

MURANG'A COUNTY GOVERNMENT



Third Quarter Budget Implementation Status Report.

April, 2024

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## Foreword

This is the 3<sup>rd</sup> Quarter Budget Implementation Report for the financial year 2023/2024. The report outlines the County Government's performance for the first half of the financial year. It highlights the performance of revenue collections, exchequer releases and departmental expenditure.

In the period, the County undertook measures to ensure efficient roll out and implementation of the budget for the year 2023/2024. Equally, efforts to maximize on collection of own source revenue were enhanced in an effort to ensure full realization of budgeted revenue.

It is expected that in the remaining half of the financial year 2023/24, the County will continue rolling out and implementing budgeted projects for the year. The county will also continue optimizing on collection of own source revenue.

The County Treasury will continue working closely with other entities of the County to ensure effective fiscal management and implementation of the budget.

Prof. Kiarie Mwaura  
**CECM Finance and Economic Planning.**  
**Muranga County Government.**

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# 1. Overall Budget Outlook and Performance

## 1.1 Introduction

The County continued with implementation of the budget for the year 2023/2024 in this third quarter of the financial year. Programs' and their respective projects' implementation continued without any challenges.

## 1.2 Budget Outlook and Performance

In the year 2023/2024, the County Government will implement a budget of KShs. 10,758,970,426. The development allocation is KShs. 3,582,052,155 and the recurrent allocation KShs. 7,176,918,270.

In the Second quarter, the supplementary budget revised the budget to KShs. 10,408,366,046. The Development allocation will be KShs. 3,120,655,387 and the recurrent allocation KShs. 7,287,710,659. This budget complies with Sec. 107(2b) of the PFM Act 2012 which requires that a minimum of 30% of a County Government's allocation shall be allocated to development.

The County assembly's budget is KShs. 892,709,033 comprising KShs. 872,709,033 for recurrent allocation and KShs. 20M for development.

*Table 1 Summary of County Approved and Supplementary Budget 2023/2024*

<b>REVENUE</b>			
	<b>Details</b>	<b>Approved Estimates</b>	<b>Supplementary Estimates</b>
i.	Equitable Share	8,124,099,951	8,158,183,522
ii.	Grants	1,159,870,475	1,135,182,524
iii.	Local Revenue	1,475,000,000	1,115,000,000
	<b>Total</b>	<b>10,758,970,426</b>	<b>10,408,366,046</b>
<b>EXPENDITURE</b>			
i.	Recurrent	7,176,918,271	7,287,710,659
ii.	Development	3,582,052,155	3,120,655,387
	<b>Total</b>	<b>10,758,970,426</b>	<b>10,408,366,046</b>

In the third quarter, the County executive spent KShs. 4.194 Bn comprising of KShs. 3.738Bn on recurrent and KShs. 534.781 on development. The County Assembly spent KShs. 447.553M on recurrent expenditure. This was a total of KShs. 4.721 Bn and an absorption rate of 45% of the total budget.

## 2. Budget Implementation Analysis.

### 2.1 Introduction

The County continued implementation of the budget for the year 2023/2024. The County made progress in undertaking programs that will enhance the livelihood of its citizens.

The fiscal performance for the nine months is contained here below.

### 2.2 Revenue

During the first half of the year, the County Government received equitable share of KShs. 4,334,796,288 and collected own source revenue of KShs. 716,422,533. Out of these receipts, the County Executive received and spent KShs. 4,273,096,423.48 and the County Assembly received and spent KShs. 447,553,168.81.

The County did not receive any Conditional Grant within the period due to Sec. 191 A- 191E of the Public Finance Management Act 2012. However, this was waived and it is expected that in the coming quarter these funds shall be available.

### 2.3 Expenditure

In the nine months of this financial year, the County Government spent KShs. 4,720,649,592. Out of this KShs. 3,738,314,722.43 and KShs. 447,553,168.81 went to meet the cost of operations in the County Executive and the County Assembly respectively. On the other hand, KShs. 534,781,701.05 went into capital works and projects.

Compensation to employees took the largest share of the realized receipts at 63%, Operations and Maintenance took 26% and Development expenditure took 11%. In terms of budget absorption, the County Government absorbed 45% of its recurrent expenditure and 17.15% of its development budget.

Below is a table showing a summary of Budget absorption based on expenditure classification.

*Table 2 Summary of Budget Absorption based on Expenditure Classification*

Expenditure Classification	Budget (Kshs.)		Expenditure (Kshs)		Absorption (%)	
	County Executive	County Assembly	County Executive	County Assembly	County Executive	County Assembly
<b>Total Recurrent Expenditure</b>	<b>6,415,001,625</b>	<b>872,709,033</b>	<b>3,738,314,722.43</b>	<b>447,553,168.81</b>	<b>58.3</b>	<b>51.3</b>
Compensation to Employees	4,164,163,665.09	336,790,000.00	2,729,276,940	195,511,027.00	65.5	58.1
Operations and Maintenance	2,250,837,960.61	535,919,033.00	1,009,037,782.43	252,042,141.81	44.8	47
Development Expenditure	3,100,655,387.30	20,000,000.00	534,781,701.05	-	17.2	-
<b>Total</b>	<b>9,515,657,013</b>	<b>892,709,033</b>	<b>4,273,096,423.48</b>	<b>447,553,168.81</b>	<b>44.9</b>	<b>50.1</b>

**Source: County Treasury**

The various County departments absorbed their recurrent and development budgets as outlined in table 3 Summary on Absorption of Recurrent and Development Budget. The leading departments were department of health, Agriculture and ICT

Table 3 Summary on Absorption of Recurrent and Development Budget

<b>Summary on Absorption of Recurrent and Development Budget in the 3<sup>rd</sup> Quarter</b>			
<b>COUNTY EXECUTIVE</b>	<b>RECCURRENT</b>	<b>DEVELOPMENT</b>	<b>TOTAL</b>
Education & Technical Training	593,449,403.65	5,681,274.00	599,130,677.65
Public Service Administration	596,321,365.05	78,333,724.15	674,655,089.20
Governorship, County Coordination and Administration	194,140,041.25	-	194,140,041.25
Health and Sanitation	1,862,230,420.15	126,291,750.45	1,988,522,170.60
Finance, Information Technology and Economic Planning	191,598,999.15	-	191,598,999.15
County Assembly	447,553,168.81	-	447,553,168.81
County Public Service Board	16,485,467.40	-	16,485,467.40
Youth, Culture, Gender, Social Services & Special Programs	40,534,784.60	60,000,000.00	100,534,784.60
Agriculture, Livestock and Fisheries	180,631,063.50	100,000,000.00	280,631,063.50
Commerce, Trade, Industry and Tourism	28,830,699.40	54,448,879.45	83,279,578.85
Murang'a Municipality	11,945,098.65	3,474,243.00	15,419,341.65
Energy Transport and Roads	12,468,993.50	98,551,830.00	111,020,823.50
Lands, Housing & Physical Planning	3,837,586.00	-	3,837,586.00
Environment, Natural Resources, Water and Irrigation	5,840,800.00	8,000,000.00	13,840,800.00
<b>TOTAL</b>	<b>4,185,867,891.11</b>	<b>534,781,701.05</b>	<b>4,720,649,592.16</b>

Source: County Treasury

The Department of Education had the highest absorption at 74% followed by Department of Public Service at 58%, and then Department of Health and Administration as contained in the table below.

Table 4 Budget Absorption per Department.

<b>COUNTY EXECUTIVE</b>	<b>BUDGETED</b>	<b>EXPENDITURE</b>	<b>% Absorption</b>
Education & Technical Training	808,748,214	599,130,677.65	74%
Public Service Administration	1,167,365,242	674,655,089.20	58%
Governorship, County Coordination and Administration	358,356,886	194,140,041.25	54%
Health And Sanitation	3,671,448,389	1,988,522,170.60	54%
Finance, Information Technology and Economic Planning	371,669,107	191,598,999.15	52%
County Assembly	892,709,033	447,553,168.81	50%
County Public Service Board	40,515,881	16,485,467.40	41%
Youth,Culture, Gender,Social Services & Special Programs	282,386,238	100,534,784.60	36%
Agriculture,Livestock And Fisheries	1,185,071,667	280,631,063.50	24%
Commerce,Trade, Industry And Tourism	355,333,600	83,279,578.85	23%
Murang'a Municipality	93,670,000	15,419,341.65	16%
Energy Transport And Roads	721,960,387	111,020,823.50	15%
Lands, Housing & Physical Planning	46,679,031	3,837,586.00	8%

Environment, Natural Resources, Water and Irrigation	412,452,371	13,840,800.00	3%
<b>TOTAL</b>	<b>10,408,366,046</b>	<b>4,720,649,592.16</b>	<b>45%</b>

Source: *County Treasury*

Within the nine months period, the County completed and paid for various projects, the major ones being:

- I. Renovation of Muriranjias Hospital
- II. Construction of Gitugi market shed
- III. Support to Dairy Cooperative Societies
- IV. Renovation works of Ichichi & Gitugi ECDE classroom - Kanyenyaini Ward
- V. Renovation of Ngelelya & Nguruga ECDE classrooms - Ithanga Ward
- VI. Construction of Nginyi ECDE classroom & Toilet Block - Kakuzi/Mitumbiri Ward
- VII. Acquisition Of Skip Loaders
- VIII. Rehabilitation of Karii Damp site
- IX. Works for Kahumbu and Mugumoini ECDEs - Kahumbu Ward
- X. Access road Ithanga Ward
- XI. Grading of Kandara - Githuya Access road - Ithiru Ward
- XII. Upgrading to Bitumen standards
- XIII. Construction of Ichichi Market
- XIV. Construction of Kambiti Market
- XV. Construction of Kihoya Market shed
- XVI. Installation of Cabros at Kihumbuini Market
- XVII. Construction of Kandara open Market shed
- XVIII. Construction of Karuri open Market shed
- XIX. Waterpipes extension & Construction of 3 No. water kiosks at Mihang'o Area

Further to the above, the County had other ongoing projects major ones being:

- I. Support to farmers through the Agricultural Farm Input Subsidy fund
- II. Equipping of Health Facilities with Medical equipments
- III. Support to Maternal health and infants
- IV. Construction of Kenol level IV Hospital
- V. Constuction of Murang'a level V Hospital Casualty & Wards
- VI. Upgrading to Bitumen standard of roads in various wards among them at Kigumo, Kandara , Gatanga, Maragwa,Kiharu, & Mathioya wards
- VII. Support to Youth empowerment through Murang'a Youth Service.
- VIII. Construction and upgrading of ECDE kitchens
- IX. Automation of Health systems .

Annexed to this report is a table on Budget Absorption by Program and Sub Program showing further analyses on budget absorption.

### 3. Performance of Local / Own Source Revenue

Own source revenue is the revenue the County Government collects from taxes, charges and fees for services the county provides and from business licenses and permits. Own source revenue is critical to the County as it provides for much needed funds when there are delays in release of equitable share. As such, the County is keen to realize the revenue target set in the budget of KShs. 1.115Bn.

Table 5 Revenue Collected in the 3<sup>rd</sup> Quarter

<b>REVENUE SOURCE</b>	<b>ANNUAL TARGET</b>	<b>3rd QUARTER COLLECTIONS</b>
LICENCES	253,199,941	173,153,836.60
LAND RATE	52,004,434	31,781,138.00
CESS REVENUE	48,261,467	5,669,772.00
HOUSE RENT/STALL/HALL	11,140,961	2,902,140.00
BUS PARK FEE	56,821,694	26,597,450.00
PARKING FEE	40,901,695	14,804,580.00
BARTER MARKET FEE	62,993,200	33,030,407.00
SELF HELP GROUP	2,877,630	619,785.00
LIQUOR	82,408,830	17,982,700.00
MOTOR BIKES/Tuk Tuk	3,100,567	4,971,998.00
BULDG MTS & OTHER CESS	95,264,374	55,406,020.00
ADVERTISEMENT	32,743,944	4,627,026.00
LANDS & PLANNING REVENUE	89,137,335	61,731,220.00
IMPOUNDING FEES	4,766,200	2,162,080.00
OTHER REVENUES	6,114,617	4,643,329.25
FIRE FIGHTING	403,157	1,281,000.00
MARIIRA FARM	405,508	25,030.00
COOPERATIVES (AUDIT)	784,443	181,730.00
LIVESTOCK(A.I)	441,913	206,000.00
VETERINARY SERVICES	20,329,555	15,230,280.00
PUBLIC HEALTH	9,270,588	2,667,911.00
WEIGHT & MEASURES	2,809,830	300,900.00
<b>TOTAL FY 2023/2024)</b>	<b>876,181,883</b>	459,976,332.85
HOSPITALS /H.C	238,818,117	256,466,200.00
	<b>238,818,117</b>	256,466,200.00
Total Revenue	<b>1,115,000,000</b>	716,442,532.85

Source: County Treasury

From the above, the County Government is on course to meet it's set target revenue .

Budget Absorption by Program And Sub-Program

FY 2023/24-Budget Execution by Programmes and Sub-Programmes										
Program me	Sub- Programme	Aproved Estimates		Total Approved Estimates of FY 2023-24 (Ksh)	Actual Payments of FY 2023-24 (Ksh)		Total Actual Payments of FY 2023-24 (Ksh)	Absorption Rate (%)		Absorp tion (%)
		Recurrent Estimates	Development Estimates	Total Estimates	Recurrent Expenditure	Development Expenditure	Total Exependitures	Reccurent Expenditure	Develop ment Expenditure	
<b>Governorship, County Coordination And Administration</b>										
Monitorin g and Evaluatio n	101024010 Project Co-ordination and Monitoring	3,450,000		3,450,000	1,122,800		1,122,800	32.5%	0.0%	32.5%
County Co- ordination	705024010 Office Administration and support Services	137,325,677		137,325,677	43,654,166		43,654,166	30.2%	0.0%	31.8%
Public and Citizen Participati on	705034010 Public Participation	6,246,000		6,246,000	1,885,794		1,885,794	75.5%	0.0%	30.2%
Administr ation and Support	706014010 County Executive and Coordination	175,044,209	-	175,044,209	132,090,465	-	132,090,465	75.5%	0.0%	75.5%
Audit and Monitorin g	718014010 Audit and Other Monitoring	5,370,000		5,370,000	1,634,216		1,634,216	30.4%	0.0%	30.4%
Disaster Program	902044010 Disaster Response and Mitigation	10,421,000		10,421,000	5,086,446		5,086,446	48.8%	0.0%	48.8%
Communi cation	203014010 Communication	20,500,000		20,500,000	8,666,155		8,666,155	42.3%	0.0%	42.3%

and Informati on Services										
<b>Sub Total</b>		<b>358,356,886</b>	<b>-</b>	<b>358,356,886</b>	<b>194,140,041</b>	<b>-</b>	<b>194,140,041</b>	<b>54.2%</b>	<b>0.0%</b>	<b>54.2%</b>
<b>Finance, Information Technology And Economic Planning</b>										
Revenue Program	108014010 Local Revenue Mobilisation	17,430,000		17,430,000	8,133,900		8,133,900	46.7%	0.0%	46.7%
ICT Program	703014010 Automation and Revenue System	500,000		500,000	-		-	0.0%	0.0%	0.0%
Financial Managem ent Program	703024010 Budget Formulation Coordination and Management			-			-	#DIV/0 !	0.0%	#DIV/ 0!
	703034010 Economic Planning and CIDP Review	27,571,184		27,571,184	4,494,937		4,494,937	16.3%	0.0%	16.3%
	718024010 Corporate Governance	2,890,000		2,890,000	1,055,972		1,055,972	36.5%	0.0%	36.5%
	705014010 Budget Implementation and Monitoring	6,060,000		6,060,000	1,461,090		1,461,090	24.1%	0.0%	24.1%
	705034010 Public Participation	34,180,000		34,180,000	13,686,430		13,686,430	40.0%	0.0%	40.0%
	730014010 Budget Implementation and Monitoring	2,320,000		2,320,000	1,401,250		1,401,250	60.4%	0.0%	60.4%
Administr ation and	706014010 General	257,717,923	23,000,000	280,717,923	161,365,420	-	161,365,420	62.6%	0.0%	57.5%

Support	Administration Planning and support Services									
<b>Sub Total</b>		<b>348,669,107</b>	<b>23,000,000</b>	<b>371,669,107</b>	<b>191,598,999</b>	<b>-</b>	<b>191,598,999</b>	<b>55.0%</b>	<b>0.0%</b>	<b>51.6%</b>
<b>Agriculture,Livestock And Fisheries</b>										
Food Security	101014010 Land and Crops Development	2,970,000		2,970,000	1,365,255		1,365,255	46.0%	0.0%	46.0%
	101024010 Promotion Food Security	3,850,000	849,537,917	853,387,917	729,000	100,000,000	100,729,000	18.9%	11.8%	11.8%
	101124010 Capacity development,Mec hanization and Innovation	3,850,000		3,850,000	973,000		973,000	25.3%	0.0%	25.3%
Livestock Develoep ment Program	103084010 Veterinary Services	5,220,000		5,220,000	1,412,800		1,412,800	27.1%	0.0%	27.1%
	107024010 Livestock and Fisheries Development	1,705,000		1,705,000	239,400		239,400	14.0%	0.0%	14.0%
Administ ration and Support	706014010 General Administration Planning and support Services	231,320,350	86,618,400	317,938,750	175,911,608		175,911,608	76.0%	0.0%	55.3%
<b>Sub Total</b>		<b>248,915,350</b>	<b>936,156,317</b>	<b>1,185,071,667</b>	<b>180,631,064</b>	<b>100,000,000</b>	<b>280,631,064</b>	<b>72.6%</b>	<b>10.7%</b>	<b>23.7%</b>
<b>Energy Transport And Roads</b>										
Urban Develop ment Program	102074010 Urban Development and Support	3,650,900	190,000,000	193,650,900	1,077,400	64,517,748	65,595,148	29.5%	34.0%	33.9%
Energy	103094010							27.0%	0.0%	1.8%

Development Program	Promotion of Energy & Renewable Energy Sources	1,100,000	15,000,000	16,100,000	297,000		297,000			
Infrastructure Development Program	201014010 Construction of Roads and Bridges	24,209,487		24,209,487	11,094,594		11,094,594	45.8%	0.0%	45.8%
	202064010 Infrastructure Development		488,000,000	488,000,000		34,034,082	34,034,082	#DIV/0!	7.0%	7.0%
<b>Sub Total</b>		<b>28,960,387</b>	<b>693,000,000</b>	<b>721,960,387</b>	<b>12,468,994</b>	<b>98,551,830</b>	<b>111,020,824</b>	<b>43.1%</b>	<b>14.2%</b>	<b>15.4%</b>
<b>Commerce, Trade, Industry And Tourism</b>										
Agro Marketing	102054010 Cooperatives	5,610,000	22,500,000	28,110,000	2,667,296	20,000,000	22,667,296	47.5%	88.9%	80.6%
Tourism Program	110014010 Tourism Development	2,560,000		2,560,000	209,500		209,500	8.2%	0.0%	8.2%
	301014010 Tourism Promotion and Marketing			-			-	#DIV/0!	0.0%	#DIV/0!
Trade Development Program	111014010 Trade & Enterprise Development	13,150,000	243,800,000	256,950,000	3,301,379	34,448,879	37,750,258	25.1%	14.1%	14.7%
	302014010 Domestic Trade Development	45,712,894		45,712,894	19,010,321		19,010,321	41.6%	0.0%	41.6%
	302024010 Fair Trade and Consumer Protection	1,520,000		1,520,000	323,700		323,700	21.3%	0.0%	21.3%
	502034010 Industry Development Program	1,500,000		1,500,000	24,621				0.0%	
Administr	706014010							17.4%	0.0%	17.4%

ation and Support	General Administration Planning and support Services	18,980,706		18,980,706	3,293,883		3,293,883			
<b>Sub Total</b>		<b>89,033,600</b>	<b>266,300,000</b>	<b>355,333,600</b>	<b>28,830,699</b>	<b>54,448,879</b>	<b>83,254,958</b>	<b>32.4%</b>	<b>20.4%</b>	<b>23.4%</b>
<b>Education &amp; Technical Training</b>										
Ecde Program me	501034010 Early Childhood Development Education		15,000,000	15,000,000		5,681,274	5,681,274	0.0%	37.9%	37.9%
	509014010 Early Child Development and Education	159,562,000		159,562,000	102,010,280		102,010,280	63.9%	0.0%	63.9%
Polytechnics Program	507014010 Revitalisation of Youth Polytechnics	7,500,000	8,000,000	15,500,000	1,199,680		1,199,680	16.0%	0.0%	7.7%
Education Intervention Program	501054010 Motivation of Primary and Secondary School		-	-			-	#DIV/0!	0.0%	#DIV/0!
	509024010 Motivation of Primary and Secondary Schools	266,100,000		266,100,000	212,931,235		212,931,235	80.0%	0.0%	80.0%
Administration and Support	706014010 General Administration Planning and support Services	352,586,214		352,586,214	277,308,208		277,308,208	78.6%	0.0%	78.6%
<b>Sub Total</b>		<b>785,748,214</b>	<b>23,000,000</b>	<b>808,748,214</b>	<b>593,449,404</b>	<b>5,681,274</b>	<b>599,130,678</b>	<b>75.5%</b>	<b>24.7%</b>	<b>74.1%</b>
<b>Health And Sanitation</b>										
Infrastructure	101104010 Infrastructure		271,000,000	271,000,000		84,895,709	84,895,709	#DIV/0!	31.3%	31.3%

Development Program	Development 109024010 Infrastructure Improvement Services	1,815,000		1,815,000	475,175		475,175	26.2%	0.0%	26.2%
Alcohol Program	401014010 Alcoholic Control and Reviewing of Licences	3,510,000		3,510,000	1,732,853		1,732,853	49.4%	0.0%	49.4%
	402034010 Preventive and Promotive Care		69,542,924	69,542,924						
Curative Program	402054010 Free Primary HealthCare	832,470,000	213,726,404	1,046,196,404	390,046,583	41,396,041	431,442,624	46.9%	19.4%	41.2%
Administration and Support	706014010 General Administration Planning and support Services	2,279,384,061		2,279,384,061	1,469,975,809		1,469,975,809	64.5%	0.0%	64.5%
<b>Sub Total</b>		<b>3,117,179,061</b>	<b>554,269,328</b>	<b>3,671,448,389</b>	<b>1,862,230,420</b>	<b>126,291,750</b>	<b>1,988,522,171</b>	<b>59.7%</b>	<b>22.8%</b>	<b>54.2%</b>
<b>Lands, Housing &amp; Physical Planning</b>										
Urban Development	102074010 Urban Development	4,700,000	1,000,000	5,700,000	-		-			
	103074010 Land Administration		22,000,000	22,000,000			-			
Land Policy Succession and Surveying	103014010 Land Policy and Planning			-			-	#DIV/0!	0.0%	#DIV/0!
	103044010 Land Survey			-			-	#DIV/0!	0.0%	#DIV/0!
Estate Management	701034010 Public Trusts and Estates Management			-			-	#DIV/0!	0.0%	#DIV/0!
Administr	706014010							20.2%	0.0%	20.2%

ation and Support	General Administration Planning and support Services	18,979,031		18,979,031	3,837,586		3,837,586			
<b>Sub Total</b>		<b>23,679,031</b>	<b>23,000,000</b>	<b>46,679,031</b>	<b>3,837,586</b>	<b>-</b>	<b>3,837,586</b>	<b>16.2%</b>	<b>0.0%</b>	<b>8.2%</b>
<b>County Public Service Board</b>										
National Values and Governance Program	706014010 General Administration Planning and support Services	40,515,881		40,515,881	16,485,467		16,485,467	40.7%	0.0%	40.7%
<b>Sub Total</b>		<b>40,515,881</b>	<b>-</b>	<b>40,515,881</b>	<b>16,485,467</b>	<b>-</b>	<b>16,485,467</b>	<b>40.7%</b>	<b>0.0%</b>	<b>40.7%</b>
<b>Youth,Culture, Gender,Social Services &amp; Special Programs</b>										
Social Development Program	102054010 Cooperatives			-			-	#DIV/0!	0.0%	#DIV/0!
	901014010 Social Welfare and Vocational Rehabilitation	9,450,000		9,450,000	781,950		781,950	8.3%	0.0%	8.3%
	902024010 Persons Living With Disabilities		5,000,000	5,000,000			-	#DIV/0!	0.0%	0.0%
	711024010 Gender & Social-Economic Empowerment		5,000,000	5,000,000			-	#DIV/0!	0.0%	0.0%
General Administration and Support	706014010 General Administration Planning and support Services	50,063,668		50,063,668	26,174,355		26,174,355	52.3%	0.0%	52.3%
Library Services	Library Services	18,019,070								
Youth	711014010 Youth							31.5%	36.4%	36.3%

Development Program	Development Services	660,000	165,000,000	165,660,000	207,800	60,000,000	60,207,800			
	903034010 Development and Management of Sports Facilities	22,623,500	5,000,000	27,623,500	12,840,680		12,840,680	56.8%	0.0%	46.5%
Cultural Development Program	904014010 Development And Promotion of Culture	1,570,000		1,570,000	530,000		530,000	33.8%	0.0%	33.8%
<b>Sub Total</b>		<b>102,386,238</b>	<b>180,000,000</b>	<b>264,367,168</b>	<b>40,534,785</b>	<b>60,000,000</b>	<b>100,534,785</b>	<b>39.6%</b>	<b>33.3%</b>	<b>38.0%</b>
<b>Environment, Natural Resources, Water and Irrigation</b>										
Waste Management Program	101094010 Solid Waste Managaemnt	10,074,872	19,000,000	29,074,872	3,286,900	8,000,000	11,286,900	32.6%	42.1%	38.8%
	102064010 Enviromental management & Protection	9,950,000	234,529,742	244,479,742	369,340		369,340	3.7%	0.0%	0.2%
Administration and Support	706014010 General Administration Planning and support Services	3,319,500		3,319,500	-		-	0.0%	0.0%	0.0%
Environmental Governance	1001054010 Enviromental Leadership and Governance	7,885,129		7,885,129	1,047,360		1,047,360	13.3%	0.0%	13.3%
Administration and Support	706014010 General Administration Planning and support Services	91,193,128		91,193,128	336,000		336,000	0.4%	0.0%	0.4%
Water Development	1004014010 Water Supply Infrastructure		35,000,000	35,000,000			-	#DIV/0!	0.0%	0.0%

Program										
Irrigation Development	1003024010 Irrigation Development	1,500,000		1,500,000	801,200		801,200			
<b>Sub Total</b>		<b>123,922,629</b>	<b>288,529,742</b>	<b>412,452,371</b>	<b>5,840,800</b>	<b>8,000,000</b>	<b>13,840,800</b>	<b>4.7%</b>	<b>2.8%</b>	<b>3.4%</b>
<b>Public Service Administration</b>										
Human Resource Development Program	101064010 Human Resource Management and Development			-			-	#DIV/0!	0.0%	#DIV/0!
Administration and Support	706001410 General Administration Planning and support Services	1,077,365,242		1,077,365,242	596,321,365		596,321,365	55.3%	0.0%	55.3%
ICT Program	Automation		90,000,000	90,000,000			78,333,724			
<b>Sub Total</b>		<b>1,077,365,242</b>	<b>90,000,000</b>	<b>1,167,365,242</b>	<b>596,321,365</b>	<b>78,333,724</b>	<b>596,321,365</b>	<b>55.3%</b>	<b>87.0%</b>	<b>51.1%</b>
<b>Murang'a Municipality</b>										
Municipal Development Program	10109410 Solid Waste Managaemnt			-			-	#DIV/0!	0.0%	#DIV/0!
	101104010 Infrastructure Development			-			-	#DIV/0!	0.0%	#DIV/0!
	102074010 Urban Development and Support	5,950,000	10,000,000	15,950,000			-	0.0%	0.0%	0.0%
	109024010 Other Municipalities		13,400,000	13,400,000			3,474,243			
	703014010 Revenue Automation			-			-	#DIV/0!	0.0%	#DIV/0!

	706014010 General Administration Planning and support Services	64,320,000		64,320,000	11,945,099		11,945,099	18.6%	0.0%	18.6%
<b>Sub Total</b>		<b>70,270,000</b>	<b>23,400,000</b>	<b>93,670,000</b>	<b>11,945,099</b>	<b>3,474,243</b>	<b>15,419,342</b>	<b>17.0%</b>	<b>14.8%</b>	<b>16.5%</b>
<b>County Assembly</b>										
Legislatio n and representa tion	Legislation and representation	289,933,813		289,933,813			-	0.0%	0.0%	0.0%
Oversight	Oversight	333,614,000		333,614,000			-	0.0%	0.0%	0.0%
Administr ation planning and support	Administration planning and support	249,161,220	20,000,000.00	269,161,220			-	0.0%	0.0%	0.0%
<b>Sub Total</b>		<b>872,709,033</b>	<b>20,000,000</b>	<b>892,709,033</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>0.0%</b>	<b>0.0%</b>	<b>0.0%</b>
<b>Grand Total</b>		<b>7,287,710,659</b>	<b>3,120,655,387</b>	<b>10,390,346,976</b>	<b>3,738,314,722</b>	<b>534,781,701</b>	<b>4,194,738,078</b>	<b>51.3%</b>	<b>17.1%</b>	<b>40.4%</b>

