

**THARAKA NITHI COUNTY GOVERNMENT**



**DEPARTMENT OF FINANCE, ECONOMIC PLANNING, REVENUE AND  
RESOURCE MOBILIZATION**

**BUDGET IMPLEMENTATION REVIEW REPORT**

**FIRST QUARTER OF FY 2025/26**

**OCTOBER, 2025**

## **PREFACE**

I am honoured to present the First Quarter County Government Budget Implementation Review Report (CBIRR) for FY 2025/26. This report presents the progress made in budget implementation by the County for the period 1<sup>st</sup> July 2025 to 30<sup>th</sup> September 2025. 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.



**LAWRENCE IRERI K. RWERIA**

**COUNTY EXECUTIVE COMMITTEE MEMBER**

**FINANCE, ECONOMIC PLANNING, REVENUE AND RESOURCE MOBILIZATION**

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## 1.0 Overview of FY 2025/26 Budget

The Tharaka Nithi County government approved **Ksh. 6.77 billion**. It comprised **Kshs.2.51 billion** (37 per cent) and **Kshs.4.3 billion** (63 per cent) allocations for development and recurrent programmes respectively. These budget estimates represent a 4.5% increase from the FY 2024/25 budget, which comprised a development budget of Kshs.2.38 billion and a recurrent budget of Ksh. 4.10 billion. This increase is attributed to the increase in equitable share as well as own source revenue.

Tharaka Nithi County Government budget is financed from different sources of revenue. These include Kshs.4.59 billion (68 per cent) expected from the National Government as the equitable share of revenue raised nationally, Kshs.1.59 billion (23.6 per cent) as additional allocations/conditional grants, a cash balance of Kshs.205.3 million brought forward from FY 2024/25, and Kshs.585.4 million (8.6 per cent) generated as gross own source revenue. The own-source revenue includes Kshs.305 million (4.5 per cent) as Appropriations-in-Aid (A-IA)/Facility Improvement Fund (revenue from health facilities) and Kshs.280 million (4.1 per cent) as ordinary own-source revenue. A breakdown of the additional allocations is shown in Table 1

## 2.0 Revenue Performance

In the first quarter of FY 2025/26, the County received a total of Kshs.1.07 billion to fund recurrent and development activities. The equitable share from the national government was Kshs.778.62 million. During the period under review, no additional allocations from neither the government nor the development partners were received, while its own-source revenue (OSR) collection was Kshs.82.49 million. In addition, the County had a cash balance of Kshs.205.32 million from FY 2024/25.

Analysis of the total OSR collection of Kshs. 82.49 million indicates that it included Appropriations in Aid (AIA)/Facilities Improvement Financing (FIF) of Kshs.43.85 million and Kshs.38.64 million as ordinary OSR. Table 1. summarises the total revenue available to the county government during the first quarter of FY 2025/26.

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Table 1. Tharaka Nithi County, Revenue Performance in the First Quarter of FY 2025/26

S/No	Revenue	Annual Budget Allocation (in KShs)	Actual Receipts (in KShs.) as at 30th September 2025	Actual Receipts as Percentage of Annual Allocation (%)
	Unspent Balance from FY 2024/25		205,324,447.00	
A.	Equitable Share of Revenue Raised Nationally	4,587,150,462	778,621,028.00	17.0
<b>Sub Total</b>		<b>4,587,150,462</b>	<b>983,945,475</b>	<b>21.5</b>
B	Conditional Grants			
1	Danida	6,045,000	0	0.0
2	Community Health Promoters	32,703,317	0	0.0
3	Other Conditional Grants/Basic Salary Arrears for CG Health Workers	0	0	
4	Supplement of Construction	47,981,059	0	0.0
	ASDSP Grant	0	0	
5	National Agricultural Value Chain Development Project (NAVCDP)	231,249,281	0	0.0
6	Kenya Informal Settlement Programme	0	0	
7	Emergency Locust Response Project (ELRP)	0	0	
8	FLOCCA	176,000,000	0	0.0
10	WB KWASH P for R	350,000,000	0	0.0
	Equalization fund	0	0	
11	Aquaculture Business Development Programme	15,810,384	0	0.0
12	Aggregated Industrial Parks Programme	150,000,000	0	0.0
	KDSP-II LEVEL II	352,000,000		0.0
13	KDSP-II Level	37,500,000	0	0.0
14	KUSP II - UIG Grant	36,750,000	0	0.0
	KUSP II - UDG Grant	0		

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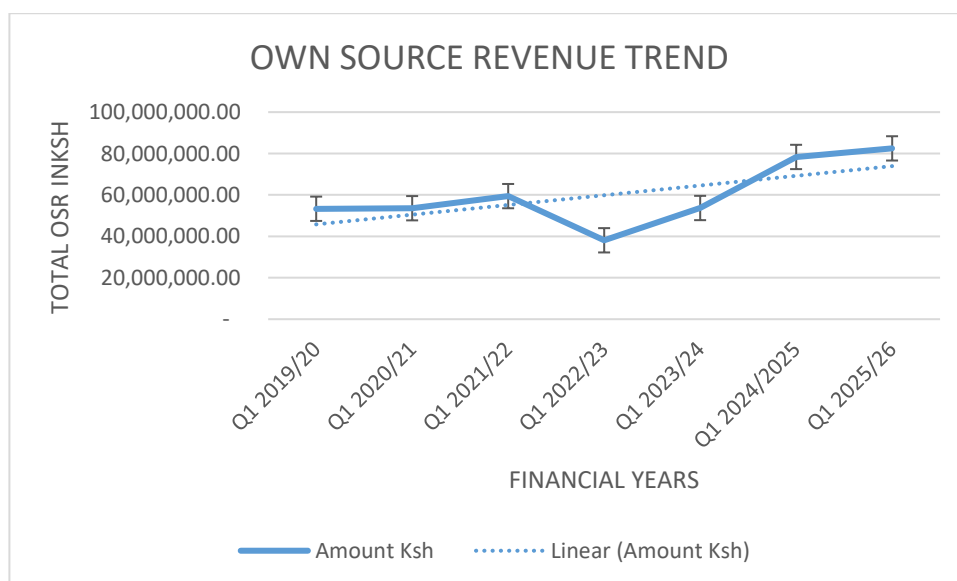
15	Road Maintenance Levy	161,810,687	0	0.0
16	Kenya Agribusiness Development Programme (KABDP)	0	0	
<b>Sub-Total</b>		<b>1,597,849,728</b>	<b>0</b>	<b>0</b>
C	Other Sources of Revenue			
1	Ordinary Own Source Revenue	280,000,000	38,636,269	13.8
2	Facility Improvement Fund (FIF)/A-in-A	305,000,000	43,854,799	14.4
<b>Sub Total</b>		<b>585,000,000</b>	<b>82,491,068</b>	<b>14.1</b>
	Balance b/f from FY 2024/25	205,324,447	205,324,447	100
	Return to CRF	30,144,099	30,144,099	100
<b>Grand Total</b>		<b>6,770,000,000</b>	<b>1,066,436,543</b>	<b>15.8</b>

*Source: Tharaka Nithi County Treasury*

The county does not have governing legislation for operating ordinary A-I-A and FIF.

Figure 1 shows the trend in own-source revenue collection from the First Quarter of FY 2019/20 to the First Quarter of FY 2025/26.

*Figure 1. Trend in Own-Source Revenue Collection from the First Quarter of FY 2019/20 to the First Quarter of FY 2025/26*



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During the first quarter of FY 2025/26, the County generated a total of Kshs.82.5 million from its sources of revenue representing 15.8% of the annual revenue target, including AIA and FIF. This amount was an increase of 5.3 per cent compared to Kshs.78.4 million realized in a similar period in FY 2024/25. It was 10.7 per cent of the equitable revenue share disbursed. The increase in OSR can be attributed to the aggressive and organised approaches to FIF collection in hospitals as well as sealing of areas of revenue leaks. The following table shows own source revenue per stream.

*Table 1: Own source Revenues for the first 3 months of FY 25/26 per revenue stream*

<b>REVENUE STREAM</b>	<b>AMOUNT IN KSH, Q1</b>
Natural Resources Excavation Cess	15,961,355
Livestock and Agriculture Produce Cess	323,915
Single Business Permit, Advertisement	7,011,924
Parking Fees	2,806,460
Plot Rents / Land Rates / Stand Premium	1,293,737
Barter Market / Entrance Fee	3,787,391
Rent County Houses and Stalls	1,120,977
Health Services Fees and Charges	43,854,799
Property Fees and Charges	816,146
Technical Services and Plan Approvals	2,211,588
Penalties	57,900
Administration Fees and Charges	83,986
Weights and Measures	-
Liquor License	1,340,000
Veterinary Services	1,733,870
Co-operative Services	-
Fire Inspection	-
Miscellaneous	87,000
<b>Total</b>	<b>82,491,048</b>

## **2.1 Borrowing by the County**

The county government did not borrow during the reporting period.

## **2.2 Exchequer Issues**

The Controller of Budget approved withdrawals of Kshs.568.92 million from the CRF account during the first quarter. This comprised Kshs.64.86 million (11 per cent) for development programmes and Kshs.504.06 million (89 per cent) for recurrent programmes. Analysis of the recurrent exchequers released shows that Kshs.445.01 million was towards employee compensation and Kshs.59.05 million towards operations and maintenance expenditure.

The operations and maintenance exchequer analysis indicates that 24 per cent was for domestic travel and 1 per cent for foreign travel. The domestic travel exchequer amounted to Kshs.14.22 million and included Kshs.2.57 million for the County Executive and Kshs.11.65 million for the County Assembly. The foreign exchequer totalled Kshs.0.75 million, the entire amount being by the County Assembly. The County Executive did not incur expenditure on foreign travel.

As of September 30, 2025, the County Government's cash balance in the CRF account was Kshs.445.17 million.

## **3.0 County Expenditure Review**

The County spent Kshs.551.75 million on development and recurrent programmes in the reporting period. The expenditure represented 109 per cent of the total funds released by the CoB. It comprised Kshs.64.86 million for development programmes and Kshs.486.89 million for recurrent programmes. Expenditure on development programmes represented an absorption rate of 3 per cent, while recurrent expenditure represented 11 per cent of the annual recurrent expenditure budget. Recurrent expenditure represented 9 per cent of the annual recurrent expenditure budget.

The reason expenditure is higher than the amount of funds released/approved by the Controller of Budget is because of the rolled-over funds not returned to the CRF at the end of the previous financial year, mainly the additional allocations

### 3.1 Settlement of Pending Bills

The County reported pending bills amounting to Kshs.754.52 million as of 30<sup>th</sup> June 2024, comprising pending payments by the County Executive of Kshs.622.91 million and Kshs 136.61 million for the County Assembly.

The County Executive’s pending bills consist of Kshs.437.48 million for recurrent expenditures and Kshs.185.44 million for development expenditures. In the reporting period, the County Executive settled pending bills amounting to Kshs.4.0 million, entirely for recurrent expenditures., while the County Assembly settled pending bills worth Kshs.0.11 million also on recurrent expenditures. Therefore, the outstanding bills in total were Kshs. 750.42 million, with Kshs.618.91 million for county executive and Kshs. 131.50 million for County Assembly as of 30<sup>th</sup> September 2025.

Table 3: Analysis of Pending Bills

	County Entity	Development (Kshs.)	Recurrent (Kshs.)	Total (Kshs.)
As at 1 <sup>st</sup> July 2025 (Start of FY 2025/26)	County Executive	185,435,237.00	437,475,073.00	622,910,310.00
	County Assembly	13,879,858.00	117,733,304.00	131,613,162.00
	<b>Total</b>	<b>199,315,095.00</b>	<b>555,208,377.00</b>	<b>754,523,472.00</b>
Pending bills scheduled to be settled in Q1 of FY 2025/26 according to the Action Plan	County Executive	22,355,847.00	202,242,078.00	224,597,925.00
	County Assembly	9,960,810.00	1,156,255.00	11,117,065.00
	<b>Total</b>	<b>32,316,657.00</b>	<b>203,398,333.00</b>	<b>235,714,990.00</b>
Amount paid in Q1 of FY 2025/26	County Executive	-	4,000,000.00	4,000,000.00
	County Assembly	-	108,255.00	108,255.00
	<b>Total</b>	<b>-</b>	<b>4,108,255.00</b>	<b>4,108,255.00</b>

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Outstanding pending bills as of 30 <sup>th</sup> September 2025	County Executive	185,435,237.00	433,475,073.00	618,910,310.00
	County Assembly	13,879,858.00	117,625,049.00	131,504,907.00
	<b>Total</b>	<b>199,315,095.00</b>	<b>551,100,122.00</b>	<b>750,415,217.00</b>

Source: Tharaka Nithi County Treasury

### 3.2 Expenditure by Economic Classification

During the first quarter of FY 2025/26, the County Executive incurred Kshs.425.94 million for compensation of employees, Kshs.19.43 million for operations and maintenance, and Kshs.64.86 million for development activities. Similarly, the County Assembly spent Kshs.20.55 million on compensation of employees and Kshs.20.97 million on operations and maintenance. The assembly did not incur any expenditure on development activities.

Table 4 Shows summary of Budget and Expenditure by Economic Classification.

**Table 4: Summary of Budget and Expenditure by Economic Classification**

Expenditure Classification	Revised Budget – County Executive (Kshs.)	Revised Budget – County Assembly (Kshs.)	Expenditure – County Executive (Kshs.)	Expenditure – County Assembly (Kshs.)	Absorption – County Executive (%)	Absorption – County Assembly (%)
Total Recurrent Expenditure	3,750,015,558	508,533,605	445,369,052	41,518,492	12	8
Compensation of Employees	2,455,544,603	275,426,847	425,941,515	20,547,973	17	7
Operations and Maintenance	1,294,470,955	233,106,758	19,427,537	20,970,519	2	9
Development Expenditure	2,481,851,027	30,000,000	64,857,973	–	3	–
<b>Total</b>	<b>6,231,866,585</b>	<b>538,533,605</b>	<b>510,226,786</b>	<b>41,518,492</b>	<b>8</b>	<b>8</b>

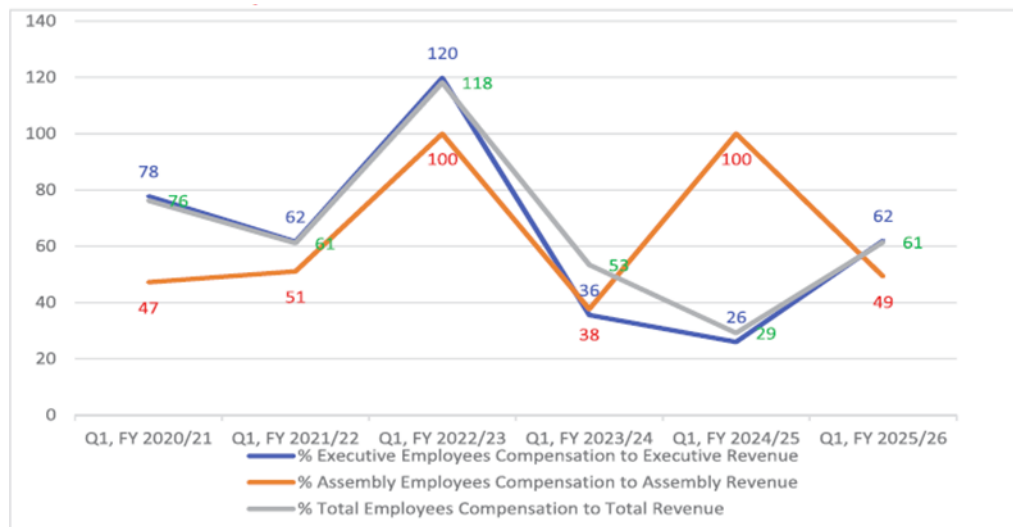
*Source: Tharaka Nithi County Treasury*

### 3.3 Expenditure on Employees' Compensation

In the first quarter of FY 2025/26, expenditure on employee compensation was Kshs.446.49 million, or 42 per cent of the available revenue. This expenditure represented an increase compared to Kshs.264.86 million reported in a similar period in FY 2024/25. The wage bill included Kshs.420.07 million paid to the health sector employees, translating to 94 per cent of the total wage bill.

Figure 3 shows the trend of personnel expenditures as a percentage of total revenue from the first quarter of FY 2020/21 to the first quarter of FY 2025/26.

Figure 3: Percentage of Wage Bill to Total Revenue from the First Quarter of FY 2020/21 to the First Quarter of FY 2025/26



*Source: Tharaka Nithi County Treasury*

Further analysis indicated that PE costs amounting to Kshs.440.93 million were processed through the Human Resource Information System (HRIS). In contrast, Kshs.5.46 million was processed through manual payroll, which accounted for 1% per cent of the total PE cost

The County Assembly spent Kshs.2.15 million on committee sitting allowances for the 24 MCAs against the annual budget allocation of Kshs.27.90 million. The average monthly sitting allowance was Kshs. 29,807 per MCA. The County Assembly had 19 House committees.

### 3.4 County Emergency Fund and County-Established Funds

Section 116 of the PFM Act 2012 allows County Governments to establish other public funds with approval from the County Executive Committee and the County Assembly. The County allocated Kshs.260.0 million to county-established funds in FY 2025/26, or 4 per cent of the County’s overall budget. Further, the County allocated Kshs.10 million to the Emergency Fund (less than 1 per cent of the total budget) in line with Section 110 of the PFM Act, 2012.

Table 5. summarizes each established Fund budget allocation and performance during the reporting period.

Table 5: Performance of County Established Funds in the First Quarter of FY 2025/26

S/No.	Name of the Fund	Approved Budget Allocation in FY 2025/26 (Kshs.)	Exchequer Issues in First Quarter of FY 2025/26(Kshs.)	Actual Expenditure in First Quarter of FY 2025/26 (Kshs.)	Cumulative disbursements to the Fund (Kshs)	Submission of Annual Financial Statements (Yes/No.)
<b>County Executive Established Funds</b>						
	Emergency Fund	10,000,000	-	-	15,116,817	Yes
	Bursary Fund	-	-	-	110,032,667	Yes

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	Youth Fund	-	-	-	25,000,000	Yes
	Car loan and mortgage Fund	-	-	-	70,000,000	Yes
		-	-	-	-	Yes
	Climate Change Fund	252,000,000	8,915,619	8,915,619	195,843,205	Yes
<b>County Assembly Established Funds</b>						
	Car and Mortgage Fund	-	-	-	-	No
	<b>Total</b>	<b>262,000,000</b>	<b>8,915,619</b>	<b>8,915,619</b>	<b>415,992,689</b>	

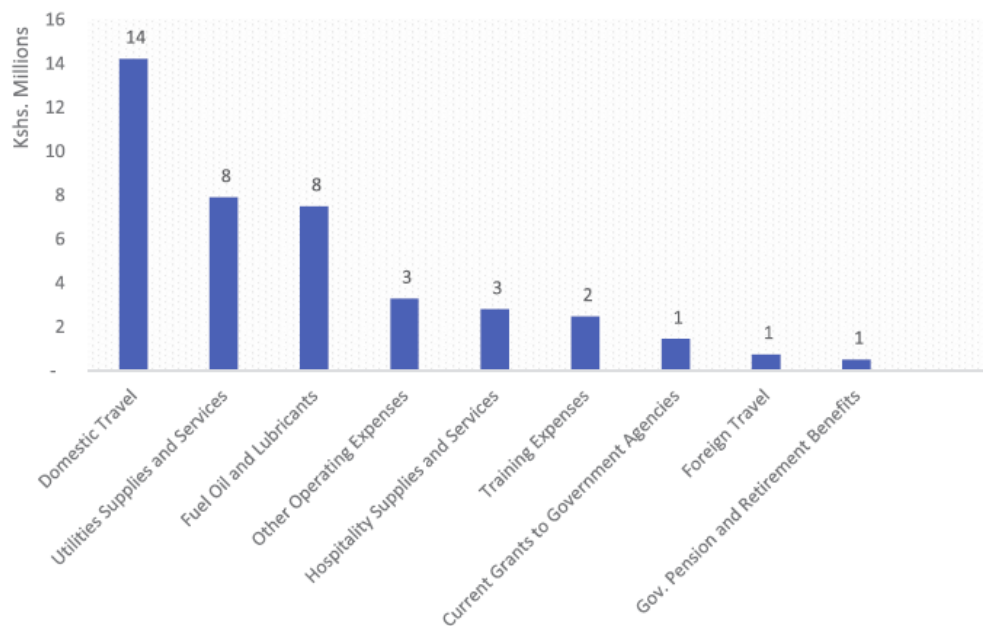
**Source:** *Tharaka Nithi County Treasury*

During the reporting period, the CoB did not receive quarterly financial reports from one Fund Administrator, as indicated in Table 4, contrary to the requirement of Section 168 of the PFM Act, 2012. Regulation 197(1) (d) of the Public Finance Management (County Governments) Regulations, 2015 sets the ceiling of administration costs of established funds at 3 per cent of the fund budget. For the funds whose financial statements were received by the Controller of Budget, the administrative cost ceilings were not breached. Regulation 197(1)(i) of the Public Finance Management (County Governments) Regulations, 2015, allows County Governments to establish public funds with a lifespan capped at 10 years unless extended by the County Assembly. In FY 2025/26, the CoB established that the lifespan of the funds had not elapsed.

### **3.5 Expenditure on Operations and Maintenance**

During the reporting period, the County spent Kshs.40.40 million on operations and maintenance, representing a decrease of 56 per cent compared to FY 2024/25, when the County spent Kshs.90.41 million. Expenditure on domestic travel amounted to Kshs.14.22 million and comprised Kshs.11.65 million spent by the County Assembly and Kshs.2.57 million by the County Executive. Expenditure on foreign travel amounted to Kshs.0.75 million and comprised Kshs.0.75 million by the County Assembly. The County Executive did not incur any expenses for foreign travel. The County also spent Kshs.3.29 million under “other Operating expenses” translates to 6 per cent of the cumulative operations and maintenance expenditure of Kshs.59.05 million. Figure 4 summarises the Operations and Maintenance expenditure by major categories.

Figure 4: Operations and Maintenance expenditure by major categories



source Tharaka Nithi County Treasury

### 3.6 Facility Improvement Financing

During the review period, the County reported collections of Kshs.43.85 million as FIF, which was 14 per cent of the annual target of Kshs.305.00 million. The collected amount was retained and utilised at source in line with the Facility Improvement Financing Act, 2023. The County has, however, not developed regulations to operationalise the FIF Act of 2023. The expenditure by the health facilities amounted to Kshs.89.51 million.

Table 6: Expenditure by Health Facilities

No.	Health Facility	Number of Facilities	Approved Budget(Kshs)	Actual Expenditure(Kshs)	Absorption rate(%)
1	Level 5 Hospital	1-Chuka	100,700,000	32,389,409	32
2	Level 4 Hospital	2-Marimanti & Magutuni	42,150,000	3,599,720	12

3	Level 3 Hospital	16	24,915,600	6,547,000	25
4	Level 2 Hospital	98	129,250,000	46,971,516	36
	<b>Total</b>	<b>117</b>	<b>297,015,600</b>	<b>89,507,645</b>	<b>30</b>

### 3.7 Development Expenditure

In the review period, the County reported spending Kshs.64.86 million on development programmes, this representing an increase of 141 per cent compared to FY 2024/25, when the County spent Kshs.26.95 million. The increase in development expenditure was attributed to existence of a reasonable amount funds from one of the conditional grants rolled over from the previous financial year. Table 6 summarizes development projects with the highest expenditure in the reporting period.

Table 7: Tharaka Nithi County, List of Development Projects with the Highest Expenditure

No.	Sector	Project Name	Project Location	Expected Completion Date	Contract sum (Kshs.)	Amount paid in FY 2025/26(Kshs)	Cumulative Expenditure as of 30 <sup>th</sup> Sept. 2025	Implementation status (%)
1	Roads, Infrastructure, Public Works & Urban Dev.	Road Maintenance Fuel Levy (RMFL)	Countywide	30/06/2026	161,810,667	55,944,250	55,944,250	34

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2	Environment, Mining & Natural Resources	Climate Change Fund (Supply of Drought-Tolerant Seeds)	Tharaka South, Tharaka North & Igamb'ombe	30/06/2026	8,913,484	8,913,484	8,913,484	100
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*Source: Tharaka Nithi County Treasury*

#### 4.0 Budget Performance by Department

Table 8 summarizes the approved budget allocation, expenditure and absorption rate by departments over the review period.

Table 8: Tharaka Nithi County, Budget Allocation and Absorption Rate by Department

Department	Budget Allocation Rec (Kshs M)	Budget Allocation Dev (Kshs M)	Exchequer Rec (Kshs M)	Exchequer Issues Dev (Kshs M)	Expenditure Rec (Kshs M)	Expenditure Dev (Kshs M)	Expenditure to Exchequer Rec (%)	Expenditure to Exchequer Dev (%)	Absorption Rate Rec (%)	Absorption Rate Dev (%)
Office of Governor & Deputy	109.93	-	12.71	-	0.11	-	1	-	0	-
Roads, Infrastructure, Public Works & Urban Development	220.39	554.79	18.07	55.94	11.41	55.94	63	100	5	10
Medical Services	1721.35	110	232.02	-	423.07	-	182	-	25	-
Agric, Livestock, Vet Services & Coop Dev	211.99	369.25	28.42	-	-	-	-	-	-	-

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Public Admin, Inter-gov Coordination & Devolution Affairs	178.45	357	18.69	-	1.54	-	8	-	1	-
Educ & Vocational Training	214.62	40	28.15	-	-	-	-	-	-	-
Finance & Economic Planning	206.23	40	22.64	-	5.83	-	26	-	3	-
Environment, Mining & Natural Resources	38.85	241	3.38	8.91	-	8.91	-	100	-	4
County Assembly	508.53	30	41.71	-	41.52	-	100	-	8	-
Water Services & Irrigation	65.23	450	6.71	-	-	-	-	-	-	-
County Public Service Board	40.13	-	3.54	-	-	-	-	-	-	-
Public Health & Sanitation	331.76	-	35.81	-	3.42	-	10	-	1	-
Youth & Sports	38.89	50	4.66	-	-	-	-	-	-	-
Culture & Tourism	31.25	5	9.66	-	-	-	-	-	-	-
Revenue & Resource Mobilization	119.33	-	15.83	-	-	-	-	-	-	-
Lands, Physical Planning & Housing	69.97	84	6.45	-	-	-	-	-	-	-
Fisheries & Ecosystem Dev	24.1	25.81	2.1	-	-	-	-	-	-	-

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Gender, Children & Social Services	31	5	3.26	-	-	-	-	-	-	-
Trade, Investment Promotion, Energy & Industry	56.83	150	6.19	-	-	-	-	-	-	-
Office of the County Secretary & County Attorney	39.70	-	4.07	-	-	-	-	-	-	-
<b>Total</b>	<b>4,258.55</b>	<b>2,511.85</b>	<b>504.06</b>	<b>64.86</b>	<b>486.89</b>	<b>64.86</b>	<b>97</b>	<b>100</b>	<b>11</b>	<b>3</b>

*Source: Tharaka Nithi County Treasury*

Analysis of expenditure by departments shows that the Department of Roads, Infrastructure, Public Works and Urban Development recorded the highest absorption rate of development budget at 10 per cent, followed by the Department of Environment, Mining & Natural Resources at 4 per cent. The Department of Medical Services had the highest percentage of recurrent expenditure to budget at 25 per cent, while six departments had not recorded any expenditure as at the end of the reporting period. The low absorption rates is generally due to delayed equitable share disbursements and procurement procedures.

#### 4.1 Budget Execution by Programmes and Sub-Programmes

Table 8 summarizes the budget execution by programmes and sub-programmes in the First Quarter of FY 2025/26.

Table 9: Tharaka Nithi County, Budget Execution by Programmes and Sub-Programmes

Department – Programs – Sub Programs	Approved Estimates FY 2025/26	Actual Expenditure Q1 FY 2025/26	Absorption Rate(%)
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	Development	Recurrent	Development	Recurrent	Development	Recurrent
3611 Office of Governor and Deputy Governor		109,931,939		112,000	-	0.1
<b>P: County Government Advisory Services</b>		<b>25,029,125</b>		<b>112,000</b>	-	<b>0.4</b>
0702013610 SP: Public Sector Advisory Services (Legal & Economic Advisors)		12,080,625		112,000	-	0.9
0702033610 SP: Communication and Strategy		12,948,500			-	0.0
<b>P: County Leadership and Coordination of MDAs</b>					-	-
0701033610 SP: Coordination of CMAs (Office of County Secretary)					-	-
<b>P: General Administration, Planning and Support Services</b>		<b>84,902,814</b>			-	<b>0.0</b>
0706043610 SP: Management of County Affairs (Office of Governor)		71,402,814			-	0.0
0706053610 SP: Coordination and Supervisory		13,500,000			-	0.0

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Services (Deputy Governor's Office)						
<b>3612 Roads, Infrastructure, Public Works and Urban Development</b>	<b>554,791,746</b>	<b>220,385,400</b>	<b>55,944,250</b>	<b>11,406,000</b>	<b>10.1</b>	<b>5.2</b>
<b>P: Chuka Municipality Development Programme</b>		<b>6,735,000</b>			-	<b>0.0</b>
0110013610 SP: Chuka Municipality Administration and management		6,735,000			-	<b>0.0</b>
<b>P: General Administration Planning and Support Services</b>	<b>15,000,000</b>	<b>51,400,400</b>		<b>3,906,000</b>	<b>0.0</b>	<b>7.6</b>
0101023610 SP: General Administration Services	15,000,000				<b>0.0</b>	-
0201013610 SP: General Administration Services		51,400,400		3,906,000	-	<b>7.6</b>
<b>P: Kathwana Municipality Development Programme</b>		<b>7,700,000</b>			-	<b>0.0</b>
0109013610 SP: Kathwana Urban Area Support		7,700,000			-	<b>0.0</b>
<b>P: Public Works and Housing Services</b>	<b>67,981,059</b>	<b>5,250,000</b>			<b>0.0</b>	<b>0.0</b>

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0108013610 SP: Public Works Services	67,981,059	5,250,000				0.0	0.0
<b>P: Roads Transport</b>	<b>431,810,687</b>	<b>89,600,000</b>	<b>55,944,250</b>	<b>6,000,000</b>		<b>13.0</b>	<b>6.7</b>
0202013610 SP: Rural Roads Improvement and Maintenance Services	431,810,687	89,600,000	55,944,250	6,000,000		13.0	6.7
<b>P: Urban Development and Administration</b>	<b>40,000,000</b>	<b>59,700,000</b>		<b>1,500,000</b>		<b>0.0</b>	<b>2.5</b>
0710013610 SP: Urban Administrative Services	40,000,000	59,700,000		1,500,000		0.0	2.5
<b>3613 Medical Services</b>	<b>110,000,000</b>	<b>1,721,351,197</b>		<b>423,065,515</b>		<b>0.0</b>	<b>24.6</b>
<b>P: Curative and Rehabilitative Services</b>		<b>182,069,138</b>				-	<b>0.0</b>
0401013610 SP: Primary Healthcare-Kibunga		1,570,000				-	<b>0.0</b>
0401053610 SP: Nursing services-Marimanti		21,000,000				-	<b>0.0</b>
0401063610 SP: Clinical services-Magutuni		21,150,000				-	<b>0.0</b>
0401073610 SP: Medical Supplies		138,349,138				-	<b>0.0</b>
<b>P: General Administration Planning and Support Services</b>	<b>110,000,000</b>	<b>1,500,335,959</b>		<b>423,058,185</b>		<b>0.0</b>	<b>28.2</b>

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0404013610 SP: General Administration Services	110,000,000	129,250,000		3,000,000	0.0	2.3
0404033610 SP: Human resource management		1,270,385,959		420,058,185	-	33.1
0404043610 SP: Policy, Planning, Financing and Budgeting-CRH		100,700,000			-	0.0
<b>P: ICT Infrastructure Development</b>		<b>38,946,100</b>		<b>7,330</b>	-	<b>0.0</b>
0205013610 SP: ICT Infrastructure Development		38,946,100		7,330	-	0.0
<b>3615 Agriculture, Livestock, Veterinary Services, and Cooperative Development</b>	<b>369,249,281</b>	<b>211,992,097</b>			<b>0.0</b>	<b>0.0</b>
<b>P: Cooperative Development and Management</b>		<b>3,299,380</b>			-	<b>0.0</b>
0304013610 SP: Cooperative Development		3,299,380			-	0.0
<b>P: Crop Development and Management</b>	<b>105,000,000</b>	<b>13,275,850</b>			<b>0.0</b>	<b>0.0</b>
0105013610 SP: Crops Development, Agribusiness and Market Development	105,000,000	13,275,850			0.0	0.0

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<b>P: General Administration Planning and Support Services</b>	<b>246,249,281</b>	<b>122,983,412</b>			<b>0.0</b>	<b>0.0</b>
0101013610 SP: Administration, Policy, Strategy and Management of Agriculture	246,249,281	122,983,412			<b>0.0</b>	<b>0.0</b>
<b>P: Livestock and Fisheries Resource Management and Development</b>	<b>18,000,000</b>	<b>72,433,455</b>			<b>0.0</b>	<b>0.0</b>
0106013610 SP: Livestock Policy Development and Capacity Building	3,000,000	63,426,264			<b>0.0</b>	<b>0.0</b>
0106023610 SP: Veterinary Services and Disease Prevention	15,000,000	9,007,191			<b>0.0</b>	<b>0.0</b>
<b>3616 Public Administration , Intergovernmental Coordination and Devolution Affairs</b>	<b>357,000,000</b>	<b>178,454,300</b>		<b>1,536,500</b>	<b>0.0</b>	<b>0.9</b>
<b>P: General Administration , Planning and Support Services</b>	<b>5,000,000</b>	<b>178,454,300</b>		<b>1,536,500</b>	<b>0.0</b>	<b>0.9</b>
0706013610 SP: General Administration		124,654,300		658,000	-	<b>0.5</b>

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and Support Services						
0706023610 SP: Sub-County Administration and Field Services	5,000,000	8,000,000		420,000	0.0	5.3
0706103610 SP: Human Resource Management Services		45,800,000		458,500	-	1.0
<b>P: Kenya Devolution Support Programme</b>	<b>352,000,000</b>				<b>0.0</b>	<b>-</b>
0713013610 SP: Tharaka Nithi KDSP Capacity Building	352,000,000				0.0	-
<b>3617 Education and Vocational Training</b>	<b>40,000,000</b>	<b>214,622,350</b>			<b>0.0</b>	<b>0.0</b>
<b>P: Education and Youth Training</b>	<b>40,000,000</b>	<b>60,700,600</b>			<b>0.0</b>	<b>0.0</b>
0504013610 SP: Promotion of Basic Education (ECDE)	20,000,000	22,921,800			0.0	0.0
0504023610 SP: Youth Training and Capacity Building	20,000,000	37,778,800			0.0	0.0
<b>P: General Administration Planning and Support Services</b>		<b>153,921,750</b>			<b>-</b>	<b>0.0</b>

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0501013610 SP: Administration Planning and Support Services		153,921,750			-	<b>0.0</b>
<b>3619 Finance and Economic Planning</b>	<b>40,000,000</b>	<b>206,229,900</b>		<b>5,829,787</b>	<b>0.0</b>	<b>2.8</b>
<b>P: Economic Policy and County Planning</b>		<b>14,480,000</b>		<b>545,600</b>	-	<b>3.8</b>
0703023610 SP: Monitoring and Evaluation Services		4,550,000		351,600	-	<b>7.7</b>
0703043610 SP: Economic Development, Planning and Coordination Services		4,230,000			-	<b>0.0</b>
0703053610 SP: County Statistics Services		5,700,000		194,000	-	<b>3.4</b>
<b>P: Financial Management Services</b>		<b>21,800,000</b>		<b>289,800</b>	-	<b>1.3</b>
0704033610 SP: Supply Chain Management Services		3,850,000		91,000	-	<b>2.4</b>
0704053610 SP: Audit Services		4,550,000		165,200	-	<b>3.6</b>
0704063610 SP: Budget Formulation and Cordination		4,650,000		33,600	-	<b>0.7</b>
0704083610 SP: Accounting Services		8,750,000			-	<b>0.0</b>

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<b>P: General Administration , Planning and Support Services</b>	<b>40,000,000</b>	<b>169,949,900</b>		<b>4,994,387</b>	<b>0.0</b>	<b>2.9</b>
0706103610 SP: Human Resource Management Services	40,000,000	169,949,900		4,994,387	0.0	2.9
<b>3620 Environment, Mining and Natural Resources</b>	<b>241,000,000</b>	<b>38,850,300</b>	<b>8,913,484</b>		<b>3.7</b>	<b>0.0</b>
<b>P: Energy Resource Development &amp; Management</b>					-	-
0204013610 SP: Energy Resource Development & Management					-	-
<b>P: Environment and Natural Resources Management</b>		<b>25,600,300</b>			-	<b>0.0</b>
1001013610 SP: Environment and Natural Resource		25,600,300			-	<b>0.0</b>
<b>P: Environment Management and Natural Resources Conservation</b>	<b>241,000,000</b>	<b>13,250,000</b>			<b>0.0</b>	<b>0.0</b>
0303033610 Sp:Climate Change	241,000,000	13,250,000			0.0	0.0
<b>P: General Administration , Planning and</b>			<b>8,913,484</b>		-	-

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<b>Support Services</b>						
0706013610 SP: General Administration and Support Services			8,913,484		-	-
<b>3621 County Assembly</b>	<b>30,000,000</b>	<b>508,533,605</b>		<b>41,520,000</b>	<b>0.0</b>	<b>8.2</b>
<b>P: County Assembly Advisory Services</b>		<b>11,500,000</b>			-	<b>0.0</b>
0707013610 SP: County Assembly Service Board		11,500,000			-	<b>0.0</b>
<b>P: County Legislation Services</b>		<b>251,043,816</b>			-	<b>16.5</b>
0708013610 SP: County Assembly Services		189,558,897			-	<b>0.0</b>
0708023610 SP: Coordination Services (Office of the Speaker)		13,600,000			-	<b>0.0</b>
0708033610 SP: Procedure and Oversight Services (Committees)		47,884,919			-	<b>0.0</b>
<b>P: General Administration, Planning and Support Services</b>	<b>30,000,000</b>	<b>245,989,789</b>			<b>0.0</b>	<b>0.0</b>
0706063610 SP: Office of the Clerk	30,000,000	245,989,789			<b>0.0</b>	<b>0.0</b>
0706093610 SP: Ward					-	-

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Administration Services						
<b>3622 Water Services and Irrigation</b>	<b>450,000,000</b>	<b>65,233,949</b>			<b>0.0</b>	<b>0.0</b>
<b>P: Water Supply Services</b>	<b>450,000,000</b>	<b>65,233,949</b>			<b>0.0</b>	<b>0.0</b>
1002013610 SP: Domestic Water Services	25,000,000	49,478,749			<b>0.0</b>	<b>0.0</b>
1002023610 SP: Water Storage Services	395,000,000	7,155,200			<b>0.0</b>	<b>0.0</b>
1002033610 SP: Irrigation and Drainage Services	30,000,000	8,600,000			<b>0.0</b>	<b>0.0</b>
<b>3623 County Public Service Board</b>		<b>40,133,400</b>			-	<b>0.0</b>
<b>P: General Administration , Planning and Support Services</b>		<b>40,133,400</b>			-	<b>0.0</b>
0706013610 SP: General Administration and Support Services		32,593,400			-	<b>0.0</b>
0706103610 SP: Human Resource Management Services		7,540,000			-	<b>0.0</b>
<b>3625 Public Health and Sanitation</b>		<b>331,764,696</b>		<b>3,419,250</b>	-	<b>1.0</b>
<b>P: Curative and Rehabilitative Services</b>					-	-
0401073610 SP: Medical Supplies					-	-

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<b>P: Preventive and Promotive Health Services</b>		<b>331,764,696</b>		<b>3,419,250</b>	-	<b>1.0</b>
0402013610 SP: Health Promotion and Disease Control		256,216,379		1,970,000	-	<b>0.8</b>
0402033610 SP: Environmental Health services		75,548,317		1,449,250	-	<b>1.9</b>
0402073610 SP: Reproductive Maternal and Childhealth Services					-	-
<b>3628 Youth and Sports</b>	<b>50,000,000</b>	<b>38,888,000</b>			<b>0.0</b>	<b>0.0</b>
<b>P: Sports Development and Promotion</b>	<b>50,000,000</b>	<b>38,888,000</b>			<b>0.0</b>	<b>0.0</b>
0505013610 SP: County Football League and Clubs Development		3,788,100			-	<b>0.0</b>
0505023610 SP: Athletics Championships and Other Games	50,000,000	2,398,850			<b>0.0</b>	<b>0.0</b>
0505033610 SP: Talent Search and Promotion		32,701,050			-	<b>0.0</b>
<b>3629 Culture and Tourism</b>	<b>5,000,000</b>	<b>31,249,800</b>			<b>0.0</b>	<b>0.0</b>
<b>P: Culture, Arts and Social Services</b>	<b>5,000,000</b>	<b>27,256,750</b>			<b>0.0</b>	<b>0.0</b>
0506013610 SP: Culture and Arts Promotion	5,000,000	27,256,750			<b>0.0</b>	<b>0.0</b>

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<b>P: Tourism Development and Promotion</b>		<b>3,993,050</b>				-	<b>0.0</b>
0302023610 SP: Tourism Branding and Marketing		2,716,444				-	<b>0.0</b>
0302033610 SP: Miss Tourism Tharaka Nithi		1,276,606				-	<b>0.0</b>
<b>3630 Revenue and Resource Mobilization</b>	-	<b>119,330,000</b>				-	<b>0.0</b>
<b>P: Financial Management Services</b>		<b>16,000,000</b>				-	<b>0.0</b>
0704073610 SP: Resource Mobilization and Management		16,000,000				-	<b>0.0</b>
<b>P: Resource Mobilization</b>	-	<b>103,330,000</b>				-	<b>0.0</b>
0712013610 SP: Revenue Administration	-	103,330,000				-	<b>0.0</b>
<b>3631 Lands, Physical Planning and Housing</b>	<b>84,000,000</b>	<b>69,965,450</b>				<b>0.0</b>	<b>0.0</b>
<b>P: Energy Resource Development &amp; Management</b>						-	-
0204013610 SP: Energy Resource Development & Management						-	-
<b>P: Environment and Natural Resources Management</b>						-	-

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1001013610 SP: Environment and Natural Resource						-	-
<b>P: Land Policy and Planning</b>	<b>84,000,000</b>	<b>69,965,450</b>				<b>0.0</b>	<b>0.0</b>
0102013610 SP: Physical Planning Services	84,000,000	50,068,000				<b>0.0</b>	<b>0.0</b>
0102033610 SP: Land administration & management		19,897,450				-	<b>0.0</b>
<b>3632 Fisheries And Ecosystem Development</b>	<b>25,810,000</b>	<b>24,100,000</b>				<b>0.0</b>	<b>0.0</b>
<b>P: Livestock and Fisheries Resource Management and Development</b>	<b>25,810,000</b>	<b>24,100,000</b>				<b>0.0</b>	<b>0.0</b>
0106033610 SP: Fisheries Development and Promotion	25,810,000	24,100,000				<b>0.0</b>	<b>0.0</b>
<b>3633 Gender, Children and Social Services</b>	<b>5,000,000</b>	<b>31,000,000</b>				<b>0.0</b>	<b>0.0</b>
<b>P: Gender and Youth Empowerment</b>	<b>5,000,000</b>	<b>31,000,000</b>				<b>0.0</b>	<b>0.0</b>
0503023610 SP: Gender, Youth and Women Empowerment	5,000,000	31,000,000				<b>0.0</b>	<b>0.0</b>
<b>3634 Trade, Investment Promotion, Energy and Industry</b>	<b>150,000,000</b>	<b>56,831,880</b>				<b>0.0</b>	<b>0.0</b>

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<b>P: Energy Resource Development &amp; Management</b>	<b>15,000,000</b>	<b>39,101,880</b>			<b>0.0</b>	<b>0.0</b>
0204013610 SP: Energy Resource Development & Management	15,000,000	39,101,880			<b>0.0</b>	<b>0.0</b>
<b>P: General Administration Planning and Support Services</b>					-	-
0201013610 SP: General Administration Services					-	-
<b>P: General Administration , Planning and Support Services</b>					-	-
0301013610 SP: General Administration and Support Services					-	-
<b>P: Industrial Development and Investment</b>	<b>135,000,000</b>	<b>17,730,000</b>			<b>0.0</b>	<b>0.0</b>
0305033610 SP: Industrial Development	125,000,000	6,230,000			<b>0.0</b>	<b>0.0</b>
0305043610 SP: Consumer Protection & Fair Trade Practices	10,000,000	11,500,000			<b>0.0</b>	<b>0.0</b>
<b>P: Resource Mobilization</b>					-	-
0712013610 SP: Revenue Administration					-	-

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<b>3635 Office of the County Secretary and County Attorney</b>		<b>39,700,900</b>				-	<b>0.0</b>
<b>P: County Government Advisory Services</b>		<b>27,890,900</b>				-	<b>0.0</b>
0702013610 SP: Public Sector Advisory Services (Legal & Economic Advisors)		27,890,900				-	<b>0.0</b>
<b>P: County Leadership and Coordination of MDAs</b>		<b>11,810,000</b>				-	<b>0.0</b>
0701033610 SP: Coordination of CMAs (Office of County Secretary)		11,810,000				-	<b>0.0</b>
<b>Grand Total</b>	<b>2,511,851,027</b>	<b>4,258,549,163</b>	<b>64,857,734</b>	<b>486,889,052</b>		<b>2.6</b>	<b>11.4</b>

Source: Tharaka Nithi County Treasury

The development sub-programmes with the highest levels of budget implementation, based on absorption rates, were: Rural Roads Improvement and Maintenance Services in the Department of Roads, Infrastructure, Public Works and Urban Development at 7 per cent and Climate Change in the Department of Environment, Mining and Natural Resources at 4 per cent. Conversely, the recurrent sub-programmes with the highest levels of budget implementation, based on absorption rates, were: Human Resource Management in the Department of Medical Services at 33 per cent.

## 5.0 Observations and Recommendations

The County achieved 99.34% of its own-source revenue target demonstrating effective revenue collection efforts in the FY 2024/25. Moving forward, the County set a revenue target of Kshs.

585 million in the current FY 2025/26 and remains optimistic and committed to realizing these projections. The realization of this target will ensure that budgetary commitments are fully funded, and service delivery remains consistent.

## **6.0 Recommendations**

1. The County Treasury will continue enhancing its reporting processes to ensure compliance with financial timelines while maintaining the quality and accuracy of reports.
2. Moving forward, the County will periodically review revenue projections to ensure they align with economic trends while maintaining financial stability. Additionally, efforts will continue to expand revenue sources, ensuring sustainable growth without placing an undue burden on residents.
3. The County will continue implementing cost-saving strategies and efficiency-enhancing measures to ensure that every shilling is utilized optimally for the benefit of its residents.