



THE REPUBLIC OF KENYA

COUNTY GOVERNMENT OF THARAKA NITHI

BUDGET IMPLEMENTATION REVIEW REPORT

FIRST HALF MONTHS

FINANCIAL YEAR 2019/20

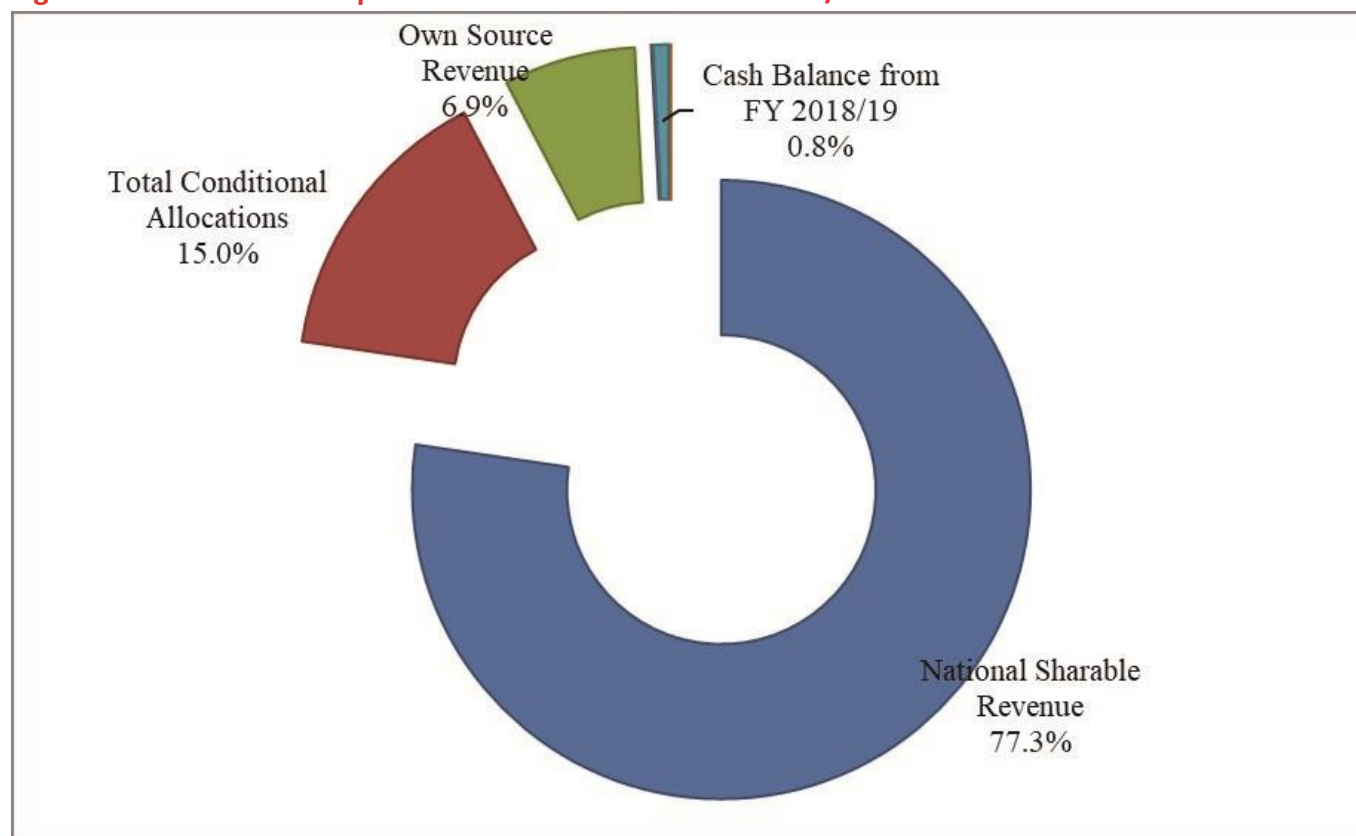
Courtesy of Controller of Budget

JANUARY 2020

## 1.1 Overview of the FY 2019/20 Budget

The County's approved Supplementary Budget for FY 2019/20 was Kshs.5.08 billion, comprising of Kshs.1.68 billion (33.3 per cent) and Kshs.3.38 billion (66.7 per cent) allocation for development and recurrent programmes respectively. To finance the budget, the County expected to receive Kshs.3.92 billion (77.3 per cent) as equitable share of revenue raised nationally, Kshs.759.51 million (15 per cent) as total conditional grants, generate Kshs.350 million from own sources of revenue, and Kshs.41.22 million (0.8 per cent) as cash balance from FY 2018/19. Figure 1: Tharaka Nithi Expected Revenue Sources in FY 2019/20 shows the expected sources of financing by category in FY 2019/20

**Figure 1: Tharaka Nithi Expected Revenue Sources in FY 2019/20**



*Source: Tharaka Nithi County Treasury*

## 1.2 Revenue Performance

During the first half of FY 2019/20, the County received Kshs.1.39 billion as equitable share of the revenue raised nationally, Kshs.107.47 million as total conditional grants, raised Kshs.112.48 million from own-source revenue, and had a cash balance of Kshs.46.79 million from FY 2018/19.

**Table 1: Tharaka Nithi County: Revenue Performance in the First Half of FY 2019/20**

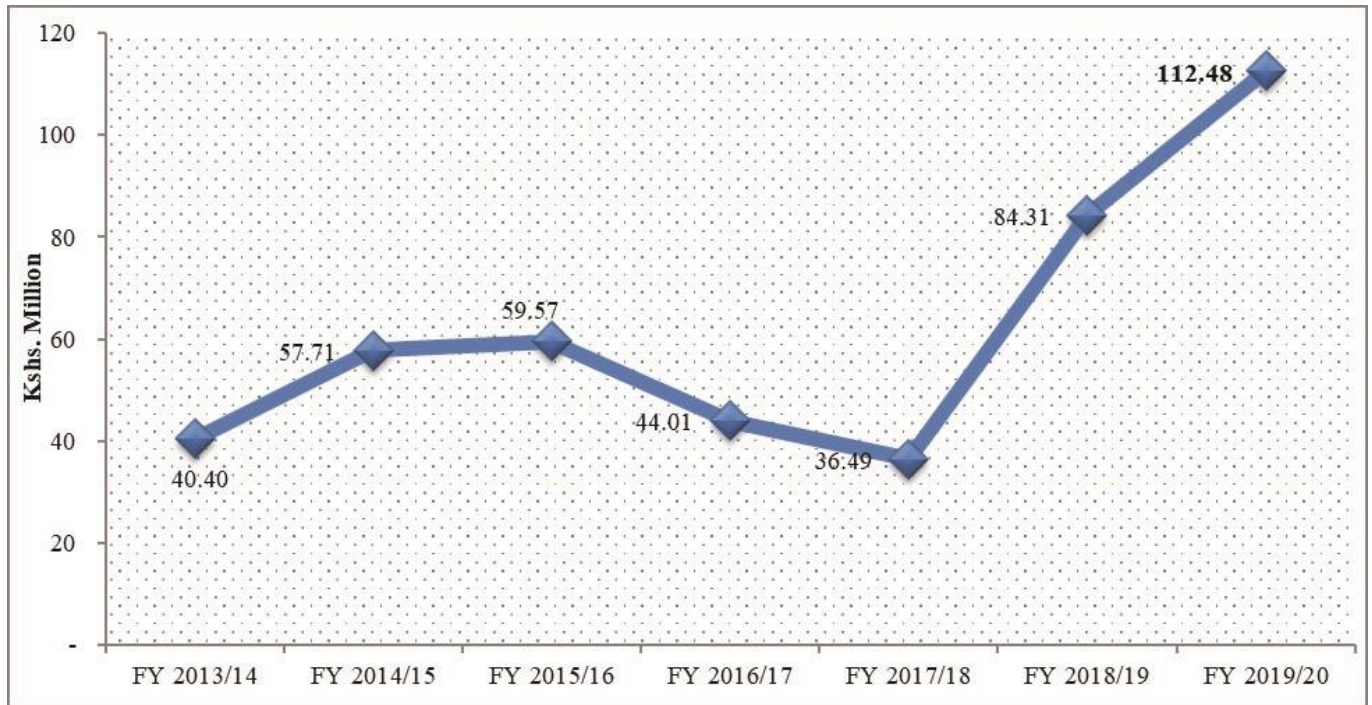
S/No	Revenue	Annual CARA, 2019 Allocation (Kshs)	Annual Budget Allocation (Kshs)	Actual receipts (Kshs.)	Actual Receipts as Percentage of Annual Allocation (%)
A.	Equitable Share of Revenue Raised nationally	3,924,600,000	3,924,600,000	1,389,308,400	35.4

<b>B Conditional Grants from the National Government Revenue</b>					
1.	Supplement for construction of county headquarters	1,152,184	1,152,184	-	-
2.	Compensation for User Fee Foregone	8,218,119	8,218,119	-	-
3.	Leasing of Medical Equipment	131,914,894	131,914,894	-	-
4.	Road Maintenance Fuel Levy Fund	111,402,375	111,402,375	27,850,594	25
5.	Rehabilitation of Village Polytechnics	55,638,298	55,638,298.00	-	-
<b>Sub Total</b>		<b>308,325,870</b>	<b>308,325,870</b>	<b>27,850,594</b>	<b>9</b>
<b>C Loans and Grants from Development Partner</b>					
6	Transforming Health systems for Universal care Project (WB)	40,049,752	40,049,752.00	15,772,179	39.4
7	IDA (WB) Kenya Climate Smart Agriculture Project (KCSAP)	152,374,180	152,374,180	58,417,783	38.3
8	IDA (WB) Credit: Kenya Devolution Support Project (KDSP) Level 1 Grant	30,000,000	30,000,000	-	-
9	IDA (WB) Credit: Kenya Urban Support Project (KUSP) –Urban Development Grant (UDG)	50,000,000	68,049,846	-	-
10	DANIDA Grant	10,875,000	10,875,000	5,437,500	50
11	Sweden - Agricultural Sector Development Support Programme (ASDSP) II	15,518,089	15,518,809	-	-
12	IDA (WB) Credit: Kenya Urban Support Project (KUSP) –Urban Institutional Grants (UIG)	8,800,000	8,800,000	-	-
<b>Sub Total</b>		<b>307,617,021</b>	<b>325,667,587</b>	<b>79,627,463</b>	<b>24.5</b>
<b>D Other Sources of Revenue</b>					
13	Own Source Revenue	-	350,000,000	112,482,858	32.1
14	Balance b/f from FY2019/20	-	41,225,752	46,795,450	113.5
15	Other Revenues(b/f from grants)	-	125,517,597	-	-
<b>Sub Total</b>		<b>-</b>	<b>516,743,349</b>	<b>159,278,308</b>	<b>30.8</b>
<b>Grand Total</b>		<b>4,540,542,891</b>	<b>5,075,336,806</b>	<b>1,656,064,765</b>	<b>32.6</b>

Source: Tharaka Nithi County Treasury

The total funds available for budget implementation during the period amounted to Kshs.1.65 billion as shown in Table 2.

**Figure 2: Tharaka Nithi Trend in Own-Source Revenue Collection for the First Half of the year from FY 2013/14 to FY 2019/20**



*Source: Tharaka Nithi County Treasury*

During the first half of FY 2019/20, the County generated a total of Kshs.112.48 million as own-source revenue. This amount represented an increase of 33.4 per cent when compared to Kshs.84.31 million realised during the same period in FY 2018/19, and represented 32.1 per cent of the annual target.

### 1.3 Exchequer Issues

The Controller of Budget approved withdrawal of Kshs.1.65 billion from the CRF account in the reporting period. This withdrawal comprised of Kshs.398.42 million (24.1 per cent) for development programmes and Kshs.1.26 billion (75.9 per cent) for recurrent programmes.

### 1.4 Overall Expenditure Review

A total of Kshs.1.47 billion was spent on development and recurrent programmes representing 89 per cent of the total funds released from the CRF account. The expenditure comprised of Kshs.374.99 million and Kshs.1.09 billion on development and recurrent activities respectively. Expenditure on development programmes represented an absorption rate of 22.2 per cent while that incurred on recurrent programmes represented 32.4 per cent of the annual recurrent budget.

### 1.5 Expenditure by Economic Classification

Analysis of recurrent expenditure indicated that Kshs.779.86 million was spent on compensation to employees, Kshs.317.61 million on operations and maintenance, and Kshs.374.99 million on development expenditure.

**Table 2: Tharaka Nithi County Summary of Expenditure by Economic Classification for the First Half of FY 2019/20**

Expenditure Classification	Budget (Kshs)	Exchequer Issues (Kshs)	Expenditure (Kshs)	Expenditure as a Percentage of Total Expenditure (%)	Absorption (%)

<b>Total Recurrent Expenditure</b>	<b>3,386,290,985</b>	<b>1,255,840,107</b>	<b>1,097,481,051</b>	<b>74.5</b>	<b>32.4</b>
Compensation to Employees	2,235,149,150	779,869,681	779,869,681	52.9	34.9
Operations and Maintenance	1,151,141,835	475,970,426	317,611,370	21.6	27.6
<b>Total Development Expenditure</b>	<b>1,689,045,821</b>	<b>398,428,622</b>	<b>374,996,309</b>	<b>25.5</b>	<b>22.2</b>
Development expenditure	1,689,045,821	398,428,622	374,996,309	25.5	22.2
<b>Total</b>	<b>5,075,336,806</b>	<b>1,654,268,730</b>	<b>1,472,477,360</b>	<b>100</b>	<b>29</b>

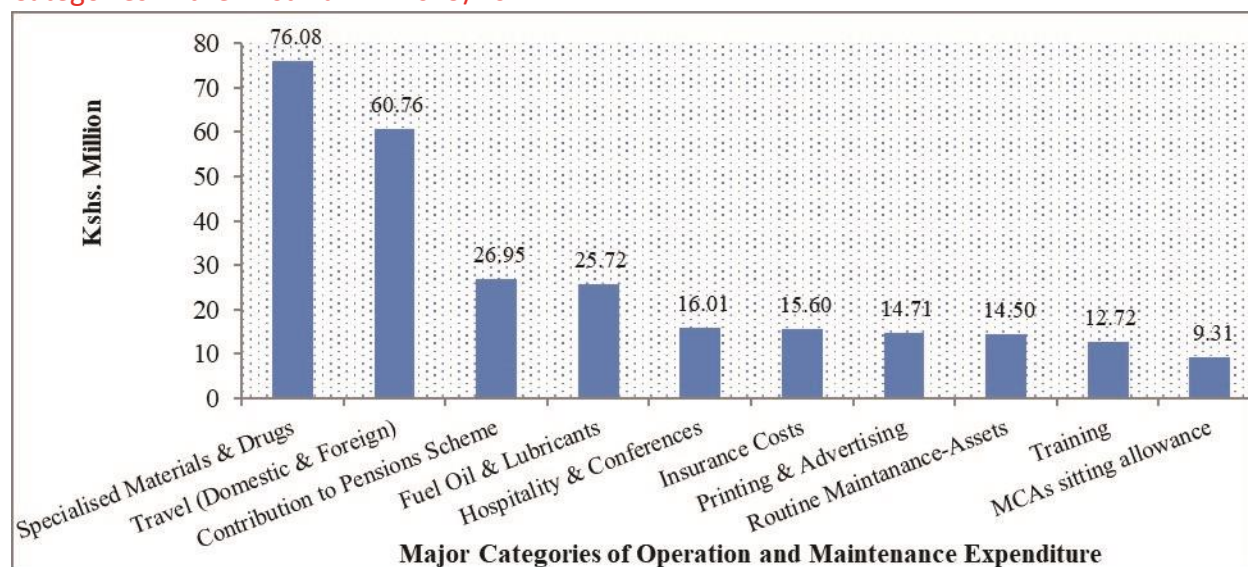
Source: Tharaka Nithi County Treasury

Expenditure on compensation to employees was 52.9 per cent of total expenditure in the first half of FY 2019/20 and represented a decrease of 26 per cent compared to a similar period in FY 2018/19 when the County spent Kshs.1.05 billion.

## 1.6 Analysis of Operations and Maintenance Expenditure

Figure shows a summary of operations and maintenance expenditure by major categories.

**Figure 3: Tharaka Nithi County, Operations and Maintenance Expenditure by Major Categories in the First Half FY 2019/20**



Source: Tharaka Nithi County Treasury

The County spent Kshs.9.31million on committee sitting allowances for the 21 MCAs and Speaker against the annual budget allocation of Kshs.20 million in the first half of FY 2019/20. The average monthly sitting allowance translated to Kshs.73,880 per MCA against the SRC's recommended monthly ceiling of Kshs.124,800.

During the period, expenditure on domestic travel amounted to Kshs.50.97 million and comprised of Kshs.33.73 million spent by the County Assembly and Kshs.17.23 million spent by the County Executive. Expenditure on foreign travel amounted to Kshs.9.79 million and comprised of Kshs.6.68 million spent by the County Assembly and Kshs.3.11 million spent by the County Executive.

## 1.7 Development Expenditure Analysis



The total development expenditure of Kshs.374.99 million represented 22.2 per cent of the annual development budget of Kshs.1.68 billion. Table 3: provides a summary of development projects with the highest expenditure in the first half of the financial year.

**Table 3: Tharaka Nithi County: List of development projects with the highest expenditure in the first half of FY 2019/20**

S/No.	Project Name	Department	Location	Project Budget (Kshs.)	Project Actual Expenditure (Kshs. Millions)	Absorption Rate (%)
1	Kenya Urban Support Programme(KUSP)	Lands, Physical Planning and Urban Development	Countywide	100,000,000	41,200,000	41.2
2	Kenya Small Climate Agriculture Project(KCSAP)	Agriculture	Countywide	152,374,180	58,417,783	38.3
3	Construction of OPD & Gate at marimanti Hospital	Medical Services	Marimanti	9,500,000	9,500,000	100.0
4	Roads Maintainance Fuel Levy(RMFL)	Roads& Infrastructure	Countywide	112,554,559	32,259,534	28.7
5	CHUKA L4 Hosp- Construction of OPD Block [ongoing]	Medical Services	karingani	106,000,000	29,698,997	28.0
6	Chuka DCs Grounds Improvement	Lands, Physical Planning and Urban Development	karingani	5,000,000	4,241,900	84.8
7	Construction Governor & D/ Governor's Residence	Lands, Physical Planning and Urban Development	HQ	37,000,000	28,245,443	76.3
8	Tarmaking of Tunyai-Nthaara -Marimanti rd	Roads& Infrastructure	Chiakariga	50,000,000	35,799,363	71.6
9	Tarmaking of Kambandi - Cheera - Ruguti rd	Roads& Infrastructure	Mugwe	50,000,000	24,183,586	48.4
10	Construction of Nkondi Market (on going)	Lands, Physical Planning and Urban Development	Nkondi	5,000,000	4,305,710	86.1

Source: Tharaka Nithi County Treasury

## 1.8 Budget Performance by Department

Table 4: Tharaka Nithi County, Budget Performance by Department for the First Half of FY 2019/20 shows a summary of the approved budget allocation and performance by department in the first half of FY 2019/20.

**Table 4: Tharaka Nithi County: Budget Performance by Department for the First Half of FY 2019/20**

Department	Budget Allocation (Kshs Millions)		Exchequer Issues (Kshs Millions)		Expenditure (Kshs Millions)		Expenditure to Exchequer Issues (%)		Absorption rate (%)	
	Rec	Dev	Rec	Dev	Rec	Dev	Rec	Dev	Rec	Dev
County Assembly	400.65	10.00	133.64	4.36	131.89	-	98.7	-	32.9	-
Office of the Governor and Deputy Governor	147.22	-	50.29	-	49.80	-	99	-	33.8	-
Finance and Economic Planning	272.18	36.95	87.25	-	86.69	-	99.4	-	31.8	-
Agriculture and Cooperative Development	95.06	252.07	36.92	62.91	29.10	59.04	78.8	93.8	30.6	23.4

Education And Vocational Training	179.55	82.26	48.77	-	36.74	-	75.3	-	20.5	-
Medical Services	1,652.24	253.47	671.17	41.20	605.10	41.20	90.2	100	36.6	16.3
Lands, Physical Planning, Urban Development, Housing and Environment	61.88	303.43	16.29	120.11	15.03	107.90	92.3	89.8	24.3	35.6
Roads, Infrastructure, Public Works and Industry	44.29	526.60	16.03	161.08	15.10	158.08	94.2	98.1	34.1	30
Administration and Public Service	154.69	-	63.44	-	62.55	-	98.6	-	40.4	-
Trade and Resource Mobilization	102.06	-	42.81	-	33.09	-	77.3	-	32.4	-
Water Services and Irrigation	43.72	120.75	14.34	1.08	11.26	1.08	78.5	100	25.8	0.9
County Public Service Board	21.61	-	5.53	-	2.15	-	38.8	-	9.9	-
Livestock, Veterinary And Fisheries Development	81.23	36.00	28.57	-	6.02	-	21.1	-	7.4	-
Public Health and Sanitation	64.37	-	19.64	-	0.72	-	3.7	-	1.1	-
Energy, Information, Communication and Technology	23.26	29.52	5.72	-	3.82	-	66.7	-	16.4	-
Youth, Sports, Culture and Tourism	42.28	38.00	15.44	7.69	8.42	7.69	54.5	100	19.9	20.2
<b>TOTAL</b>	<b>3,386</b>	<b>1,689</b>	<b>1,256</b>	<b>398</b>	<b>1,097</b>	<b>375</b>	<b>87.4</b>	<b>94.1</b>	<b>32.4</b>	<b>22.2</b>

Source: Tharaka Nithi County Treasury

Analysis of expenditure by department shows that the Department of Lands, Physical Planning and Development recorded the highest absorption rate of development budget at 35.6 per cent followed by the Department of Agriculture and Cooperative Development at 23.4 per cent. Administration and public services had the highest percentage of recurrent expenditure to its recurrent budget at 40.4 per cent while the Department of Public Health and Sanitation had the lowest at 1.1 per cent.

## 1.9 Budget Execution by Programmes and Sub-Programmes

Table 5 shows a summary of the budget execution by programmes and sub-programmes in the first half of FY 2019/20.

**Table 5: Tharaka Nithi County: Budget Execution by Programmes and Sub-programmes in the First Half of FY 2019/20**

Row Labels	Sum of Printed Estimate (Kshs.)	Sum of Approved Estimates (Net)-Kshs.	Sum of Cumulative Expenditure (Kshs. Millions)	Sum of Variance (Kshs.)	Sum of % Absorption
<b>P: 3619000800 Kenya Devolution Support Programme</b>	<b>38,263,000</b>	<b>59,255,973</b>	<b>8,080,880</b>	<b>51,175,093</b>	<b>13.6</b>
SP: Tharaka Nithi KDSP Capacity Building	38,263,000	59,255,973	8,080,880	51,175,093	13.6
<b>P: Cooperatives Development</b>	<b>15,169,050</b>	<b>17,423,062</b>	<b>158,000</b>	<b>17,265,062</b>	<b>0.9</b>
SP: Cooperatives Development	15,169,050	17,423,062	158,000	17,265,062	0.9
<b>P: County Assembly Services</b>	<b>400,000</b>	<b>400,000</b>	<b>175,000</b>	<b>225,000</b>	<b>43.8</b>
SP: County Assembly Services	400,000	400,000	175,000	225,000	43.8
<b>P: County Government Administration and Field Services</b>	<b>346,080,422</b>	<b>375,306,539</b>	<b>129,264,387</b>	<b>246,042,152</b>	<b>34.4</b>

SP: Field Services and Administration	4,700,000	3,593,630	418,760	3,174,870	11.7
SP: General Administrative Services	144,746,972	180,357,633	56,647,487	123,710,146	31.4
SP: Human Resource Management Services	196,633,450	191,355,276	72,198,140	119,157,136	37.7
<b>P: County Government Advisory Services</b>	<b>20,960,741</b>	<b>18,354,257</b>	<b>5,476,115</b>	<b>12,878,142</b>	<b>29.8</b>
SP: Communication and Strategy	11,544,500	11,088,122	3,348,045	7,740,077	30.2
SP: Disaster Management and Coordination	3,100,000	2,370,267	368,380	2,001,887	15.5
SP: Public Sector Advisory Services [Legal, Political & Economic Advisors]	6,316,241	4,895,868	1,759,690	3,136,178	35.9
<b>P: County Leadership and Coordination of CDAs</b>	<b>21,175,250</b>	<b>14,787,213</b>	<b>2,862,140</b>	<b>11,925,073</b>	<b>19.4</b>
SP: Coordination and Supervisory Services (D/Governor's Office)	21,175,250	14,787,213	2,862,140	11,925,073	19.4
<b>P: Crop Development and Management</b>	<b>204,064,542</b>	<b>192,425,747</b>	<b>54,757,902</b>	<b>137,667,845</b>	<b>28.5</b>
SP: Crop Development, Agribusiness and Market Development	204,064,542	192,425,747	54,757,902	137,667,845	28.5
<b>P: Culture, Arts and Social Services</b>	<b>6,505,250</b>	<b>4,973,927</b>	<b>749,832</b>	<b>4,224,095</b>	<b>15.1</b>
SP: Culture and Arts Promotion	5,870,125	4,488,309	733,032	3,755,277	16.3
SP: Gender, PWDs and Social Services	635,125	485,618	16,800	468,818	3.5
<b>P: Curative and Rehabilitative Services</b>	<b>198,400,000</b>	<b>143,467,866</b>	<b>73,718,961</b>	<b>69,748,905</b>	<b>51.4</b>
SP: Laboratory Services	45,000,000	27,707,097	12,338,933	15,368,164	44.5
SP: Medical Supplies	153,400,000	115,760,769	61,380,028	54,380,741	53
<b>P: Education and Youth Training</b>	<b>87,441,541</b>	<b>77,104,337</b>	<b>1,200,230</b>	<b>75,904,107</b>	<b>1.6</b>
SP: Promotion of Basic Education (ECDE)	51,437,762	41,717,490	891,480	40,826,010	2.1
SP: Youth Training and Capacity Building	36,003,779	35,386,847	308,750	35,078,097	0.9
<b>P: Energy Resource Development &amp; Management</b>	<b>24,461,000</b>	<b>29,868,922</b>	<b>134,700</b>	<b>29,734,222</b>	<b>0.5</b>
SP: Energy Resource Development & Management	24,461,000	29,868,922	134,700	29,734,222	0.5
<b>P: Financial Management Services</b>	<b>12,480,000</b>	<b>9,655,425</b>	<b>3,725,775</b>	<b>5,929,650</b>	<b>38.6</b>
SP: Accounting Services	4,600,000	3,630,359	1,257,990	2,372,369	34.7
SP: Audit Services	5,400,000	4,128,851	1,530,475	2,598,376	37.1
SP: Procurement and Supply Chain Management Services	2,480,000	1,896,215	937,310	958,905	49.4



<b>P: General Administration, Planning &amp; Liquor Licensing &amp; Management</b>	<b>97,846,802</b>	<b>94,474,081</b>	<b>32,611,405</b>	<b>61,862,676</b>	<b>34.5</b>
SP: General Administration, Planning & Liquor Licensing & Management	97,846,802	94,474,081	32,611,405	61,862,676	34.5
<b>P: General Administration, Planning and Support Services</b>	<b>2,136,762,205</b>	<b>2,282,088,316</b>	<b>708,089,395</b>	<b>1,573,998,921</b>	<b>31</b>
SP: Administration, Policy, Strategy and Management of Agriculture	142,709,688	137,285,480	33,218,119	104,067,361	24.2
SP: General administration	330,565,220	345,960,581	70,967,209	274,993,372	20.5
SP: General Administration, Planning and Support Services	241,940,405	227,290,274	47,455,444	179,834,830	20.9
SP: HMIS Monitoring and Evaluation	1,500,000	1,070,442	-	1,070,442	-
SP: Human Resource Management	1,275,768,572	1,414,215,475	501,617,518	912,597,957	35.5
SP: Management of County Affairs [Governor's Office]	101,950,320	116,445,714	41,831,209	74,614,505	35.9
SP: Physical Planning Services	40,928,000	38,826,368	12,999,896	25,826,472	33.5
SP: Research and Development	1,400,000	993,982	-	993,982	-
<b>P: Human Resource Planning and Management</b>	<b>1,659,000</b>	<b>1,859,000</b>	<b>637,680</b>	<b>1,221,320</b>	<b>34.3</b>
SP: Capacity Building - local	1,134,000	1,284,000	304,080	979,920	23.7
SP: Human Resource Planning and Policy Development	525,000	575,000	333,600	241,400	58
<b>P: ICT Infrastructure Development</b>	<b>2,677,000</b>	<b>2,046,840</b>	<b>431,150</b>	<b>1,615,690</b>	<b>21</b>
SP: ICT Infrastructure Development	2,677,000	2,046,840	431,150	1,615,690	21
<b>P: Kathwana Municipality</b>	<b>3,120,000</b>	<b>2,710,408</b>	<b>96,360</b>	<b>2,614,048</b>	<b>3.6</b>
SP: Kathwana Municipality	3,120,000	2,710,408	96,360	2,614,048	3.6
<b>P: Land Administration &amp; Management</b>	<b>215,931,600</b>	<b>316,375,937</b>	<b>108,662,247</b>	<b>207,713,690</b>	<b>34.4</b>
SP: Land Administration & Management	215,931,600	316,375,937	108,662,247	207,713,690	34.4
<b>P: Legal Affairs and Services</b>	<b>7,720,000</b>	<b>21,708,041</b>	<b>5,962,280</b>	<b>15,745,761</b>	<b>27.5</b>
SP: Legal Affairs and Services	7,720,000	17,902,729	5,962,280	11,940,449	33.3
SP: Public participation and Civic Education	-	3,805,312	-	3,805,312	-
<b>P: Livestock Production and Development</b>	<b>120,308,485</b>	<b>117,229,738</b>	<b>6,021,580</b>	<b>111,208,158</b>	<b>5.1</b>
SP: Fisheries Development and Promotion	3,054,000	2,335,100	76,550	2,258,550	3.3

SP: Livestock Production and Development	107,911,847	107,751,240	5,886,930	101,864,310	5.5
SP: Veterinary Services and Disease Prevention	9,342,638	7,143,398	58,100	7,085,298	0.8
<b>P: Natural Resources and Environmental Conservation</b>	<b>9,678,633</b>	<b>7,400,305</b>	<b>1,178,390</b>	<b>6,221,915</b>	<b>15.9</b>
SP: Natural Resources and Environmental Conservation	9,678,633	7,400,305	1,178,390	6,221,915	15.9
<b>P: Policy, Budgeting and Planning</b>	<b>18,820,000</b>	<b>14,869,087</b>	<b>3,167,090</b>	<b>11,701,997</b>	<b>21.3</b>
SP: Budgeting and Expenditure Management	7,230,000	5,583,719	1,878,590	3,705,129	33.6
SP: County Statistics Services	3,390,000	2,592,002	53,300	2,538,702	2.1
SP: Economic Development, Planning and Coordination Services	4,010,000	3,066,054	98,000	2,968,054	3.2
SP: Monitoring and Evaluation	4,190,000	3,627,312	1,137,200	2,490,112	31.4
<b>P: Preventive and Promotive Health Services</b>	<b>26,410,000</b>	<b>64,374,034</b>	<b>721,710</b>	<b>63,652,324</b>	<b>1.1</b>
SP: Disease Surveillance	1,100,000	1,764,602	-	1,764,602	-
SP: Environmental Health Services	17,650,000	17,475,231	596,550	16,878,681	3.4
SP: Health Promotion and NCDs Services	1,900,000	42,312,395	125,160	42,187,235	-
SP: HIV/AIDS Prevention and Control	3,600,000	1,552,567	-	1,552,567	-
SP: Nutrition Services	1,060,000	810,478	-	810,478	-
SP: Reproductive Maternal and Child health Services	1,100,000	458,761	-	458,761	-
<b>P: Public Works and Housing Services</b>	<b>5,079,500</b>	<b>3,923,997</b>	<b>2,371,002</b>	<b>1,552,995</b>	<b>60.4</b>
SP: Public Works and Housing Services	5,079,500	3,923,997	2,371,002	1,552,995	60.4
<b>P: Roads and Transport</b>	<b>470,358,859</b>	<b>546,755,062</b>	<b>162,476,699</b>	<b>384,278,363</b>	<b>29.7</b>
SP: Roads and Transport	470,358,859	546,755,062	162,476,699	384,278,363	29.7
<b>P: Sports Development and Promotion</b>	<b>82,160,250</b>	<b>70,582,555</b>	<b>14,689,690</b>	<b>55,892,865</b>	<b>20.8</b>
SP: Inter Counties Competition and Tournaments/ League	3,752,000	2,868,788	287,900	2,580,888	10
SP: Talent Search and Promotion	78,408,250	67,713,767	14,401,790	53,311,977	21.3
<b>P: Tourism Development and Promotion</b>	<b>4,206,000</b>	<b>3,215,915</b>	<b>341,400</b>	<b>2,874,515</b>	<b>10.6</b>
SP: Miss Tourism Kenya/ Tharaka Nithi	2,730,500	2,087,745	161,700	1,926,045	7.8
SP: Tourism Branding	1,475,500	1,128,170	179,700	948,470	15.9
<b>P: Trade &amp; Industrial Development</b>	<b>8,350,592</b>	<b>7,584,880</b>	<b>481,200</b>	<b>7,103,680</b>	<b>6.3</b>

SP: Trade & Industrial Development	8,350,592	7,584,880	481,200	7,103,680	6.3
<b>P: Water Supply Services</b>	<b>169,015,700</b>	<b>164,465,342</b>	<b>12,342,161</b>	<b>152,123,181</b>	<b>7.5</b>
SP: Domestic Water Services	163,125,200	158,311,451	12,081,361	146,230,090	7.6
SP: Irrigation and Drainage Services	4,715,000	4,405,098	112,000	4,293,098	2.5
SP: Water Storage Services	1,175,500	1,748,793	148,800	1,599,993	8.5
<b>P: County Assembly Services</b>	<b>410,650,000</b>	<b>410,650,000</b>	<b>131,891,999</b>	<b>278,758,001</b>	<b>32.1</b>
SP: County Assembly Services	410,650,000	410,650,000	131,891,999	278,758,001	32.1
<b>Grand Total</b>	<b>4,766,155,422</b>	<b>5,075,336,806</b>	<b>1,472,477,360</b>	<b>3,602,859,446</b>	<b>29</b>

*Source: Tharaka Nithi County Treasury*

The best performing programs across the County were: Public Works & Housing Services at 60.4 per cent absorption of its annual budget followed by Curative & Rehabilitative Services at 51.4 per cent, Financial Management Services at 38.6 per cent, General Administration and Liquor Licensing at 34.5 per cent and Land Administration & Management at 34.4 per cent.

### **1.10 Key Observations and Recommendations**

The following challenges hampered effective budget implementation during the reporting period;

1. Delay by the National Treasury to disburse the equitable share of revenue raised nationally contrary to the Approved CARA, 2019 Disbursement Schedule.

The County should implement the following recommendations in order to improve budget execution;

1. *The County Treasury should liaise with the National Treasury so as to ensure that funds allocated to the County are released in a timely manner in line with the CARA, 2019 Disbursement Schedule.*