MURANG'A COUNTY GOVERNMENT

MWANANCHI BUDGET 2026-2027

Finance & Economic Planning
Budget Department

COUNTY VISION AND MISSION

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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Glossary of Commonly Used Terms

Terms	Meaning
A-in-A	Appropriation-in-Aid – revenue a department is allowed to collect and spend directly, such as the Health Facility Improvement Fund
ADP	Annual Development Plan – sets out the County's annual development priorities and links
CFSP	County Fiscal Strategy Paper – outlines the county's medium-term fiscal and budget framework
CIDP	County Integrated Development Plan – the five-year development blueprint of the County
ECDE	Early Childhood Development and Education – pre-primary education, a devolved function.
Equitable Share	Funds allocated to counties by the national government from nationally raised revenue under Article 202 of the Constitution
Flagship	Projects with high impact in terms of employment creation, increasing institutional competitiveness or revenue generation.
MTEF	A multi-year budgeting and financial planning tool used by the government to set spending limits and sector budget ceilings over a rolling three-to-five-year period
Output	Immediate result from conducting an activity i.e., goods and services produced
Programme	A grouping of similar projects and/or services performed by a department or agency to achieve a specific objective
Project	A set of coordinated activities implemented to meet specific objectives within defined time, cost and performance parameters. Projects aimed at achieving a common goal form a programme.
PBB	An approach that links budget allocations to outcomes and impacts.
Sector	Composition of Departments that are grouped together according to services and products they offer/ provide. These departments produce/offer similar related products/ services. They also share common or related operating environment
Target	Planned level of an indicator achievement
OSR	Own Source Revenue – revenue generated locally by the county government.

INTRODUCTION

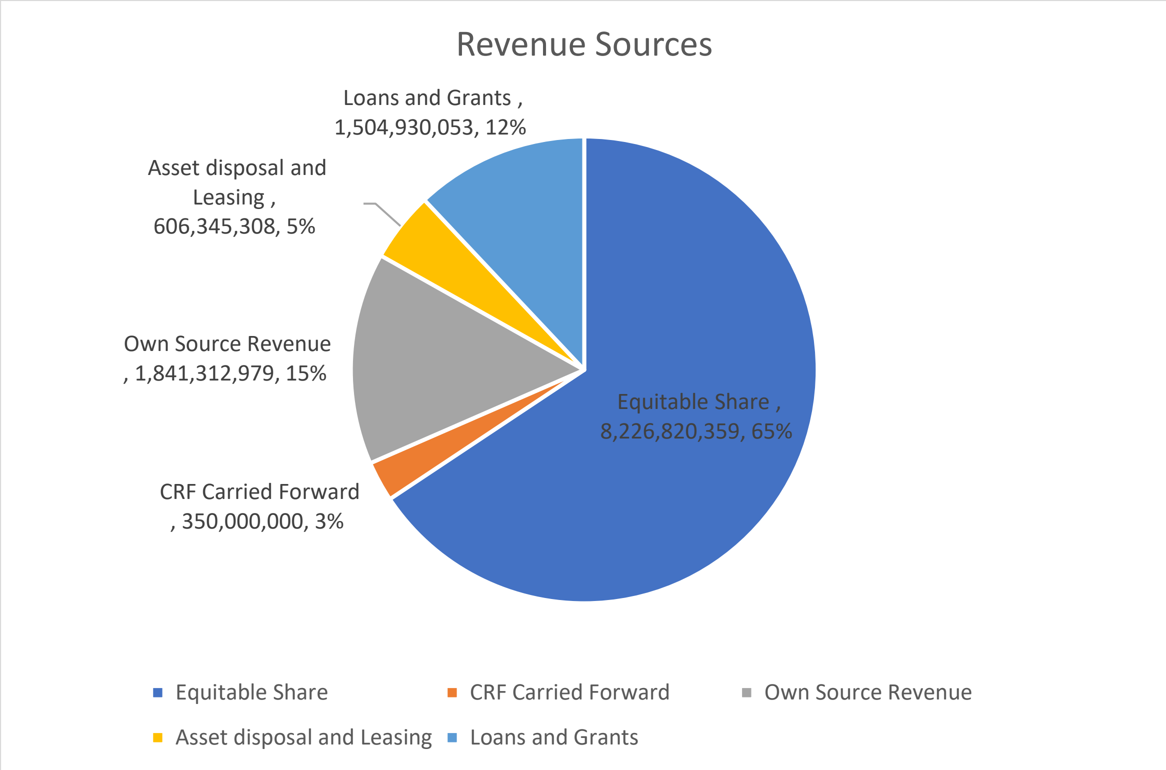
The Public Finance Management Act, 2012 requires the Government budget to be publicized. This **Mwananchi guide** therefore, seeks to disseminate information on the Budget for FY 2026-2027.The County Government will be implementing programmes that are beneficial to its citizens in the year 2026-2027. This will be done in line with Vision 2030, The Bottom - up Economic Transformation Agenda, the Governor's manifesto incorporated in the County Integrated Development Plan 2022 – 2027. County budget is aligned with the following key documents as

- County Integrated Development Plan (CIDP) 2023–2027
- Annual Development Plan (ADP) FY 2026/27
- County Fiscal Strategy Paper (CFSP) 2026

COUNTY REVENUE RESOURSE FY 2026-2027

The budget is balanced with revenue and expenditures totalling 12,529,408,699. The development budget is KShs 4,301,767,791 and Recurrent budget amounting to 8,227,640,909 (65.7%) giving a development to total budget ratio of 34.3 percentage.

S/No.	Revenue Type	Amount	Percentage
1	Equitable Share	8,226,820,359	66
2	CRF Carried Forward	350,000,000	3
3	Own Source Revenue	1,841,312,979	15
4	Asset disposal and Leasing	606,345,308	5
5	Loans and Grants	1,504,930,053	12
Resource Basket		**12,529,408,699**	**100**



BUDGET ALLOCATION PER DEPARTMENT

County Department/ entity	Recurrent	Development	Total	%
Governorship, County Coordination and Administration	303,307,525	6,000,000	309,307,525	2.5
County Assembly	851,528,548	52,000,000	903,528,548	7.2
Finance, And Economic Planning	363,694,559	220,000,000	583,694,559	4.7
Agriculture, Livestock and Fisheries	205,007,559	833,853,768	1,038,861,327	8.3
Energy Transport and Roads	56,025,677	699,000,000	755,025,677	6.0
Commerce, Trade, Industry and Tourism	47,537,585	418,900,000	466,437,585	3.7
Education & Technical Training	822,173,508	318,200,000	1,140,373,508	9.1
Health And Sanitation	3,931,616,295	421,654,520	4,353,270,815	34.7
Lands, Housing & Physical Planning	77,703,558	9,000,000	86,703,558	0.7
County Public Service Board	24,413,300		24,413,300	0.2
Youth, Culture, Gender, Social Services & Special Programs	121,658,788	216,799,890	338,458,678	2.7
Environment, Natural Resources, Water and Irrigation	56,309,578	563,359,613	619,669,191	4.9
Public Service Administration & Information Technology	1,094,942,055	20,000,000	1,114,942,055	8.9

County Department/ entity	Recurrent	Development	Total	%
Murang'a Municipality	93,232,702	80,000,000	173,232,702	1.4
Kenol Municipality	31,595,139	80,000,000	111,595,139	0.9
Kangari Municipality	29,382,490	10,500,000	39,882,490	0.3
Devolution and External Linkages	117,512,043	352,500,000	470,012,043	3.8
Total	**8,227,640,909**	**4,301,767,791**	**12,529,408,699**	**100.0**

Breakdown of Own Source Revenue per stream

Revenue Source	Rev Budget (Kshs) 2024/2025	Actual Rev 2024/2025	Actual Rev 2025/2026	2026/2027 projected targets	2027/2028 Projection
Licenses	202,540,450	247,108,774	234,013,564	240,000,000	250,000,000
Land Rate	80,200,000	77,072,366	64,077,428	70,000,000	70,000,000
Cess Revenue	8,357,815	9,179,606	7,733,366	8,500,000	8,500,000
House Rent/Stall/Hall	4,327,450	3,394,079	726,050	1,000,000	1,000,000
Bus Park Fee	39,788,100	39,269,438	41,927,406	42,500,000	42,500,000
Parking Fee	22,058,610	19,856,450	20,236,262	20,500,000	20,500,000
Barter Market Fee	49,810,875	50,158,286	51,078,818	51,500,000	51,500,000
Self Help Group	847,385	386,175	284,240	300,000	300,000
Liquor	109,084,260	97,758,276	115,003,114	120,000,000	120,000,000
Motor Bikes/Tuk-tuk	8,842,700	8,672,799	7,418,619	7,000,000	7,000,000

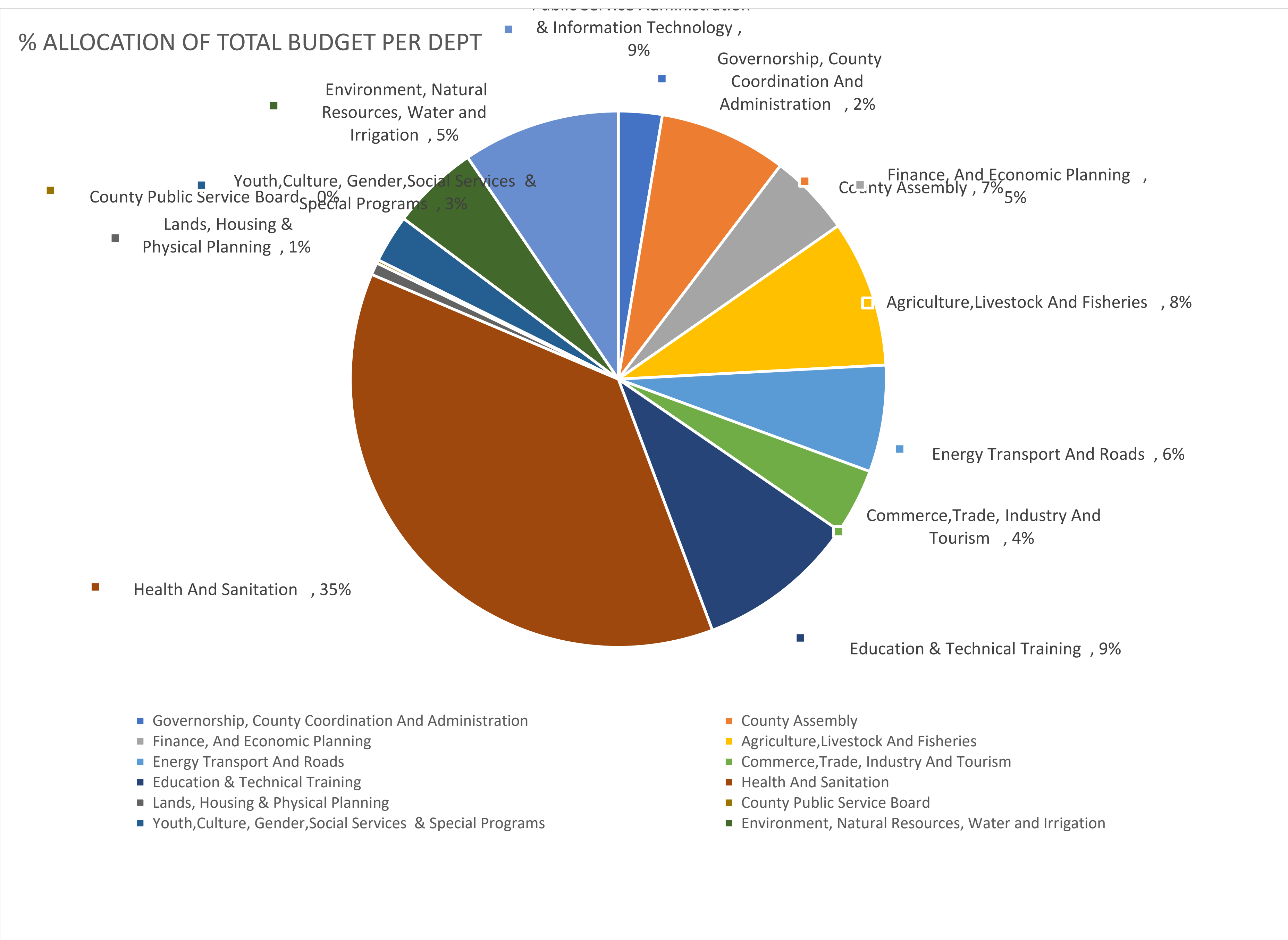
Revenue Source	Rev Budget (Kshs) 2024/2025	Actual Rev 2024/2025	Actual Rev 2025/2026	2026/2027 projected targets	2027/2028 Projection
Building Mts & Other Cess	78,750,160	73,642,594	70,877,580	71,000,000	71,000,000
Advertisement	14,189,680	13,050,499	12,433,526	13,000,000	13,000,000
Lands & Planning Revenue	94,511,455	65,853,392	60,419,560	65,000,000	65,000,000
Impounding Fees	3,035,010	3,126,350	2,886,798	3,000,000	3,000,000
Other Revenues	5,498,330	33,562,607	1,478,199	1,000,000	1,000,000
Fire Fighting	1,536,760	1,428,600	1,638,500	1,700,000	1,700,000
Mariira Farm	28,015	1,011,188	275,784	300,000	300,000
Cooperatives (Audit)	259,930	79,530	80,640	81,000	81,000
Veterinary Services	22,020,240	18,750,010	18,307,783	18,500,000	18,500,000
Public Health	3,975,985	3,004,151	4,372,179	4,500,000	4,500,000
Weight & Measures	336,790	556,800	74,800	500,000	500,000
Hospitals /Health Centers	500,000	534,640,181	957,936,851	1,101,431,979	1,101,431,979
Muranga county investment	-	-	91,564,549	-	-
Total Revenue	**1,250,000,000**	**1,301,562,152**	**1,764,845,615**	**1,841,312,979**	**1,851,312,979**

1. KEY ACHIEVEMENTS FOR FINANCIAL YEAR 2025-2026

- Raised own source revenue by **35.6%** from KShs. 1,301,562,152 to KShs. 1,764,845,615, achieved through optimisation of revenue collection and not increase in fees and charges.
- Roll out of ICT Infrastructure to enhance efficiency in delivery of services through **MY MURANGA APP**
- Improvement of urban centres by cabro paving and tarmacking through the smart city program.
- Improvement of Road networks through concreting, grading and gravelling.
- Empowerment of Youths through the Murang'a Youth Fund.
- Award of Bursary to Murang'a pupils to enhance literacy levels through access to basic secondary education and tertiary institutions.
- Equipping of hospitals and health centres with drugs and medical equipment.
- Decentralization of health services through roll out of Telemedicine
- Completion of various ongoing hospitals' and health centres' upgrades.
- Distribution of hybrid maize seeds
- Equipping of Vocational Training centres with tools and furniture.

DEPARTMENTAL BUDGETARY ALLOCATION

Mwananchi Guide



Key priorities in financial year 2027-2028.

In the coming financial year 2027-2028, Murang'a county government will prioritizes key socio-economic initiatives designed to modernize public services, boost local economies, and establish universal safety nets.

Agricultural transformation is heavily emphasized through productivity-enhancement programs like the "Inua Mkulima" milk, mango, and maize subsidies. Fertilizer and Maize Seed Programme to promote food security and lower production costs by distributing subsidized high-yield seeds and affordable, targeted fertilizers to small-scale farmers ahead of planting seasons.

Infrastructure and urban development are targeted through road upgrades, drainage installations, and solar-powered street lighting under the Smart City program.

Administrative efficiency is driving a transition toward service automation and digitization, which includes constructing a modern server facility, automating fleet management, establishing automated revenue systems, and digitizing manual human resource records.

Capital projects the County Budgets for in FY 2027-2028

The proposed capital projects are fully aligned with the global Sustainable Development Goals (SDGs), the Kenya Vision 2030 Social and Economic Pillars, and the county's Bottom-Up Economic Transformation Agenda (BETA). These interventions aim to modernize infrastructure, enhance service delivery, and support sustainable livelihoods across the county.

The total proposed capital projects are 61 with a total resource requirement of Kshs. 8493.1 Millions. Key targeted sectors are Health infrastructure, Irrigation, Smart City (Cabros and Street lights) and Roads.

The comprehensive master list is presented on the following pages in a landscape tabular format. The table outlines sub-programmes, key outputs, performance indicators, current baselines, targeted levels of achievement, and corresponding resource requirements.

Proposed Capital Projects- FY 2027/2028

Sub Programme	Key Outputs / Projects	Key Performance Indicators (KPIs)	Baseline (Current Status)	Planned Targets (FY 2027/28)	Resource Req. (Kshs M)
Financial Services	Vehicle for Financial Services	No. of vehicles procured	0	1 vehicle	8.0 M
Economic Planning	County planning offices (Construction)	No. of offices constructed	0	1	20.0 M
Monitoring & Evaluation	Vehicle for M&E	No. of vehicles procured	0	1	8.0 M
Monitoring & Evaluation	County M&E policy	No. of policies developed	0	1	2.0 M
Revenue	Revenue mobilization vehicles (10 vehicles)	No. of revenue mobilization vehicles procured	0	10	80.0 M
Aquaculture development	Construction and renovation of ponds County Wide	No. of ponds constructed / Stocked / Rehabilitated	37 Ponds	52 Ponds / 8 Ponds Stocked	6.4 M
CAIP	Industrial Park (Makenji)	Construction and operationalization of industrial park	8% Complete	100% Complete	500.0 M
Markets	Market Construction and Renovation County Wide	No. of markets constructed/renovated	-	8 Markets	20.0 M
Investment	Construction of Perimeter Wall for SEZ	Status of construction (Perimeter wall built)	New	1 Wall	50.0 M
E.C.D.E	ECDE Classrooms construction/renovation	No. of ECDE classrooms constructed/renovated	613 Classrooms	30 Classrooms	36.0 M
Roads Maintenance	Road maintenance and opening of access roads	Kms of access roads maintained	6,255 Kms	245 Kms	490.0 M
Dispensary Construction	Dispensary construction/renovation	No. of dispensaries constructed/renovated	153 Dispensaries	6 Dispensaries	15.0 M
Footbridges / Drifts	Construction of footbridges and drifts	No. of footbridges and drifts constructed	388 Footbridges	70 Footbridges	56.0 M
Market Improvement	Improvement of markets across the county	No. of markets improved	148 Markets	35 Markets	35.0 M

Sub Programme	Key Outputs / Projects	Key Performance Indicators (KPIs)	Baseline (Current Status)	Planned Targets (FY 2027/28)	Resource Req. (Kshs M)
Cabros (Urban)	Cabro paving in major town streets and walkways	Square metres of cabros installed	100,000 sqms	35,000 sqms	140.0 M
Energy Distribution	Street lighting and floodlighting	Kms of street lighting / No. of poles installed	27.5 Kms / 504 poles	15 Kms / 50 poles / 5 plans	70.0 M
Housing	Renovation and construction of public offices	No. of offices constructed/renovated	3	10 Offices	10.0 M
Health Infrastructure	Equipping Kenneth Matiba Hospital Emergency Block & Ward	Completion and operationalization status	Casualty Block at 25% complete	Fully functional Emergency block and ward	1,500.0 M
Health Infrastructure	Construction of Cancer Centre (40-bed Chemotherapy Ward)	40-bed capacity chemotherapy ward completed	Not started	Completed Chemotherapy block by Dec	40.0 M
Health Infrastructure	Mental Health Rehabilitation Centre (Construction & Equipping)	Rehabilitation facility with wards, therapy and diagnostics complete	Not started	Complete by December 2028	150.0 M
Health Infrastructure	Neonatal ICU at Murang'a Hospital (15-bed Unit)	15-bed NICU established for Newborns	Not started	Complete Neonatal ICU	80.0 M
Health Infrastructure	Procurement of 2 Basic Life Support Ambulances	Number of fully functional ambulances procured	Not started	2 ambulances in 2028	20.0 M
Health Infrastructure	New Born Unit (NBU) at Kirwara Hospital (Construction & Equipping)	Completed and equipped newborn unit	Not started	Complete NBU by June 2028	50.0 M
Health Infrastructure	Construction of Theatre & Maternity Ward at Ithanga Health Centre	Completed theatre and maternity ward; Level IV status	Not started	Level IV status by June 2028	50.0 M
Health Infrastructure	Upgrade of 11 Dispensaries to Health Centres	No. of facilities with Maternity Units, Labs & sanitation built	Not started	11 Dispensaries upgraded	120.0 M
Clinical Nutrition	Renovation and Equipping of Lactation Rooms	No. of lactation rooms renovated and equipped	7 facilities (ongoing)	7 facilities	7.0 M
Clinical Nutrition	Renovate/Upgrade and Equip Newborn Unit (NBU) service areas	No. of NBU service areas upgraded/equipped	Not started	7 facilities	7.0 M
Clinical Nutrition	Procurement & Deployment of BIA (Bilirubin Measurement) Machines	No. of facilities receiving bilirubin measurement equipment	Not started	9 facilities	27.0 M

Sub Programme	Key Outputs / Projects	Key Performance Indicators (KPIs)	Baseline (Current Status)	Planned Targets (FY 2027/28)	Resource Req. (Kshs M)
Clinical Nutrition	Procurement of Food Model Kits for Nutrition Counselling	No. of facilities supplied with food model kits	Not started	9 facilities	9.0 M
Clinical Nutrition	Procurement of Nutrition Counselling Dolls/Models for MIYCN	No. of facilities supplied with counselling models	Not started	9 facilities	2.7 M
Polytechnic Improvement	Renovation and construction of VTC infrastructure (workshops, classrooms)	Number of VTC infrastructure projects completed	1 workshop constructed	3 projects completed	3.0 M
Polytechnic Improvement	Supply of modern, industry-relevant tools and equipment to VTCs	Beneficiary VTCs equipped as per procurement plan	33 VTCs equipped	VTCs equipped as per plan	16.8 M
Library Services	Construction of ICT Center HQ	Status of construction (100% complete)	0% complete	100% complete within 1 Year	2.0 M
Culture	Upgrading Mukurwe wa Nyagathaga Gatanga	Barbed wire, green fence and 9 huts and hall rehabilitated	0% complete	100% complete	0.0 M
Water Services	Lower Kigumo Bulk Water Project (intake, gravity lines, treatment)	No. of households connected with safe domestic water	70% complete (Ongoing)	7,200 households connected	40.0 M
Water Services	Last Mile Water Projects (laying distribution pipelines across 35 wards)	Kms of pipelines laid; households connected	Procurement stage	3,200 households connected	35.0 M
Water Services	Drilling and Equipping of Boreholes (storage tanks installation)	No. of boreholes drilled and equipped	Procurement stage	260 households connected	12.0 M
Water Services	Kamagoko - Gakurwe Water Project (laying 20km pipeline Gaturi area)	20km pipeline completed and operational	Design stage	9,450 households connected	100.0 M
Water Services	ECDE Water Tanks Installation (rainwater harvesting facilities)	No. of rainwater harvesting facilities installed	Procurement stage	2,400 ECDE learners connected	9.0 M
Water Services	Borehole Rehabilitation Program (solar power pumping, pump replacement)	No. of boreholes rehabilitated and solarized	Procurement stage	650 households connected	7.2 M
Irrigation Management	Mukurwe wa Nyagathanga Irrigation Project (Gaturi Ward, Kiharu)	Pipes delivered and installed for conveyance, mainlines & distribution	Intake & sedimentation complete (30% done)	1,000 farmers connected	750.0 M

Sub Programme	Key Outputs / Projects	Key Performance Indicators (KPIs)	Baseline (Current Status)	Planned Targets (FY 2027/28)	Resource Req. (Kshs M)
Irrigation Management	Marigu Irrigation Project (Ithiru Ward, Kandara)	Completed intake, conveyance, mainlines and distribution	New project (using gunny bags as temporary intake)	154 households connected (16 Ha irrigated)	80.0 M
Irrigation Management	Ajibika - Ruchu and Ithiru Wards (Kandara)	Phase 2 - new intake and entire infrastructure in Chathanda River	Phase 1 complete; Phase 2 at 60% complete	400 households connected (40 Ha irrigated)	550.0 M
Irrigation Management	Nyanjigi Irrigation Project (Muguru Ward, Kangema)	Phase 2 - 42.9 Kms of distribution lines, 1170 infield connections	Phase 1 complete with intake; 80% complete overall	1,000 households connected (200 Ha irrigated)	250.0 M
Irrigation Management	Rwathia Munyaga Irrigation Project (Rwathia, Kangema)	Intake, conveyance, mainlines and distribution completed	New project with very active farmers	200 households connected (50 Ha irrigated)	50.0 M
Irrigation Management	Kayu Kiawambogo Irrigation Project (Rwathia Ward, Kangema)	Conveyance upgraded from 6 to 8 inches, sub-mains & distribution laid	Incomplete stalled project (40% done)	350 households connected	87.0 M
Irrigation Management	Mirira Irrigation Project (Mbiri Ward, Kiharu)	Construction of 15.41 Km distribution, 2300 infield connections	63% complete (Stalled)	2,300 households connected	320.0 M
Irrigation Management	Marimira / Gakimaki Irrigation Project (Muguru Ward, Kangema)	Intake, conveyance, mainlines and distribution completed	New project with active farmers	100 households connected (10 Ha irrigated)	290.0 M
Irrigation Management	Nginda Irrigation Project (Nginda Ward, Maragua)	4km conveyance, pipeline appurtenances, 1350 infield connections	65% complete (Stalled)	1,350 households connected	110.0 M
Irrigation Management	Karungangi Irrigation Project (Wempa Ward, Maragua)	Intake, solarised pump, conveyance, mainlines and distribution completed	New project	200 households connected (20 Ha irrigated)	50.0 M
Irrigation Management	Mathareini - Ndonga Irrigation Project (Kigumo & Kahumbu)	Intake, conveyance, mainlines and distribution completed	Office constructed already	2,000 households connected (200 Ha irrigated)	350.0 M
Irrigation Management	Kahumbu Ichagaki Irrigation Project (Kahumbu & Ichagaki Wards)	Intake, conveyance, mainlines, distribution and hydrum completed	New project	250 households connected (25 Ha irrigated)	13.0 M

Sub Programme	Key Outputs / Projects	Key Performance Indicators (KPIs)	Baseline (Current Status)	Planned Targets (FY 2027/28)	Resource Req. (Kshs M)
Irrigation Management	Iharu Irrigation Project (Kinyona Ward)	Piping upgraded - conveyance, mainline, submain, distribution & infields	Existing but poor infrastructure	360 households connected	10.0 M
Irrigation Management	Kariu-Kairini Irrigation Project (Njumbi Ward, Mathioya)	Intake, conveyance, mainlines, distribution and hydrum completed	New project with very active members	300 households connected (25 Ha irrigated)	3.0 M
Irrigation Management	Gigakima Irrigation Project (Kangari Ward, Kigumo)	Inter-basin river transfer from Githika to Gathika river completed	Infrastructure complete but low water at intake	1,500 households connected	8.0 M
Irrigation Management	Kahaini Punda Milia Irrigation Project (Makuyu Ward, Maragua)	Intake, conveyance, mainlines and distribution completed	New project	600 households connected (200 Ha irrigated)	100.0 M
Irrigation Management	Gaimbuga Irrigation Project (Karurumo & Nginda Wards, Maragua)	Intake, conveyance, mainlines and distribution completed	New project (designed)	500 households connected (50 Ha irrigated)	250.0 M
Irrigation Management	Gatunguru Irrigation Project (Njumbi Ward, Mathioya)	Intake, conveyance, mainlines and distribution completed	New project	500 households connected (50 Ha irrigated)	300.0 M
Irrigation Management	Mirichu Murika Irrigation Project (Mugoiri Ward, Kahuro)	Extension of sub-main, distribution piping and infield installation	Stalled project	2,000 households connected	518.0 M
Irrigation Management	Gikindu Irrigation Project (Kambirwa & Gikindu Wards, Kiharu)	Phase 2 - main line extension, valve chambers, distribution & infields	Phase 1 complete serving 500 farmers	1,200 farmers connected	40.0 M
Irrigation Management	Gakima Irrigation Project (Murarandia Ward, Kahuro)	Intake, conveyance, mainlines and distribution completed	New project	800 households connected (80 Ha irrigated)	530.0 M
GRAND TOTAL CAPITAL RESOURCE REQUIREMENT					Kshs 8,493.1 M

APPENDICES

Appendix 1: Murang'a County Budget Calendar FY 2026/2027

The budget calendar sets out the statutory timelines governing preparation, approval and enactment of the county budget.

BUDGET CALENDAR FOR THE FY 2026/2027-2028/29 MTEF BUDGET PROCESS

	ACTIVITY	RESPONSIBILITY	DEADLINE
1.	Preparation and issuance of a Budget circular setting out guidelines to be followed by all County Government entities in the budget process.	CECM Finance and Economic Planning	30th August 2025
2.	Preparation of the Annual Development Plan (FY	County Treasury	25th August,
3.	Submission of the ADP to County Executive Committee (CEC) for approval	CECM Finance and Economic Planning	30th August 2025
4.	Submission of the Annual Development Plan (FY 2026/2027)	County Treasury	1st September,
5.	Draft County Budget Review and Outlook Paper	County Treasury	15th September,
6.	Submission of the CBROP to the County Executive	CECM Finance and	25th September,
7.	Submission of the CBROP to the County Assembly for approval	County Treasury	30th September,
8.	Drafting of Departmental reports and budget proposals by programme	Departments/ County Entities.	20th November,
9.	Submission of detailed draft departmental reports and budget proposals to County Treasury.	Departments/ County Entities.	5th December,

10.	Public participation on County Fiscal Strategy Paper (CFSP) 2026, and budget for FY 2026/2027 (public	County Treasury	15th January, 2026
11.	Finalize preparation of the CFSP 2026 and debt management strategy paper, FY 2026/27	County Treasury	17th **2026**
12.	Submission of CFSP and debt management strategy paper to CEC for approval	CECM Finance and Economic Planning	22nd February,
13.	Submission of the County Fiscal Strategy Paper (CFSP) to the County Assembly	County Treasury	28th **2026**
14.	Submission of the debt management strategy paper of the County Government over the medium term to the County Assembly	County Treasury	28th February, **2026**
15.	Departmental Submission of budget proposals (PBB and itemized) to County Treasury	Departments (Chief Officers/Accounting ng officers)	15th March, 2026
16.	Consolidation of the Draft Budget Estimates	County Treasury	27th March, 2026
17.	CEC approval of the Draft Budget Estimates Planning	CECM Finance and Economic Planning	15th April, 2026
18.	Submission of draft County Budget estimates for FY 2025/2026 to the County Assembly	CECM Finance and Economic Planning	30th April, 2026
19.	Report of draft Budget estimates from the County Assembly to the CECM Finance and Economic Planning	The Clerk, County Assembly	15th May 2026
20	Consolidation of the final County Budget Estimates	County Treasury	**30th May**
21.	Submission of Appropriation Bill to the County Assembly	CECM Finance and Economic Planning and Clerk County Assembly	9th June, 2026

22	Budget Statement and submission of the Finance Bill	CECM Finance and Economic Planning	20th June, 2026
23	Appropriation Bill passed	County Assembly	30th June 2026

Appendix 2: Roles of stakeholders in Budget Process

The budget process entails various stakeholders including the public through public participation as a constitutional requirement. The table below shows the stages of the budget cycle, the roles of the different stakeholders and how citizens take part.

Budget Stage	Roles of Stakeholders	How Citizens Get Involved
Budget Preparation	County departments prepare proposals aligned with the CIDP and ADP and stakeholder's input.	Citizens attend public forums and submit priorities. Civil society and community groups provide inputs aligned with development plans.
Budget Review & Approval	The County Treasury reviews and consolidates proposals. The County Assembly scrutinises and approves the budget.	Citizens engage through public hearings organised by the County Assembly. Feedback and concerns are collected from residents.
Budget Implementation	County departments execute approved budgets. Project officers manage project delivery and communication.	Citizens monitor project progress through community meetings and report on service delivery, and
Monitoring & Evaluation	The County Treasury and oversight committees track performance. The Auditor-General audits and reports on financial management.	Citizens participate in performance forums and give feedback. Civil society monitors transparency and accountability.

Murang'a County Assembly holds public hearings on these estimates before passing the Appropriation Bill, 2026.

For more information on Murang'a County budget and other key policy documents, kindly visit the County Government website (https://www.muranga.go.ke) or contact the county through

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