEDULES s.3

FIRST SCHEDULE

SCHEDULE ON VOTES

(As a charge to the County Revenue Fund)					
Vote	**Description**	**Total Vote**	**Current Payments**		**Development payments**
			Compensation of Employees	**Goods and Services**	**Payments for Capital & Non-Financial Assets**
1	County Assembly	1,203,496,367.00	537,203,791.28	526,026,471.72	140,266,104.00
2	Office of the Governor	208,422,275.00	-	208,422,275.00	
3	Finance, Economic Planning and ICT	1,468,091,622.63	520,401,896.73	622,119,710.90	325,570,015.00
4	Agriculture, Livestock and, Fishery	580,319,734.16	-	64,860,597.00	515,459,137.16
5	Water, Irrigation, Environment and Natural Resources	1,068,238,665.28	-	72,418,371.00	995,820,294.28
6	Education Science, Culture and Arts	351,267,400.00	-	202,197,521.00	149,069,879.00
7	Health Services	1,903,204,612.00	-	962,300,671.00	940,903,941.00
8	Land, Physical Planning, Urban Development and Public Works	413,263,931.00	-	182,066,636.00	231,197,295.00
9	Public Service Administration and Legal Affairs	5,832,840,001.60	4,768,164,091.00	638,827,022.60	425,848,888.00
10	Roads, Transport and Energy	1,384,404,715.34	-	87,470,324.00	1,296,934,391.34
11	Trade, Investment, Industrialization, Tourism and Co-operative Development	244,511,388.00	-	27,867,715.00	216,643,673.00
12	Youth Affairs, Sport, Gender and Social Development	420,299,164.00	-	356,855,585.00	63,443,579.00
13	Public Service Board	46,610,813.00	-	46,610,813.00	-
	TOTAL	**15,124,970,689.01**	**5,825,769,779.01**	**3,998,043,713.22**	**5,301,157,196.78**

SECOND SCHEDULE

SCHEDULE ON THE VOTES AND MAIN DIVISIONS

			(As a charge to the County Revenue Fund)			
Vote		**Description**	**Vote and main divisions**	**Recurrent Payments**		**Development Payments**
				Compensation to Employees	**Goods and Services**	**Payments for Capital & Non-Financial Assets**
1		THE COUNTY ASSEMBLY	1,203,496,367.00	537,203,791.28	526,026,471.72	140,266,104.00
	Aim	To provide funding for the legislative and institutional support services required by the legislature to fulfil its constitutional functions				
2		OFFICE OF THE GOVERNOR	208,422,275.00	-	208,422,275.00	
	Aim	To facilitate sustainable development and wealth creation in the county through commerce, technological innovations and industrialization that leverages on our skilled human resources, agriculture, wildlife, biodiversity and cultural heritage.				

			(As a charge to the County Revenue Fund)			
Vote		**Description**	**Vote and main divisions**	**Recurrent Payments**		**Development Payments**
				Compensation to Employees	**Goods and Services**	**Payments for Capital & Non-Financial Assets**
3		FINANCE, ECONOMIC PLANNING AND ICT	1,468,091,622.63	520,401,896.73	622,119,710.90	325,570,015.00
	Aim	To manage the financial resources of the County so as to ensure that funds are directed towards the achievement of the goals and Objectives of the County Integrated development plan.				
4		AGRICULTURE, LIVESTOCK AND FISHERY	580,319,734.16	-	64,860,597.00	515,459,137.16
	Aim	An innovative, green and commercially oriented agricultural sector.				
5		WATER, IRRIGATION, ENVIRONMENT AND NATURAL RESOURCES	1,068,238,665.28	-	72,418,371.00	995,820,294.28
	Aim	To supply safe, portable and				

			(As a charge to the County Revenue Fund)			
Vote		**Description**	**Vote and main divisions**	**Recurrent Payments**		**Development Payments**
				Compensation to Employees	**Goods and Services**	**Payments for Capital & Non-Financial Assets**
		adequate quantities of water to the residents of Meru County				
6		EDUCATION SCIENCE, CULTURE AND ARTS	351,267,400.00	-	202,197,521.00	149,069,879.00
	Aim	To create an educated and skilled society for sustainable development and be a leading provider of social services for quality life for the community.				
7		HEALTH SERVICES	1,903,204,612.00	-	962,300,671.00	940,903,941.00
	Aim	To ensure residents of Meru County are healthy through implementation of promotive and preventive health interventions, and improved access to and utilization of quality curative services.				
8		LAND,				

			(As a charge to the County Revenue Fund)			
Vote		**Description**	**Vote and main divisions**	**Recurrent Payments**		**Development Payments**
				Compensation to Employees	**Goods and Services**	**Payments for Capital & Non-Financial Assets**
		PHYSICAL PLANNING, URBAN DEVELOPMENT AND PUBLIC WORKS	413,263,931.00	-	182,066,636.00	231,197,295.00
	Aim	To facilitate improvement of livelihood through efficient administration, equitable access, secure tenure and sustainable development.				
9		PUBLIC SERVICE ADMINISTRATION AND LEGAL AFFAIRS	5,832,840,001.60	4,768,164,091.00	638,827,022.60	425,848,888.00
	Aim	To promote county public service values, prepare reports for submission to the county assembly; advise county government on human resource management and development, provide				

			(As a charge to the County Revenue Fund)			
Vote		**Description**	**Vote and main divisions**	**Recurrent Payments**		**Development Payments**
				Compensation to Employees	**Goods and Services**	**Payments for Capital & Non-Financial Assets**
		efficient legal services				
10		ROADS, TRANSPORT AND ENERGY	1,384,404,715.34	-	87,470,324.00	1,296,934,391.34
	Aim	To facilitate provision, maintenance and management of quality roads infrastructure in the county aspirations and to facilitate safe, efficient, accessible and sustainable transport Services.				
11		TRADE, INVESTMENT, INDUSTRIALIZATION, TOURISM AND CO-OPERATIVE DEVELOPMENT	244,511,388.00	-	27,867,715.00	216,643,673.00
	Aim	To facilitate orderly growth and development of financial services, o-operatives, trade, industrializa				

			(As a charge to the County Revenue Fund)			
Vote		**Description**	**Vote and main divisions**	**Recurrent Payments**		**Development Payments**
				Compensation to Employees	**Goods and Services**	**Payments for Capital & Non-Financial Assets**
		tion and enterprises in the County while improving accommodation facilities and preservation of touristic attractions, flora and fauna				
12		YOUTH AFFAIRS, SPORTS, GENDER AND SOCIAL DEVELOPMENT	420,299,164.00	-	356,855,585.00	63,443,579.00
	Aim	To optimally exploit resources for empowerment of youth and nurturing sports talents.				
13		COUNTY PUBLIC SERVICE BOARD	46,610,813.00	-	46,610,813.00	-
	Aim	To promote county public service values, prepare reports for submission to the county assembly; advise county				

			(As a charge to the County Revenue Fund)			
Vote		**Description**	**Vote and main divisions**	**Recurrent Payments**		**Development Payments**
				Compensation to Employees	**Goods and Services**	**Payments for Capital & Non-Financial Assets**
		government on human resource management and development, develop a coherent and integrated human resource planning and budgeting Development.				
		TOTAL	**15,124,970,689.01**	**5,825,769,779.01**	**3,998,043,713.22**	**5,301,157,196.78**

MEMORANDUM OF OBJECTS AND REASONS.

The Meru County Supplementary Appropriation Bill, 2026 makes provision for giving statutory sanction for public expenditure for the year ending on the 30th June 2026, on the basis of the Estimates of Recurrent Expenditure and the Estimates of Development Expenditure for the Fiscal Year 2025/2026, and for the appropriation of those amounts.

The Meru County Supplementary Appropriation Bill, 2026 also adjusts the Total Recurrent Expenditure to **KSh. 9,823,813,492.23** and Development Expenditure to **KSh. 5,301,157,196.78**

Statement on Delegated Powers to Legislate

The County Executive Committee Member responsible for Finance is empowered to make necessary regulations for the better functioning of various provisions of the Act.

Statement that the Bill is a money Bill within the meaning of Article 114 of the Constitution and section 21 of the County Governments Act, 2012

This Bill is a Money Bill within the meaning of Article 114 of the Constitution of Kenya, 2010 and section 21 (4) of the County Governments Act, 2012.

Dated the 29th April, 2026.

MARTIN KOOME ITONGA,
Chairperson, Select Committee on County Budget and Appropriations.