

Meru County Summary



Population
1,545,714



Health Access
91%



Water Access
74%



Poverty Level
34%

Source: KDHS, 2022



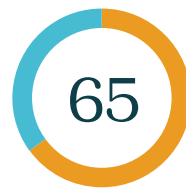
CBTS 2021



CBTS 2022



CBTS 2023



CBTS 2024



CBTS 2025

Meru County **Declined** in the 2025 transparency index

Kenya's public finance laws put budget transparency at the centre of efforts to secure accountability, effective, economic, and efficient collection and utilization of public resources. The County Budget Transparency Survey (CBTS) is an annual survey that assesses timely publication and availability of ten key budget documents that, by law, each county is required to publish and publicize annually on their official websites. Secondly, the survey evaluates the information contained in the available key budget documents including revenue, expenditure, feedback on public participation, priority narratives, justifications, and details on capital projects.

Each county is assigned a transparency index based on the timeliness, availability and comprehensiveness of its budget information. In the CBTS 2025, Meru County published 2 out of 10 key budget documents in a timely manner and scored 60 out of 100 points based on 8 documents that were publicly available.

This represented a decline from 65 out of 100 points in CBTS 2024.

Comparison between timeliness and availability performance

KEY BUDGET DOCUMENT	TIMELINESS PERFORMANCE	AVAILABILITY PERFORMANCE
Annual Development Plan	⊘	✓
County Budget Review and Outlook Paper	✓	✓
County Fiscal Strategy Paper	⊘	✓
Approved Programme Based Budget	⊘	✓
Citizen Budget	⊘	⊘
Finance Act	⊘	⊘
County Quarterly Budget Implementation Report Quarter 1	⊘	✓
County Quarterly Budget Implementation Report Quarter 2	⊘	✓
County Quarterly Budget Implementation Report Quarter 3	✓	✓
County Quarterly Budget Implementation Report Quarter 4	⊘	✓

✓ Available ⊘ Not Available

How comprehensive is the content of budget documents that Meru County makes publicly available?

KEY BUDGET DOCUMENT	2021	2022	2023	2024	2025
County Integrated Development Plan	—	—	58	—	—
Annual Development Plan	45	48	50	58	63
County Budget Review & Outlook Paper	×	79	67	77	81
County Fiscal Strategy Paper	29	42	44	35	54
Approved Programme-Based Budget	×	×	56	67	61
Citizens Budget/Mwananchi Budget	×	×	×	×	×
Finance Act	×	×	×	47	×
County Quarterly Budget Implementation Report	×	×	20	64	71

● 81–100 (A) ● 61–80 (B) ● 41–60 (C) ● 21–40 (D) ● 0–20 (E) × Not published



Key observations in Meru's County budget documents

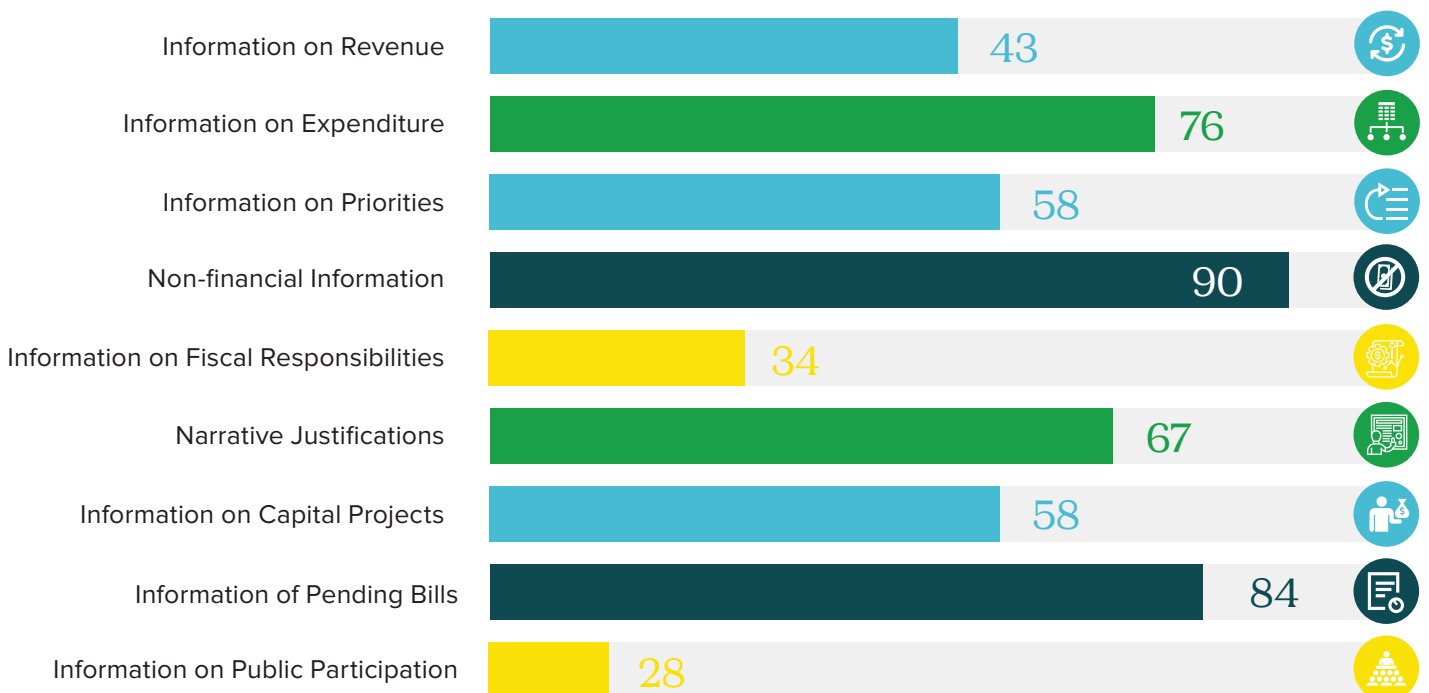
- 1 Meru county has never published the Citizens Budget/Mwananchi Budget.
- 2 The county has only published the Finance Act once in the last five rounds of the CBTS Survey.
- 3 Meru County has not provided information on individual revenue streams in the ADP. On the other hand, CFSP lacks information on actual revenue performance for the half year.



Opportunities to improve Meru County's budget transparency:

- 1 The county should produce, publish, and publicize all the key budget documents on time.
- 2 Meru County should enhance the details of revenue reporting by providing a detailed breakdown of its own source revenue across all key budget documents particularly the ADP, CFSP and Approved Programme Based Budget. This should include disaggregated information on individual revenue streams such as market fees, Parking Fees, Business Permits, land rates and other local fees, alongside their respective targets, actual collections and performance trends over time. This level of detail will strengthen transparency, enable effective tracking of revenue performance, and support more informed public participation and oversight.
- 3 The CFSP demonstrates good practice by clearly documenting public participation inputs and how they influenced county decisions. This approach should be replicated in the ADP and Programme-Based Budget by consistently including a structured feedback section showing public priorities and how they were incorporated.

Transparency Performance by Thematic Area



Scan the QR code for the full report:

