

## MURANG'A COUNTY GOVERNMENT



### Second Quarter Budget Implementation Status Report.

January, 2024

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## Foreword

This is the 1<sup>st</sup> half year 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 the second quarter of the financial year. To this end, the County undertook to rationalize its budget by reviewing projected own source revenue and reducing expenditure and concluded on the procurement process by awarding various firms.

In this Quarter, the County Government continued with monitoring and evaluating all ongoing programs and their respective projects. This was to ensure that all arising challenges of the projects are resolved to avoid any delays in their implementation and completion.

## 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.

However, in the 2<sup>nd</sup> Quarter, the County undertook a supplementary budget in order to incorporate donor grants previously left out before passage of **County Allocation of Revenue Act 2023**; review own source revenue; reallocate various economic items from recurrent to development, include balance carried forward on equitable share not included in the approved budget and rationalize budgetary votes according to priorities and capacity to absorb budgetary allocation by the various County entities.

As such, the total budget will be 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 will be 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*

REVENUE			
	Details	Approved Estimates	Supplementary Estimates
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>
EXPENDITURE			
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 first half of the year, the County Government spent KShs. 3,363,154,599 of its total budget. This was 31% of the approved estimates. Development expenditure was KShs. 308,016,607 representing 9% of total expenditure, while recurrent expenditure was KSh. 3,055,137,992 representing 91% of the total expenditure.

## 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 in accordance with article 174 of the Constitution of Kenya.

The fiscal performance for the first half is contained in this section here below.

### 2.2 Revenue

During the first half of the year, the County Government received equitable share of KShs. 3,068,032,390 and collected own source revenue of KShs. 295,122,209. Out of these receipts, the County Executive received KShs. 3,025,013,697 and the County Assembly received KShs. 338,140,902.

The County did not receive any of the Conditional grants due to the requirement of Sec. 191 A- 191 E that obligates the National Treasury to enter into an Intergovernmental agreement with respective County Governments before the transfer of the Conditional Allocations. This will continue to adversely affect the County Government in achieving the intended outcomes of the programs implemented with these funds.

### 2.3 Expenditure

In the half of this financial year, the County Government spent KShs. 3,363,154,599. Out of this KShs. 2,016,996,596.25 and KShs. 338,140,902 went to meet the cost of operations in the County Executive and the County Assembly respectively. On the other hand, KShs. 308,016,606.90 went into capital works and projects.

Compensation to employees took the largest share of the realized receipts at 60%, Operations and Maintenance took 27% and Development expenditure took 13%. In terms of budget absorption, the County Government absorbed 43% of its recurrent expenditure and 8.5% 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>6,321,209,237</b>	<b>855,709,032</b>	<b>2,716,997,091</b>	<b>338,140,902</b>	<b>43.0</b>	<b>39.5</b>
Compensation to Employees	4,133,663,665.09	363,990,000.00	2,016,996,596.25	121,101,789.90	48.8	33.3
Operations and Maintenance	2,187,545,571.58	491,719,032.00	700,000,494.65	217,039,111.95	32.0	44.1
Development Expenditure	3,537,052,155.30	45,000,000.00	308,016,606.90	-	8.7	0.0
<b>Total</b>	<b>9,858,261,392</b>	<b>900,709,032</b>	<b>3,025,013,698</b>	<b>338,140,902</b>	<b>30.7</b>	<b>37.5</b>

**Source: County Treasury**

The Department of Health and Sanitation had the highest expenditure followed by Department of Public Service, Department of Education, Murang'a County Assembly and Department of Agriculture, Livestock and Fisheries.

The various County departments absorbed their budgets as outlined in table 3 Summary on Absorption of Recurrent and Development Budget.

Table 3 Summary on Absorption of Recurrent and Development Budget

COUNTY EXECUTIVE	RECCURRENT	DEVELOPMENT	TOTAL
Governorship, County Coordination and Administration	163,555,814.25	-	163,555,814.25
Finance, Information Technology and Economic Planning	150,732,863.15	-	150,732,863.15
Agriculture, Livestock and Fisheries	162,172,262.50	100,000,000.00	262,172,262.50
Energy Transport And Roads	10,764,061.50	53,475,990.00	64,240,051.50
Commerce, Trade, Industry And Tourism	22,518,091.40	9,877,668.05	32,395,759.45
Education & Technical Training	330,261,449.35	-	330,261,449.35
Health And Sanitation	1,437,451,936.05	73,188,705.85	1,510,640,641.90
Lands, Housing & Physical Planning	3,837,586.00	-	3,837,586.00
County Public Service Board	13,131,933.80	-	13,131,933.80
Youth, Culture, Gender, Social Services & Special Programs	39,400,429.35	60,000,000.00	99,400,429.35
Environment, Natural Resources, Water and Irrigation	2,734,700.00	8,000,000.00	10,734,700.00
Public Service Administration	378,882,363.55	-	378,882,363.55
Murang'a Municipality	1,553,600.00	3,474,243.00	5,027,843.00
County Assembly	308,016,607	-	-
<b>TOTAL</b>	<b>3,025,013,697.90</b>	<b>308,016,606.90</b>	<b>3,363,154,599.80</b>

Source: County Treasury

In terms of budget absorption, the Department of Health had the highest absorption at 41% of it's overall budget, followed by Youth and Sports 40.8%, Governorship and Administration 40% and Education and Technical Training 39% as contained in the table below.

Table 4 Budget Absorption per Department.

COUNTY EXECUTIVE	BUDGET (REC&DEV)	EXPENDITURE	%ABSORPTION
Health And Sanitation	3,650,127,776.88	1,510,640,641.90	41%
Youth,Culture, Gender,Social Services & Special Programs	243,367,167.55	99,400,429.35	40.8%
Governorship, County Coordination And Administration	409,906,886.06	163,555,814.25	40%
Education & Technical Training	843,117,284.04	330,261,449.35	39%

Finance, Information Technology And Economic Planning	386,669,107.27	150,732,863.15	39%
County Assembly	900,709,033.00	338,140,902.00	38%
Public Service Administration	1,107,520,240.70	378,882,363.55	34%
County Public Service Board	57,815,881.00	13,131,933.80	23%
Agriculture, Livestock And Fisheries	1,277,191,101.05	262,172,262.50	21%
Energy Transport And Roads	682,135,387.00	64,240,051.50	9%
Murang'a Municipality	89,370,000.00	5,027,843.00	6%
Commerce, Trade, Industry And Tourism	711,543,600.21	32,395,759.45	5%
Lands, Housing & Physical Planning	97,059,460.34	3,837,586.00	4%
Environment, Natural Resources, Water and Irrigation	302,437,499.87	10,734,700.00	4%
<b>TOTAL</b>	<b>10,758,970,424.97</b>	<b>3,363,154,599.80</b>	<b>31%</b>

Source: *County Treasury*

Within the half year period, the County finalized on the procurement process and begun implementation of the projects outlined for the current financial year. In addition, the County Government continued with the implementation of ongoing projects such as:

- i. Construction of hospital wards at Murang'a Level V hospital.
- ii. Construction of ward block at Nyakianga Level IV hospital.
- iii. Upgrading of roads to Bitumen Standards at various Sub-Counties.
- iv. Acquisition of Medical Equipment.
- v. Construction of Markets – Ichichi Market and Kambiti Market.
- vi. Rehabilitation of Dump sites.
- vii. Acquisition of Skip loaders to enhance garbage collection.
- viii. Extension of water pipes.
- ix. Support to Maternal and infants.
- x. Construction of ECDE Classroom Blocks.
- xi. Opening and grading of access roads.
- xii. Implementation of subsidy on agricultural and farm inputs.
- xiii. Implementation of the Murang'a County Youth Service.
- xiv. Continued implementation of County School feeding program.
- xv. Provision of Bursary funds to County students.

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.

In the second half of the year 2023/2024, the County increased own source revenue collected from the various revenue streams. Overall, the County registered 68% increase in revenue from a similar period in the previous year 2022/2023.

Table 5 Comparison of Revenue Streams for 2022/2023 and 2023/2024

SOURCE REVENUE	2 <sup>nd</sup> QUARTER 2022/2023	2 <sup>nd</sup> QUARTER 2023/2024
LICENCES	7,103,925	18,528,733
OTHER CESS REVENUE	22,081,821	3,434,140
HOUSE RENT/STALL/HALL	1,525,396	1,443,659
BUS PARK FEE	14,629,517	17,836,250
PARKING FEE	5,942,378	9,545,200
BARTER MARKET FEE	19,473,211	21,002,248
SELF HELP GROUP	326,295	406,310
LIQUOR	1,803,112	15,236,700
MOTOR BIKES	45,119	1,612,900
BULDG MTS & OTHER CESS	15,204,624	34,033,988
ADVERTISEMENT	3,356,302	3,020,587
EDUCATION & POLY	5,350	
SALE OF FORMS	408,636	
IMPOUNDING FEES	317,342	1,750,440
PENALTIES	1,296,018	3,169,986
FIRE FIGHTING	621,003	54,500
LAND HSG & PHY. PLANNING	21,885,436	43,772,435
MARAIRA FARM	58,497	23,780
COOPERATIVES (AUDIT)	49,811	14,900
LIVESTOCK (A.I), MEAT	8,080,088	10,834,980
HOSPITALS /H.C & MORG FEE	48,068,050	107,710,313
PUBLIC HEALTH	3,131,949	1,690,160
<b>TOTAL</b>	<b>175,413,879</b>	<b>295,122,209</b>

Source: County Treasury

From the above analyses, the major sources of revenue for the County registered significant increase in the current year 2023/2024 as compared to the year 2022/2023. This has been greatly attributed to measures the County Government has implemented to optimize collection of own source revenue. These measures include continued automation of revenue collections to curb leakage, enhanced enforcement, inspection and follow up of defaulters, improved service provision in health care that has increased the patients visiting the health centres. Other efforts include sensitization to the public on the

need to pay revenue to the County Government. This has seen motorbikes that were previously not paying parking fees come on board and agree to pay parking fees.

The County's major revenue streams recorded increases as outlined in the below table:

Table 6 Performance of Major Revenue Streams

SOURCE REVENUE	2 <sup>nd</sup> QUARTER 2022/2023	2 <sup>nd</sup> QUARTER 2023/2024	% change
Liquor	1,803,112	15,236,700	745%
Licences	7,103,925	18,528,733	161%
Penalties	1,296,018	3,169,986	145%
Hospitals /Health Centres	48,068,050	107,710,313	124%
Bulding Materials & Other Cess	15,204,624	34,033,988	124%
Lands Housing & Physical Planning	21,885,436	43,772,435	100%
Parking Fee	5,942,378	9,545,200	61%

Source: County Treasury

The county collects most of it's revenue in the third quarter of the fiscal year. Going by the efforts put in the previous financial and riding on the lessons learnt the County expects revenue collection to continue rising as witnessed in the previous two quarters.

## Budget Absorption by Program And Sub-Program

Programme	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)	Variance	Absorption Rate (%)		Absorpti on (%)
		Recurrent Estimates	Development Estimates	Total Estimates	Recurrent Expenditure	Development Expenditure	Total Expenditures		Recurrent Expenditu re	Developme nt Expenditur e	
Governorship, County Coordination And Administration											
Monitoring and Evaluation	101024010 Project Co-ordination and Monitoring	3,600,000		3,600,000	1,072,800		1,072,800	2,527,200	29.8%	0.0%	29.8%
County Co-ordination	705024010 Office Administration and support Services	170,275,677		170,275,677	36,807,944		36,807,944	133,467,733	18.0%	0.0%	21.6%
Public and Citizen Participation	705034010 Public Participation	6,896,000		6,896,000	1,244,450		1,244,450	5,651,550	64.6%	0.0%	18.0%
Administratio n and Support	706014010 County Executive and Coordination	182,044,209	10,000,000	192,044,209	117,580,476		117,580,476	74,463,733	64.6%	0.0%	61.2%
Audit and Monitoring	718014010 Audit and Other Monitoring	5,670,000		5,670,000	1,434,216		1,434,216	4,235,784	25.3%	0.0%	25.3%
Disaster Program	902044010 Disaster Response and Mitigation	16,421,000		16,421,000	2,948,515		2,948,515	13,472,485	18.0%	0.0%	18.0%
Communicati on and Information Services	203014010 Communication	15,000,000		15,000,000	2,467,414		2,467,414	12,532,586	16.4%	0.0%	16.4%
Sub Total		399,906,886	10,000,000	409,906,886	163,555,815	-	163,555,815	246,351,071	40.9%	0.0%	39.9%
Finance, Information Technology And Economic Planning											
Revenue Program	108014010 Local Revenue Mobilisation	20,430,000		20,430,000	6,072,300		6,072,300	14,357,700	29.7%	0.0%	29.7%
ICT Program	703014010 Automation and Revenue System	500,000		500,000			-	500,000	0.0%	0.0%	0.0%

Financial Management Program	703024010 Budget Formulation Coordination and Management			-			-	-	0.0%	0.0%	0.0%
	703034010 Economic Planning and CIDP Review	33,071,184		33,071,184	3,362,512		3,362,512	29,708,672	10.2%	0.0%	10.2%
	718024010 Corporate Governance	3,990,000		3,990,000	884,800		884,800	3,105,200	22.2%	0.0%	22.2%
	705014010 Budget Implementation and Monitoring	7,460,000		7,460,000	1,231,090		1,231,090	6,228,910	16.5%	0.0%	16.5%
	705034010 Public Participation	39,180,000		39,180,000	5,703,970		5,703,970	33,476,030	14.6%	0.0%	14.6%
	730014010 Budget Implementation and Monitoring	3,320,000		3,320,000	807,945		807,945	2,512,055	24.3%	0.0%	24.3%
Administratio n and Support	706014010 General Administration Planning and support Services	258,717,923	20,000,000	278,717,923	132,670,246		132,670,246	146,047,677	51.3%	0.0%	47.6%
<b>Sub Total</b>		<b>366,669,107</b>	<b>20,000,000</b>	<b>386,669,107</b>	<b>150,732,863</b>	<b>-</b>	<b>150,732,863</b>	<b>235,936,244</b>	<b>41.1%</b>	<b>0.0%</b>	<b>39.0%</b>
<b>Agriculture,Livestock And Fisheries</b>											
Food Security	101014010 Land and Crops Development	2,970,000		2,970,000	1,070,255		1,070,255	1,899,745	36.0%	0.0%	36.0%
	101024010 Promotion Food Security	4,850,000	907,507,351	912,357,351	729,000	100,000,000	100,729,000	811,628,351	15.0%	11.0%	11.0%
	101124010 Capacity development,Mechaniza tion and Innovation	3,850,000		3,850,000	943,000		943,000	2,907,000	24.5%	0.0%	24.5%
Livestock Deveelopmen t Program	103084010 Veterinary Services	5,370,000	5,000,000	10,370,000	624,800		624,800	9,745,200	11.6%	0.0%	6.0%
	107024010 Livestock and Fisheries Development	1,705,000		1,705,000	239,400		239,400	1,465,600	14.0%	0.0%	14.0%
Administratio n and Support	706014010 General Administration Planning and support Services	244,320,350	101,618,400	345,938,750	158,565,807		158,565,807	187,372,943	64.9%	0.0%	45.8%
<b>Sub Total</b>		<b>263,065,350</b>	<b>1,014,125,751</b>	<b>1,277,191,101</b>	<b>162,172,263</b>	<b>100,000,000</b>	<b>262,172,263</b>	<b>1,015,018,839</b>	<b>61.6%</b>	<b>9.9%</b>	<b>20.5%</b>
<b>Energy Transport And Roads</b>											

Urban Development Program	102074010 Urban Development and Support	3,650,900	150,000,000	153,650,900	529,880	37,720,948	38,250,828	115,400,072	14.5%	25.1%	24.9%
Energy Development Program	103094010 Promotion of Energy & Renewable Energy Sources	1,100,000		1,100,000	297,000		297,000	803,000	27.0%	0.0%	27.0%
Infrastructure Development Program	201014010 Construction of Roads and Bridges	17,384,487		17,384,487	9,937,182		9,937,182	7,447,306	57.2%	0.0%	57.2%
	202064010 Infrastructure Development		510,000,000	510,000,000		15,755,042	15,755,042	494,244,958	0.0%	3.1%	3.1%
<b>Sub Total</b>		<b>22,135,387</b>	<b>660,000,000</b>	<b>682,135,387</b>	<b>10,764,062</b>	<b>53,475,990</b>	<b>64,240,052</b>	<b>617,895,336</b>	<b>48.6%</b>	<b>8.1%</b>	<b>9.4%</b>
<b>Commerce, Trade, Industry And Tourism</b>											
Agro Marketing	102054010 Cooperatives	8,420,000	60,000,000	68,420,000	875,655		875,655	67,544,345	10.4%	0.0%	1.3%
Tourism Program	110014010 Tourism Development	2,060,000		2,060,000	161,500		161,500	1,898,500	7.8%	0.0%	7.8%
	301014010 Tourism Promotion and Marketing		8,500,000	8,500,000			-	8,500,000	0.0%	0.0%	0.0%
Trade Development Program	111014010 Trade & Enterprise Development	16,160,000	545,000,000	561,160,000	1,008,634	9,877,668	10,886,302	550,273,698	6.2%	1.8%	1.9%
	302014010 Domestic Trade Development	54,202,894		54,202,894	18,879,321		18,879,321	35,323,573	34.8%	0.0%	34.8%
	302024010 Fair Trade and Consumer Protection	3,220,000		3,220,000	8,500		8,500	3,211,500	0.3%	0.0%	0.3%
Administration and Support	706014010 General Administration Planning and support Services	13,980,706		13,980,706	1,584,482		1,584,482	12,396,225	11.3%	0.0%	11.3%
<b>Sub Total</b>		<b>98,043,600</b>	<b>613,500,000</b>	<b>711,543,600</b>	<b>22,518,091</b>	<b>9,877,668</b>	<b>32,395,759</b>	<b>679,147,841</b>	<b>23.0%</b>	<b>1.6%</b>	<b>4.6%</b>
<b>Education &amp; Technical Training</b>											
Ecde Programme	501034010 Early Childhood Development Education		130,000,000	130,000,000			-	130,000,000	0.0%	0.0%	0.0%
	509014010 Early Child Development and Education	288,468,651		288,468,651	112,676,854		112,676,854	175,791,797	39.1%	0.0%	39.1%

Polytechnics Program	507014010 Revitalisation of Youth Polytechnics	125,766,773	5,000,000	130,766,773	37,570,123		37,570,123	93,196,650	29.9%	0.0%	28.7%
Education Intervention Program	501054010 Motivation of Primary and Secondary School		10,000,000	10,000,000			-	10,000,000	0.0%	0.0%	0.0%
	509024010 Motivation of Primary and Secondary Schools	271,219,070		271,219,070	175,881,235		175,881,235	95,337,835	64.8%	0.0%	64.8%
Administratio n and Support	706014010 General Administration Planning and support Services	12,662,790		12,662,790	4,133,237		4,133,237	8,529,553	32.6%	0.0%	32.6%
<b>Sub Total</b>		<b>698,117,284</b>	<b>145,000,000</b>	<b>843,117,284</b>	<b>330,261,449</b>	<b>-</b>	<b>330,261,449</b>	<b>512,855,835</b>	<b>47.3%</b>	<b>0.0%</b>	<b>39.2%</b>
<b>Health And Sanitation</b>											
Infrastructure Development Program	101104010 Infrastructure Development		286,000,000	286,000,000		31,792,665	31,792,665	254,207,335	0.0%	11.1%	11.1%
	109024010 Infrastructure Improvement Services	1,815,000		1,815,000	475,175		475,175	1,339,825	26.2%	0.0%	26.2%
Alcohol Program	401014010 Alcoholic Control and Reviewing of Licences	10,160,000		10,160,000	1,732,853		1,732,853	8,427,147	17.1%	0.0%	17.1%
	402034010 Preventive and Promotive Care		60,000,000	60,000,000					0.0%	0.0%	
Curative Program	402054010 Free Primary HealthCare	754,270,000	244,726,404	998,996,404	265,429,963	41,396,041	306,826,004		35.2%	16.9%	30.7%
Administratio n and Support	706014010 General Administration Planning and support Services	2,293,156,373		2,293,156,373	1,169,813,945		1,169,813,945	1,123,342,428	51.0%	0.0%	51.0%
<b>Sub Total</b>		<b>3,059,401,373</b>	<b>590,726,404</b>	<b>3,650,127,777</b>	<b>1,437,451,936</b>	<b>73,188,706</b>	<b>1,510,640,642</b>	<b>2,139,487,135</b>	<b>47.0%</b>	<b>12.4%</b>	<b>41.4%</b>
<b>Lands, Housing &amp; Physical Planning</b>											
Urban Development	102074010 Urban Development	5,000,000	2,000,000	7,000,000	-						
	103074010 Land Administration		59,000,000	59,000,000							
Land Policy Succession and Surveying	103014010 Land Policy and Planning			-			-	-	0.0%	0.0%	0.0%
	103044010 Land Survey			-			-	-	0.0%	0.0%	0.0%

Estate Management	701034010 Public Trusts and Estates Management			-			-	-	0.0%	0.0%	0.0%
Administration and Support	706014010 General Administration Planning and support Services	31,059,460		31,059,460	3,837,586		3,837,586	27,221,874	12.4%	0.0%	12.4%
<b>Sub Total</b>		<b>36,059,460</b>	<b>61,000,000</b>	<b>97,059,460</b>	<b>3,837,586</b>	<b>-</b>	<b>3,837,586</b>	<b>27,221,874</b>	<b>10.6%</b>	<b>0.0%</b>	<b>4.0%</b>
<b>County Public Service Board</b>											
National Values and Governance Program	706014010 General Administration Planning and support Services	57,815,881		57,815,881	13,131,934		13,131,934	44,683,947	22.7%	#DIV/0!	22.7%
<b>Sub Total</b>		<b>57,815,881</b>	<b>-</b>	<b>57,815,881</b>	<b>13,131,934</b>	<b>-</b>	<b>13,131,934</b>	<b>44,683,947</b>	<b>22.7%</b>	<b>#DIV/0!</b>	<b>22.7%</b>
<b>Youth,Culture, Gender,Social Services &amp; Special Programs</b>											
Social Development Program	102054010 Cooperatives			-			-	-	0.0%	0.0%	#DIV/0!
	901014010 Social Welfare and Vocational Rehabilitation	2,450,000	5,000,000	7,450,000	731,950		731,950	6,718,050	29.9%	0.0%	9.8%
	902024010 Persons Living With Disabilities		5,000,000	5,000,000			-	5,000,000	0.0%	0.0%	0.0%
	711024010 Gender & Social-Economic Empowerment		5,000,000	5,000,000			-	5,000,000	0.0%	0.0%	0.0%
General Administration and Support	706014010 General Administration Planning and support Services	53,514,429		53,514,429	24,954,969		24,954,969		46.6%	0.0%	46.6%
Youth Development Program	711014010 Youth Development Services	660,000	135,000,000	135,660,000	207,800	60,000,000	60,207,800		31.5%	44.4%	44.4%
	903034010 Development and Management of Sports Facilities	23,623,500	5,000,000	28,623,500	12,740,770		12,740,770		53.9%	0.0%	44.5%
Cultural Development Program	904014010 Development And Promotion of Culture	3,119,238	5,000,000	8,119,238	764,940		764,940	7,354,298	24.5%	0.0%	9.4%
<b>Sub Total</b>		<b>83,367,168</b>	<b>160,000,000</b>	<b>243,367,168</b>	<b>39,400,429</b>	<b>60,000,000</b>	<b>99,400,429</b>	<b>143,966,738</b>	<b>47.3%</b>	<b>37.5%</b>	<b>40.8%</b>
<b>Environment, Natural Resources, Water and Irrigation</b>											

Waste Management Program	101094010 Solid Waste Managaemnt	6,074,872	49,000,000	55,074,872	1,052,900	8,000,000	9,052,900	46,021,972	17.3%	16.3%	16.4%
	102064010 Enviromental management & Protection	14,553,072	78,700,000	93,253,072	369,340		369,340	92,883,732	2.5%	0.0%	0.4%
Administratio n and Support	706014010 General Administration Planning and support Services	47,355,186		47,355,186	281,000		281,000	47,074,186	0.6%	0.0%	0.6%
Environment al Governance	1001054010 Enviromental Leadership and Governance	25,700,000		25,700,000	230,260		230,260	25,469,740	0.9%	0.0%	0.9%
Administratio n and Support	706014010 General Administration Planning and support Services			-			-		0.0%	0.0%	0.0%
Water Development Program	1004014010 Water Supply Infrastructure		35,000,000	35,000,000			-		0.0%	0.0%	0.0%
Irrigation Development	1003024010 Irrigation Development	46,054,370		46,054,370	801,200		801,200				
<b>Sub Total</b>		<b>139,737,500</b>	<b>162,700,000</b>	<b>302,437,500</b>	<b>2,734,700</b>	<b>8,000,000</b>	<b>10,734,700</b>	<b>211,449,630</b>	<b>2.0%</b>	<b>4.9%</b>	<b>3.5%</b>
<b>Public Service Administration</b>											
Human Resource Development Program	101064010 Human Resource Management and Development			-			-	-	0.0%	0.0%	0.0%
Administratio n and Support	706001410 General Administration Planning and support Services	1,027,520,241		1,027,520,241	378,882,364		378,882,364	648,637,877	36.9%	0.0%	36.9%
ICT Program	Automation		80,000,000	80,000,000							
<b>Sub Total</b>		<b>1,027,520,241</b>	<b>80,000,000</b>	<b>1,107,520,241</b>	<b>378,882,364</b>	<b>-</b>	<b>378,882,364</b>	<b>648,637,877</b>	<b>36.9%</b>	<b>0.0%</b>	<b>34.2%</b>
<b>Murang'a Municipality</b>											
Municipal Development Program	10109410 Solid Waste Managaemnt			-			-	-	0.0%	0.0%	0.0%
	101104010 Infrastructure Development			-			-	-	0.0%	0.0%	0.0%
	102074010 Urban Development and Support	3,950,000	10,000,000	13,950,000	-		-	13,950,000	0.0%	0.0%	0.0%
	109024010 Other Municipalities		10,000,000	10,000,000		3,474,243	3,474,243		0.0%	34.7%	34.7%



	703014010 Revenue Automation			-			-	-	0.0%	0.0%	0.0%
	706014010 General Administration Planning and support Services	65,420,000		65,420,000	1,553,600		1,553,600	63,866,400	2.4%	0.0%	2.4%
<b>Sub Total</b>		<b>69,370,000</b>	<b>20,000,000</b>	<b>89,370,000</b>	<b>1,553,600</b>	<b>3,474,243</b>	<b>5,027,843</b>	<b>77,816,400</b>	<b>2.2%</b>	<b>17.4%</b>	<b>5.6%</b>
<b>County Assembly</b>											
Legislation and representation	Legislation and representation	292,897,813		292,897,813	100,597,352.00	-	100,597,352	192,300,461	34.3%	0.0%	34.3%
Oversight	Oversight	336,750,000		336,750,000	172,924,052.00	-	172,924,052	163,825,948	51.4%	0.0%	51.4%
Administration planning and support	Administration planning and support	226,061,220	45,000,000	271,061,220	64,619,498.00	-	64,619,498	206,441,722	28.6%	0.0%	23.8%
<b>Sub Total</b>		<b>855,709,033</b>	<b>45,000,000</b>	<b>900,709,033</b>	<b>338,140,902</b>	<b>-</b>	<b>338,140,902</b>	<b>562,568,131</b>	<b>39.5%</b>	<b>0.0%</b>	<b>37.5%</b>
<b>Grand Total</b>		<b>7,176,918,269</b>	<b>3,582,052,155</b>	<b>10,758,970,425</b>	<b>3,055,137,993</b>	<b>308,016,607</b>	<b>3,363,154,600</b>	<b>7,163,036,897</b>	<b>42.6%</b>	<b>8.6%</b>	<b>31.3%</b>

