MURANG'A COUNTY GOVERNMENT

SECOND QUARTER BUDGET IMPLEMENTATION STATUS REPORT.

FINANCIAL YEAR 2025-2026.

JANUARY 2026.

COUNTY VISION, MISSION AND MOTTO

Vision

Sustainable development for socio-economic transformation

Mission

To transform the County for sustainable development for the benefit of all

Motto

Kamùingì Koyaga Ndìrì (Unity is Strength)

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FOREWORD

Pursuant to Section 166 of the Public Finance Management Act. 2012, which mandates the County Treasury to consolidate and submit periodic budget implementation reports, Murang'a County Government hereby presents the Budget Implementation Report for the second quarter of financial year 2025/26. This report serves as a critical accountability instrument, providing a detailed and transparent evaluation of the county's fiscal performance in the second quarter. It examines both revenue and expenditure.

Murang'a County Budget Implementation Report (MCBIR) provides a review of the implementation status of priority programs and projects as outlined in the Annual Development Plan (ADP) 2025/26. The preparation of this report underscores the Murang'a County Government's vision and mission to a Sustainable development for socio-economic transformation and to transform the County for a sustainable development for the benefit of all.

During this quarter, the County implemented a budget of **11,716,745,440** of which **7,887,826,592** (67.8%) was allocated to recurrent and **3,828,918,848** (32.8%) was allocated to development. Recurrent expenditure including county assembly summed up to **2,862,012,751** while development expenditure at **559,540,519**. Own Source Revenue (OSR) collection that at the end of the half year was **506,004,338**

Going forward, the County remains committed to the timely implementation of budgeted projects in the current FY 25/26 while the County Treasury will collaborate with all departments to ensure sound fiscal management and effective budget delivery.

Prof. Kiarie Mwaura
CECM Finance and Economic Planning.
Murang'a County Government.

ACKNOWLEDGEMENT

The quarterly budget implementation report preparation process has been a collaborative effort, where we extend our deepest appreciation to all individuals and teams whose contributions led to the successful completion of this important document. The report was spearheaded by the Budget Directorate and involved technical officer throughout the formulation of this report.

Most specially, we acknowledge the CECM Finance & Economic Planning, Prof. Joseph Kiarie Mwaura, PhD, County Executive Committee Members, Chief Officers, Directors, Heads and staff of County Agencies for their able leadership and contributions during this noble exercise.

Special mention goes to the Budget Directorate under the stewardship of the Director, Mr. Emilio Muchunu, Budget Officers, Samuel Kinyanjui and Dennis Kabera, for their commitment in the preparation of CBIR. Finally, let me take the opportunity to acknowledge every person who contributed towards the preparation of MCBIR in one way or another. Their efforts will no doubt leave an indelible mark in the socio-economic development of our Murang'a County.

We appreciate the very helpful normative guidelines from the national government that made it possible for us to prepare this CBIR.

Prof. Kiarie Mwaura
CECM Finance and Economic Planning.
Murang'a County Government.

ABBREVIATION AND ACRONYMS

ADP	Annual development plan
CARA	County Allocation of Revenue Act
CBEF	County budget economic forum
CBIR	County Budget Implementation Report
CBROP	County Budget Review and Outlook Paper
CECM	County executive committee member
CHPs	Community Health Promoters
CIDP	County integrated development plan
CO	Chief officer
DANIDA	Danish International Development Agency
ECDE	Early childhood development education
FLLoCA	Financing locally led climate action
FY	Financial year
HQ	Headquarters
HRM	Human resources management
ICT	Information and Communications Technology
IFMIS	Integrated financial management information system
MCBIR	Murang'a County Budget Implementation Report
M&E	Monitoring and Evaluation
MOU	Memorandum of Understanding
NEPAD	New Partnership for Africa's Development.
NG	National Government
Q2	Quarter 2
YOY	year-over-year

CHAPTER 1

1. OVERALL BUDGET OUTLOOK AND PERFORMANCE

1.0. Introduction

FY 25-26 Budget represents third budget under the County Integrated Development Plan (CIDP 2023–2027). This Budget Implementation Report highlights the performance in the half year of FY 2025/2026 where the County continued with the implementation of its budget through Programs and associated projects being rolled out as planned. To ensure fiscal efficiency, the County also took steps to rationalize its budget by enhancing its local revenue collection and reducing expenditure.

Rationale for County Budget Implementation Reports

Section 166(4)(a) of the Public Finance Management Act, 2012, mandates the County Treasury to prepare Budget Implementation Reports and submit it to the County Assembly, with copies forwarded to the Office of the Controller of Budget, the National Treasury, and the Commission on Revenue Allocation (CRA) within one month after the end of each quarter. These reports serve as a key accountability tool, ensuring that public funds are utilized in line with the approved budget. It presents an overview of the county's revenue and expenditure performance, highlights key achievements during the reporting period, identifies challenges affecting budget execution, and offers recommendations to improve the efficiency and effectiveness of budget implementation.

Budget Outlook and Performance

In FY 2025/2026, the County Government adopted a total budget of KShs. **11,716,745,440** excluding county assembly allocated as follows:

- Development Expenditure: KShs. **3,828,918,848** (30% of the total budget)
- Recurrent Expenditure: KShs. **7,887,826,592**

This allocation adheres to Section 107(2b) of the PFM Act 2012, which mandates that at least 30% of a County Government's budget be dedicated to development.

Additionally, the County Assembly's budget totals KShs. **846,710,947**, with:

- Recurrent Allocation: KShs. **816,710,947**
- Development Allocation: KShs. **30 million**

Table 1 Summary of County Approved Budget 2025/2026

	REVENUE	
	Details	**Approved Estimates**
i.	Equitable Share	8,039,755,314
ii.	Equitable share C/F	600,000,000
iii	Local Revenue	1,416,669,232
iv	Grants and Loan	1,660,320,894
	Total	**11,716,745,440**
	EXPENDITURE	
i.	Recurrent	7,887,826,592
ii.	Development	3,828,918,848
	Total	**11,716,745,440**

CHAPTER 2

2. REVENUE PERFORMANCE.

2.1 Revenue Performance Analysis

In FY 24/25, the Budgeted County total revenue consists of KShs. **8,039,755,314** from the equitable raised by national government. Own source revenue of KShs. **1,416,669,232** and loans and grants amounting to **1,660,320,894** Table 2 below shows the county revenue estimates for FY 2025/2026)

Table 2 Summary of County Revenue Estimate 2025/2026

MURANG'A COUNTY GOVERNMENT			
REVENUE ESTIMATES 2025/2026			
	PARTICULARS	**BUDGET 2025/2026**	**% Allocation**
1	Sharable Revenue	8,039,755,314	68.6%
2	CRF Carried Forward	600,000,000	5.1%
3	Nutritional International	20,000,000.00	0.2%
4	Finance for Locally Led Climate Action (FLLoCA)	110,729,613	0.9%
5	FLLOCA Carried Forward	80,729,613	0.7%
6	Road Maintenance Fuel Levy	270,941,894.00	2.3%
7	County Government Health Workers	56,993,611.00	0.5%
8	Community health promoters	46,050,000	0.4%
9	Primary health care in Devolved context program - DANIDA	9,701,250	0.1%
10	Additional Allocation for Court Fines	70,740,842.00	0.6%
11	Kenya Agricultural Business Development Project	10,918,919	0.1%
12	KDSP – Level one	37,500,000	0.3%
13	KDSP – Level two	352,500,000	3.0%
14	National Agricultural Value Chain Development Program	151,515,152	1.3%
15	Kenya Urban Support Program – Urban Institution Grant	28,000,000	0.2%
16	Kenya Urban Support Program – Urban Development Grant	124,000,000	1.1%
17	Local Revenue	1,416,669,232	12.1%
18	Disposal of Assets	190,000,000	1.6%
19	County Aggregated Industrial Parks	100,000,000	0.9%
Total Revenues		**11,716,745,440**	**100%**

Revenue estimates for the 2025/2026 fiscal year total KShs 11,716,745,440 derived from a variety of funding sources. The largest portion of this revenue comes from sharable revenue, amounting to KShs 8,039,755,314 (68.6%) which is allocated from national government transfers and local revenue KShs 1,416,669,232 (12.1%). These diverse revenue sources reflect the county's focus on supporting, health, infrastructure, roads and other core sectors in ensuring sustainable growth and development throughout the year.

2.2 PERFORMANCE OF LOCAL REVENUE COLLECTION

Local revenue refers to the County Government's own-source income, generated through taxes, service charges, fees, business licenses, and permits. This revenue is vital as it ensures financial stability, especially when delays or shortfalls occur in the equitable share from national funds. It also supports the financing of the County's budgeted projects. The County is committed to achieving its annual own-source revenue target as shown below

Table 3 Performance of Local Revenue Collection

NO	REVENUE SOURCE	TARGET	Q2 25/26	% Against Target	% against Total OSR
1	LICENCES	280,817,722	14,882,070	5%	2.9%
2	LAND RATE	84,779,603	10,743,606	13%	2.1%
3	CESS REVENUE	10,214,244	3,922,234	38%	0.8%
4	HOUSE RENT/STALL/HALL	3,733,487	399,000	11%	0.1%
5	BUS PARK FEE	43,262,230	22,646,243	52%	4.5%
6	PARKING FEE	21,946,265	9,903,225	45%	2.0%
7	BARTER MARKET FEE	55,174,115	25,968,261	47%	5.1%
8	SELF HELP GROUP	424,793	123,240	29%	0.0%
9	LIQUOR	116,351,746	5,798,300	5%	1.1%
10	MOTOR BIKES/Tuk Tuk	9,540,079	3,185,325	33%	0.6%
11	BULDG MTS & OTHER CESS	81,302,423	36,130,230	44%	7.1%
12	ADVERTISEMENT	14,063,918	2,801,851	20%	0.6%
13	LANDS & PLANNING REVENUE	72,438,731	42,366,110	58%	8.4%
14	IMPOUNDING FEES	3,459,808	1,158,427	33%	0.2%
15	OTHER REVENUES	3,742,563	2,408,756	64%	0.5%
16	FIRE FIGHTING	1,571,460	76,500	5%	0.0%
17	MARIIRA FARM	1,112,307	282,786	25%	0.1%
18	COOPERATIVES (AUDIT)	87,483	-	-	0.0%
19	VETERINARY SERVICES	20,625,011	9,497,070	46%	1.9%
20	PUBLIC HEALTH	3,304,566	3,106,237	94%	0.6%
21	WEIGHT & MEASURES	612,480	-	-	0.0%
22	HOSPITAL REVENUE	588,104,199	310,604,867	53%	61.4%
	TOTALS	**1,416,669,232**	**506,004,338**	**36%**	**36%**

As shown in table 3 above, the highest revenue stream, at KShs. **310,604,867** million was from hospital revenue, contributing **61%** of the total OSR receipts and **53 %** of the its target. This is largely due to the enhancement in automation in all hospitals and has helped to mitigate the loopholes in lost revenue in the manual collection systems.

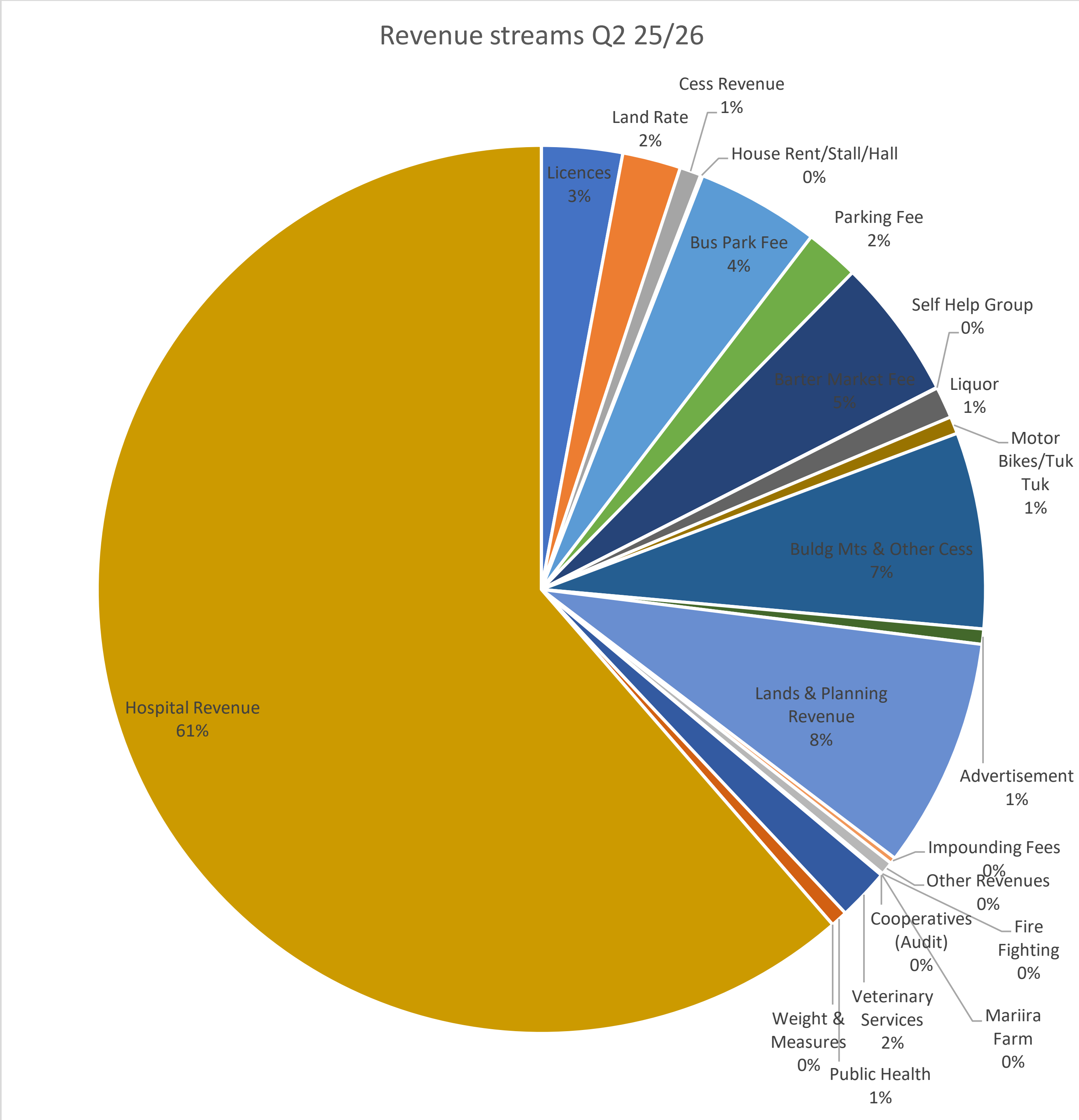

Figure 1 Own Source Revenue Streams in the first half of FY 2025/2026

As shown in Figure 1 above, other top revenue streams contributors against the total OSR receipts include,

- ✓ Land & Planning Revenue at **8%**
- ✓ Buldg Mts & Other Cess at **7%**
- ✓ Batter Market Fee at **5%**

2.2.1 Own Source Revenue Comparison

In the first half of the current FY 2025-2026 there was a general improvement in OSR collection compared from the previous first half of FY 2024-2025 by KShs. **84,704,703** which represented an increase of **20%.**

Table 4 Revenue collection Comparison

NO	REVENUE SOURCE	First Half FY 2024-2025	First Half FY 2025-2026	% Change
1	Licenses	16,000,647	14,882,070	-7%
2	Land rate	6,970,923	10,743,606	54%
3	Cess revenue	4,557,035	3,922,234	-14%
4	House rent/stall/hall	1,493,908	399,000	-73%
5	Bus Park fee	19,803,800	22,646,243	14%
6	Parking fee	9,855,950	9,903,225	0%
7	Barter market fee	25,379,004	25,968,261	2%
8	Self help group	186,260	123,240	-34%
9	Liquor	8,678,200	5,798,300	-33%
10	Motor bikes/Tuk Tuk	3,504,900	3,185,325	-9%
11	Buldg mts & Other cess	34,285,131	36,130,230	5%
12	Advertisement	3,063,272	2,801,851	-9%
13	Lands & planning revenue	43,968,813	42,366,110	-4%
14	Impounding fees	1,191,190	1,158,427	-3%
15	Other revenues	1,456,894	2,408,756	65%
16	Fire fighting	86,500	76,500	-12%
17	Mariira farm	476,801	282,786	-41%
18	Cooperatives (audit)	4,000	0	-100%
19	Veterinary services	9,378,980	9,497,070	1%
20	Public health	1,122,131	3,106,237	177%
21	Weight & measures	-	0	-
22	Hospitals Revenues	229,835,296	310,604,867	35%
	TOTAL REVENUE	**421,299,635**	**506,004,338**	**20%**

Top revenue change contributers included the

- ✓ public health at 177% increase,
- ✓ Other revenues at 65% increase
- ✓ Land rates at 54% increase
- ✓ Bus Park fee at 14%

CHAPTER 3

3.0 EXPENDITURE ANALYSIS

3.1 EXPENDITURE PERFORMANCE

In the first half of FY 25-26, the County Government total expenditure was at KShs. **3,421,553,270** Out of this KShs. **2,862,012,751** for recurrent Expenditure and KShs **559,540,519** for Development Expenditure.

Table 5 Comparison of County Expenditure Actuals in FY 2024/2025 and 2025/2026

Expenditure	Q2 24/25	Q2 25/26	% Change
Recurrent	2,700,892,364	2,862,012,751	5.97%
Development	456,411,264	559,540,519	22.60%
Total	**3,157,303,628**	**3,421,553,270**	**8.37%**

Total expenditure increased in Q2 by **8.37** YOY, rising from KES **3,157,303,628** to KES **3,421,553,270**, where Recurrent expenditure increased by **5.97%** and Development expenditure by **22.6%** from the previous Q2 FY 24-25

Table 6 Absorption per Department in the first half of the financial year 2025-2026

No	DEPARTMENT	BUDGET	EXPENDITURE	% ABSORPTION
1	Governorship, county coordination and Administration	324,084,209	128,602,027	40%
2	Finance, Information Technology and Economic Planning	377,358,969	116,256,576	31%
3	Agriculture, Livestock and Fisheries	927,878,056	255,976,197	28%
4	Energy Transport and Roads	1,463,756,332	273,319,640	19%
5	Commerce, Trade, industry and Tourism	229,750,000	11,193,882	5%
6	Education & Technical Training	751,823,424	424,687,242	56%
7	Health and Sanitation	3,828,317,615	1,338,605,017	35%
8	Lands, Housing & Physical Planning	69,062,983	4,938,448	7%
9	County Public Service Board	28,844,175	9,626,615	33%
10	Youth, culture, Gender, social services & Special Programs	260,598,723	88,796,945	34%
11	Environment, Natural Resources, water and irrigation	461,479,292	97,869,554	21%
12	Public Service Administration	1,434,173,110	387,607,688	27%
13	Murang'a Municipality	143,962,595	19,521,076	14%
14	Kenol Municipality	99,800,010	1,134,212	1%
15	Kangari Municipality	36,550,000	508,050	1%
16	Devolution and External Linkages	432,595,000	6,426,000	1%
17	County Assembly	846,710,947	256,484,102	30%
	TOTAL	**11,716,745,440**	**3,421,553,271**	29%

Source: *County Treasury*

In the second quarter, the overall absorption rate was at **29%** of the total budget, with the top contributors being;

- ✓ Education at **56%**
- ✓ Governorship at **40%**
- ✓ Health at **35%**

3.2 BUDGET ABSORPTION BY PROGRAMME AND SUB- PROGRAMME

In First half of FY 25/26, Recurrent expenditure was 2,862,012,751 representing and absorption rate of **36%** of the total recurrent budget. Development Expenditure was 559,540,519 representing and absorption rate of **15%** of the total development budget. The table below shows absorption by programme and sub-programme in the various department.

Table 7 Budget Absorption by Programme and Sub- Programme

MURANG'A COUNTY GOVERNMENT							
FY 2025/26-Budget Execution by Programmes and Sub-Programmes							
Programme	**Sub- Programme**	**BUDGET 2025-2026**		**Actual Payments of FY 2025-26 (KShs)**		**Absorption Rate (%)**	
		Recurrent Estimates	**Development Estimates**	**Recurrent Expenditure**	**Development Expenditure**	**Recurrent Expenditure**	**Development Expenditure**
Governorship, County Coordination And Administration							
Monitoring and Evaluation	101024010 Project Co-ordination and Monitoring	8,800,000		-		0%	0%
County Co-ordination	705024010 Office Administration and support Services	58,200,000		38,062,905		65%	0%
Administration and Support	706014010 County Executive and Coordination	168,824,209		74,354,335		44%	0%
Disaster Program	902044010 Disaster Response and Mitigation	13,500,000		1,100,000		8%	0%
GENERAL ADMINISTRATION	General Administration	50,760,000	10,000,000	9,196,117	-	18%	0%
Communication and Information Services	203014010 Communication	14,000,000		5,888,670		42%	0%
Sub Total		**314,084,209**	**10,000,000**	**128,602,027**	**-**	41%	0%
Finance, Information Technology And Economic Planning						0%	0%
Revenue Program	108014010 Local Revenue Mobilisation	25,375,000		4,000,000		16%	0%

ICT Program	703014010 Automation and Revenue System					0%	0%
Financial Management Program	Financial Management and Reporting programme 718024010	4,992,500		1,600,000		32%	0%
	703034010 Economic Planning and CIDP Review	7,305,000		1,207,935		17%	0%
	101134010 Procurement	7,875,000		-		0%	0%
	705014010 Budget	6,358,500		220,000		3%	0%
	705034010 Public Participation	63,885,000		23,656,400		37%	0%
	730014010 Monitoring and Evaluation	2,886,000		250,000		9%	0%
Internal Audit Program	Internal Audit Program 718014010	3,985,000		993,400		25%	0%
Administration and Support	706014010 General Administration Planning and support Services	221,696,969	33,000,000	81,328,841	3,000,000	37%	9%
Sub Total		**344,358,969**	**33,000,000**	**113,256,576**	**3,000,000**	33%	9%
Agriculture,Livestock And Fisheries						0%	0%
	Agricultural Subsidy- Mangoes and Milk		197,399,127		40,000,000	0%	20%
Food Security	101014010 Land and Crops Development	2,068,500		-		0%	0%
	101024010 Promotion Food Security	2,730,000	230,500,000	-	110,000,000	0%	48%
	103084010 Veterinary Services	3,538,500	11,000,000	-	-	0%	0%
	107024010 Livestock and	2,152,500		-		0%	0%

	Fisheries Development						
Administration and Support	706014010 General Administration Planning and support Services	290,847,858	184,334,071	105,976,197	-	36%	0%
	Agricultural Training Centres Program	3,307,500		-		0%	0%
Sub Total		**304,644,858**	**623,233,198**	**105,976,197**	**150,000,000**	35%	24%
Energy Transport And Roads						0%	0%
Urban Development Program	102074010 Urban Development and Support		170,500,000		4,558,819	0%	3%
Energy Development Program	103094010 Promotion of Energy & Renewable Energy Sources	4,805,000	67,000,000	716,131	-	15%	0%
	Transport	4,870,900		-		0%	0%
	Roads Development	21,461,535	270,941,894	7,038,850	94,718,150	33%	35%
Infrastructure Development Program	201014010 Construction of Roads and Bridges					0%	0%
	202064010 Infrastructure Development	5,210,000	918,967,003	426,500	165,861,190	8%	18%
Sub Total		**36,347,435**	**1,427,408,897**	**8,181,481**	**265,138,159**	23%	19%
Commerce,Trade, Industry And Tourism						0%	0%
Agro Marketing	102054010 Cooperatives	4,000,000	42,000,000	499,839	-	12%	0%
Tourism Program	110014010 Tourism Development	1,000,000	1,000,000	-	-	0%	0%
	301014010 Tourism Promotion and Marketing					0%	0%

Trade Development Program	111014010 Trade & Enterprise Development	11,500,000	140,000,000	2,850,000	-	25%	0%
	Market Development and upgrade				-	0%	0%
	302014010 Domestic Trade Development					0%	0%
	302024010 Fair Trade and Consumer Protection	1,500,000		189,879		13%	0%
	502034010 Industry Development Program				-	0%	0%
Administration and Support	706014010 General Administration Planning and support Services	25,250,000		7,654,164		30%	0%
Consumer Protection and Regulation	Consumer Protection and Regulation					0%	0%
Industrialization	Industrialization	3,500,000		-		0%	0%
Sub Total		**46,750,000**	**183,000,000**	**11,193,882**	**-**	24%	0%
Education & Technical Training						0%	0%
Ecde Programme	501034010 Early Childhood Development Education	122,500,000		54,571,584		45%	0%
	Infrastructural Work		5,000,000		-	0%	0%
	ECDE Furniture		6,000,000		-	0%	0%
Polytechnics Program	507014010 Revitalisation of Youth Polytechnics	6,000,000	25,500,000	1,456,375	-	24%	0%
Education Intervention Program 501054010	501054010 Motivation of Primary and Secondary School					0%	0%
	509024010 Motivation of	235,000,000		215,000,000		91%	0%

	Primary and Secondary Schools						
Administration and Support	706014010 General Administration Planning and support Services	351,823,424		153,659,283		44%	0%
Sub Total		**715,323,424**	**36,500,000**	**424,687,242**	**-**	59%	0%
Health And Sanitation						0%	0%
Infrastructure Development Program	101104010 Infrastructure Development					0%	0%
	109024010 Infrastructure Improvement Services					0%	0%
Alcohol Program	401014010 Alcoholic Control and Reviewing of Licences	4,000,000		-		0%	0%
	402034010 Preventive and Promotive Care		186,184,200		20,155,910	0%	11%
Curative Program	402054010 Free Primary HealthCare	798,500,000	110,000,000	200,816,079	-	25%	0%
Nutrition International	Nutrition International (grant)					0%	0%
Administration and Support	706014010 General Administration Planning and support Services	2,624,145,088	105,488,327	1,115,142,757	2,490,272	42%	2%
Sub Total		**3,426,645,088**	**401,672,527**	**1,315,958,836**	**22,646,182**	38%	6%
Lands, Housing & Physical Planning						0%	0%
Urban Development	102074010 Urban Development					0%	0%
	103074010 Land Administration	900,000		100,000		11%	0%
Land Policy Succession and Surveying	103014010 Land Policy and Planning					0%	0%
	103044010 Land Survey	1,300,000		300,000		23%	0%

Estate Management	701034010 Public Trusts and Estates Management					0%	0%
Administration and Support	706014010 General Administration Planning and support Services	44,312,983	4,000,000	3,938,524		9%	0%
Physical Planning	103024010 Physical Planning	5,150,000	13,000,000	599,924	-	12%	0%
Digitization of Lands	103034010 Digitization of Lands	400,000		-		0%	0%
Sub Total		**52,062,983**	**17,000,000**	**4,938,448**	**-**	9%	0%
County Public Service Board						0%	0%
General Administration and support	706014010 General Administration Planning and support Services	27,720,675		9,626,615		35%	0%
National Value and Governance	National Value and Governance	1,123,500		-		0%	0%
Sub Total		**28,844,175**	**-**	**9,626,615**	**-**	33%	0%
Youth,Culture, Gender,Social Services & Special Programs						0%	0%
Social Development Program	102054010 Cooperatives					0%	0%
	901014010 Social Welfare and Vocational Rehabilatation					0%	0%
	902024010 Persons Living With Disabilities		6,300,000		-	0%	0%
	711024010 Gender & Social-Economic Empowerment					0%	0%
General Administration and Support	706014010 General Administration Planning and support Services	52,321,223		23,214,543		44%	0%
Library Services	Library Services	4,675,000		-		0%	0%

Youth Development Program	711014010 Youth Development Services					0%	0%
	Muranga Youth service-Youth Empowernment	1,365,000	119,500,000	-	43,590,000	0%	36%
	Boda Boda Training		5,000,000		-	0%	0%
	903034010 Development and Management of Sports Facilities					0%	0%
Cultural Development Program	904014010 Development And Promotion of Culture	6,035,000		1,520,000		25%	0%
Social Development programme	Social Development programme	4,097,500		-		0%	0%
	Community Sports and Talents		37,000,000		8,475,992	0%	23%
Sport Development programme	Sport Development programme	24,305,000		11,996,410		49%	0%
Sub Total		**92,798,723**	**167,800,000**	**36,730,953**	**52,065,992**	40%	31%
Environment, Natural Resources, Water and Irrigation						0%	0%
Waste Management Program	101094010 Solid Waste Managaemnt	9,189,755	38,000,000	2,389,000	2,995,965	26%	8%
	102064010 Enviromental management & Protection					0%	0%
FlloCA	Climate Change		266,459,226		57,639,022	0%	22%
Administration and Support	706014010 General Administration Planning and support Services	95,752,784		33,861,817		35%	0%
Environmental Governance	1001054010 Enviromental Leadership and Governance	8,255,000		983,750		12%	0%
Environmental Administration and Support	General Administration	5,541,000		-		0%	0%

	Planning and support Services						
Water Development Program	1004014010 Water Supply Infrastructure	2,556,527		-		0%	0%
Borehole Drilling and Equipng Programme	Borehole Drilling and Equipng		10,500,000		-	0%	0%
BoreHole Rehabilitation Programme	BoreHole Rehabilitation		7,300,000		-	0%	0%
ECD Water Tanks Programme	ECD Water Tanks		8,400,000		-	0%	0%
Irrigation Development	1003024010 Irrigation Development	1,525,000	8,000,000	-	-	0%	0%
Last Mile Water Distribution Pipelines Programme	Last Mile Water Distribution Pipelines					0%	0%
Sub Total		**122,820,066**	**338,659,226**	**37,234,567**	**60,634,987**	30%	18%
Public Service Administration						0%	0%
Human Resource Development Program	101064010 Human Resource Management and Development					0%	0%
Administration and Support	706001410 General Administration Planning and support Services	1,389,738,610		379,854,238		27%	0%
ICT Program	Automation		20,000,000		6,055,200	0%	30%
	Acquisition of ICT Equipment					0%	0%
	Connectivity for Headquarters and devolved units (WAN/LAN)					0%	0%
ICT and E-Government	ICT and E-Government	24,434,500		1,698,250		7%	0%
Sub Total		**1,414,173,110**	**20,000,000**	**381,552,488**	**6,055,200**	27%	30%
Murang'a Municipality						0%	0%

Municipal Development Program	10109410 Solid Waste Managaemnt	940,000		-		0%	0%
	101104010 Infrastructure Development		81,000,000		-	0%	0%
	Urban Management					0%	0%
	102074010 Urban Development and Support	3,419,000		-		0%	0%
	109024010 Other Municipalities					0%	0%
	703014010 Revenue Automation					0%	0%
	706014010 General Administration Planning and support Services	57,478,595		19,521,076		34%	0%
Public Works and Infrastructue development	Public Health Services 402034010	1,125,000		-		0%	0%
Sub Total		**62,962,595**	**81,000,000**	**19,521,076**	**-**	31%	0%
Kenol Municipality						0%	0%
General Administration and Planning	General Administration and Planning 706014010	23,926,200	73,250,000	1,134,212	-	5%	0%
	Solid Waste Management 1002044010	650,000		-		0%	0%
	Public Health Services 402034010	173,810		-		0%	0%
	Urban Development Grant 102074010	1,800,000		-		0%	0%
Sub Total		**26,550,010**	**73,250,000**	**1,134,212**	**-**	4%	0%
Kangari Municipality						0%	0%
General Administration and Planning	General Administration and Planning	23,800,000	10,500,000	508,050	-	2%	0%
	Solid Waste Management 1002044010	550,000		-		0%	0%

	Public Health Services 402034010	200,000		-		0%	0%
	Urban Development Grant 102074010	1,500,000		-		0%	0%
Sub Total		**26,050,000**	**10,500,000**	**508,050**	**-**	2%	0%
Devolution and External Linkages						0%	0%
General Administration and Planning	General Administration and Planning	56,700,000	375,895,000	6,426,000	-	11%	0%
	Infrastructure Improvement			-	-	0%	0%
Sub Total		**56,700,000**	**375,895,000**	**6,426,000**	**-**	11%	0%
County Assembly						0%	0%
Legislation and representation	Legislation and representation	354,990,711	-	106,749,783.15	-	30%	0%
Oversight	Oversight	192,243,121	-	55,042,452.00	-	29%	0%
Administration planning and support	Administration planning and support	269,477,115	30,000,000	94,691,866.85	-	35%	0%
Sub Total		**816,710,947**	**30,000,000**	**256,484,102**	**-**	31%	0%
Grand Total		**7,887,826,592**	**3,828,918,848**	**2,862,012,751**	**559,540,519**	36%	15%

CHAPTER 4

4.1 DEPARTMENTAL NON-FINANCIAL PERFORMANCE

FINANCE, IT AND ECONOMIC PLANNING

A. Economic Planning

2025/2026 FY Programme Performance Report for the Period Ending 31st December 2025(Non-Financial)								
Programme	**Sub-Programme**	**Delivery Unit**	**Key Outputs**	**Key Performance Indicators**	**FY 2025/2026**			**Remarks**
					Target (s)	**Actual**	**Variance**	
Economic policy formulation and review	County economic policy formulation, modelling, and management	Economic Planning	AWP 2025/2026, developed ADP 2026/2027 prepared,	Timely and quality policy documents formulated.	ADP 2026/2027, AWP 2025/2026	AWP 2025/2026, developed ADP 2026/2027 prepared,	Nil	Targets achieved as planned
County Monitoring and Evaluation Framework	Monitoring & evaluation of projects and programmes	Economic Planning	County ADP 2025/2026 Implementation Report	Timely and quality Annual progress report prepared	County ADP 2025/2026 Implementation Report	County ADP 2025/2026 Implementation Report	Nil	Targets achieved as planned
County Fact Sheet	Review of the geographical, human and social demographics in the County.	Economic Planning	County Fact sheet	Updated county data	1 no. County fact sheet prepared	1 no. County fact sheet prepared	Nil	Target achieved

B. ICT & e-Government

Sub Programme	Key Outputs	Key Performance Indicators	Baseline (As at 30th June, 2024)	Targets		Total Cost KShs.	Remarks
				Planned	Achieved		
Development of ICT Infrastructure	Internet Connectivity in County health Facilities	Number of County Health facilities connected to the Network	157	157	164	44M	
Geographical Information System	GIS data collection tool for mapping all businesses	No. of GIS data collection tools developed	Nil	1	1	13.5M	
Automation of County Services.	Integrated Management Information Systems: - • Client Management System • County ICT Support Portal. • Internet Connectivity Devices • Farmers Registration Subsidy Programme • Voting System • HR System • Biometric Clocking System • MYS Attendance Mobile App and Dashboard • Investment Conference Website	Number of functional Management Information Systems developed.	Nil	5	18	Nil	

	• Project Management System • Inua Mkulima System • County e-Procurement System • Online Meeting Attendance Registration • E-Cabinet • Coffee movement permit portal • Municipalities website development						
Acquisition of ICT Equipment	Point of sale Machines (POS)	No of POS Procured	0	100	50	2.5M	
Policy formulation	Approved ICT Policy	ICT approved policy document	0	1	1	Nil	

1. Public Service

Human Resource

Programme and Sub Programme Performance Report for the Period Ending 31st December 2025 (Non-Financial)							
Programme: To develop and implement best human resource practices							
Outcome: Effective and efficient human resource service delivery							
Sub-Programme	**Delivery Unit**	**Key Outputs**	**Key Performance Indicators**	**FY 2025/2026**			**Remarks**
				Target (s)	**Actual**	**Variance**	
Internship programme	Public Service	Internship opportunities to fresh graduates	Number of interns engaged	250 Interns	320 interns	+70	70 Nurses 200 ECDE teachers 5 others (Engineers, Quantity Surveyors, Architects) 10 ICT 35 Ward supervisors

Human Resource Management and Development	Public Service	Attraction and retention of qualified and skilled employees	IPPD by-products	Generate, process payroll 100% by-p roducts to Third Parties by 5th of every subsequent month.	100% third parties payroll by products	Nil	Monthly
			Monthly pay slips	Ensure all eligible staff are paid their due salaries and wages- 100%	100% salaries and wages paid	Nil	Monthly
			Monthly salaries Reports	Process monthly payroll and Salaries by 25th of every month	Annual salary reports	Nil	
		Human Resource Management Payroll Records	Maintain 100% accurate Human Resource Management Payroll Records	1432 Casual records uploaded on IPPD/UHR Monthly County Payroll(s)status Reports	1390 casual records uploaded and issued with personal numbers by DPSM	Nil	
	Public Service	Trained and competent employees	Number of employees trained	500 employees trained	823 Employees n trained	+323	Performance Contracting -23 Pension -722 Induction -46 Individual trainings-32

		Highly Motivated employees	Number of: - promotions - re-designation - confirmation in appointment - extension of contract - staff appeals - renewal contracts discipline	Convene 4 CHRAC Meetings in relation to: - - promotions - re-designation - confirmation in appointment - extension of contract - staff appeals - renewal contracts - discipline cases	Four CHRAC committees convened	Nil	Promotions -846 Re-designations-142 Confirmatuons-291 Change of terms -176 Acting allowance -6 Renewal of contracts-1044
		Timely response to welfare issues	Number of welfare programs	Procure 4 covers	1 cover in place	4 Covers	Three Covers awaiting completion of the procurement process
Performance Management	Public Service	Institutionalized result-based performance	No. of Signed performance contracts	12 Departmental Performance Contracts	12 Performance Contracts	Nil	
			No. of Staff Performance Appraisal	3750 Annual Staff Performance Appraisals	2980 Annual Staff Performance Appraisals	770 Annual Staff Performance Appraisals	-

i. YOUTH, SPORTS, CULTURE AND SOCIAL SERVICES

Youth

2025/2026 FY Programme Performance Report for the Period Ending 31st December 2025(Non-Financial)								
Programme	**Sub-Programme**	**Delivery Unit**	**Key Outputs**	**Key Performance Indicators**	**FY 2025/2026**			**Remarks**
					Target (s)	**Actual**	**Variance**	
Youth Empowerment	Murang'a Youth Service	Youth	Youths engaged in community service county wide	No. of youths engaged	1050	1050	0	30 youths in every ward for the 35 wards after every 3 months
Sports and talent development programme	Sports and talent development programme	Youth and sports	Youths benefiting from sports equipments and uniform	No of youths benefiting from sports equipments and uniform	10,000	10,000	0	

ii. Education

2025/2026 FY Programme Performance Report for the Period Ending 31st December (Non-Financial)								
Programme	**Sub-Programme**	**Delivery Unit**	**Key Outputs**	**Key Performance Indicators**	**FY 2025/2026**			**Remarks**
					Target (s)	**Actual**	**Variance**	
Scholarship and other educational benefits	School bursary	Education	Students benefiting from bursary and scholarship programme	No. of bright and needy students benefitting	45,000	-	45,000	ongoing

iii. ROADS TRANSPORT ENERGY AND PUBLIC WORKS

Programme 1 - Community Based Projects					
Objective: To upgrade Community Service Infrastructure					
Outcome: Improved Mobility, accessibility and E.C.D.E Infrastructure.					
Sub Programme	Key Outputs	Key performance indicators	Targets		Remarks
			Planned	Achieved	
E.C.D.E Classroom renovation & Construction	Improve learning Environment.	No. of Classrooms done	200	201	Achieved as targeted
Roads Maintenance	Improve Accessibility	No. of Kms Done.	135	125	Achievement not meet, requires more funding
Dispensary Construction & Renovation	Improve Healthcare	No. of dispensary done	3	3	Achieved as targeted
Footbridges	Improve connectivity & Accessibility	No. Constructed	15	9	Achievement not meet, requires more funding
Pipes Water Distribution	Access to safe clean water	No. of Km done.	10	10.5	Achieved as targeted

Programme 2: - Urban Development					
Objective: To provide mobility, cleanliness, safe and convenient business environment and to improve aesthetics of our major towns and increase revenue					
Outcome: Improved Mobility, increased revenue and aesthetic beauty of major towns.					
Sub Programme	Key Outputs	Key performance indicators	Targets		Remarks
			Planned	Achieved	
Cabro Paving slabs	Improved Accessibility and asthetic beauty of our major towns and shopping centres.	No.Sm supplied & installed	15,000	10,600	Achievement no meet –requires early planning.

Programme 3 :- Energy Distribution					
Objective: Ensure all shopping centres, Markets and major towns are lighted.					
Outcome: Increased safety & prolonged business hours.					
Sub Programme	Key Outputs	Key performance indicators	Targets		Remarks
			Planned	Achieved	
Street lighting Maintenance	Improved security & increased business hours.	No. of Km done.	Rehabilitate 4Km	3.5 km Rehabilitated	Target not met ,requires more funding
Floodlighting Maintenance	Improved security & increased business hours.	No. of Poles done.	Rehabilitate 125 No.	105 rehabilitated	Target not met ,requires more funding

Solar Floodlighting	Improved security & increased business hours.	No. of solar lights installed	1300	1200	Target not met ,requires more funding

Programme 4:- Housing					
Objective: To refurbish and renovate public offices					
Outcome: Improve Working Environment.					
Sub Programme	**Key Outputs**	**Key performance indicators**	**Targets**		**Remarks**
			Planned	**Achieved**	
Renovation & construction of Public offices	Improve Working Environment	No. of offices done.	1	1	Target met,requires more funding to carry out phase 2.

Programme 5:- ROAD DEVELOPMENT					
Objective: To build resilient roads within the county.					
Outcome: Improved mobility, accessibility and connectivity.					
Sub Programme	**Key Outputs**	**Key performance indicators**	**Targets**		**Remarks**
			Planned	**Achieved**	

Maintenance of access roads	To improve mobility, accessibility and connectivity	No. of Km done.	125	55	Target meet,requires more funding .

iv. AGRICULTURE CROPS, LIVESTOCK, FISHERIES, VETERINARY

A. Agriculture (Crops)

2025/2026 FY Programme Performance Report for the Period Ending 31st December (Non-Financial)								
Programme	**Sub-Programme**	**Delivery Unit**	**Key Outputs**	**Key Performance Indicators**	**FY 2025/2026**			**Remarks**
					Target (s)	**Actual**	**Variance**	
NAVCDP (National Agricultural Value Chain Development Project	Farmer assets/services	Agriculture/ NAVCDP	Farmer assets/services	No of farmers reached with agricultural assets or services	57,000 Farmers supported with assets and service	57,000 farmers supported with fertilizer and Maize seeds	Nil	Ongoing
Food Security Programme	Supply Maize Seeds to Farmers in Murang'a County	Agriculture	No. of farmers supplied with maize seeds	No. of farmers supplied with maize seeds	135,000	135,000	0	
	Supply Top Dressing and Planting Fertiliser to Farmers in Murang'a County	Agriculture	No. of farmers supplied with fertiliser	No. of farmers supplied with fertiliser	135,000	135,000	0	
Murang’a County Inua Mkulima programme	Murang’a County Agricultural Farm Inputs and Incentive Subsidy Fund	Agriculture	No. of farmers benefiting from the programme	No. of farmers benefiting from the programme	25000	21667	3333	Second cohort targeting ongoing

v. Water, Irrigation, Environment and Natural Resources

2025/2026 FY Programme Performance Report for the Period Ending 31st December 2025(Non-Financial)								
Programme	**Sub-Programme**	**Delivery Unit**	**Key Outputs**	**Key Performance Indicators**	**FY 2025/2026**			**Remarks**
					Target (s)	**Actual**	**Variance**	
Water production	Drilling and equipping of Mihang'o Borehole	Water department	Borehole, drilled, equipped and installed with solar power	Completed borehole supplying 350 households with domestic water	2,195 households to have access to clean safe water supply	2,195 households have access to clean safe water supply	Nil	Complete
Water production	Supply, delivery and laying of water pipelines for the 35 wards in Murang'a county		A total of 100 km of water laid, connected with water and tested	An additional 3850 households supplied with clean safe water for domestic use	154,602 households to have access to clean for domestic use supply	151,002 households supplied with pipes in Rwathia and Wangu wards	3,600 households	Ongoing
Financing Locally-led Climate Action (FLLoCA) programme	Financing Locally-led Climate Action (FLLoCA) programme	Water department	Mugira dam water supply project	No. Households benefiting from domestic water and smallholder irrigation.	3,000 households	-	3,000 households	Procurement process initiated.

CHAPTER 5

5.0 CHALLENGES AND RECOMMENDATIONS

5.1 CHALLENGES

I. Delayed disbursement of equitable share from the national government results to delayed commencement and execution of planned projects and programmes.
II. Untimely disbursement of loans and grants
III. Automation challenges-e.g. Network failures
IV. Pending Bills from previous FY

5.2 recommendations

I. Timely disbursement of equitable share from the national government
II. Strengthening of systems used in automation to avoid their downtime
III. Fast tracking of procurement processes
IV. Address Pending Bills by established pending bills verification committee
V. Strengthen Monitoring and Evaluation
VI. Improve Departmental Coordination by enhancing interdepartmental coordination for cross-cutting programs and joint accountability