



THARAKA NITHI COUNTY GOVERNMENT
DEPARTMENT OF FINANCE, ECONOMIC PLANNING REVENUE AND
RESOURCE MOBILSIATION
BUDGET IMPLEMENTATION REVIEW REPORT
FOURTH QUARTER FY 2023/24

July 2024

© County Budget Implementation Report (CBIR) 2023/24

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PREFACE

I am honoured to present the third quarter County Government Budget Implementation Review Report (CBIRR) for FY 2023/24. This report presents the progress made in budget implementation by the County for the period July 2023 to June 2024. The analyses and information presented in this report is based on financial reports submitted by various departments to the County Treasury, the approved County Government budget, and the report generated from the Integrated Financial Management Information System (IFMIS). The analyses and findings are anchored on provisions of the Constitution of Kenya 2010, the Public Finance Management (PFM) Act, 2012, and best practice in public financial management. The report also highlights the achievements and challenges encountered during the reporting period and further contains recommendations to address the challenges.

Preparation of this report has been made possible by the concerted efforts of the staff from the County departments and the County Treasury. As such, I am particularly, grateful to the staff in the Budget office and the County Treasury for their contribution towards the preparation of this report.

This report is intended to inform stakeholders, policy makers, analysts, and members of the public on the status of the County budget implementation. I urge all readers to continually take interest in budget implementation and implore the County departments to publicly avail information on budget implementation to enhance accountability and openness in the use of public resources.



CPA LAWRENCE K. IRERI RWERIA
M-FINANCE, ECONOMIC PLANNING, TRADE AND REVENUE

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1.0 Overview of FY 2023/24 Budget

The County's approved second supplementary budget for FY 2023/24 is Kshs.6.50 billion. To finance the budget, the County expected to receive Kshs.4.38 billion (67.4 per cent) as the equitable share of revenue raised nationally, Kshs.1.42 billion (21.8 per cent) as additional allocations/conditional grants, a cash balance of Kshs.253.64 million (3.9 per cent) brought forward from FY 2022/23 and generate Kshs.450.00 million (6.9 per cent) as gross own source revenue. The own-source revenue includes Kshs.149.80 million (33.3 per cent) as Facility Improvement Fund (revenue from health facilities), and Kshs.300.20 million (66.7 per cent) as ordinary own-source revenue. A breakdown of the revenue performance is provided in Table 1.

2.0 Revenue Performance

In the FY 2023/24, the County received Kshs.4.38 billion as an equitable share of the revenue raised nationally, Kshs.1.42 billion as additional allocations/conditional grants, had a cash balance of Kshs.253.64 million from FY 2022/23 and raised Kshs.450.00 million as own-source revenue (OSR). The raised OSR includes Kshs.149.80 million as FIF and Kshs.300.20 million as ordinary OSR. The total funds available for budget implementation during the period amounted to Kshs.6.50 billion, as shown in Table 1.

Table 1: Tharaka Nithi County, Revenue Performance in the FY 2023/24

S/No.	Revenue Category	Annual Budget Allocation (Kshs)	Annual Budget Allocation (Kshs)	Actual Receipts (Kshs.)	Actual Receipts as percentage of annual target (%)
A	Equitable Share of Revenue Raised Nationally	4,378,234,821	4,378,234,821	4,027,976,038	92%
	Subtotal	4,378,234,821	4,378,234,821	4,027,976,038	92%
B	Additional Allocations/Conditional Grants				
1	Supplement for construction of county headquarters	103,160,000	103,160,000	0	0%
2	Conditional Grant- Leasing of Medical Equipment	124,723,404	124,723,404	0	0%
3	IDA (WB) Kenya Climate Smart Agriculture Project (KCSAP)	90,000,000	90,000,000	0	0%
4	IDA (World Bank) Credit (National Agricultural Value Chain Development Project (NAVCDP)	250,000,000	250,000,000	195,112,952	78%
5	DANIDA Grant	7,161,000	14,856,750	14,856,750	207%
6	Sweden - Agricultural Sector Development Support Program (ASDSP)	1,785,670	1,785,670	2,285,670	128%
7	Kenya Informal Settlement Programme KISP II	80,000,000	92,630,231	92,630,231	116%
8	World Bank Emergency Locust Responses Project (ELRP)	105,805,161	105,805,161	104,620,428.00	99%
9	Provision for provision of Fertilizer Subsidy	1	71,299,830	0	0%

10	Aquaculture Business Development Programme (ABDP)	12,810,384	12,810,384	0	0%
11	Aggregated Industrial Parks Programme	250,000,000	100,000,000	0	0%
12	Financing Locally Led Climate Action Programme (FLLoCA) Program	136,000,000	205,050,000	104,989,776	77%
13	Livestock Value Chain Support Project	28,647,360	28,647,360	0	0%
14	De-risking and Value Chain Enhancement	63,341,980	63,341,980	0	0%
15	Other Conditional Grants/CHP National Grant	0	22,137,500	-	#VALUE!
16	WB KWASH PforR	213,000,000	150,000,000	0	
17	Equalization Fund	77,518,042	0	0	
Subtotal		1,543,953,002	1,436,248,270	514,495,807	33%
C	Own Source Revenue				
16	Ordinary Own Source Revenue	277,200,000	300,870,000	256,362,512	92%
17	Facility Improvement Fund (FIF)	122,800,000	149,800,000	160,983,523	131%
Subtotal		400,000,000	450,670,000	417,346,035	104%
D	Other Sources of Revenue				
18	Unspent balance from FY 2022/23	0	253,643,267	288,700,120	100%
Sub Total		0	253,643,267	288,719,667	100%
Grand Total		6,322,187,823	6,518,796,358	5,248,537,547	83%

Source: Tharaka Nithi County Treasury

2.1 Own Source revenue

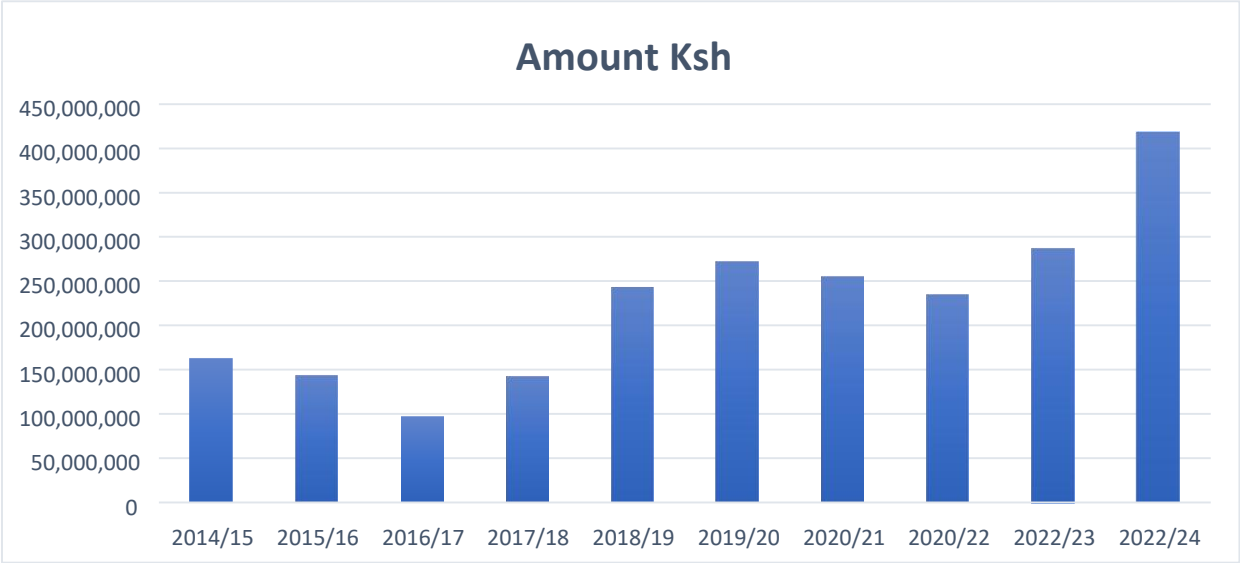
In the first twelve months of FY 2023/24, the County collected a total of Kshs. 417 million from its sources of revenue, inclusive of FIF and ordinary AIA. This amount represented an increase of 65 per cent compared to Kshs.274 million realized in a similar period in FY 2022/23. The OSR includes revenue arrears and penalties charged on fees and levies from previous financial years of Kshs.6.44 million. Table 2 gives a breakdown of the own source revenue collection for the FY 2023/24 per revenue stream while Figure 1 shows the trend in own-source revenue collection for the last ten years, FY 2014/15 to FY 2023/24

Table 2: Own source Revenues for FY 2023/24 per revenue stream

REVENUE STREAM	Jul-23	Aug-23	Sept-23	Oct-23	Nov-23	Dec-23	Jan-24	Feb-24	Mar-24	Apr-24	May-24	Jun-24	GRAND TOTAL
SBP	5,364,722.00	4,655,845.00	4,510,415.00	3,764,637.00	2,792,920.00	1,018,343.00	4,900,750.00	7,526,646.00	18,882,448.00	16,458,695.00	12,947,724.00	2,255,068.00	85,078,213.00
LIVE STOCK SALES	85,700.00	602,190.00					107,310.00	124,360.00	149,810.00	22,420.00	13,620.00	13,140.00	1,118,550.00
BMT	1,603,500.00	3,007,010.00	1,699,100.00	1,443,782.00	1,366,920.00	1,457,360.00	1,530,529.00	1,477,221.00	1,228,320.00	1,025,140.00	1,043,330.00	1,051,922.00	17,934,134.00
NATURAL RESOURCE CESS	4,468,953.00	3,749,812.00	3,610,570.00	3,584,193.00	2,317,956.00	2,680,100.00	6,864,655.00	6,945,840.00	6,916,354.00	4,790,767.00	4,587,172.00	5,311,251.00	55,827,623.00
PARKING	339,650.00	341,850.00	307,060.00	338,388.00	262,621.00	378,185.00	1,000,115.00	1,474,929.00	2,054,958.00	3,712,993.00	2,395,766.00	960,158.00	13,566,673.00
BUS PARK	319,380.00	536,650.00	328,900.00	308,220.00	400,830.00	556,620.00	867,090.00	610,420.00	651,140.00	556,550.00	579,280.00	541,830.00	6,256,910.00
HOUSE RENT/STALL	284,167.00	243,125.00	100,324.00	177,964.00	36,358.00	174,204.00	492,699.00	579,380.00	307,612.00	67,000.00	211,327.00	67,000.00	2,741,160.00
ADVERTISEM ENT						306,549.00	769,500.00	103,250.00	4,007,002.00	62,800.00	9,147,120.00	16,000.00	14,412,221.00
PLAN APPROVAL	307,750.00	304,050.00	382,125.00	171,962.00	440,962.00	40,985.00	752,219.00	387,361.00	572,909.00	473,896.00	577,050.00	293,165.00	4,704,434.00
LIQOUR	2,459,000.00	977,000.00	207,500.00	725,000.00	284,200.00	1,314,200.00	2,005.00	9,000.00	364,798.00	11,351,508.00	4,062,400.00	857,700.00	22,614,311.00
VETINARY SERVICES	550,000.00	500,315.00	596,154.00	586,623.00	539,959.00	528,500.00	433,100.00	546,398.00	884,986.00	572,283.00	487,930.00	491,115.00	6,717,363.00
PENALTIES	15,500.00	8,500.00	17,800.00	17,500.00	5,550.00								64,850.00
ADMINISTRATIVE FEE	33,500.00					10,470.00	65.00	3,000.00	8,000.00	21,322.00	81,702.00	24,150.00	182,209.00

PLOT RENT	345,000.00	803,000.00	315,000.00	154,500.00	195,000.00	210,000.00	455,646.00	574,365.00	844,464.00	760,609.00	625,055.00	669,810.00	5,952,449.00
PROPERTY FEE (SEARCH/TRANSFERS/SUB DIVISION & REPEGING)	112,924.00	125,500.00	604,300.00	850,000.00	98,500.00	200,490.00	769,567.00	437,509.00	375,583.00	275,780.00	300,700.00	245,416.00	4,396,269.00
AGRICULTURAL CESS	98,000.00	962,700.00	745,600.00	725,600.00	299,500.00	702,340.00	1,100,000.00	1,102,500.00	950,000.00	800.00	7,550.00	5,500.00	6,700,090.00
MISLENEOUS FEE	69,411.00	1,617,410.00	3,750,000.00	1,237,733.00				99,000.00					6,773,554.00
ORDINARY REVENUE TOTAL	16,457,157.00	18,434,957.00	17,174,848.00	14,086,102.00	9,041,276.00	9,578,346.00	20,045,250.00	22,001,179.00	38,198,384.00	40,152,563.00	37,067,726.00	12,803,225.00	255,041,013.00
HOSPITAL FEES	13,696,231.00	16,836,046.00	8,594,871.00	9,433,235.00	14,172,432.00	6,227,469.00	12,667,657.00	13,286,315.00	10,025,734.00	12,574,876.00	31,751,249.00	9,257,108.00	158,523,223.00
PUBLIC HEALTH FEE	287,300.00	236,191.00	225,300.00	217,650.00	135,040.00	176,040.00	551,205.00	578,470.00	311,225.00	429,815.00	395,555.00	238,006.00	3,781,797.00
GRAND TOTAL	30,440,688.00	35,507,194.00	25,995,019.00	23,736,987.00	23,348,748.00	15,981,855.00	33,264,112.00	35,865,964.00	48,535,343.00	53,157,254.00	69,214,530.00	22,298,339.00	417,346,033.00

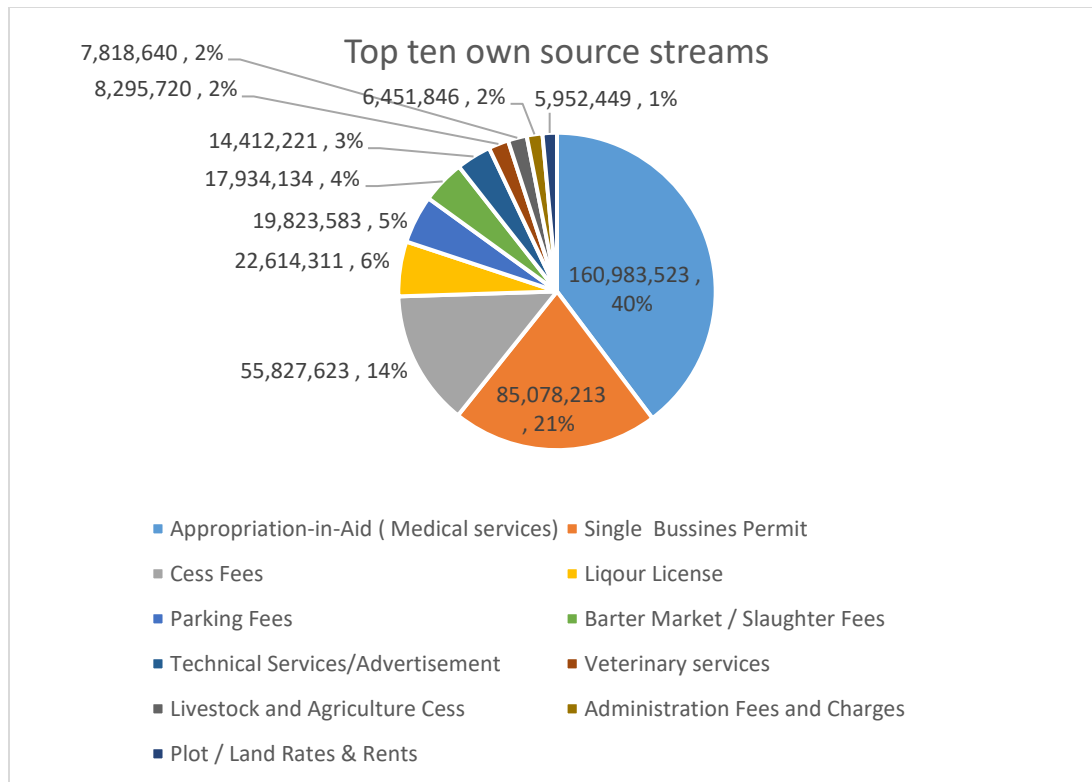
Figure 1: Trend in Own-Source Revenue Collection for the First Ten years of the Financial Years from FY 2014/15 to FY 2023/24.



Source: *Tharaka Nithi County Treasury*

The revenue streams which contributed to the highest OSR receipts are shown in Figure 2.

Figure 2: Top Streams of Own Source Revenue in the First Twelve Months of FY 2023/24



Source: Tharaka Nithi County Treasury

The highest contribution to our own revenue source was from Hospital fees which raised of Kshs.161 million contributing to 40 per cent of the total OSR receipts during the reporting period. This other top revenue stream includes single business permit at Ksh 85 million, natural resource cess Ksh 55 million liquor license 22.6 million and parking fees KSh 19.5 million.

2.1 Exchequer Issues

During the year ended 30th June 2024, total amount transferred from County Revenue Fund amount to Ksh. 5,204. 01 million with Ksh. 4,365 and Ksh. 2,153.2 transferred to Recurrent and Development Account respectively. Analysis of the recurrent exchequers released in the first twelve months of FY 2023/24 indicates that Kshs. 2,725.17 million was released towards Employee Compensation and Kshs.1206.16 million for Operations and Maintenance expenditure. Ksh 517.106 was transferred to the County Assembly during the period under review. The available cash balance in the County Revenue Fund Account at the end of the first twelve months of FY 2023/24 was Kshs. 9, 466, 887.

3.0 County Expenditure Review

During the year ended 30th June 2024, the County Executive received total Ksh. 4,686,907,742 from County Revenue Fund, with Ksh. 3,527,129,234 and Ksh. 1,159,778,508 transferred to

Recurrent and Development Account respectively. The amount of Unspent Balance Brought forward relates to unutilized funds held in special purpose accounts as per the amounting to Ksh. 1,244,182.

From the amounts received to Ksh. 2,354,655,972 was used for compensation for employees relate to county staff salaries and allowances amounting translating to 92% level of absorption for the period under review. The County Executive also used Ksh. 920,451,767 for Use of Goods and Services to record an absorption rate of 88% following the late of disbursement of funds affecting funds utilization and austerity measures to curb non-essential expenditure.

The Grant and Transfers related to transfer conditional grants to donor funded projects such as DANIDA, NAVCDP, ELRP, FloCCA and ASDSP amount of Ksh. 511,248,063. The expenditure on Social Security Benefits of Ksh. 20,425,837 relate to payment of gratuity benefit to employees under contract term of employment. The budget appropriation for Other Payments relates to amount transferrable to Emergency Fund. During the period the amount had not been transferred. The expenditure on Acquisition of Assets amounted to Ksh. 719,632,632 at 59% level of absorption. The other expenditure was on Domestic Loans allocated to Tharaka Nithi County Executive Staff Mortgage and Car Loan Scheme Fund with an amount of Ksh. 70,000,00 transferred during the period under review.

3.1. Expenditure by Economic Classification

Analysis of expenditure by economic classification indicates that the County executive spent Kshs. 2,354 million on employee compensation, Kshs.920.45 million on operations and maintenance, and Kshs. 511.3 million on grants and transfers and 719 on acquisition of Assets. Similarly, the County Assembly spent Kshs.370.51 million on employee compensation, Kshs.135.3 million on operations and maintenance, and Ksh 11,3 million on development activities, as shown in Table 2 above.

Table 3: County Expenditure by economic class 2023/25

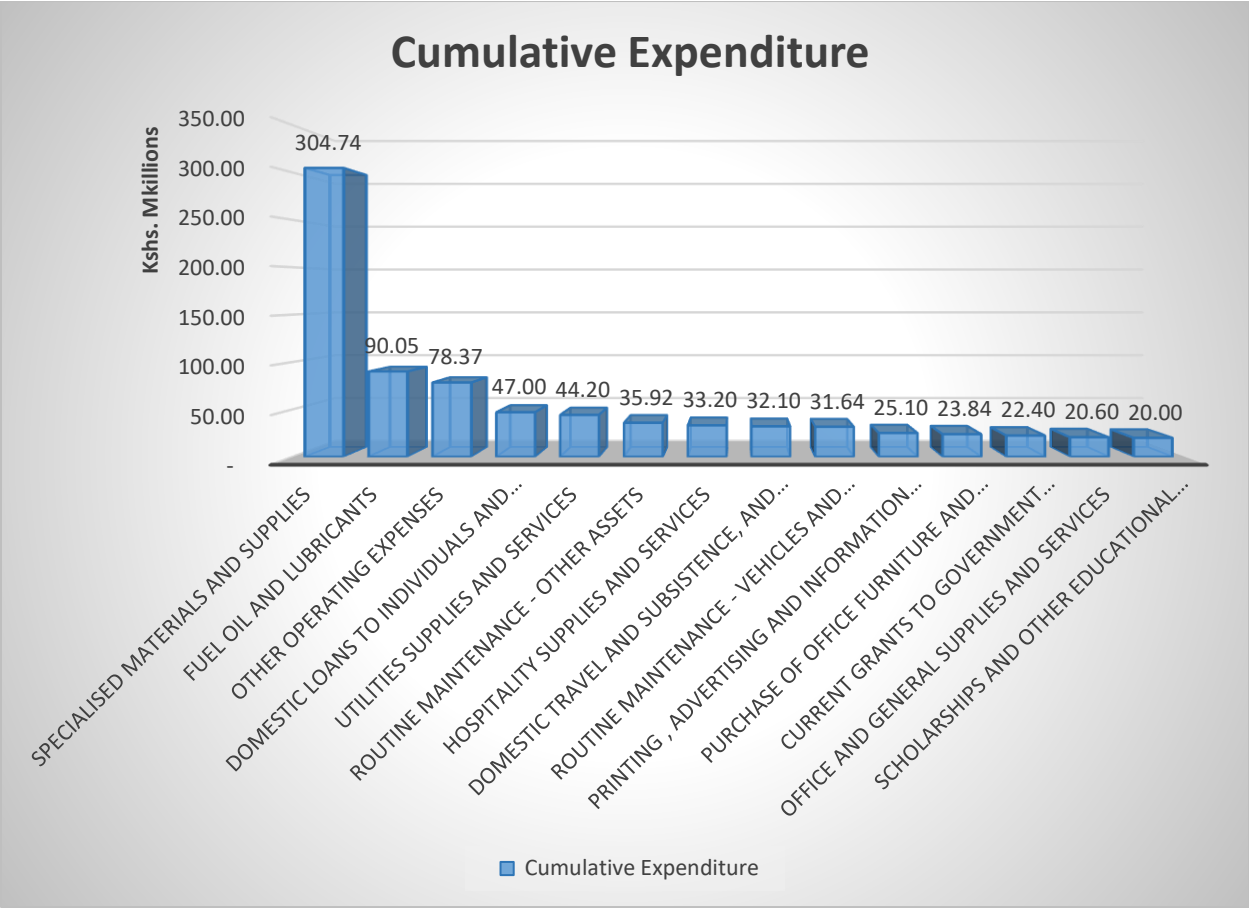
Expenditure Classification	Budget (Kshs.) 2023/24		Expenditure (Kshs) 2023/24			Absorption (%)	
	County Executive	County Assembly	County Executive	County Assembly	Total	County Executive	County Assembly
Compensation to Employees	2,563,818,607	404,198,051	2,354,655,972	370,514,880	2,725,170,852	91.8%	91.7%
Operations and Maintenance	1,040,650,844	140,318,545	920,451,767	135,313,857	1,055,765,624	88.4%	96.4%

Other Grants and Transfers	999,571,396	-	511,248,063	-	511,248,063	51.1%	-
Social Security Benefits and Domestic loans	132,000,000	-	90,425,837	-	90,425,837	68.5%	-
Acquisition of Assets	1,218,238,915	20,000,000	719,632,632	11,277,328	730,909,960	59.1%	56.4%
Total	5,954,279,762	564,516,596	4,596,414,271	517,106,065	5,113,520,336	77.2%	91.6%

3.1.2 Expenditure on Operations and Maintenance

Figure 3 shows a summary of operations and maintenance expenditure by major categories.

Figure 3: Tharaka Nithi County, Operations and Maintenance Expenditure by Major Categories



Source: Tharaka Nithi County Treasury

Figure shows the expenditure on operations and maintenance in the FY 2023/24. The highest expenditure was on specialized materials and supplies Ksh 304.74 million, fuel and lubricants KSh 90.05 million other operating expenses at Ksh 78.37 million.

3.3 Development Expenditure

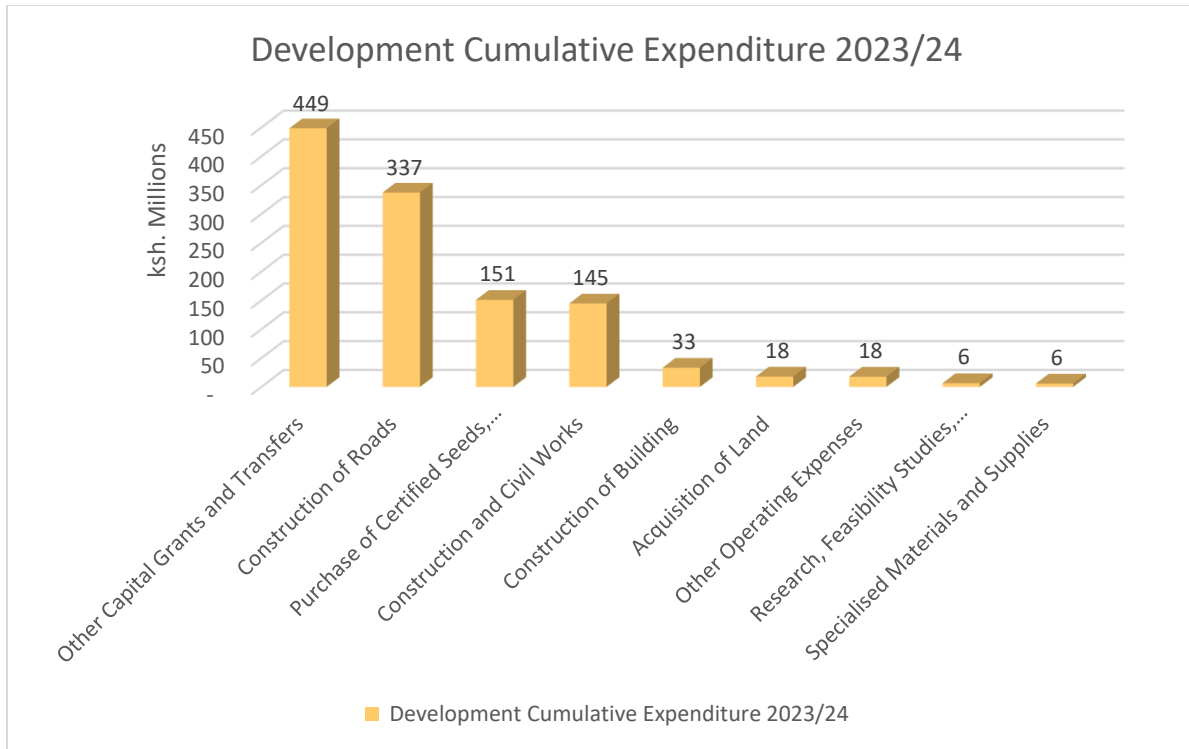
The development expenditure for the FY 2023/24 is as shown in the table below’

Table 4: Development Expenditure 2023/24

Department	Sum of Printed Estimates	Sum of Approved Estimates	Cumulative Expenditure	Absorption rate
Education, Gender, Culture and Social Services	55,000,000	44,705,951	37,534,752	84.0%
Roads, Infrastructure and Public Works	547,000,000	671,875,931	520,301,726	77.4%
Agriculture and Crop Production	657,339,531	689,439,531	446,446,049	64.8%
County Assembly	60,000,000	20,000,000	11,277,328	56.4%
Medical Services	100,000,000	40,000,000	19,154,795	47.9%
Water Services and Irrigation	88,000,000	86,000,000	38,849,891	45.2%
Environment, Mining and Natural Resources	167,000,000	216,000,000	79,800,000	36.9%
Fisheries And Ecosystem Development	19,810,384	19,810,384	2,970,000	15.0%
Lands, Physical Planning and Housing	123,160,000	123,160,000	15,490,200	12.6%
Trade, Investment Promotion, Energy and Industry	523,000,000	109,949,578	2,399,789	2.2%
Public Administration and Devolution Affairs	10,000,000	-		0.0%
Public Health and Sanitation	124,723,404	124,723,404		0.0%
Youth and Sports	30,000,000	5,000,000		0.0%
Culture and Tourism	6,000,000	1,500,000		0.0%
Revenue and Resource Mobilization	10,000,000	1,000,000		0.0%
Grand Total	2,521,033,319	2,153,164,779	1,174,224,530	54.5%

From the analysis of the development expenditure five departments recorded an absorption rate of mor than 50% of the allocated budget with another five recording zero per cent. Analysis of expenditure by departments shows that the Department of Education, Gender, Culture and Social Services at 84 % followed by the department Roads, Infrastructure and Public Works recorded the highest absorption rate of development budget at 77.4 per cent. The Department of Agriculture and Crop Production recorded an absorption rate of 48.0 per cent. In FY 2023/24, the County incurred Kshs. 1,174.2 million on development programmes, including capital grants and transfers, construction of roads, purchase of certified seeds and other civil works.

Figure 4: Top Development expenditure items



3.4 Settlement of Pending Bills

The County had outstanding Pending Bills amounting to Ksh. 805 M at the beginning of the financial year. During the year under review the County settled pending bills amounting to Ksh. 350 M with additional pending bills accrued during the year amounting to Ksh. 404 M. The amount of pending bills as of 30th June 2024 amounts to Ksh. 859 M. The categories for the pending bills are Construction of Buildings KSh 44,563,172, Construction of Civil Works Ksh 151,010,907, Supply of Goods Ksh 311,670,850, Supply of Services Ksh 97,094,662 and Payroll Statutory Deductions Ksh 255,112,934. Our priority as County is to settle the bills as soon as possible. In every budget cycle, we ensure that part of the allocations is towards settlement of old outstanding pending bills

4.0 Budget Performance by Department

Table 5 summarises the budget execution by programmes and sub-programmes in the first twelve months of FY 2023/24.

Table 5: Tharaka Nithi County, Budget Allocation and Absorption Rate by Department

Department	Sum of Printed Estimates	Sum of Approved Estimates	Sum of Cumulative Expenditure	Sum of Variance	Absorption rate
3613 Medical Services	1,542,985,513	1,776,028,103	1,658,929,126	117,098,977	93%
3630 Revenue and Resource Mobilization	125,039,000	112,335,320	104,871,054	7,464,266	93%
3616 Public Administration and Devolution Affairs	135,954,299	123,702,884	113,873,192	9,829,692	92%

3621 County Assembly	604,516,596	564,516,596	517,106,065	564,516,596	92%
3617 Education, Gender, Culture and Social Services	254,646,500	312,893,075	284,208,753	28,684,322	91%
3633 Gender, Children and Social Services	26,150,000	19,806,550	17,600,000	2,206,550	89%
3612 Roads, Infrastructure and Public Works	719,346,770	954,476,303	760,655,378	193,820,925	80%
3619 Finance and Economic Planning	206,414,400	281,912,880	218,753,186	63,159,694	78%
3628 Youth and Sports	67,618,800	33,203,550	24,658,072	8,545,478	74%
3611 Office of Governor and Deputy Governor	151,075,700	151,454,823	109,750,762	41,704,061	72%
3615 Agriculture and Crop Production	851,420,022	857,489,062	605,812,188	251,676,874	71%
3625 Public Health and Sanitation	411,575,554	519,849,805	327,941,797	191,908,008	63%
3629 Culture and Tourism	36,513,250	27,584,000	16,954,211	10,629,789	61%
3623 County Public Service Board	40,333,400	36,970,400	22,520,540	14,449,861	61%
3622 Water Services and Irrigation	139,993,750	132,891,250	75,185,686	57,705,564	57%
3620 Environment, Mining and Natural Resources	207,550,000	252,748,300	106,766,926	145,981,374	42%
3632 Fisheries and Ecosystem Development	36,815,688	31,010,459	13,027,335	17,983,124	42%
3631 Lands, Physical Planning and Housing	180,406,700	172,356,890	63,605,215	108,751,675	37%
3634 Trade, Investment Promotion, Energy and Industry	583,831,880	157,566,108	47,562,549	110,003,559	30%
Grand Total	6,322,187,822	6,518,796,358	5,089,782,035	1,946,120,388	78%

Source: Tharaka Nithi County Treasury

A review of the expenditure by departments shows that five Departments recorded and absorption rate of more than 90%. These are of medicals services and ICT, Revenue and Resource Mobilization, Public Administration and Devolution Affairs, County Assembly and Education, Gender, Culture and Social Services. On the other hand, four departments recorded an absorption rate of less than 50%.

4.1 Budget Execution by Programmes and Sub-Programmes

Table 6 summarises the budget execution by programmes and sub-programmes in the first twelve months of FY 2023/24.

Sub-programmes with the highest levels of implementation based on absorption rates were: General Administration Services in the Department of Roads, Infrastructure and Public Works at 99.5 per cent, Human Resource Management in the Department of Medical Services at 94.9 per cent, Procedure and Oversight Services (Committees) in the Department of County Assembly at 86.1 per cent, and Coordination Services (Office of the Speaker) in the Department of County Assembly at 77.1 per cent of budget allocation.

Table 6: Tharaka Nithi County, Budget Execution by Programmes and Sub-Programme

Row Labels	Approved Budget Estimates FY 2023-24			Sum of Cumulative Expenditure			Absorption rate		
	Development	Recurrent	Total	Development	Recurrent	Total	Development	Recurrent	Total
3611 Office of Governor and Deputy Governor	-	151,454,823	151,454,823	-	109,750,762	109,750,762	-	72%	72%
P: County Government Advisory Services	-	25,700,000	25,700,000	-	16,602,544	16,602,544	-	65%	65%
0702013610 SP: Public Sector Advisory Services (Legal & Economic Advisors)	-	15,900,000	15,900,000	-	10,999,584	10,999,584	-	69%	69%
0702033610 SP: Communication and Strategy	-	9,800,000	9,800,000	-	5,602,960	5,602,960	-	57%	57%
P: County Leadership and Coordination of MDAs	-	6,633,000	6,633,000	-	2,730,920	2,730,920	-	41%	41%
0701033610 SP: Coordination of CMAs (Office of County Secretary)	-	6,633,000	6,633,000	-	2,730,920	2,730,920	-	41%	41%
P: General Administration, Planning and Support Services	-	119,121,823	119,121,823	-	90,417,298	90,417,298	-	76%	76%
0706043610 SP: Management of County Affairs (Office of Governor)	-	84,071,823	84,071,823	-	64,169,909	64,169,909	-	76%	76%
0706053610 SP: Coordination and Supervisory Services (Deputy Governor's Office)	-	35,050,000	35,050,000	-	26,247,389	26,247,389	-	75%	75%
3612 Roads, Infrastructure and Public Works	671,875,931	282,600,372	954,476,303	520,301,726	240,353,653	760,655,378	77%	85%	80%
P: General Administration Planning and Support Services	19,845,700	66,722,060	86,567,760	5,040,843	63,970,561	69,011,404	25%	96%	80%
0101023610 SP: General Administration Services	19,845,700	-	19,845,700	5,040,843	-	5,040,843	25%	-	25%
0201013610 SP: General Administration Services		66,722,060	66,722,060	-	63,970,561	63,970,561	-	96%	96%
P: Kathwana Municipality Development Programme	10,000,000	5,910,210	15,910,210	-	1,794,937	1,794,937	0%	30%	11%

0109013610 SP: Kathwana Urban Area Support	10,000,000	5,910,210	15,910,210	-	1,794,937	1,794,937	0%	30%	11%
P: Public Works and Housing Services		8,918,502	8,918,502	-	7,002,472	7,002,472	-	79%	79%
0108013610 SP: Public Works Services		8,918,502	8,918,502	-	7,002,472	7,002,472	-	79%	79%
P: Roads Transport	467,700,000	154,699,600	622,399,600	370,789,802	135,467,918	506,257,720	79%	88%	81%
0202013610 SP: Rural Roads Improvement and Maintenance Services	467,700,000	154,699,600	622,399,600	370,789,802	135,467,918	506,257,720	79%	88%	81%
P: Urban Development and Administration	174,330,231	46,350,000	220,680,231	144,471,081	32,117,765	176,588,846	83%	69%	80%
0710013610 SP: Urban Administrative Services	174,330,231	46,350,000	220,680,231	144,471,081	32,117,765	176,588,846	83%	69%	80%
3613 Medical Services	40,000,000	1,736,028,103	1,776,028,103	19,154,795	1,639,774,331	1,658,929,126	48%	94%	93%
P: Curative and Rehabilitative Services	32,500,000	202,229,134	234,729,134	17,159,300	201,989,167	219,148,467	53%	100%	93%
0401013610 SP: Primary Healthcare	32,500,000		32,500,000	17,159,300		17,159,300	53%	-	53%
0401073610 SP: Medical Supplies		165,829,134	165,829,134	-	165,789,712	165,789,712	-	100%	100%
0401083610 SP: Laboratory Services		36,400,000	36,400,000	-	36,199,455	36,199,455	-	99%	99%
P: General Administration Planning and Support Services	7,500,000	1,485,598,469	1,493,098,469	1,995,495	1,394,397,941	1,396,393,436	27%	94%	94%
0404013610 SP: General Administration Services	7,500,000	81,500,000	89,000,000	1,995,495	68,503,699	70,499,194	27%	84%	79%
0404033610 SP: Human resource management		1,207,135,469	1,207,135,469	-	1,206,535,704	1,206,535,704	-	100%	100%
0404043610 SP: Policy, Planning, Financing and Budgeting		196,963,000	196,963,000	-	119,358,538	119,358,538	-	61%	61%
P: ICT Infrastructure Development		48,200,500	48,200,500	-	43,387,223	43,387,223	-	90%	90%
0205013610 SP: ICT Infrastructure Development		48,200,500	48,200,500	-	43,387,223	43,387,223	-	90%	90%
3615 Agriculture and Crop Production	689,439,531	168,049,531	857,489,062	446,446,049	159,366,139	605,812,188	65%	95%	71%
P: Cooperative Development and Management		583,850	583,850	-	273,600	273,600	-	47%	47%

0304013610 SP: Cooperative Development		583,850	583,850	-	273,600	273,600	-	47%	47%
P: Crop Development and Management	577,590,831	4,159,142	581,749,973	430,159,793	1,649,200	431,808,993	74%	40%	74%
0105013610 SP: Crops Development, Agribusiness and Market Development	577,590,831	4,159,142	581,749,973	430,159,793	1,649,200	431,808,993	74%	40%	74%
P: General Administration Planning and Support Services	6,000,000	99,815,525	105,815,525	5,279,670	96,857,373	102,137,043	88%	97%	97%
0101013610 SP: Administration, Policy, Strategy and Management of Agriculture	6,000,000	99,815,525	105,815,525	5,279,670	96,857,373	102,137,043	88%	97%	97%
P: Livestock and Fisheries Resource Management and Development	105,848,700	63,491,014	169,339,714	11,006,586	60,585,966	71,592,552	10%	95%	42%
0106013610 SP: Livestock Policy Development and Capacity Building	92,989,340	55,941,014	148,930,354	1,181,386	55,661,566	56,842,952	1%	100%	38%
0106023610 SP: Veterinary Services and Disease Prevention	12,859,360	7,550,000	20,409,360	9,825,200	4,924,400	14,749,600	76%	65%	72%
3616 Public Administration and Devolution Affairs	-	123,702,884	123,702,884		113,873,192	113,873,192	-	92%	92%
P: General Administration, Planning and Support Services	-	123,702,884	123,702,884		113,873,192	113,873,192	-	92%	92%
0706013610 SP: General Administration and Support Services		119,024,634	119,024,634		111,512,092	111,512,092	-	94%	94%
0706023610 SP: Sub-County Administration and Field Services	-	664,650	664,650		199,800	199,800	-	30%	30%
0706103610 SP: Human Resource Management Services		4,013,600	4,013,600		2,161,300	2,161,300	-	54%	54%
3617 Education, Gender, Culture and Social Services	44,705,951	268,187,124	312,893,075	37,534,752	246,674,001	284,208,753	84%	92%	91%
P: Education and Youth Training	44,705,951	62,242,324	106,948,275	37,534,752	41,009,352	78,544,104	84%	66%	73%
0504013610 SP: Promotion of Basic Education (ECDE)	37,000,000	48,106,809	85,106,809	30,068,801	28,351,772	58,420,573	81%	59%	69%

0504023610 SP: Youth Training and Capacity Building	7,705,951	14,135,515	21,841,466	7,465,951	12,657,580	20,123,531	97%	90%	92%
P: General Administration Planning and Support Services		205,944,800	205,944,800		205,664,649	205,664,649	-	100%	100%
0501013610 SP: Administration Planning and Support Services		205,944,800	205,944,800		205,664,649	205,664,649	-	100%	100%
3619 Finance and Economic Planning		281,912,880	281,912,880		218,753,186	218,753,186	-	78%	78%
P: Economic Policy and County Planning		7,741,200	7,741,200		5,227,110	5,227,110	-	68%	68%
0703023610 SP: Monitoring and Evaluation Services		2,202,200	2,202,200		2,719,200	2,719,200	-	123%	123%
0703043610 SP: Economic Development, Planning and Coordination Services		2,289,000	2,289,000		1,003,700	1,003,700	-	44%	44%
0703053610 SP: County Statistics Services		3,250,000	3,250,000		1,504,210	1,504,210	-	46%	46%
P: Financial Management Services		10,404,400	10,404,400		7,642,480	7,642,480	-	73%	73%
0704033610 SP: Supply Chain Management Services		2,410,000	2,410,000		1,325,580	1,325,580	-	55%	55%
0704053610 SP: Audit Services		3,009,000	3,009,000		2,190,730	2,190,730	-	73%	73%
0704063610 SP: Budget Formulation and Cordination		1,972,000	1,972,000		1,357,450	1,357,450	-	69%	69%
0704083610 SP: Accounting Services		3,013,400	3,013,400		2,768,720	2,768,720	-	92%	92%
P: General Administration, Planning and Support Services		263,767,280	263,767,280		205,883,596	205,883,596	-	78%	78%
0706103610 SP: Human Resource Management Services		263,767,280	263,767,280		205,883,596	205,883,596	-	78%	78%
3620 Environment, Mining and Natural Resources	216,000,000	36,748,300	252,748,300	79,800,000	26,966,926	106,766,926	37%	73%	42%
P: Environment and Natural Resources Management	216,000,000	36,748,300	252,748,300	79,800,000	26,966,926	106,766,926	37%	73%	42%
1001013610 SP: Environment and Natural Resource	216,000,000	36,748,300	252,748,300	79,800,000	26,966,926	106,766,926	37%	73%	42%

3622 Water Services and Irrigation	86,000,000	46,891,250	132,891,250	38,849,891	36,335,795	75,185,686	45%	77%	57%
P: Water Supply Services	86,000,000	46,891,250	132,891,250	38,849,891	36,335,795	75,185,686	45%	77%	57%
1002013610 SP: Domestic Water Services	59,500,000	40,223,450	99,723,450	29,906,685	35,695,395	65,602,079	50%	89%	66%
1002023610 SP: Water Storage Services		1,305,800	1,305,800	-	372,500	372,500	-	29%	29%
1002033610 SP: Irrigation and Drainage Services	26,500,000	5,362,000	31,862,000	8,943,207	267,900	9,211,107	34%	5%	29%
3623 County Public Service Board	-	36,970,400	36,970,400	-	22,520,540	22,520,540	-	61%	61%
P: General Administration, Planning and Support Services	-	36,970,400	36,970,400	-	22,520,540	22,520,540	-	61%	61%
0706013610 SP: General Administration and Support Services	-	25,900,400	25,900,400	-	21,074,672	21,074,672	-	81%	81%
0706103610 SP: Human Resource Management Services	-	11,070,000	11,070,000	-	1,445,868	1,445,868	-	13%	13%
3625 Public Health and Sanitation	124,723,404	395,126,401	519,849,805	-	327,941,797	327,941,797	0%	83%	63%
P: Preventive and Promotive Health Services	124,723,404	395,126,401	519,849,805	-	327,941,797	327,941,797	0%	83%	63%
0402013610 SP: Health Promotion and Disease Control	124,723,404	347,267,400	471,990,804	-	301,455,304	301,455,304	0%	87%	64%
0402033610 SP: Environmental Health services		47,859,001	47,859,001	-	26,486,493	26,486,493	-	55%	55%
3628 Youth and Sports	5,000,000	28,203,550	33,203,550	-	24,658,072	24,658,072	0%	87%	74%
P: Sports Development and Promotion	5,000,000	28,203,550	33,203,550	-	24,658,072	24,658,072	0%	87%	74%
0505013610 SP: County Football League and Clubs Development		179,050	179,050	-	161,250	161,250	-	90%	90%
0505023610 SP: Athletics Championships and Other Games		333,400	333,400	-	14,600	14,600	-	4%	4%
0505033610 SP: Talent Search and Promotion	5,000,000	27,691,100	32,691,100	-	24,482,222	24,482,222	0%	88%	75%
3629 Culture and Tourism	1,500,000	26,084,000	27,584,000	-	16,954,211	16,954,211	0%	65%	61%

P: Culture, Arts and Social Services	1,500,000	25,342,000	26,842,000	-	16,705,011	16,705,011	0%	66%	62%
0506013610 SP: Culture and Arts Promotion	1,500,000	25,342,000	26,842,000	-	16,705,011	16,705,011	0%	66%	62%
P: Tourism Development and Promotion	-	742,000	742,000	-	249,200	249,200	-	34%	34%
0302013610 SP: Tourism Promotion and Infrastructure Development	-	330,000	330,000	-	-	-	-	0%	0%
0302033610 SP: Miss Tourism Tharaka Nithi	-	412,000	412,000	-	249,200	249,200	-	60%	60%
3630 Revenue and Resource Mobilization	1,000,000	111,335,320	112,335,320	-	104,871,054	104,871,054	0%	94%	93%
P: Financial Management Services	-	14,401,720	14,401,720	-	11,447,620	11,447,620	-	79%	79%
0704073610 SP: Resource Mobilization and Management	-	14,401,720	14,401,720	-	11,447,620	11,447,620	-	79%	79%
P: Resource Mobilization	1,000,000	96,933,600	97,933,600	-	93,423,434	93,423,434	0%	96%	95%
0712013610 SP: Revenue Administration	1,000,000	96,933,600	97,933,600	-	93,423,434	93,423,434	0%	96%	95%
3631 Lands, Physical Planning and Housing	123,160,000	49,196,890	172,356,890	15,490,200	48,115,015	63,605,215	13%	98%	37%
P: General Administration, Planning and Support Services	103,160,000	-	103,160,000	-	-	-	0%	-	0%
0301013610 SP: General Administration and Support Services	103,160,000	-	103,160,000	-	-	-	0%	-	0%
P: Land Policy and Planning	20,000,000	49,196,890	69,196,890	15,490,200	48,115,015	63,605,215	77%	98%	92%
0102013610 SP: Physical Planning Services	20,000,000	46,749,480	66,749,480	15,490,200	46,419,940	61,910,140	77%	99%	93%
0102033610 SP: Land administration & management		2,447,410	2,447,410	-	1,695,075	1,695,075	-	69%	69%
3632 Fisheries And Ecosystem Development	19,810,384	11,200,075	31,010,459	2,970,000	10,057,335	13,027,335	15%	90%	42%
P: Livestock and Fisheries Resource Management and Development	19,810,384	11,200,075	31,010,459	2,970,000	10,057,335	13,027,335	15%	90%	42%
0106033610 SP: Fisheries Development and Promotion	19,810,384	11,200,075	31,010,459	2,970,000	10,057,335	13,027,335	15%	90%	42%

3633 Gender, Children and Social Services	-	19,806,550	19,806,550	-	17,600,000	17,600,000	-	89%	89%
P: Gender and Youth Empowerment	-	19,806,550	19,806,550	-	17,600,000	17,600,000	-	89%	89%
0503023610 SP: Gender, Youth and Women Empowerment	-	19,806,550	19,806,550	-	17,600,000	17,600,000	-	89%	89%
3634 Trade, Investment Promotion, Energy and Industry	109,949,578	47,616,530	157,566,108	2,399,789	45,162,760	47,562,549	2%	95%	30%
P: Energy Resource Development & Management	4,799,578	185,500	4,985,078	2,399,789	117,650	2,517,439	50%	63%	50%
0204013610 SP: Energy Resource Development & Management	4,799,578	185,500	4,985,078	2,399,789	117,650	2,517,439	50%	63%	50%
P: General Administration, Planning and Support Services	5,000,000	46,873,230	51,873,230	-	44,886,720	44,886,720	0%	96%	87%
0301013610 SP: General Administration and Support Services	5,000,000	46,873,230	51,873,230	-	44,886,720	44,886,720	0%	96%	87%
P: Industrial Development and Investment	100,150,000	557,800	100,707,800	-	158,390	158,390	0%	28%	0%
0305033610 SP: Industrial Development	100,000,000	557,800	100,557,800	-	158,390	158,390	0%	28%	0%
0305043610 SP: Consumer Protection & Fair-Trade Practices	150,000	-	150,000	-	-	-	0%	-	0%
3621 County Assembly	20,000,000	544,516,596	564,516,596	11,277,328	505,828,737	517,106,065	56%	93%	92%
SP: County Assembly Services	-	544,516,596	544,516,596	-	505,828,737	505,828,737	0%	93%	93%
SP: Ward Administration Services	20,000,000	0	564,516,596	11,277,328	-	11,277,328	56%	-	2%
Grand Total	2,153,164,779	4,365,631,579	6,518,796,358	1,174,224,530	3,915,557,505	5,089,782,035	55%	90%	78%

Source: Tharaka Nithi County Treasury

5.0 Key findings and Recommendations

While overseeing and reporting on the implementation of the County budget, the COB identified the following challenges which hampered effective budget implementation.

- 1) The performance of own-source revenue increased from Kshs.274.03 million to Kshs. 417 .00 million, representing 65 per cent of the annual improvement. The good performance to be maintained.
- 2) Performance in loans and conditions remains dismissal with disbursements of most grants happening at the end of the FY.
- 3) Pending bills payment remains low with the balance above 15% per cent of the County annual revenue
- 4) Personell emoluments remains above the 35 % per cent limit. This continues to restrict the fiscal space for capital investments
- 5) Development expenditure was at 55% per cent of the annual projections. Project management and implementation should be strengthened