

MURANG'A COUNTY GOVERNMENT



FIRST QUARTER BUDGET IMPLEMENTATION STATUS REPORT.

FINANCIAL YEAR 2025-2026.

OCTOBER 2025.

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 Ndirì (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 first 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 first 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** was allocated to recurrent and **3,828,918,848** was allocated to development. Recurrent expenditure excluding county assembly summed up to **878,010,939** while development expenditure at **181,770,342**. Own Source Revenue (OSR) collection that at the end of the first quarter was at **210,118,439**

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.

A handwritten signature in black ink, appearing to read 'Kiarie Mwaura', with a stylized flourish above the name.

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
Q1	Quarter 1
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 first quarter of FY 2025/2026 where the County began the implementation of 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** which represented an increase of KShs.973.09 million (9%) increase from the previous FY 2024/25. 2025-2026 budget was as follows:

- Development Expenditure: KShs. **3,828,918,848** (33% 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 INTRODUCTION

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

During the First Quarter of FY 2025/26, the County received Kshs. **210,118,439** million from its revenue sources, including FIF, that represented a (23%) increase as compared to Kshs. 170,144,255 million realized in a similar period in FY 2024/25. The increase in OSR was attributed to the continuous implementation of automation measures by the County Government to enforce revenue collection and seal revenue leakages

Table 3 Performance of Local Revenue Collection

NO	REVENUE SOURCE	TARGET	Q1 25/26	%
1	LICENCES	280,817,722	11,620,070	4%
2	LAND RATE	84,779,603	7,850,652	9%
3	CESS REVENUE	10,214,244	2,502,145	24%
4	HOUSE RENT/STALL/HALL	3,733,487	175,000	5%
5	BUS PARK FEE	43,262,230	10,500,643	24%
6	PARKING FEE	21,946,265	5,324,850	24%
7	BARTER MARKET FEE	55,174,115	13,266,950	24%
8	SELF HELP GROUP	424,793	57,680	14%
9	LIQUOR	116,351,746	4,163,400	4%
10	MOTOR BIKES/Tuk Tuk	9,540,079	1,770,925	19%
11	BULDG MTS & OTHER CESS	81,302,423	18,052,420	22%
12	ADVERTISEMENT	14,063,918	1,120,030	8%
13	LANDS & PLANNING REVENUE	72,438,731	15,868,211	22%
14	IMPOUNDING FEES	3,459,808	392,310	11%
15	OTHER REVENUES	3,742,563	1,043,059	28%
16	FIRE FIGHTING	1,571,460	22,000	1%
17	MARIIRA FARM	1,112,307	10,446	1%
18	COOPERATIVES (AUDIT)	87,483	0	0%
19	VETERINARY SERVICES	20,625,011	4,538,790	22%
20	PUBLIC HEALTH	3,304,566	632,920	19%
21	WEIGHT & MEASURES	612,480	0	0%
22	HOSPITAL REVENUE	588,104,199	111,205,938	19%
	TOTALS	1,416,669,233	210,118,439	15%

The figure below shows the trend in collection of OSR in the first quarter of financial years of 2020-21 to 2025-26

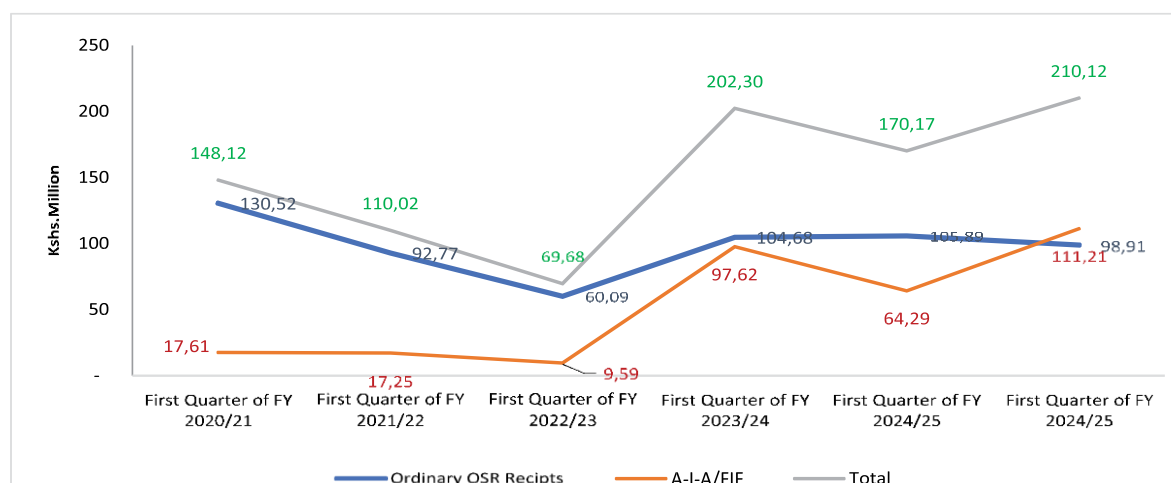


Figure 1 trend in Own-Source Revenue Collection from the First Quarter of FY 2020/21 to the First Quarter of FY 2025/26

2.3 REVENUE PERFORMANCE ANALYSIS

Revenue received from national Government (Equitable share) grew by **4.6%** from **1,868,446,676** in Q1 FY 24/25 to **1,953,470,411** in Q1 25/26. Total OSR collected in the first quarter grew by **18.8%** (from KShs **170,144,255** in Q1 F.Y. 2025-2026 to KShs **210,118,439** in Q1 FY 25-26) that represented **15%** per cent of the annual target of **1,416,669,232**. This indicates strong overall revenue growth, likely due to the continuous automation in collection strategies. The revenue streams which contributed the highest OSR receipts are shown in Figure 1 below.

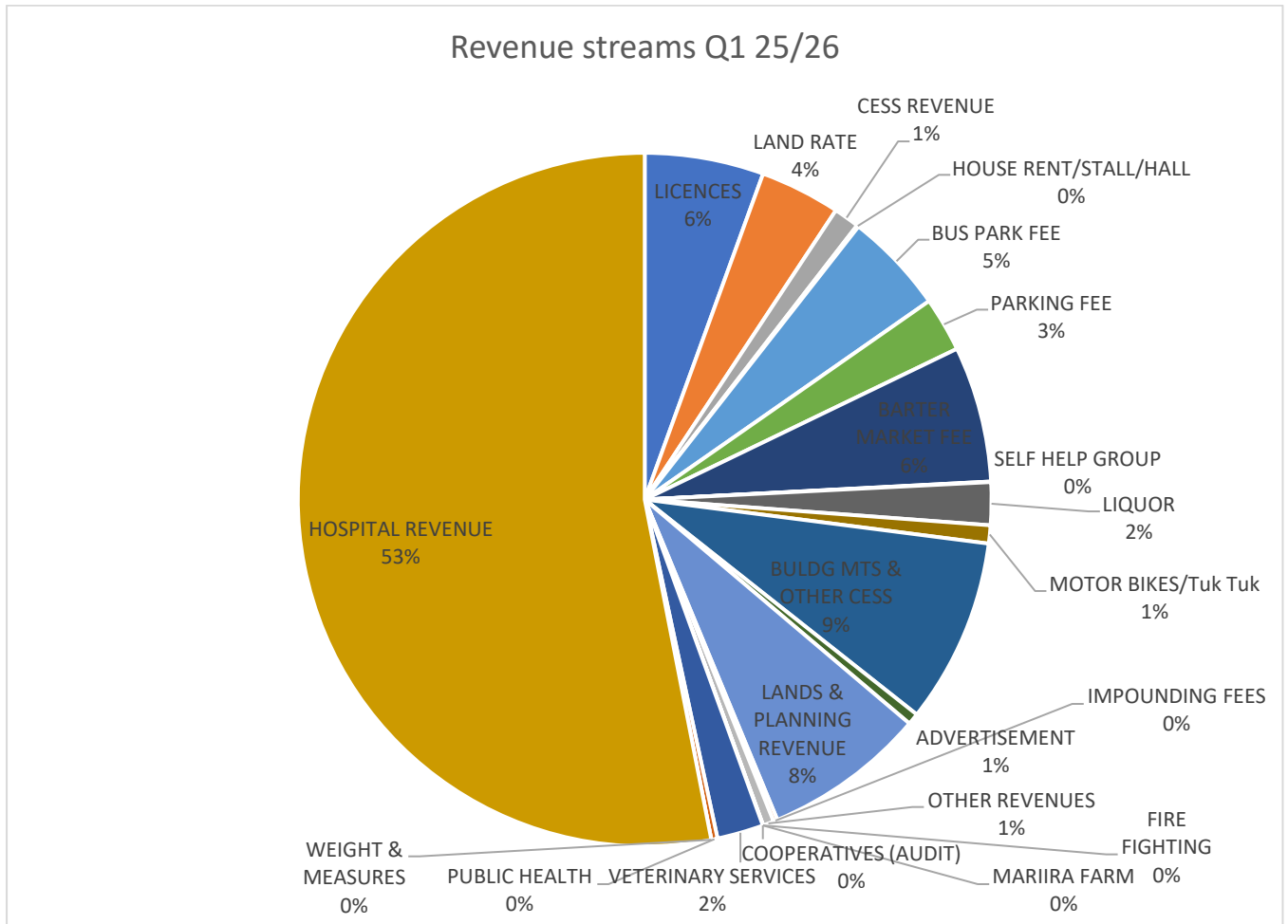


Figure 2 Own Source Revenue Streams in FY 2025/2026

As shown in Figure 1 above, the highest revenue stream, at KShs. **111,205,938** million was from hospital revenue, contributing **53 %** of the total OSR receipts. 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.

Other top revenue streams contributors include.

- Buldgs Mts & Other Cess 17,894,691 at **9%**
- Land & Planning Revenue 17,831,646 at **8%**
- Barter Market Fee 13,341,501 at **6%**

2.3.1 Own Source Revenue Comparison

Q1 of FY 2025-2026 had a general improvement in OSR collection from the previous Q1 of FY 2024-2025 by KShs. **39,380,489** which represented an increase of **18.8%**.

Table 4 Revenue collection Comparison

NO	REVENUE SOURCE	Q1 FY 2024-2025	Q1 FY 2025-2026	% Change
1	Licenses	11,578,205	11,620,070	0.4%
2	Land rate	9,684,445	7,850,652	-23.4%
3	Cess revenue	2,151,432	2,502,145	14.0%
4	House rent/stall/hall	349,567	175,000	-99.8%
5	Bus Park fee	9,691,300	9,904,243	2.2%
6	Parking fee	5,108,350	5,324,850	4.1%
7	Barter market fee	13,341,501	13,266,950	-0.6%
8	Self help group	97,020	57,680	-68.2%
9	Liquor	7,858,900	4,163,400	-88.8%
10	Motor bikes/Tuk Tuk	2,001,600	1,770,925	-13.0%
11	Buldg mts & Other cess	17,894,691	18,052,420	0.9%
12	Advertisement	1,043,090	1,120,030	6.9%
13	Lands & planning revenue	17,831,646	15,868,211	-12.4%
14	Impounding fees	485,590	392,310	-23.8%
15	Other revenues	1,294,690	1,069,764	-21.0%
16	Fire fighting	45,500	22,000	-106.8%
17	Mariira farm	79,889	10,446	-664.8%
18	Cooperatives (audit)	4,000	-	-
19	Veterinary services	4,714,300	4,538,790	-3.9%
20	Public health	602,811	608,920	1.0%
21	Weight & measures	-	-	-
22	Hospitals /NHIF claims refund	64,285,728	111,205,938	42.2%
	TOTAL REVENUE	170,144,255	210,118,439	18.8%

CHAPTER 3

3.0 EXPENDITURE ANALYSIS

3.1 EXPENDITURE PERFORMANCE

In Q1 FY 25-26, the County Government expenditure was at KShs. **1,059,781,281** Out of this KShs. **878,010,939** for recurrent Expenditure and KShs **181,770,342.38** for Development Expenditure.

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

Expenditure	Q1 24/25	Q1 25/26	% Change
Recurrent	553.63M	878,010,939	58.6%
Development	170.72M	181,770,342	6.5%
Total	724.35M	1,059,781,281	46.3%

Total expenditure increased in Q1 by **46.3%** YOY, rising from KES 724.35M to KES 1.059B, where Recurrent expenditure drove most of the growth, increasing by **58.6%** and Development expenditure showed modest growth at **6.5%** from the previous Q1 FY 24-25

Table 6 Absorption per Department in the First quarter of the financial year 2025-2026

No	DEPARTMENT	BUDGET	EXPENDITURE	% ABSORPTION
1	Governorship, county coordination and Administration	324,084,209	60,785,208	18.8%
2	Finance, Information Technology and Economic Planning	377,358,969	67,635,097	17.9%
3	Agriculture, Livestock and Fisheries	927,878,056	236,857,696	25.5%
4	Energy Transport and Roads	1,463,756,332	2,810,127	0.2%
5	Commerce, Trade, industry and Tourism	229,750,000	6,395,209	2.8%
6	Education & Technical Training	751,823,424	144,657,926	19.2%
7	Health and Sanitation	3,828,317,615	274,605,455	7.2%
8	Lands, Housing & Physical Planning	69,062,983	3,477,270	5.0%
9	County Public Service Board	28,844,175	4,919,541	17.1%
10	Youth, culture, Gender, social services & Special Programs	260,598,723	34,830,841	13.4%
11	Environment, Natural Resources, water and irrigation	461,479,292	26,270,125	5.7%
12	Public Service Administration	1,434,173,110	188,689,859	13.2%
13	Murang'a Municipality	143,962,595	7,846,926	5.5%
14	Kenol Municipality	99,800,010	-	0.0%
15	Kangari Municipality	36,550,000	-	0.0%
16	Devolution and External Linkages	432,595,000	-	0.0%
	TOTAL	10,870,034,493	1,059,781,280	9.7%

Source: *County Treasury*

3.2 BUDGET ABSORPTION BY PROGRAMME AND SUB- PROGRAMME

During Q1 FY 25/26, top departments in recurrent budget absorption included Agriculture, Livestock & Fisheries at (28.5%) Finance, ICT & Economic Planning at (19.6%) Governorship, County Coordination & Admin (19.4%) Commerce, Trade & Industry (13.7%) and Public Service Administration (13.3%). Top departments in development budget absorption included Agriculture, Livestock & Fisheries (24.1%) and Youth, Culture & Social Services (11.9%). The table below shows the detailed budget absorption by programme and sub programme.

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 (Ksh)		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%	0.0%
County Co-ordination	705024010 Office Administration and support Services	58,200,000		1,513,000		2.6%	0.0%
Administration and Support	706014010 County Executive and Coordination	168,824,209		56,847,658		33.7%	0.0%
Disaster Program	902044010 Disaster Response and Mitigation	13,500,000		-		0.0%	0.0%
GENERAL ADMINISTRATION	General Administration	50,760,000	10,000,000	925,000	-	1.8%	0.0%
Communication and Information Services	203014010 Communication	14,000,000		1,499,550		10.7%	0.0%
Sub Total		314,084,209	10,000,000	60,785,208	-	19.4%	0.0%
Finance, Information Technology And Economic Planning							
Revenue Program	108014010 Local Revenue Mobilisation	25,375,000		-		0.0%	0.0%
ICT Program	703014010 Automation and Revenue System					0.0%	0.0%
Financial Management Program	Financial Management and Reporting programme 718024010	4,992,500		600,000		12.0%	0.0%

	703034010 Economic Planning and CIDP Review	7,305,000		851,500		11.7%	0.0%
	101134010 Procurement	7,875,000		-		0.0%	0.0%
	705014010 Budget	6,358,500		-		0.0%	0.0%
	705034010 Public Participation	63,885,000		280,000		0.4%	0.0%
	730014010 Monitoring and Evaluation	2,886,000		250,000		8.7%	0.0%
Internal Audit Program	Internal Audit Program 718014010	3,985,000		50,000		1.3%	0.0%
Administration and Support	706014010 General Administration Planning and support Services	221,696,969	33,000,000	65,603,597	-	29.6%	0.0%
Sub Total		344,358,969	33,000,000	67,635,097	-	19.6%	0.0%
Agriculture,Livestock And Fisheries							
	Agricultural Subsidy-Mangoes and Milk		197,399,127		40,000,000		
Food Security	101014010 Land and Crops Development	2,068,500		-		0.0%	0.0%
	101024010 Promotion Food Security	2,730,000	230,500,000	-	110,000,000	0.0%	47.7%
	103084010 Veterinary Services	3,538,500	11,000,000	-	-	0.0%	0.0%
	107024010 Livestock and Fisheries Development	2,152,500		-		0.0%	0.0%
Administration and Support	706014010 General Administration Planning and support Services	290,847,858	184,334,071	86,857,696	-	29.9%	0.0%
	Agricultural Training Centres Program	3,307,500		-		0.0%	
Sub Total		304,644,858	623,233,198	86,857,696	150,000,000	28.5%	24.1%
Energy Transport And Roads							
Urban Development Program	102074010 Urban Development and Support		170,500,000		-	0.0%	0.0%
Energy Development Program	103094010 Promotion of Energy & Renewable Energy Sources	4,805,000	67,000,000	-	-	0.0%	0.0%
	Transport	4,870,900		-		0.0%	
	Roads Development	21,461,535	270,941,894	2,810,127	-	13.1%	

Infrastructure Development Program	201014010 Construction of Roads and Bridges					0.0%	0.0%
	202064010 Infrastructure Development	5,210,000	918,967,003	-	-	0.0%	0.0%
Sub Total		36,347,435	1,427,408,897	2,810,127	-	7.7%	0.0%
Commerce,Trade, Industry And Tourism							
Agro Marketing	102054010 Cooperatives	4,000,000	42,000,000	-	-	0.0%	0.0%
Tourism Program	110014010 Tourism Development	1,000,000	1,000,000	-	-	0.0%	0.0%
	301014010 Tourism Promotion and Marketing					0.0%	0.0%
Trade Development Program	111014010 Trade & Enterprise Development	11,500,000	140,000,000	2,850,000	-	24.8%	0.0%
	Market Development and upgrade				-	0.0%	0.0%
	302014010 Domestic Trade Development					0.0%	0.0%
	302024010 Fair Trade and Consumer Protection	1,500,000		189,879		12.7%	0.0%
	502034010 Industry Development Program				-	0.0%	0.0%
Administration and Support	706014010 General Administration Planning and support Services	25,250,000		3,355,330		13.3%	0.0%
Consumer Protection and Regulation	Consumer Protection and Regulation					0.0%	0.0%
Industrialization	Industrialization	3,500,000		-		0.0%	0.0%
Sub Total		46,750,000	183,000,000	6,395,209	-	13.7%	0.0%
Education & Technical Training							
Ecde Programme	501034010 Early Childhood Development Education	122,500,000		735,000		0.6%	0.0%
	Infrastructural Work		5,000,000		-	0.0%	0.0%
	ECDE Furniture		6,000,000		-	0.0%	0.0%
Polytechnics Program	507014010 Revitalisation of Youth Polytechnics	6,000,000	25,500,000	900,000	-	15.0%	0.0%

Education Intervention Program 501054010	501054010 Motivation of Primary and Secondary School					0.0%	0.0%
	509024010 Motivation of Primary and Secondary Schools	235,000,000		70,000,000		29.8%	0.0%
Administration and Support	706014010 General Administration Planning and support Services	351,823,424		73,022,926		20.8%	0.0%
Sub Total		715,323,424	36,500,000	144,657,926	-	20.2%	0.0%
Health And Sanitation							
Infrastructure Development Program	101104010 Infrastructure Development					0.0%	0.0%
	109024010 Infrastructure Improvement Services					0.0%	0.0%
Alcohol Program	401014010 Alcoholic Control and Reviewing of Licences	4,000,000		-		0.0%	0.0%
	402034010 Preventive and Promotive Care		186,184,200		-	0.0%	0.0%
Curative Program	402054010 Free Primary HealthCare	798,500,000	110,000,000	27,273,992	-	3.4%	0.0%
Nutrition International	Nutrition International (grant)					0.0%	0.0%
Administration and Support	706014010 General Administration Planning and support Services	2,624,145,088	105,488,327	247,331,463	-	9.4%	0.0%
Sub Total		3,426,645,088	401,672,527	274,605,455	-	8.0%	0.0%
Lands, Housing & Physical Planning							
Urban Development	102074010 Urban Development					0.0%	0.0%
	103074010 Land Administration	900,000		100,000		11.1%	0.0%
Land Policy Succession and Surveying	103014010 Land Policy and Planning					0.0%	0.0%
	103044010 Land Survey	1,300,000		300,000		23.1%	0.0%
Estate Management	701034010 Public Trusts and Estates Management					0.0%	0.0%
Administration and Support	706014010 General Administration Planning and support Services	44,312,983	4,000,000	2,477,346		5.6%	0.0%

Physical Planning	103024010 Physical Planning	5,150,000	13,000,000	599,924	-	11.6%	0.0%
Digitization of Lands	103034010 Digitization of Lands	400,000		-		0.0%	0.0%
Sub Total		52,062,983	17,000,000	3,477,270	-	6.7%	0.0%
County Public Service Board							
General Administration and support	706014010 General Administration Planning and support Services	27,720,675		4,919,541		17.7%	0.0%
National Value and Governance	National Value and Governance	1,123,500		-		0.0%	0.0%
Sub Total		28,844,175	-	4,919,541	-	17.1%	0.0%
Youth,Culture, Gender,Social Services & Special Programs							
Social Development Program	102054010 Cooperatives					0.0%	0.0%
	901014010 Social Welfare and Vocational Rehabilitation					0.0%	0.0%
	902024010 Persons Living With Disabilities		6,300,000		-	0.0%	0.0%
	711024010 Gender & Social-Economic Empowerment					0.0%	0.0%
General Administration and Support	706014010 General Administration Planning and support Services	52,321,223		14,243,841		27.2%	0.0%
Library Services	Library Services	4,675,000		-		0.0%	0.0%
Youth Development Program	711014010 Youth Development Services					0.0%	0.0%
	Muranga Youth service-Youth Empowerment	1,365,000	119,500,000	-	20,000,000	0.0%	16.7%
	Boda Boda Training		5,000,000		-	0.0%	0.0%
	903034010 Development and Management of Sports Facilities					0.0%	0.0%
Cultural Development Program	904014010 Development And Promotion of Culture	6,035,000		-		0.0%	0.0%
Social Development programme	Social Development programme	4,097,500		-		0.0%	0.0%
	Community Sports and Talents		37,000,000		-	0.0%	0.0%

Sport Development programme	Sport Development programme	24,305,000		587,000		2.4%	0.0%
Sub Total		92,798,723	167,800,000	14,830,841	20,000,000	16.0%	11.9%
Environment, Natural Resources, Water and Irrigation							
Waste Management Program	101094010 Solid Waste Managaemnt	9,189,755	38,000,000	500,000	-	5.4%	0.0%
	102064010 Enviromental management & Protection					0.0%	0.0%
FllloCA	Climate Change		266,459,226		11,770,342	0.0%	4.4%
Administration and Support	706014010 General Administration Planning and support Services	95,752,784		13,999,783		14.6%	0.0%
Environmental Governance	1001054010 Enviromental Leadership and Governance	8,255,000		-		0.0%	0.0%
Environmental Administration and Support	General Administration Planning and support Services	5,541,000		-		0.0%	0.0%
Water Development Program	1004014010 Water Supply Infrastructure	2,556,527		-		0.0%	0.0%
Borehole Drilling and Equipng Programme	Borehole Drilling and Equipng		10,500,000		-	0.0%	0.0%
BoreHole Rehabilitation Programme	BoreHole Rehabilitation		7,300,000		-	0.0%	0.0%
ECD Water Tanks Programme	ECD Water Tanks		8,400,000		-	0.0%	0.0%
Irrigation Development	1003024010 Irrigation Development	1,525,000	8,000,000	-	-	0.0%	0.0%
Last Mile Water Distribution Pipelines Programme	Last Mile Water Distribution Pipelines					0.0%	0.0%
Sub Total		122,820,066	338,659,226	14,499,783	11,770,342	11.8%	3.5%
Public Service Administration							
Human Resource Development Program	101064010 Human Resource Management and Development					0.0%	0.0%
Administration and Support	706001410 General Administration Planning and support Services	1,389,738,610		188,689,859		13.6%	0.0%

ICT Program	Automation		20,000,000		-	0.0%	0.0%
	Acquisition of ICT Equipment					0.0%	0.0%
	Connectivity for Headquarters and devolved units (WAN/LAN)					0.0%	0.0%
ICT and E-Government	ICT and E-Government	24,434,500		-		0.0%	0.0%
Sub Total		1,414,173,110	20,000,000	188,689,859	-	13.3%	0.0%
Murang'a Municipality							
Municipal Development Program	10109410 Solid Waste Managaemnt	940,000		-		0.0%	0.0%
	101104010 Infrastructure Development		81,000,000		-	0.0%	0.0%
	Urban Management					0.0%	0.0%
	102074010 Urban Development and Support	3,419,000		-		0.0%	0.0%
	109024010 Other Municipalities					0.0%	0.0%
	703014010 Revenue Automation					0.0%	0.0%
	706014010 General Administration Planning and support Services	57,478,595		7,846,926		13.7%	0.0%
Public Works and Infrastructue development	Public Health Services 402034010	1,125,000		-		0.0%	0.0%
Sub Total		62,962,595	81,000,000	7,846,926	-	12.5%	0.0%
Kenol Municipality							
General Administration and Planning	General Administration and Planning 706014010	23,926,200	73,250,000	-	-	0.0%	0.0%
	Solid Waste Management 1002044010	650,000		-		0.0%	0.0%
	Public Health Services 402034010	173,810		-		0.0%	0.0%
	Urban Development Grant 102074010	1,800,000		-		0.0%	0.0%

Sub Total		26,550,010	73,250,000	-	-	0.0%	0.0%
Kangari Municipality							
General Administration and Planning	General Administration and Planning	23,800,000	10,500,000	-	-	0.0%	0.0%
	Solid Waste Management 1002044010	550,000		-		0.0%	0.0%
	Public Health Services 402034010	200,000		-		0.0%	0.0%
	Urban Development Grant 102074010	1,500,000		-		0.0%	0.0%
Sub Total		26,050,000	10,500,000	-	-	0.0%	0.0%
Devolution and External Linkages							
General Administration and Planning	General Administration and Planning	56,700,000	375,895,000	-	-	0.0%	0.0%
	Infrastructure Improvement			-	-	0.0%	0.0%
Sub Total		56,700,000	375,895,000	-	-	0.0%	0.0%
County Assembly							
Legislation and representation	Legislation and representation					0.0%	0.0%
Oversight	Oversight					0.0%	0.0%
Administration planning and support	Administration planning and support					0.0%	0.0%
Sub Total		-	-			0.0%	0.0%
Grand Total		7,071,115,645	3,798,918,848	878,010,939	181,770,342	12.4%	4.8%

CHAPTER 4

4.1 DEPARTMENTAL NON-FINANCIAL PERFORMANCE

1. FINANCE, IT AND ECONOMIC PLANNING

A. Economic Planning

2025/2026 FY Programme Performance Report for the Period Ending 30 th September 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	

2. Public Service

Human Resource

Programme and Sub Programme Performance Report for the Period Ending 30 th September 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-products to Third Parties by 5 th 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 25 th 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 30 th September 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 30 th September 2025(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.5m 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
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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 .
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iv. AGRICULTURE CROPS, LIVESTOCK, FISHERIES, VETERINARY

A. Agriculture (Crops)

2025/2026 FY Programme Performance Report for the Period Ending 30 th September 2025 (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 30 th September 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.

APPROVED BY:

P. G. Kahora - Chief Officer

Finance, IT & Economic Planning

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.
- 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