MERU COUNTY BUDGET IMPLEMENTATION REVIEW REPORT

THIRD QUARTER

FY 2023/24

APRIL, 2024

Introduction

This is the 1st nine months Meru County Government Budget Implementation Review Report (BIRR) for the FY 2023/24. The report covers, revenue performance, exchequer issues, expenditure performance (recurrent expenditure and development expenditure) capital projects, pending bills and outstanding commitments, issues identified in budget implementation and measure to address the issues.

Budget

2.1 Overall Budget

The County's FY 2023/2024 Approved Budget is Kshs.11.902 billion, comprising of Kshs.8.225 billion (69.11 per cent) and Kshs.3.676 billion (30.89 per cent) allocation for recurrent and development expenditure respectively.

2.2 Budget Financing

To finance the budget, the County expects to receive Kshs.9.89 billion (83.1 per cent) as the equitable share of revenue raised nationally, Kshs.1.14 billion as additional allocations/conditional grants, a cash balance of Kshs.0.00 million (0.0 per cent) brought forward from FY 2022/23, and generate Kshs.866.00 million (7.3 per cent) as gross own source revenue. The own source revenue includes Kshs.16.00 million (0.1 per cent) as ordinary Appropriations-in-Aid (A-I-A), Kshs.300 million (2.5 per cent) as Facility Improvement Fund (revenue from health facilities), and, Kshs.550 million (4.6 per cent) as ordinary own-source revenue. A breakdown of the additional allocations/conditional grants is provided in Table below:

Revenue

To finance the budget, the County expects to generate Kshs.550 million (4.62 per cent) from own-source revenue. Table 1 provides a summary of expected revenue and performance for the first quarter of FY 2023/2024.

Table 1: Summary of expected revenue and performance

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**	**9,892,625,172**	**5,737,722,601.00**	58.00%
B	**Conditional Grants**			
1	IDA (World Bank) Credit (National Agricultural and Rural Inclusive Growth Project NAGRIP)	150,000,000	4,261,826.00	2.84%
2	IDA (World Bank) Credit (National Agricultural Value Chain Development Project (NAVCDP)	250,000,000	175,537,196.00	70.21%
3	DANIDA Grant	25,860,375	-	
4	Sweden - Agricultural Sector Development Sup- port Programme (ASDSP) II	6,105,100	1,605,100.00	26.29%
5	Kenya Informal Settlement Programme (KISP)II	67,546,296	-	
6	World Bank Emergency Locust Responses Projects (ELRP)	121,171,561	-	
7	Aquaculture Business Development Programme (ABDP)	23,306,584	-	
8	Aggregated Industrial Parks Programme	100,000,000	-	
9	IDA (World Bank) Credit Financing Locally Led Climate Action Programme (FLLoCA) Program, County Institutional Support	11,000,000		
10	Livestock Value Chain Support Project	99,394,800	-	
11	De-risking and Value Chain Enhancement (DRIVE)	63,341,980	-	
12	Provision for provision of Fertilizer Subsidy Programme	225,426,721	-	
13	Mineral Royalties	32,901	-	
Subtotal		**1,143,186,318**	**181,404,122.00**	**15.87%**
C	**Other Sources of Revenue**			
14	Ordinary Own Source Revenue	550,000,000	273,793,634.00	49.78%
15	Ordinary Appropriation in Aid (A-I-A)	16,000,000	7,082,397.00	44.26%
16	Facility Improvement Fund (FIF)	300,000,000	390,994,471.00	130.33%
17	Unspent balance from FY 2022/23	-	30,854,770.00	
Sub Total		**866,000,000**	**702,725,272.00**	81.15%
Grand Total		**11,901,811,490**	**6,621,851,995.00**	**55.64%**

Source: *Meru County*

In the third quarter of FY 2023/24, the County generated a total of Kshs.671.87 million from its sources of revenue, inclusive of FIF and ordinary AIA. This represents 77.6 per cent of the annual target and 11.7 per cent of the equitable revenue share disbursed during the period. The highest revenue stream of Kshs.390.99 million was from Health FIF, contributing to 58.2 per cent of the total OSR receipts during the reporting period

Challenges faced during the period during the period

1. Delay in disbursement of the equitable share of revenue raised nationally by the National Treasury. As at the end of the reporting period, 5.738 billion had been disbursed against an expected disbursement of Kshs.7.37 billion. This has significantly stagnated implementation of planned projects during the Fiscal Year in review.
2. Decrease in local revenue collection. The local revenue collection has decreased from Kshs.308.11 million in the same period during FY 2022/23 to Kshs. 273.79 million in the reporting period.

Exchequer Issues

During the reporting period, the Controller of Budget approved withdrawal of Kshs.**6.0b billion** from the CRF account. This amount was comprised of Kshs. 5.32 billion (87.7 per cent) for recurrent expenditure and 743.76 million (12.3 per cent) for development expenditure. Out of the recurrent expenditure released to the County Kshs. 3.37 billion was spent towards compensation and Kshs.1.95 billion for operations and maintenance.

County funds Exchequer Issues

During the reporting period County Government has issued exchequer amounting to Kshs.326.78 million of County funds to Semi- autonomous Agencies. This includes Kshs.60.5 million for Meru Micro finance, Kshs. 6.12 million for Meru Investment Corporation, Kshs.29.06 million for Meru Youth Service and Kshs.231.1 million for Meru County Revenue Board. The total amount requested for all the corporations was composed of Kshs.307.31 million for recurrent expenditure and Kshs.19.46 million for development Expenditure.

Expenditure Performance

During the Third quarter the County spent Kshs.6.36 billion on development and recurrent Programmes in the reporting period. The expenditure represented 104.9 per cent of the total funds released by the CoB and comprised Kshs.890.60 million and Kshs.5.47 billion on development and recurrent Programmes, respectively. Expenditure on development Programmes represented an absorption rate of 24.2 per cent, while recurrent expenditure represented 66.5 per cent of the annual recurrent expenditure budget.

Expenditure Classification	Budget (Kshs.)		Expenditure (Kshs.)		Absorption (%)	
	County Executive	County Assembly	County Executive	County Assembly	County Executive	County Assembly
Total Recurrent Expenditure	**7,257,082,901.00**	**968,378,295.00**	**4,798,616,636.00**	**669,217,375.00**	**66.12%**	**69.11%**
Compensation to Employees	4,574,618,453.00	504,250,017.00	3,068,859,089.00	303,729,229.00	**67.08%**	**60.23%**
Operations and Maintenance	2,682,464,448.00	464,128,278.00	1,729,757,547.00	365,488,146.00	**64.48%**	**78.75%**
Development Expenditure	**3,636,350,293.00**	**40,000,000.00**			**0.00%**	**0.00%**
Total	**10,893,433,194**	**1,008,378,295.00**	**4,798,616,636.00**	**669,217,375.00**	**44.05%**	**66.37%**

Expenditure

Analysis of expenditure by departments shows that the Department of Health Services recorded the highest absorption rate of development budget at 44.2 per cent, followed by the Department of Public Service Administration & Legal Affairs at 38.1 per cent. The Department of Education, Technology, Gender, Culture & Social Development had the highest percentage of recurrent expenditure to budget at 74.3 per cent while the Department of Agriculture, Livestock & Fishery had the lowest at 44.6 per cent. The over-expenditure above the exchequer requisitions in the Department of Health Services arose due to the spending of health FIF which is not swept to the CRF. The FIF is spent as per the county legislation governing the operation of ordinary A-I-A and FIF).

Recurrent Expenditure

A total of Kshs. 5,467.83 billion was spent on recurrent activities. This expenditure represented 91.13 per cent of the total funds released from the CRF account. Recurrent expenditure recorded an absorption rate of 66.5 per cent.

Table 4: Summary of Recurrent Expenditure as at 31st March, 2024

No	Department	Budget Allocation	Expenditure in March FY 2023/24 (Kshs. Million)	FY 2023/24 Absorption rate (%)

	Rec:	Rec:	Rec:	Rec:
R01	County Assembly	968,378,295.00	669,220,000.00	69.11%
R02	Governor's Office	173,034,018.00	109,600,295.00	63.34%
R03	Finance, Economic Planning & Ict	827,495,457.00	493,392,067.64	59.62%
R04	Agriculture, Livestock & Fisheries	39,447,586.00	17,649,525.00	44.74%
R05	Water Irrigation Environment and Natural Resources	50,127,615.00	27,873,149.09	55.60%
R06	Education Science, Culture & Arts	256,058,320.00	190,249,390.20	74.30%
R07	Health Services	557,263,353.00	314,582,222.00	56.45%
R08	Lands, Physical Planning and Urban Development	71,180,000.00	35,314,992.00	49.61%
R09	Public Service Management and Administration	5,080,068,454.00	3,496,071,627.13	68.82%
R10	Roads, Transport & Energy	38,235,558.00	20,418,380.00	53.40%
R11	Trade, Tourism, Investment and Co-Operatives Development	44,898,540.00	21,625,308.00	48.16%
R12	Youth, Sports, Gender & Social Development	94,770,000.00	56,552,990.90	59.67%
R13	County Public Service Board	24,504,000.00	15,281,145.30	62.36%
	TOTAL	**8,225,461,196.00**	**5,467,831,092.26**	**66.47%**

d.4.2 Development Expenditure

A total of Kshs. 890.6million was spent on development activities. This expenditure represented 15 per cent of the total funds released from the CRF account. Development expenditure recorded an absorption rate of 24.2 per cent.

Table 5: Summary of Development Expenditure as at 31st March, 2024

No	Department	Budget Allocation	Expenditure in March FY 2023/24 (Kshs. Million)	FY 2023/24 Absorption rate (%)
	Rec:	Rec:	Rec:	Rec:
R01	County Assembly	40,000,000.00		0.00%
R03	Finance, Economic Planning & Ict	119,411,393.00	32,000,000.00	26.80%

R04	Agriculture, Livestock & Fisheries	1,061,038,803.00	200,231,160.25	18.87%
R05	Water Irrigation Environment and Natural Resources	399,522,312.00	112,661,288.25	28.20%
R06	Education Science, Culture & Arts	88,170,693.00	32,890,665.60	37.30%
R07	Health Services	448,815,213.00	198,159,222.43	44.15%
R08	Lands, Physical Planning and Urban Development	172,546,296.00	32,581,251.95	18.88%
R09	Public Service Management and Administration	105,000,000.00	20,000,000.00	19.05%
R10	Roads, Transport & Energy	696,469,433.00	133,329,510.90	19.14%
R11	Trade, Tourism, Investment and Co-Operatives Development	401,126,150.00	98,772,441.77	24.62%
R12	Youth, Sports, Gender & Social Development	144,250,000.00	29,975,286.00	20.78%
	TOTAL	**3,676,350,293.00**	**890,600,827.15**	**24.23%**

County Funds Expenditure

All the relevant funds and corporations had submitted their monthly expenditure returns for the reporting period. This is an improvement in reporting from the previous financial year it is stipulated in Section 116 of PFM Act, 2012 and aided our preparation of budget implementation report.

County Investment and Development Corporation

The purpose of this corporation is to act as an investment vehicle to market opportunities available to investors and coordinate development projects in the County mandated to identify strategic investment opportunities for the benefit of the County; undertake business ventures with other entities or persons for the benefit of the County; promote local economic growth and job creation; advice and facilitate the County government and County residents on investment opportunities within and outside the County; assist and facilitate investors from within or outside the County to establish investments in the County and promote and facilitate investment in the County; Meru County Investment and Development Corporation was operationalized after enactment of the Meru County Investment and Development Corporation Act, 2014.

Kshs.21.709 million was allocated for recurrent expenditures. The corporation did not have allocation for development expenditure during the FY 2023/2024. As at the end of March 2024, Kshs. 6.12 million exchequers were released for recurrent for the corporation through the department of Finance, Economic Planning & ICT.

Budget Execution by Programmes and Sub-Programmes

This table summarizes the budget execution by Programmes and sub-Programmes in the first nine months of FY 2023/24.

		Approved Estimates FY 2023/24		Actual Expenditure as of 31st March 2024		Absorption Rate (%)	
VOTE	**Printed**	**Recurrent Expenditure**	**Development Expenditure**	**Recurrent Expenditure**	**Development Expenditure**	**Recurrent Expenditure**	**Development Expenditure**
3562 Meru - Office of the Governor							
P1. Headquarters	84,914,018.00	84,914,018.00	-	61,860,935.00	-	73%	0%
P2. Governor Press	25,480,000.00	25,480,000.00	-	18,632,360.00	-	73%	0%
P3. Efficiency Monitoring	13,179,000.00	13,179,000.00	-	3,937,900.00	-	30%	0%
P4. Research and Public Participation	9,250,000.00	9,250,000.00	-	4,944,600.00	-	53%	0%
P5. Fire, Rescue and Emergency Services	25,000,000.00	25,000,000.00	-	11,543,500.00	-	46%	0%
P6. County Secretary	7,100,000.00	7,100,000.00	-	4,136,300.00	-	58%	0%
P7. Partnership Development and External Linkages	8,111,000.00	8,111,000.00	-	4,544,700.00	-	56%	0%
Total Net Expenditure vote R3563	**173,034,018.00**	**173,034,018.00**	**-**	**109,600,295.00**	**-**	**63%**	**0%**
3563 Meru - Finance, Economic Planning and ICT							
P1. Headquarters	267,857,430.00	267,857,430.00	-	99,540,825.00	-	37%	0%
SAGA 1: Meru Investment Corporation	21,709,324.00	21,709,324.00	-	6,116,344.00	-	28%	0%
2: Meru Microfinance Corporation	76,155,481.00	76,155,481.00	-	60,516,126.00	-	79%	0%
3: Meru County Revenue Board	332,432,000.00	332,432,000.00	27,500,000.00	226,080,340.74	5,000,000.00	68%	18%
P2. Procurement	8,951,480.00	8,951,480.00	-	6,033,060.00	-	67%	0%
P3. Internal Audit	8,785,200.00	8,785,200.00	-	8,183,957.00	-	93%	0%
P4. Budget and Policy	30,686,777.00	30,686,777.00	-	24,815,836.00	-	81%	0%
P5. Accounts	6,591,200.00	6,591,200.00	-	4,195,524.00	-	64%	0%
P6.ICT Development	12,770,900.00	12,770,900.00	68,600,000.00	7,798,697.00	27,000,000.00	61%	39%
P7. Economic Planning and Coordination Services	8,780,000.00	8,780,000.00	-	5,924,342.00	-	67%	0%
P8. Fleet Management	42,250,000.00	42,250,000.00	-	34,695,436.00	-	82%	0%

P9. Administration Services	10,525,665.00	10,525,665.00	23,311,393.00	9,486,274.00	-	90%	0%
Total Net Expenditure vote R3563	**827,495,457**	**827,495,457**	**119,411,393**	**493,386,762**	**32,000,000**	**60%**	**27%**
3564 Meru - Agriculture, Livestock & Fishery							
Headquarters	8,540,000.00	8,540,000.00	841,837,419.00	4,599,850.00	180,299,022.00	54%	21%
Livestock	8,250,000.00	8,250,000.00	153,394,800.00	3,620,150.00	-	44%	0%
Fisheries	4,605,000.00	4,605,000.00	26,806,584.00	1,235,000.00	2,499,575.00	27%	9%
Agriculture Development	13,792,586.00	13,792,586.00	-	6,938,425.00	-	50%	0%
Animal Disease Management	4,260,000.00	4,260,000.00	19,000,000.00	1,206,100.00	-	28%	0%
Semi-Autonomous ATC KAGURU	-	-	20,000,000.00	-	17,432,563.25		87%
Total Net Expenditure vote R3564	**39,447,586**	**39,447,586**	**1,061,038,803**	**17,599,525**	**200,231,160**	**45%**	**19%**
3565 Meru - Water, & Irrigation							
Water & Irrigation	21,014,471.00	21,014,471.00	328,639,884.00	13,153,449.09	52,778,860.21	63%	16%
Environment & Natural Resources	29,113,144.00	29,113,144.00	70,882,428.00	14,718,850.00	59,882,428.04	51%	84%
Total Net Expenditure vote R3565	**50,127,615**	**50,127,615**	**399,522,312**	**27,872,299**	**112,661,288**	**56%**	**28%**
3566 Meru - Education, Technology, Gender, Culture & Social Development							
Headquarters	12,402,100.00	12,402,100.00	-	5,699,350.20	-	46%	0%
Early Childhood Development Education(ECDE)	223,557,595.00	223,557,595.00	40,143,318.00	174,700,340.00	4,210,665.00	78%	10%
Technical and Vocation Education	9,372,225.00	9,372,225.00	48,027,375.00	5,293,900.00	28,680,000.00	56%	60%
Village Polytechnics	10,726,400.00	10,726,400.00	-	4,555,800.00	-	42%	0%
Total Net Expenditure vote R3566	**256,058,320**	**256,058,320**	**88,170,693**	**190,249,390**	**32,890,665**	**74%**	**37%**
3567 Meru - Health Services							
Headquarters	21,732,383.00	21,732,383.00	-	11,098,315.00	-	51%	0%

Curative Health	495,079,867.00	495,079,867.00	448,815,213.00	280,004,278.00	198,159,222.43	57%	44%
Preventive and Promotive Health	40,451,103.00	40,451,103.00	-	23,489,129.00	-	58%	0%
Total Net Expenditure vote R3567	**557,263,353**	**557,263,353**	**448,815,213**	**314,591,722**	**198,159,222**	**56%**	**44%**
3568 Meru - Lands, Physical Planning, Urban Development & Public Works							
Lands	15,050,000.00	15,050,000.00	60,000,000.00	7,789,954.00	6,886,033.60	52%	11%
Physical Planning and Urban Development	15,600,000.00	15,600,000.00	102,546,296.00	7,191,308.00	20,000,000.00	46%	20%
Meru Town Municipality	20,000,000.00	20,000,000.00	-	11,965,580.00	-	60%	0%
Maua Municipality	9,000,000.00	9,000,000.00	-	3,887,400.00	-	43%	0%
Timau Municipality	7,000,000.00	7,000,000.00	-	2,632,050.00	-	38%	0%
Public Works	4,530,000.00	4,530,000.00	10,000,000.00	1,871,800.00	5,695,218.35	41%	57%
Total Net Expenditure vote R3568	**71,180,000**	**71,180,000**	**172,546,296**	**35,338,092**	**32,581,252**	**50%**	**19%**
3569 Meru - Public Service Administration & Legal Affairs							
Headquarters	17,860,531.00	17,860,531.00	-	13,114,723.65	-	73%	0%
Coordination of County Government Functions Sub County	26,613,124.00	26,613,124.00	-	9,527,700.00	-	36%	0%
County office Accommodation Enforcement Services	46,671,068.00	46,671,068.00	-	12,083,704.00	-	26%	0%
Human Resource	4,910,623,730.00	4,910,623,730.00	105,000,000.00	3,390,582,257.48	20,000,000.00	69%	19%
Legal Representation, Advisory Services and Legislative Process	77,200,001.00	77,200,001.00	-	70,763,242.00	-	92%	0%
Town Management & Administration	1,100,000.00	1,100,000.00	-	-	-	0%	0%
Total Net Expenditure vote R3569	**5,080,068,454**	**5,080,068,454**	**105,000,000**	**3,496,071,627**	**20,000,000**	**69%**	**19%**
3570 Meru - Roads, Transport & Energy							
Headquarters	27,770,000.00	27,770,000.00	671,469,433.00	16,223,230.00	109,030,065.90	58%	16%

Infrastructure	10,465,558.00	10,465,558.00	25,000,000.00	4,195,150.00	24,299,445.00	40%	97%
Total Net Expenditure vote R3570	**38,235,558**	**38,235,558**	**696,469,433**	**20,418,380**	**133,329,511**	**53%**	**19%**
3571 Meru - Trade, Investment, Industrialization, Tourism & Co-op Development							
Co-operatives Development	12,723,540.00	12,723,540.00	18,100,000.00	6,954,080.00	-	55%	0%
Tourism	17,600,000.00	17,600,000.00	-	6,624,100.00	-	38%	0%
Trade	14,575,000.00	14,575,000.00	383,026,150.00	8,056,228.00	98,772,441.77	55%	26%
Total Net Expenditure vote R3571	**44,898,540**	**44,898,540**	**401,126,150**	**21,634,408**	**98,772,442**	**48%**	**25%**
3572 Meru - Youth Affairs & Sports							
Youth Affairs	8,380,000.00	8,380,000.00	10,000,000.00	5,331,575.00	6,997,700.00	64%	70%
Sports Development	33,390,000.00	33,390,000.00	45,250,000.00	23,569,188.90	1,503,100.00	71%	3%
Meru Youth Service	25,000,000.00	25,000,000.00	20,000,000.00	14,601,277.00	14,461,208.00	58%	72%
Gender Mainstreaming	28,000,000.00	28,000,000.00	69,000,000.00	13,070,950.00	7,013,278.00	47%	10%
Total Net Expenditure vote R3572	**94,770,000**	**94,770,000**	**144,250,000**	**56,572,991**	**29,975,286**	**60%**	**21%**
3573 Meru - County Public Service Board							
Headquarters	24,504,000.00	24,504,000.00	-	15,281,145.30	-	62%	0%
Total Net Expenditure vote R3573	**24,504,000**	**24,504,000**	**0**	**15,281,145**	**0**	**62%**	**0%**
Total Net Expenditure vote R3560	**7,257,082,901**	**7,257,082,901**	**3,636,350,293**	**4,798,616,636**	**890,600,827**	**66%**	**24%**

Sub-Programmes with the highest levels of implementation based on absorption rates were: Internal Audit in the Department of Finance Economic Planning & ICT at 93.2 per cent, Legal Representation, Advisory Services and Legislative Process in the Department of Public Service Administration & Legal Affairs at 91.7 per cent, Semi-Autonomous ATC Kaguru in the Department of Agriculture, Livestock Development and Fisheries at 87.2 per cent, and Budget and Policy in the Department of Finance Economic Planning & ICT at 80.9 per cent of budget allocation.

Meru County Microfinance Corporation

Meru County Microfinance Corporation was established to provide microfinance services to Small and Medium enterprises in the County. The Corporation was operationalized after enactment of the Meru County Microfinance Corporation Act, 2014. The corporation has complied with the requirement of the PFM Act 2012 on submission of quarterly financial statements.

Kshs.76.16 million was allocated for the corporation on recurrent expenditures in the Meru County budget FY 2023/2024. The exchequer released to the Microfinance through the department of Finance, Economic Planning & ICT was Kshs. 60.5 million during the reporting period.

Meru County Revenue Board

There is an established a board to be known as the Meru County Revenue Board created under Meru County Revenue Board Act, 2014. Which is a body corporate with perpetual, succession and a common seal and shall, in its corporate name, be capable of taking, purchasing or otherwise acquiring, holding, charging or disposing of movable and immovable property; borrowing money or making investments; entering into contracts; and performing all other acts for the proper performance of its functions which October lawfully be done by a body corporate. It under the general supervision of the CECM Finance is responsible for assessing, collecting and receiving county revenue; administering, accounting for all revenue and enforcing county laws related to revenue; more over it is has the duty of advising the County Executive Committee on all matters related to administration and collection of revenue under county laws.

Kshs.332.43 million was allocated for recurrent expenditures and Kshs. 27.5 million for development expenditures in the Meru County budget FY 2023/2024 for the revenue board. The exchequer released to the revenue board through the department of Finance, Economic Planning & ICT was Kshs.226.1 million for recurrent and Kshs. 5 million for development during the reporting period.

Meru County Assembly Staff Car Loan and Mortgage Fund

The county has established a County Assembly of Meru Car loan fund and County Assembly of Meru staff housing scheme regulations, 2015 which has management committees and comprising of one board member, the clerk of the county assembly, deputy clerk of the county assembly, the principal finance officer and all heads of departments. The clerk of the county assembly is the administrator of the fund while the principle finance officer is the secretary to the committee.

As at the end of the reporting period, Kshs. 15 million was disbursed towards the fund through the County Assembly.

Meru County Executive Staff Car Loan and Mortgage fund

The county has established a County Executive of Meru Car loan fund and County Executive of Meru staff housing scheme regulations, 2015 which has management committee and comprising of one county public service board member, the county secretary, county chief officer for finance, director in charge of human resource as ex officio. During the current financial year 2023-24 the fund has been allocated Kshs. 121 million. As at the end of the reporting period there was no disbursement to the fund.

Meru County Youth Service Corporation

The County has established a Meru Youth Service Fund regulation, 2018 which has appointed CEO. The fund is administered by CEO who is appointed by Governor. The fund is to provide toinculcateacultureofself-worthanddignity,hardwork,diligence,self-reliance and entrepreneurship among the youth, Reduce youth poverty, unemployment and helplessness, promote participation of the youth in developmentprogramsincludingagriculture,health,forestry,urbandevelopment,andenvironmentalrehabilitation, provide for the maintenance of a database of all trained Meru youth, provide necessary training to facilitate increased employment of the youth in the county government and county government projects.

Kshs.25 million and Kshs.20 million was allocated for recurrent and development expenditures respectively in FY 2023/2024 budget. As at the end of the reporting period Kshs. 14.6 million and 14.46 million was released for recurrent and development respectively.

a. Observations and issues observed during the period

1. There was delay in release of equitable share by National Government hence delaying expenditures to the preceding month.
2. Decrease in Own Source revenue collection for the period under review in comparison with the previous financial year.
3. Delay in disbursement of conditional grants. As at the end of the reporting period there was release of Ksh.1.61 million for ASDSP, 175.54 Million for NAVCDP and 4.26 million for NARIGP conditional grant from National Government.
4. Corporations and Funds submitted their quarterly returns in time hence aided in preparation of the report.

Settlement of Pending Bills

At the beginning of FY 2023/24, the County reported a stock of pending bills amounting to Kshs.716.12 million, comprising Kshs.19.72 million for recurrent expenditure and Kshs.696.40 million for development activities. In the first nine months of FY 2023/24, the County settled pending bills amounting to Kshs.427.66 million. They consisted of Kshs.19.72 million for recurrent expenditure and Kshs.407.94 million for development Programmes. Therefore, as of 31st March 2024, the outstanding amount was Kshs.288.46 million. The County Assembly reported outstanding pending bills of Kshs.241.06 million as of 31st March 2024.

Annex 1: Revenue Collection per Month

MERU COUNTY GOVERNMENT													
REVENUE PERFORMANCE REPORT AS AT 31ST DECEMBER, 2023(Kshs.)													
No	**Revenue Stream**	**Annual Targeted Revenue (Kshs.)**	**JULY**	**August**	**September**	**October**	**November**	**December**	**January**	**February**	**March**	**Total Actual Revenue (Kshs.)**	**Variance (Kshs.)**
		a	**b**	**c**	**d**	**e**	**f**	**g**	**h**	**i**	**j**	**h=(a+b+c+d+e+f+g+h+i+j)**	**i=a-h**
1	Single business permit	158,730,873.00	2,578,686.00	1,361,320.00	1,122,200.00	1,055,525.00	383,828.00	1,123,421.00	18,054,284.00	17,140,231.00	47,187,659.00	90,007,154.00	68,723,719.00
2	Cess	73,845,469.83	5,807,530.00	5,576,860.00	4,880,996.00	3,781,640.00	3,300,007.00	5,382,559.00	5,215,705.00	6,211,068.00	6,302,418.00	46,458,783.00	27,386,686.83
3	Parking fees	75,095,533.00	5,180,270.00	4,572,225.00	4,367,625.00	4,028,702.00	1,809,610.00	3,594,466.00	6,861,343.00	5,864,915.00	4,986,940.00	41,266,096.00	33,829,437.00
4	Market fee	55,516,822.00	3,648,990.00	4,060,030.00	3,693,451.00	2,403,449.00	1,429,078.00	1,912,451.00	2,499,510.00	2,221,680.00	2,077,660.00	23,946,299.00	31,570,523.00
5	Land Rates	54,984,290.96	419,109.00	605,991.00	983,854.00	495,014.00	153,553.00	141,155.00	3,360,829.00	3,269,315.00	7,409,476.00	16,838,296.00	38,145,994.96
6	Outdoor adverts. & Signboard	50,445,513.54	540,000.00	966,470.00	1,675,000.00	638,200.00	646,800.00	1,178,100.00	2,817,800.00	4,569,400.00	9,132,770.00	22,164,540.00	28,280,973.54
7	Building plans	34,003,293.24	1,213,945.00	2,539,921.00	2,001,665.00	907,049.00	-	2,629,621.00	3,247,136.00	2,001,410.00	1,661,515.00	16,202,262.00	17,801,031.24
8	Plot Rent	12,123,414.18	715,083.00	353,019.00	205,061.00	175,417.00	35,610.00	22,350.00	206,782.00	241,718.00	371,428.00	2,326,468.00	9,796,946.18
9	House rent/Stall rent	13,239,978.70	495,876.00	602,340.00	645,240.00	481,860.00	302,600.00	149,143.00	1,010,859.00	513,050.00	779,700.00	4,980,668.00	8,259,310.70
10	Slaughter house fees	7,054,399.99	460,690.00	449,780.00	420,390.00	268,480.00	100,640.00	143,860.00	109,500.00	245,050.00	333,295.00	2,531,685.00	4,522,714.99

11	Meat Inspection and Veterinary Services	1,779,861.56	96,100.00	178,970.00	58,900.00	85,600.00	-	-	3,000.00	6,820.00	-	429,390.00	1,350,471.56
12	Impounding fees & Fines	3,397,363.57	467,750.00	298,800.00	239,050.00	143,000.00	229,000.00	156,500.00	354,050.00	285,320.00	178,850.00	2,352,320.00	1,045,043.57
13	Toilets fee	758,570.96	57,870.00	56,330.00	52,470.00	29,910.00	17,780.00	27,260.00	43,690.00	51,180.00	57,750.00	394,240.00	364,330.96
14	Application fees	278,100.00	-	8,600.00	520.00	22,600.00	-	9,600.00	-	4,000.00	500.00	45,820.00	232,280.00
15	Income from county properties/Estates	69,471.98	-	182,000.00	11,605.00	11,770.00	-	-	5,000.00	10,000.00	-	220,375.00	-150,903.02
16	Fire section fee	266,700.00	3,000.00	3,000.00	7,560.00	825.00	-	-	22,000.00	8,997.00	6,000.00	51,382.00	215,318.00
17	Refuse collection fee	345,389.98		-	-	2,600.00	-	-	21,000.00	70,000.00	35,000.00	128,600.00	216,789.98
18	Transfer & Subdivision fee	1,102,454.75	105,000.00	85,000.00	102,000.00	362,640.00	85,000.00	68,000.00	17,000.00	164,500.00	94,500.00	1,083,640.00	18,814.75
19	Sale of County Documents.	15,000.00	-	-	-	-	-	-	-	6,000.00	15,000.00	21,000.00	-6,000.00
20	Audit Fees/Sacco registration	1,751,162.67	32,200.00	37,700.00	44,400.00	-	77,700.00	42,050.00	66,080.00	137,700.00	180,490.00	618,320.00	1,132,842.67
21	Weight and Measures	2,760,065.20	310,080.00	159,900.00	158,280.00	72,800.00	-	133,100.00	236,609.00	102,880.00	47,300.00	1,220,949.00	1,539,116.20
22	Surrender of Imprest/Salary	411,056.11	8,341.00	-	-	-	92,455.00	75.00	980.00	-	-	101,851.00	309,205.11
23	Burial permit (MTRH)	25,214.78	-	-	400.00	2,000.00	-	800.00	4,000.00	800.00	400.00	8,400.00	16,814.78
24	Library fees	2,000,000.00	-	108,900.00	1,680.00	425.00	-	-	2,420.00	78,200.00	203,471.00	395,096.00	1,604,904.00
	TOTALS	**550,000,000.00**	**22,140,520.00**	**22,207,156.00**	**20,672,347.00**	**14,969,506.00**	**8,663,661.00**	**16,714,511.00**	**44,159,577.00**	**43,204,234.00**	**81,062,122.00**	**273,793,634.00**	**276,206,366.00**

Source: Meru County Treasury

Annexure 2: Exchequer Issues per Month

Month	JULY	AUGUST	SEPTEMBER	OCTOBER	NOVEMBER	DECEMBER	JANUARY	FEBRUARY	MARCH	TOTAL
Recurrent Exchequer (In Million)	840,873,140.00	791,410,014.00	840,873,140.00	791,410,014.00	840,873,140.00	791,410,014.00	840,873,139.00	-	-	5,737,722,601.00
Development Exchequer (in Million	-	-	-	-	-	500,000.00	-	-	-	500,000.00
Total in Million	**840,873,140.00**	**791,410,014.00**	**840,873,140.00**	**791,410,014.00**	**840,873,140.00**	**791,910,014.00**	**840,873,139.00**	**-**	**-**	**5,738,222,601.00**

Source: Meru County Treasury

Annex 3: Status of County Planning Documents FY 2023-24 as at September, 2023

	Approved (Yes/ No)	Date	Comment
Budget	Yes	23.06.2023	First approved
Appropriation Act	Yes	14.07.2023	Gazzetted
General Warrant	Yes	03.07.2023	
Budget Uploaded on IFMIS	Yes	15.07.2023	
CIDP	Yes	28.02.2023	
ADP	Yes	28.02.2023	
CFSP	Yes	28.02.2023	
CBROP	Yes	30.09.2022	Submitted to CEC Finance & Controller of budget
Debt Management Strategy Paper	No	28.02.2023	

***Source*: Meru County TreasurY**

Annexure 4:								
Programmes And Sub-Programmes Performance Report For The Period Ending 31st March 2024 (Non-Financial Information)								
Department: Education Science, Culture & Arts.								
					Fy 2023/24			
Programme	Sub-Programme	Delivery Unit	Key Output	Key Performance Indicator	Target(S)	Actual As At 31stmarch, 2024	Variance	Remarks
General Administration, Planning and Support Services	Early Childhood Development Education (Ecde)	Directorate of Early Childhood Development Education	Provision of Bursaries	Amount Disbursed Per Ward	Kshs. 3 Million Per Ward	Kshs. 3 Million Per Ward	0	Done
			Provision of Scholarships	Amount Disbursed Per Ward	1,000 Beneficiaries	20,000 Per Beneficiary		
			Curriculum Monitoring and Evaluation	No. Ecde Centres Monitored	777 Centres	767 Centres	10	Inadequate Vehicles
			Construction Of Ecde Model Centres	No. Of Centres Completed.	4	0	4	Delay In Disbursement Of Fund
Early Childhood Development Education (Ecde)			Enrolment In Early Childhood Development Schools Enhanced	Number Of Pupils Enrolled	65,000	57,846	7,154	Target Set Was Too High
			Enrollment Of School Feeding Programme Across the County	% Of Schools Covered	100%	100%	0	Done
			Construction of Classrooms	Number Of Classrooms Constructed	25 Projects	0	25	Delayed Disbursement Of Funds
			Capacity Building Of Ecde Officers And Teachers	No. Of Trainings Done	2	1	1	Inadequate Funding
'Technical and Vocation Education	Technical and Vocational Education	Directorate Of Vocational Education And Training	Training Equipment Supplied To Tvet	No. Of Institutions Equipped.	9 (One Per Sub County)	0		In Progress
			Training Of Tvet Officers And Managers	No. Of Officer And Managers Trained	5 Officers And 30 Managers	35	0	Done
			Monitoring And Evaluation	Number Of Institutions Monitored	30 Vtcs	30	0	Done

			Subsidized Exam Fees to Vtc Trainees	No. Of Trainees Benefiting	2170 Trainees	0	2170	No Budgetary Allocation
			Co-Curricular Activities And Skills Competition	No. Of Vtcs Participating	30 Vtcs	30	0	Done
Culture & Arts	Cultural Services	Directorate Of Culture And Arts	Organization Of Cultural Festivals.	Number Of Cultural Festivals Organized.	2 (One Per Half Year			
Department: Agriculture, Livestock And Fisheries								
Livestock	Livestock	Directorate Of Livestock Development.	Construction/ Renovation Of Livestock Markets	Number Of Livestock Markets Constructed/Renovated	3	1	2	Project Ongoing
Livestock	Livestock	Directorate of Livestock Development.	Procurement of Assorted Semen	Number Of Doses Of Procured	20,000	-	20,000.00	Project Ongoing
Livestock	Livestock	Directorate Of Livestock Development.	Procurement Of Assorted Vaccines	Number Of Doses Procured	75,000.00	30,000.00	45,000.00	Project Ongoing
Fisheries	Fisheries	Directorate Of Fisheries	Procurement Of Fish Feeds	Number Of Kgs Procured	6,250	6,250.00	-	Project Complete
Department- Youth								
Education and Skills Development	Skills Development	Youth Affairs	No. Of Youth With Gainful Skills	690 Youth To Be Trained	900	None	900	Ongoing (Awaiting Funding)
	Youth Mentorship Conventions	Youth Affairs	No. Of Successful Conventions Held	1 Convention To Be Held	1	None	1	Ongoing (Awaiting Funding)
	Youth Employment Accessibility Through Ict Flatforms	Youth Affairs	No. Of Youth Trained	150 Youth To Be Trained	150	None	150	Ongoing (Awaiting Funding)
Talent Development and Youth Empowerment	1. Establishment And Equipping Of Youth Talent Studios	Youth Affairs	No. Of Studios Established	3 Studios To Be Stablished	3	1	2	Ongoing

Sports Infrastructure	1. Upgrading Of Public Playground (For Kicosca)	Sports	No. Of Playgrounds Upgraded	5 Field Upgraded	5	5	-	Done
Sports Talent Development	1. Procurement And Distribution Of Sports Equipment	Sports	No. Of Disciplines Fully Equipped	14 Disciplines To Be Equipped	14	None	14	Done
	2. Promotion Of Sports Tournaments	Sports	No. Of Tournaments Held	2 Tournaments To Be Held	2	None	2	Ongoing
Affirmative Action	1. Women Economic Empowerment	Gender & S.D	No. Of Women Benefited	6,750 Women To Be Empowered	6,750	None	6,750	Ongoing
Social Care	1. Social Care Support To Elderly/ Accessing Universal Medical Cover	Gender & S.D	No. Of Vulnerable And Elderly Persons Benefited	1,966 Vulnerable And Elderly Persons To Benefit	2500	N0ne	2,500	Ongoing
	2. Procurement And Distribution Of Assistive Devices To Pwds	Gender & S.D	No. Of Pwds Benefited	600 Pwds Benefited	400	600	200	Done
	3. Teenage Friendly Programme	Gender & S.D	No. Of Teenagers Benefited	1,112 Teenagers Trained	1,000	1,112	112	Done

Gbv Intervention	1. Mapping Rescuing And Empowering Of The Affected	Gender & S.D	No. Of Persons Benefited	170 Victims Trained	240	170	70	Ongoing
Gender/Pwd Mainstreaming	1. Development Of Gender Mainstreaming Policy	Gender & S.D	A Gender Mainstreaming Policy	1 Policy Developed	1	1	-	Done
	2. Celebration Of International Gender Based	Gender & S.D	No Of Celebrations	4 Celebrations Held	6	4	2	Limited Resources
Department: Legal Affairs & Public Service Administration								
General Administration	Administration, Planning & Support		Employee & Customer Satisfaction	Customer Satisfaction Level Employee Satisfaction Level	80% 75%	70% 60%	10% 15%	Late Procurement Of Required Office Equipment And Materials
			Procurement Of Office Equipment	No Of Equipment Procured	100%	70%	30%	Inadequate Funds
			Quarterly Reports On Policy Advisory To Cabinet	No. Of Policy Reports	2	1	1	Insufficient Funds
Coordination Of County Government Functions Sub County	Coordination Of County Government Functions Sub County		Citizen Satisfaction	Citizen Satisfaction Level	80.00%	50%	30%	Less Public Participation And Civic Education Foras Due To Insuffient Funds.
			Public Participation	Weekly Reports	100.00%	80%	20%	Political Instability Late Disbursement Of Imprests To The Field Officers
County Office Accommodation And Enforcement Services	County Office Accommodation And		A Secure And Orderly County .	No Of Enforcement Operations Conducted	27	10	17	Political Interference Insufficient Fuel Inadequate Personnel Lack Of Enforcement Equipment

	Enforcement Services		A Serene And Secure Working Environment For Employees	% Of Office Space Provided	90%	70%	20%	Inadequate Funds To Construct New Offices And Rennovate Existing Offices
Human Resource	Human Resource		Payroll Processing	Number Of Officers In The Payroll	100%	100%	0	
			Staff Medical Cover	Number Of Officers Covered	6200	4137	2063	Insufficient Funds
			Records Management	Number Of Files Opened And Managed	216	216	0	
			Performance Contracting	% Of Pcs And Appraisals Signed	100%	70%	30%	Insufficient Funds Lack Of Capacity Building
			Capacity Building	Number Of Officers Trained	500	200	300	Insufficient Funds
Legal Representation & Legislative Process	Legal Services			No. Of Cases Concluded Adequately	10	5		The Number Of Cases Concluded Is Depedent On The Courts,Since Its Within Their Disgretion To Expediate Cases.
				No. Of Days Taken To Issue A Legal Opinion	3	15		The Number Of Legal Opinion Sought Is Depedent On Various Departments Need Of The Same.
Towns Management & Administration	Towns Management & Administration		Achieve Operational Efficiency & Effectiveness	% Of Urban Residents Satisfied By Services Offered By Town Administration	70%	50%	20%	Lack Of Means Of Mobility For Officers Inadequate Personnel For Cleaning
County Public Service Board								
Human Resource Management	Human Resource Management	county Public service board	Board decisions on human resource management and governance in the public service	Reduced time lag on the matters received by the Board.	14 Days	30 days		
			Staff inducted	No of staffs inducted	200	37		

			Disciplinary cases disposal	No. of disciplinary cases resolved	8	30		
Trade, Cooperatives and Tourism								
Tourism, Marketing & Promotion	Tourism	Familiarization trips to key tourism sites	No. of events and print and electronic media advertisement initiatives	1 Motor sport event	0	1	Insufficency of funds	
Tourism, Marketing & Promotion	Tourism	Media advertisements and documentaries, newspaper articles and promotion activities, events, Tourism forums and exhibitions	No. of events and print and electronic media advertisement initiatives	6 initiatives	2	4	Insufficency of funds	
Tourism Capacity Building	Tourism	Training sessions of service providers, CFAs and CBTO's	Increased number of trainees per year	3 forums	0	3	Awaiting finances	
Cooperative Directorate, National Gov't & Dev't partners	Cooperatives	Development of TNAs	Number of TNAs Developed	6	0	6	Insufficency of funds	
Cooperative Directorate, National Gov't & Dev't partners	Cooperatives	Development of training manuals	Number of training Manuals Developed	6	0	6	Insufficency of funds	
Cooperative Directorate, National Gov't & Dev't partners	Cooperatives	Carrying out trainings, seminars, Workshops & benchmark workshops	Number of Members trained	13,000	0	13,000	Insufficency of funds	
Cooperative Directorate, National Gov't & Dev't partners	Cooperatives	Carrying out trainings, seminars, Workshops & benchmark workshops	Number of new Cooperatives	20	20	0	Complete	
Cooperative Directorate, National Gov't & Dev't partners	Cooperatives	Promotion of SACCOs including PWDs Saccos County wide	Number of sensitization forums	8	0	8	Insufficency of funds	

Cooperative Directorate, National Gov't & Dev't partners	Cooperatives	Promotion of SACCOs including PWDs Saccos County wide	Number of Members trained	2,300	0	2,300	Insufficency of funds		
Cooperative Directorate, National Gov't & Dev't partners	Cooperatives	Dairy Sector promotion	Number of Forums Held	6	1	5	Almost done		
Cooperative Directorate, National Gov't & Dev't partners	Cooperatives	Dairy Sector promotion	Number of workshops	5	0	5	Insufficency of funds		
Cooperative Directorate, National Gov't & Dev't partners	Cooperatives	Dairy Sector promotion	Number of Dairies supported with milk equipment's	6	0	6	Insufficency of funds		
Cooperative Directorate, National Gov't & Dev't partners	Cooperatives	Dairy Sector promotion	Number Bench marking Tours	3	0	3	Insufficency of funds		
Cooperative Directorate, National Gov't & Dev't partners	Cooperatives	Promotion of Potatoes, bananas, Miraa, Avocado, Macadamia Co-operatives/countywide.	Number of outsourced markets for different value chains	4	4	0	Insufficency of funds		
Cooperative Directorate, National Gov't & Dev't partners	Cooperatives	Promotion of Potatoes, bananas, Miraa, Avocado, Macadamia Co-operatives/countywide.	Number of supported in cooling/Storage facilities	2	0	2	Insufficency of funds		
Cooperative Directorate, National Gov't & Dev't partners	Cooperatives	Promotion of Potatoes, bananas, Miraa, Avocado, Macadamia Co-operatives/countywide.	Number of Supported/establishment of Value addition facilities.	1	0	1	Insufficency of funds		
Cooperative Directorate, National Gov't & Dev't partners	Cooperatives	Promotion of Potatoes, bananas, Miraa, Avocado, Macadamia Co-operatives/countywide.	Number of sensitization meetings held	9	0	9	Insufficency of funds		

Cooperative Directorate, National Gov't & Dev't partners	Cooperatives	Governance & Administration of Cooperatives County wide	Number of TNAs on leadership/governance trainings	1	0	1	Insufficency of funds	
Cooperative Directorate, National Gov't & Dev't partners	Cooperatives	Governance & Administration of Cooperatives County wide	Number of Training manuals	1	0	1	Insufficency of funds	
Cooperative Directorate, National Gov't & Dev't partners	Cooperatives	Governance & Administration of Cooperatives County wide	Number of leaders trained	800	0	800	Insufficency of funds	
Cooperative Directorate, National Gov't & Dev't partners	Cooperatives	Governance & Administration of Cooperatives County wide	Number of generals meetings, audit, inspections' etc.	180	107	73	In progress	
Trade shows and exhibitions	Trade	Increase market access for SMEs products made in Meru	No of trade exhibitions attended	3	3	0	Complete	
capacity building	Trade	Enhanced entrepreneurial skill	Number of SMES trained	2000	700	1,300	In progress	
Finance, Economic Planning & ICT								
Budget Coordination and Management	Budget Coordination and Management	Directorate of Budget	Budgeting documents prepared	Documents prepared and adherence to budget calendar dates	6	6		
			Preparation of annual Budget Estimates	Budget prepared and submitted to County Assembly by 30th April	1	1		
			Budget & economic forums,	No. of forums held	4	3		

	Public Participation and Sensitization		Meetings/ Public baraza	No. of wards covered	46	46		
			Public Engagement	No. of Public participations held	2	2		
Meru Investment Corporation								
Microfinance Corporation	Lending		Loan disbursement	Increased loans disbursement	131			
				Increased number of groups accessing loans	250			
			Staff/Customer trainings	Increased financial literacy	250			
Revenue Management	Increased revenue collection	Revenue Board	Procurement of Revenue System	No of revenue systems automated	1	1		
ICT Development	ICT Infrastructure	Directorate of ICT	Backbone infrastructure and Unified Wireless LAN	No of wards, sub county and municipalities connected	10	2		
			ICT standards	-No of ICT Standards developed	1			
			Training on ICT	No of trainings done	5	0		
			CCTV installation and management	No of CCTV systems integrated	1	1		
Economic Planning and Cordination Services	County policies and economic	Directorate of Economic Planning.	Development of sectoral plans	No. of sectoral plans in place	1	1		
			Preparation of annual development plan	No. ADPs prepared	1	1		
Department Of Lands, Housing, Physical Planning, Urban Development								

	Land Adjudication and Registration		Secured land tenure	% of adjudication sections closed	10%	10%	0%	Target achieved
	Valuation roll		Harmonized land rates	% level of completion of the Valuation roll	40%	10%	-30%	The suprogramme is on going
	County land registry and Land Information Management System			% of county land data digitized	20%	20%	0%	Target achieved
	Demarcation and Monumenting Public Land	Department Of Lands, Housing, Physical Planning, Urban Development	operational, secure and digitalized land registry	% of Public land secured	50%	50%	0%	Target achieved
Urban Infrastructure development and Municipalities	Urban Infrastructure development in municipalities.		Improved urban infrastructure in municipalities	% of Meru residents with ease of access to urban services and Structures. (municipalities)	20%	20%	0%	Target achieved
	Urban Infrastructure development in towns		Improved urban infrastructure in towns	% of Meru residents with ease of access to urban services and Structures.in towns	30%	30%	0%	Target achieved
	Municipal Court		Improved municipal governance	% completion of construction	50%	50%	0%	Target achieved
	Municipalities and Town Governance		Improved governance in towns and municipalities	% of urban centers with functional enforcement unit and by laws	10%	10%	0%	Target achieved

	Municipalities and Town Governance				10%	10%	0%	Target achieved
Physical Planning	The County Spatial plan		Optimized productivity of land countywide	% level of completion of County Spatial plan	30%	10%	-20%	
	Geographical information Management System		Reduce the cost of Physical Planning in the county	% of completion of the County GIS Lab established	50%	50%	0%	Target achieved
	Local Physical and Land use development plans		Sustainable Local Physical and Land use development	No. of Local Physical and Land use development plans	50%	50%	0%	Target achieved
	Market Land use plans		Orderly markets	No. of Market Land use plans	1	1	0%	Target achieved
	Development Control unit		Coordinated spatial development	% level of creation of Development control unit	2	0	-2	No funds were allocated
Housing and Informal settlement	Affordable Housing		Affordable housingFor County staff	Number of House Units completed.	70	0	-70	No funds were allocated
			Renovation of County staff houses	Number of units renovated	50	0	-50	No funds were allocated
			Affordable housing for the rural poor and vulnerable	Number of units completed	200	0	-200	No funds were allocated
	Housing policy development and implementation		Secure, inclusive and decent private and public houses.	% level of housing policy developed.	20%	0	-20%	No funds were allocated

Health Services								
Administration.	Health Infrastructure	Department of health services	Upgrading of Health Facilities,	Number of standard Level 4 Hospitals	4	3		Gazettement vol 4 2020
			Upgrading of Health Facilities,	Number of standard Level 3 Hospitals	36	35		Gazettement vol 4 2021
			Upgrading of Health Facilities,	Number of standard Level 2 Hospitals	112	110		Gazettement vol 4 2022
	Human Resource for Health		Hiring of more staff members, Facilitation of staff with proper working tools, Recruitment of CHVs, Capacity building of all Health managers	No. of Medical Doctors per 10,000 population	0.6			HRM database to provide the information
				No. of Nurses per 10,000 population	6.4			HRM database to provide the information
				Proportion of other essential Health Workforce	5.70%	4%		HRM database to provide the information
				% of Health management workers trained	10%	8%		HRM database to provide the information
	Planning		Trainings and Capacity building, Functional Quality improvement teams and work improvement teams	No. of Training done	10	7		KQMH & KQMCH =CHS
Curative Health	Specialized services	Directorate of curative Health	construction, equipping and operationalizing Communicable Disease Center, Development of patient care programmes	% of people accessing specialized services	25%	20%		Its important to itemize these services
	Diagnostic services		Construction, staffing and operationalization, Equipment; CT scan machine and MRI machine, Medical supplies and consumables,	% of people with access to diagnostic services	25%	49.40%		KHIS
Preventive and Promotive Health	Preventive and Promotive Health	Directorate of Preventive and promotive health						

	Environmental and community health		Awareness creation at community level, Enrolment to the NHIF programme, Enrolment to the NHIF programme, Staff rationalization	Number Of indigents covered for UHC	39,000			CHS
			Implementing Community Health Strategy	Number of community units that are fully functional	282	174		KHMFL
	Non-Communicable Disease Prevention and Control		Construction, equipping, staffing and operationalization of NCDs Care Centers	Proportion of persons screened for NCDs	30%	0.43% diabetes, 397 new HTN cases		KHIS
				Proportion of newly diagnosed Cancer patients put on treatment	20%	10.00%		
	HIV/AIDS program		Clients identified and tested for HIV	% of clients identified and tested for HIV	76%	74.30%		KHIS
			Procurement of Condom Demonstrators Models (Male and Female), Condom dispensers, Megaphones, Nutritional foods (Support Groups.	% of clients active on ART	88%	74.30%		KHIS
				% of clients who are virally suppressed	88%	70.60%		EID/VL website
	Mental Health		Integration and implementation of the Mental Health Policy, Develop substance use prevention and harm reduction interventions	% of mental health illness awareness	20%	5%		Survey?
				% of Mental health cases identified and initiated on treatment	50%	4014 cases		KHIS
	Disease Surveillance		Carry out active case search (AFP), Procurement of Typhim vaccine,	Improve non-polio AFP rates from	0.50%	4.81		IDSR

			Collecting, compiling and online sending of reports	1.71% to 3.42%				