

**THARAKA NITHI COUNTY GOVERNMENT**



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

**RESOURCE MOBILIZATION**

**BUDGET IMPLEMENTATION REVIEW REPORT**

**2<sup>nd</sup> QUARTER**

**FY 2024/25**

**FEBRUARY 2024**

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## **PREFACE**

I am honored to present the Second quarter County Government Budget Implementation Review Report (CBIRR) for FY 2024/25. This report presents the progress made in budget implementation by the County for the period 1<sup>st</sup> July 2024 to 31<sup>st</sup> December 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.



**LAWRENCE IRERI K. RWERIA**

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

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### 1.0 Overview of FY 2024/25 Budget

The Tharaka Nithi County approved FY 2024/25 budget is Kshs.6.48 billion, comprising of KShs 2.38 billion (37 per cent) and KShs 4.10 billion (63 per cent) allocations for development and recurrent programmes, respectively. The budget estimates represent an increase of KShs 159.98 million (3 per cent) from the FY 2023/24 budget, which comprised a development budget of Kshs.2.52 billion and a recurrent budget of Kshs.3.80 billion.

The Tharaka Nithi County Government budget is financed by different sources of revenue. These include KShs 4.53 billion (70 per cent) expected from the National Government as the equitable share of revenue raised nationally, KShs 1.50 billion (23 per cent) as additional allocations/conditional grants, and KShs 450 million (7 per cent) generated as gross own source revenue. The own-source revenue includes KShs 165 million (3 per cent) as Appropriations-in-Aid (A-I-A)/Facility Improvement Fund (revenue from health facilities) and KShs 285 million (4 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 six months of FY 2024/25, the county realized a total revenue of KShs 2,465.8 million. This comprised KShs 2,176.05 million from the equitable share, KShs 182.31 million from local sources and KShs 107.44 million brought forward from the fiscal year 2023/24 that was disbursed in July 2024. As a result, the total revenue achieved accounted for 38 percent of the annual target of KShs 6,482.17 million. Specifically, the equitable share represented 48 percent of its target, while Own Source Revenue collection was 41 percent of its annual target.

Analysis of the total OSR collection of KShs183.00 million indicates that it included Appropriations in Aid (AIA)/Facilities Improvement Financing (FIF) of KShs 108.51 million and KShs 74.50 million as ordinary OSR. Table 1. summarizes the total revenue available to the county government during the first six months of FY 2024/25.

**Table 2. Tharaka Nithi County, Revenue Performance in the second Quarter of FY 2024/25**

S/No	Revenue	Annual Budget Allocation (in KShs)	Actual Receipts (in KShs.)	Actual Receipts as Percentage of Annual Allocation (%)
A.	<b>Equitable Share of Revenue Raised Nationally</b>	4,534,480,732	2,176,054,334	48
<b>Sub Total</b>		<b>4,534,480,732</b>	<b>2,176,054,334</b>	<b>48</b>
B	<b>Conditional Grants</b>			
1	Danida	6,045,000	0	0

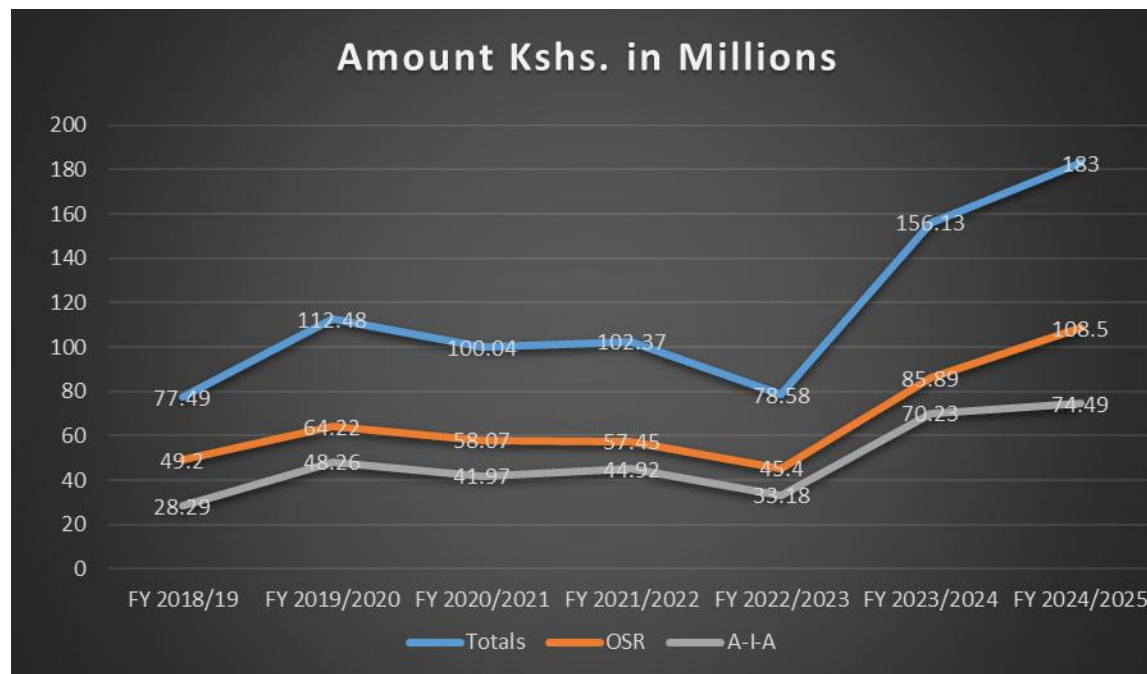
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2	Other Conditional Grants/CHP National Grant	29,730,288	0	0
3	Supplement of Construction	28,000,000	0	0
4	National Agricultural Value Chain Development Project (NAVCDP)	151,515,152	0	0
5	Kenya Informal Settlement Programme	168,945,347	0	0
6	Emergency Locust Response Project (ELRP)	104,600,000	0	0
7	IDA – FLOCCA: Institutional Support	11,000,000	0	0
8	IDA – FLOCCA: Resilient Investment	135,000,000	0	0
9	WB KWASH P for R	353,808,808	0	0
10	Aquaculture Business Development Programme	12,810,384	0	0
11	Aggregated Industrial Parks Programme	250,000,000	0	0
12	KDSP-II	37,500,000	0	0
13	KUSP - UIG Grant	35,000,000	0	0
14	Road Maintenance Levy	161,810,687	0	0
15	Kenya Agribusiness Development Programme (KABDP)	11,918,919	0	0
<b>Sub-Total</b>		<b>1,497,684,585</b>	<b>0</b>	<b>0</b>
<b>C</b>	<b>Other Sources of Revenue</b>			
1	Ordinary Own Source Revenue	285,000,000	74,491,935	26
2	Balance b/f from FY 2023/24	0	107,439,962	100
3	Facility Improvement Fund (FIF)/A-in-A	165,000,000	108,506,814	66
4	Other Revenues	0	0	0
<b>Sub Total</b>		<b>450,000,000</b>	<b>290,438,711</b>	<b>65</b>
<b>Grand Total</b>		<b>6,482,165,317</b>	<b>2,756,931,756</b>	<b>43</b>

*Source: Tharaka Nithi County Treasury*

Figure 1 below shows the trend in own-source revenue collection from the First six months of FY 2018/19 to the First six months of FY 2024/25.

**Figure 1. Trend in Own-Source Revenue Collection from the First Quarter of FY 2018/19 to the First Quarter of FY 2024/25**



**Source:** Tharaka-Nithi County Treasury

During the first six months of FY 2024/25, the County generated a total of KShs 182.35 million from its sources of revenue, including AIA and FIF. This amount was an increase of 26.87 per cent compared to KShs 156.13 million realized in a similar period in FY 2023/24. It was 40.67 per cent of the annual target. The increase in OSR can be attributed to the continued sealing of areas of revenue leaks. The following table shows own source revenue per stream.

**Table 3: Own source Revenues for the first 6 months of FY 24/25 per revenue stream**

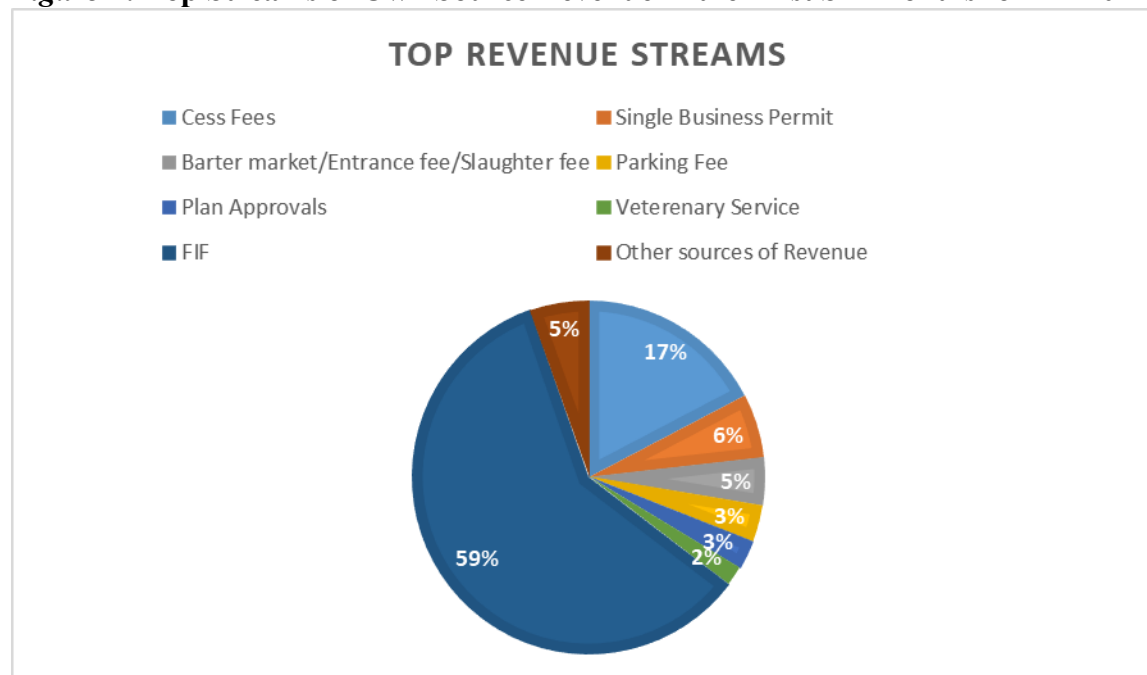
REVENUE STREAM	AMOUNT IN KSH, Q2
SBP	11,867,573.00
LIVESTOCK SALES	116,456.00
BMT	8,018,164.00
NATURAL RESOURCE CESS	31,731,149.00
PARKING	2,268,510.00
BUS PARK	3,295,493.00
HOUSE RENT/STALL	2,674,191.00
ADVERTISEMENT	1,328,225.00
PLAN APPROVAL	4,874,771.00
LIQOUR	876,002.00

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VETINARY SERVICES	3,264,440.00
ADMINISTRATIVE FEE	189,556.00
PLOT RENT	1,710,942.00
PROPERTY FEE (SEARCH/TRANSFERS/SUBDIVISION & REPPEGING)	1,154,857.00
AGRICULTURAL CESS	17,700.00
MISLENEOUS FEE	389,500.00
<b>ORDINARY REVENUE TOTAL</b>	<b>73,777,529.00</b>
HOSPITAL FEES	107,283,416.50
PUBLIC HEALTH FEE	1,223,398.00
<b>GRAND TOTAL</b>	<b>182,284,345.00</b>

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

**Figure 2: Top Streams of Own Source Revenue in the First Six Months for FY 2024/25**



The highest revenue stream, Kshs.108.51 million, was from the hospital's Facility Improvement Financing, which contributed 59 per cent of the total OSR receipts during the reporting period.

### 2.1 Borrowing by the County

The county government did not borrow during the quarter.

### 2.2 Exchequer Issues

The Controller of Budget approved withdrawals of KShs 2.329 billion from the CRF account during the reporting period, which comprised KShs 337.49 million for development programmes and KShs 1.991 billion for recurrent programmes in the first six months of FY 2024/25. As of 31<sup>st</sup>

December 2024, the county government’s cash balance in the CRF account was KShs 110.38 million

### 3.0 County Expenditure Review

The County spent KShs 2.02 billion on development and recurrent programmes in the reporting period. The expenditure represented 96 per cent of the total funds released by the CoB which comprised KShs. 337.45 million and KShs. 1.69 billion for the development and recurrent programmes, respectively. Expenditure on development programmes represented an absorption rate of 14.5 per cent, while recurrent expenditure represented 47.68 per cent of the annual recurrent expenditure budget.

#### 3.1 Settlement of Pending Bills

The County executive had outstanding Pending Bills amounting to KShs 628.35 million at the beginning of the financial year. During the period under review the County executive settled pending bills amounting to KShs 247.29 million with no additional pending bills accrued during the period amounting. The amount of pending bills as at 31<sup>st</sup> December 2024 amounts to KShs 381.06 million

#### 3.2 Expenditure by Economic Classification

During the first six months of FY 2024/25, the County Executive spent Kshs.1.3 billion on employee compensation, Kshs.366.30 million on operations and maintenance, and Kshs.337.45 million on development activities. Similarly, the County Assembly spent Kshs.38.98 million on employee compensation, with no expenditure on both operations and maintenance, and development activities, as shown in Table 3.

**Table 3: Summary of Budget and Expenditure by Economic Classification**

Expenditure Classification	Budget (KShs.)		Expenditure (Kshs.)		Absorption (%)	
	County Executive	County Assembly	County Executive	County Assembly	County Executive	County Assembly
<b>Total Recurrent Expenditure</b>	<b>3,534,387,103</b>	<b>564,292,000</b>	1,685,080,724	38,976,965	47.7	<b>6.9</b>
Compensation to Employees	2,294,496,131	267,807,616	1,318,774,892	38,976,965	57.47	
Operations and Maintenance	1,239,890,972	296,484,384	366,305,832	-	29.54	0.0
<b>Development Expenditure</b>	<b>2,327,773,889</b>	<b>55,712,325</b>	337,453,378	-	14.50	0.0
<b>Total</b>	<b>5,862,160,992</b>	<b>620,004,325</b>	<b>2,022,534,102</b>	<b>38,976,965</b>	34.50	<b>6.3</b>

*Source: Tharaka Nithi County Treasury*

#### 3.3 Expenditure on Employees’ Compensation

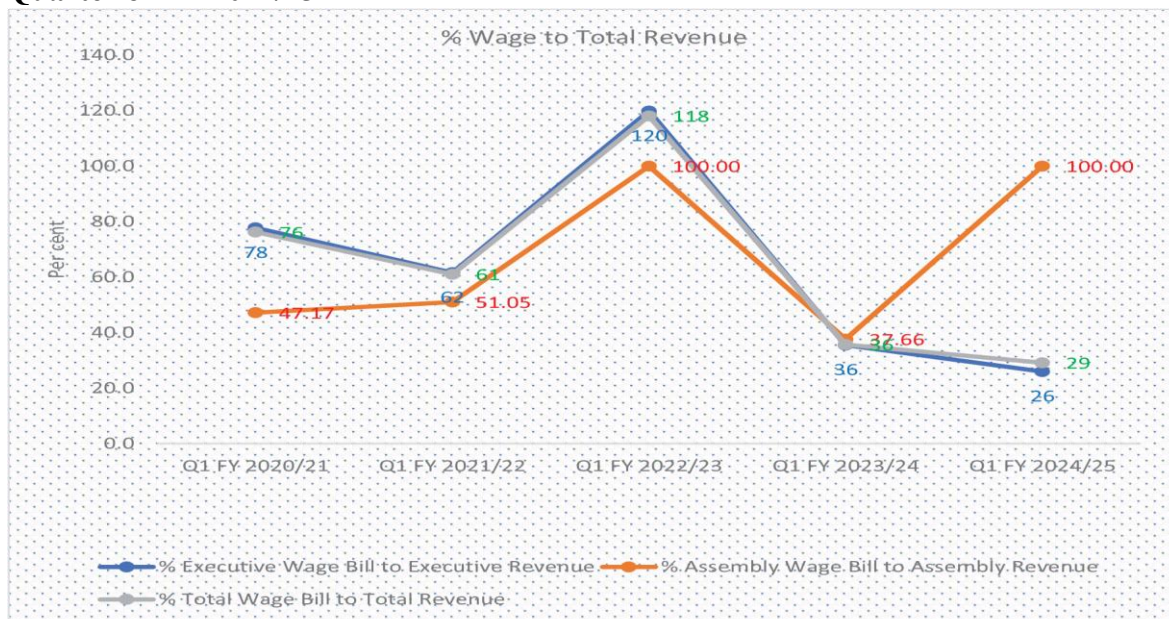
In the second quarter of FY 2024/25, expenditure on employee compensation was Kshs.1.2million, or 57.47 per cent of the budget allocation on compensation of employees.. This expenditure represented a decrease from Kshs.511.37 million reported in a similar period in FY 2023/24. The

wage bill included Kshs.157.58 million paid to the health sector employees, translating to 60 per cent of the total wage bill.

The significant drop in compensation for employees (from 511.57 to 264.86 million) is because, at the end of Quarter 1 in FY 2023/24, the County had received three disbursements of equitable share, while in Quarter 1 of 2024/25, only two had been received.

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 2024/25.

**Figure 3: Percentage of Wage Bill to Total Revenue from the First Quarter of FY 2020/21 to the First Quarter of FY 2024/25**



Source: Tharaka Nithi County Treasury

Further analysis indicates that PE costs amounting to Kshs.247.32 million were processed through the Integrated Personnel and Payroll Database (IPPD) system while Kshs.17.54 million was processed through manual payrolls. The manual payrolls accounted for 6.6 per cent of the total PE cost.

The County Assembly spent Kshs.2.73 million on committee sitting allowances for the 24 MCAs against the annual budget allocation of Kshs.31.2 million. The average monthly sitting allowance was Kshs. 37,983.63 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 88.52 million to county-established funds in FY 2024/25, or 1.37 per cent of the County's overall budget. Further, the County allocated Kshs.10 million to the Emergency Fund (0.2 per cent of the total budget) in line with Section 110 of the PFM Act, 2012.

Table 3. summarizes each established Fund budget allocation and performance during the reporting period.

**Table 4: Performance of County Established Funds in the second Quarter of FY 2024/25**

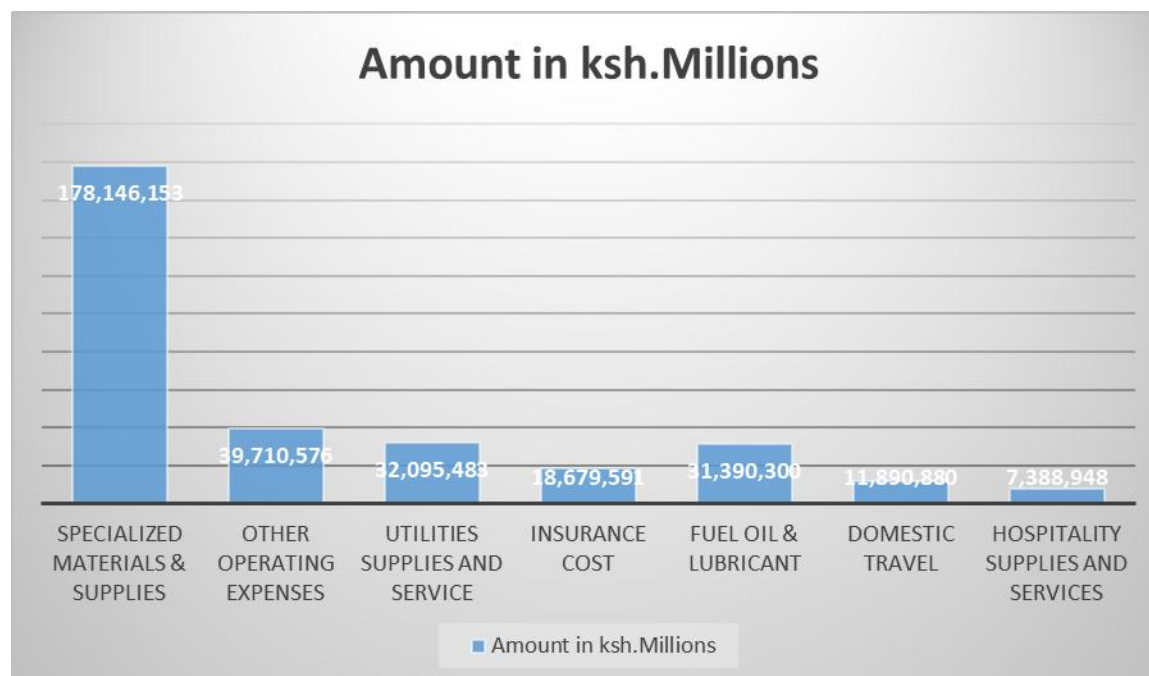
S/No.	Name of the Fund	Approved Budget Allocation in FY 2024/25 (KShs)	Exchequer Issues in First Quarter of FY 2024/25 (KShs)	Actual Expenditure in Second Quarter of FY 2024/25 (KShs)	Cumulative disbursements to the Fund (KShs)	Submission of Annual Financial Statements (Yes/No.)
<b>County Executive Established Funds</b>						
	Emergency Fund	10,000,000	-	-	-	Yes
	Bursary Fund	30,000,000	-	-	-	Yes
	Executive Staff Mortgage and Car Loan Scheme Fund	30,000,000	-	-	-	Yes
	Youth Empowerment Fund	-	-	-	-	Yes
<b>County Assembly Established Funds</b>						
	Car and Mortgage Fund	18,515,081				No
	<b>Total</b>	<b>88,515,081</b>				

Source: Tharaka Nithi County Treasury

### 3.5 Expenditure on Operations and Maintenance

Figure 4 below summarizes the Operations and Maintenance expenditure by major categories

**Figure 4: Tharaka Nithi County, Operations and Maintenance Expenditure by Major Categories**



*Source: Tharaka-Nithi County Treasury*

Expenditure on domestic travel amounted to KShs 11.89 million which was spent by the County Executive. Expenditure on foreign travel amounted to KShs 3.5 million spent by the County Executive.

The operations and maintenance costs include an expenditure of KShs 34.81 million on contracted guards and cleaning services and KShs 3.50 million on Legal fees/Dues, arbitration and compensation payments expenditure legal fees.

### 3.6 Facility Improvement Financing

During the period under review, the County reported collecting KShs 108.51 million as FIF, which was 65.76 per cent of the annual target of KShs 165 million. The collected amount was retained and utilized at the source per the Facility Improvement Financing Act of 2023. The County is in the process of developing the regulations to operationalize the FIF Act of 2023.

### 3.7 Development Expenditure

In the Second Quarter of FY 2024/25, the County reported spending KShs 337.45 million on development programmes, representing an increase of 13.69 per cent compared to a similar period in FY 2023/24, when the County spent KShs 296.82 million. Table 4 summarizes development projects with the highest expenditure in the reporting period.

**Table 5: Tharaka Nithi County, List of Development Projects with the Highest Expenditure**

<b>N o.</b>	<b>Sector</b>	<b>Project Name</b>	<b>Project Location</b>	<b>Contract sum (KShs.)</b>	<b>Budget Allocation (KShs.)</b>	<b>Amount paid to date (KShs)</b>	<b>Implementation</b>
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							status (%)
1.	Roads and Transport	Access Roads -Maintenance and Improvement	Countywide		100,000,000.00	75,298,063	
2.	Roads and Transport	Tarmacking and Maintenance of Major Roads	Countywide		140,000,000.00	70,222,498.00	
3.	Agriculture	Crop Subsidy	Countywide		65,000,000	64,999,946.00	
4.	HEALTH SERVICES	Equipping of ICU	Karingani		74,000,000.00	35,728,699.00	
	<b>Total</b>				379,000,000	246,249,206	

Source: Tharaka Nithi County Treasury

#### 4.0 Budget Performance by Department

Table 5 summarizes the approved budget allocation, expenditure and absorption rate by departments in the first six months of FY 2024/25.

Table 6: Tharaka Nithi County, Budget Allocation and Absorption Rate by Department

Department	Budget Allocation (KShs. Million)		Exchequer Issues (KShs. Million)		Expenditure (KShs. Million)		Expenditure to Exchequer Issue		Absorption rate (%)	
	Rec	Dev	Rec	Dev	Rec	Dev	Rec	Dev	Rec	Dev
County Assembly	0	55,712,325	0		0	0	0	0	0	0
3611 Office of Governor and Deputy Governor	144,275,700	0	43,392,795		39,788,519	0	91,693,365	0	27.58	0

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3612 Roads, Infrastructure, Public Works and Urban Development	218,485,400	698,756,034	102,565,800	184,489,607	95,101,983	184,454,922	92.722898	99.98	43.53	26.40
3613 Medical Services	1,580,584,194	149,000,000	905,646,783	35,728,699	904,991,119	35,728,699	99.927602	100.00	57.26	23.98
3615 Agriculture, Livestock, Veterinary Services, and Cooperative Development	198,125,895	380,398,663	97,829,920	77,469,724	96,677,106	77,469,724	98.821603	100.00	48.80	20.37
3616 Public Administration, Intergovernmental Coordination and Devolution Affairs	157,754,300	10,000,000	75,419,279		59,425,699		78.793777	-	37.67	-
3617 Education and Vocational Training	234,623,423	30,000,000	100,639,608	17,564,101	99,973,258	17,564,101	99.33788504	100.00	42.61	58.55
3619 Finance and Economic Planning	216,729,900	-	80,141,209		79,552,926		99.26594145	-	36.71	-
3620 Environment, Mining and Natural Resources	33,668,000	146,000,000	22,380,060		16,735,843		74.015318	-	49.71	-
3622 Water Services and Irrigation	61,404,323	416,808,808	23,734,932	19,677,416	18,296,983	19,677,415	77.08883493	100.00	29.79	4.72
3623 County Public Service Board	34,133,400	-	10,312,850		6,753,378		65.48508269	-	19.79	-

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3625 Public Health and Sanitation	315,782,688	80,000,000	153,052,075		142,438,931	0	93.06566477	-	45.11	-
3628 Youth and Sports	36,888,800	70,000,000	14,604,340		12,476,459	0	85.42980443	-	33.82	-
3629 Culture and Tourism	31,200,000	5,000,000	17,024,000		14,618,288	0	85.86870301	-	46.85	-
3630 Revenue and Resource Mobilization	116,334,200	7,000,000	57,296,520		47,519,203	0	82.9355823	-	40.85	-
3631 Lands, Physical Planning and Housing	51,965,000	50,000,000	25,454,111		19,123,778	0	75.13041135	-	36.80	-
3632 Fisheries and Ecosystem Development	21,000,000	14,820,384	6,250,020		5,389,670	0	86.23443765	-	25.67	-
3633 Gender, Children and Social Services	28,600,000	10,000,000	9,800,000		9,104,218		92.90017959	-	31.83	-
3634 Trade, Investment Promotion, Energy and Industry	52,831,880	260,000,000	22,528,530	2,558,517	17,113,365	2,558,715	75.96307815	100.00	32.39	0.98
Grand Total	3,534,387,103	2,327,773,889	1,768,072,832	337,488,064	1,685,072,44	337,453,378	95.30606959	99.99	47.68	14.50

*Source: Tharaka Nithi County Treasury*

Analysis of expenditure by departments shows that the Department of Education and Vocational Training recorded the highest absorption rate of development budget at 58.55 per cent, followed

by the Department of Roads, Infrastructure, Public Works and Urban Development at 26.40 per cent. The Department of Medical Services had the highest percentage of recurrent expenditure to budget at 57.26 per cent, while the County Public Service Board had the lowest at 19.7 per cent.

The allocations for recurrent expenditure for the Assembly and the Executive are within the ceilings in CARA, 2024.

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

Table 6 summarizes the budget execution by programmes and sub-programmes in the Second Quarter of FY 2024/25.

**Table 7: Tharaka Nithi County, Budget Execution by Programmes and Sub-Programmes**

Department/Programme/Sub-Programme	Gross Approved Estimates FY 2024/25		Actual Expenditure as of 31st December 2024		Absorption Rate (%)	
	Recurrent Expenditure	Development Expenditure	Recurrent Expenditure	Development Expenditure	Recurrent Expenditure	Development Expenditure
<b>3611 Office of Governor and Deputy Governor</b>	<b>144,275,700</b>		<b>39,788,519</b>		<b>27.58%</b>	<b>0.00%</b>
<b>P: County Government Advisory Services</b>	<b>54,100,800</b>		<b>15,449,774</b>		<b>28.56%</b>	<b>0.00%</b>
0702013610 SP: Public Sector Advisory Services (Legal & Economic Advisors)	43,400,800		15,196,394		35.01%	0.00%
0702033610 SP: Communication and Strategy	10,700,000		253,380		2.37%	0.00%
<b>P: County Leadership and Coordination of MDAs</b>	<b>4,930,000</b>		<b>1,271,800</b>		<b>25.80%</b>	<b>0.00%</b>
0701033610 SP: Coordination of CMAs (Office of County Secretary)	4,930,000		1,271,800		25.80%	0.00%
<b>P: General Administration, Planning and Support Services</b>	<b>85,244,900</b>		<b>23,066,945</b>		<b>27.06%</b>	<b>0.00%</b>
0706043610 SP: Management of County Affairs (Office of Governor)	61,324,900		21,489,045		35.04%	0.00%
0706053610 SP: Coordination and Supervisory Services (Deputy Governor's Office)	23,920,000		1,577,900		6.60%	0.00%
<b>3612 Roads, Infrastructure, Public Works and Urban Development</b>	<b>218,485,400</b>	<b>698,756,034</b>	<b>95,101,983</b>	<b>184,454,922</b>	<b>43.53%</b>	<b>26.40%</b>

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<b>P: General Administration Planning and Support Services</b>	<b>33,900,400</b>		<b>31,049,504</b>		<b>91.59%</b>	<b>0.00%</b>
0201013610 SP: General Administration Services	33,900,400		31,049,504		91.59%	0.00%
<b>P: Kathwana Municipality Development Programme</b>	<b>14,000,000</b>		<b>3,892,239</b>		<b>27.80%</b>	<b>0.00%</b>
0109013610 SP: Kathwana Urban Area Support	14,000,000		3,892,239		27.80%	0.00%
<b>P: Public Works and Housing Services</b>	<b>4,435,000</b>	<b>78,000,000</b>	<b>675,000</b>	<b>448,400</b>	<b>15.22%</b>	<b>0.57%</b>
0108013610 SP: Public Works Services	4,435,000	78,000,000	675,000	448,400	15.22%	0.57%
<b>P: Roads Transport</b>	<b>88,650,000</b>	<b>431,810,687</b>	<b>52,151,600</b>	<b>169,547,043</b>	<b>58.83%</b>	<b>39.26%</b>
0202013610 SP: Rural Roads Improvement and Maintenance Services	88,650,000	431,810,687	52,151,600	169,547,043	58.83%	39.26%
<b>P: Urban Development and Administration</b>	<b>77,500,000</b>	<b>188,945,347</b>	<b>7,333,640</b>	<b>14,459,479</b>	<b>9.46%</b>	<b>7.65%</b>
0710013610 SP: Urban Administrative Services	77,500,000	188,945,347	7,333,640	14,459,479	9.46%	7.65%
<b>3613 Medical Services</b>	<b>1,580,584,194</b>	<b>149,000,000</b>	<b>904,991,119</b>	<b>35,728,699</b>	<b>57.26%</b>	<b>23.98%</b>
<b>P: Curative and Rehabilitative Services</b>	<b>136,339,528</b>		<b>101,678,912</b>		<b>74.58%</b>	<b>0.00%</b>
0401073610 SP: Medical Supplies	136,339,528		101,678,912		74.58%	0.00%
<b>P: General Administration Planning and Support Services</b>	<b>1,406,299,066</b>	<b>114,000,000</b>	<b>784,647,499</b>	<b>35,728,699</b>	<b>55.80%</b>	<b>31.34%</b>
0404013610 SP: General Administration Services	93,700,000	114,000,000	67,076,723	35,728,699	71.59%	31.34%
0404033610 SP: Human resource management	1,178,199,066		648,416,200		55.03%	0.00%

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0404043610 SP: Policy, Planning, Financing and Budgeting	134,400,000		69,154,576		51.45%	0.00%
<b>P: ICT Infrastructure Development</b>	<b>37,945,600</b>	<b>35,000,000</b>	<b>18,664,708</b>		<b>49.19%</b>	<b>0.00%</b>
0205013610 SP: ICT Infrastructure Development	37,945,600	35,000,000	18,664,708		49.19%	0.00%
<b>3615 Agriculture, Livestock, Veterinary Services, and Cooperative Development</b>	<b>198,125,895</b>	<b>380,398,663</b>	<b>96,677,106</b>	<b>77,469,724</b>	<b>48.80%</b>	<b>20.37%</b>
<b>P: Cooperative Development and Management</b>	<b>3,493,683</b>				<b>0.00%</b>	<b>0.00%</b>
0304013610 SP: Cooperative Development	3,493,683				0.00%	0.00%
<b>P: Crop Development and Management</b>	<b>15,729,545</b>	<b>156,515,152</b>	<b>182,365</b>		<b>1.16%</b>	<b>0.00%</b>
0105013610 SP: Crops Development, Agribusiness and Market Development	15,729,545	156,515,152	182,365		1.16%	0.00%
<b>P: General Administration Planning and Support Services</b>	<b>107,919,212</b>	<b>205,883,511</b>	<b>68,550,613</b>	<b>72,630,536</b>	<b>63.52%</b>	<b>35.28%</b>
0101013610 SP: Administration, Policy, Strategy and Management of Agriculture	107,919,212	205,883,511	68,550,613	72,630,536	63.52%	35.28%
<b>P: Livestock and Fisheries Resource Management and Development</b>	<b>70,983,455</b>	<b>18,000,000</b>	<b>27,944,128</b>	<b>4,839,188</b>	<b>39.37%</b>	<b>26.88%</b>
0106013610 SP: Livestock Policy Development and Capacity Building	61,571,455	5,000,000	27,351,628	4,839,188	44.42%	96.78%
0106023610 SP: Veterinary Services and Disease Prevention	9,412,000	13,000,000	592,500		6.30%	0.00%
<b>3616 Public Administration, Intergovernmental Coordination and Devolution Affairs</b>	<b>157,754,300</b>	<b>10,000,000</b>	<b>59,425,699</b>		<b>37.67%</b>	<b>0.00%</b>
<b>P: General Administration, Planning and Support Services</b>	<b>157,754,300</b>	<b>10,000,000</b>	<b>59,425,699</b>		<b>37.67%</b>	<b>0.00%</b>
0706013610 SP: General Administration and Support Services	105,914,300	10,000,000	59,153,199		55.85%	0.00%
0706023610 SP: Sub-County Administration and Field Services	6,900,000		107,200		1.55%	0.00%
0706103610 SP: Human Resource Management Services	44,940,000		165,300		0.37%	0.00%

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<b>3617 Education and Vocational Training</b>	<b>234,623,423</b>	<b>30,000,000</b>	<b>99,973,258</b>	<b>17,564,101</b>	<b>42.61%</b>	<b>58.55%</b>
<b>P: Education and Youth Training</b>	<b>80,701,700</b>	<b>30,000,000</b>	<b>43,600</b>	<b>17,564,101</b>	<b>0.05%</b>	<b>58.55%</b>
0504013610 SP: Promotion of Basic Education (ECDE)	53,266,065	20,000,000	43,600	12,615,017	0.08%	63.08%
0504023610 SP: Youth Training and Capacity Building	27,435,635	10,000,000		4,949,084	0.00%	49.49%
<b>P: General Administration Planning and Support Services</b>	<b>153,921,723</b>		<b>99,929,658</b>		<b>64.92%</b>	<b>0.00%</b>
0501013610 SP: Administration Planning and Support Services	153,921,723		99,929,658		64.92%	0.00%
<b>3619 Finance and Economic Planning</b>	<b>216,729,900</b>		<b>79,552,926</b>		<b>36.71%</b>	<b>0.00%</b>
<b>P: Economic Policy and County Planning</b>	<b>14,280,000</b>		<b>1,510,378</b>		<b>10.58%</b>	<b>0.00%</b>
0703023610 SP: Monitoring and Evaluation Services	4,550,000		505,400		11.11%	0.00%
0703043610 SP: Economic Development, Planning and Coordination Services	4,230,000		608,478		14.38%	0.00%
0703053610 SP: County Statistics Services	5,500,000		396,500		7.21%	0.00%
<b>P: Financial Management Services</b>	<b>28,500,000</b>		<b>9,817,858</b>		<b>34.45%</b>	<b>0.00%</b>
0704033610 SP: Supply Chain Management Services	14,350,000		8,049,800		56.10%	0.00%
0704053610 SP: Audit Services	4,550,000		801,728		17.62%	0.00%
0704063610 SP: Budget Formulation and Coordination	4,650,000		211,600		4.55%	0.00%
0704083610 SP: Accounting Services	4,950,000		754,730		15.25%	0.00%
<b>P: General Administration, Planning and Support Services</b>	<b>173,949,900</b>		<b>68,224,690</b>		<b>39.22%</b>	<b>0.00%</b>
0706103610 SP: Human Resource Management Services	173,949,900		68,224,690		39.22%	0.00%

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<b>3620 Environment, Mining and Natural Resources</b>	<b>33,668,000</b>	<b>146,000,000</b>	<b>16,735,843</b>		<b>49.71%</b>	<b>0.00%</b>
<b>P: Environment and Natural Resources Management</b>	<b>33,668,000</b>	<b>146,000,000</b>	<b>16,735,843</b>		<b>49.71%</b>	<b>0.00%</b>
1001013610 SP: Environment and Natural Resource	33,668,000	146,000,000	16,735,843		49.71%	0.00%
<b>3622 Water Services and Irrigation</b>	<b>61,404,323</b>	<b>416,808,808</b>	<b>18,296,983</b>	<b>19,677,415</b>	<b>29.80%</b>	<b>4.72%</b>
<b>P: Environment and Natural Resources Management</b>		<b>43,000,000</b>		<b>16,125,265</b>	<b>0.00%</b>	<b>37.50%</b>
1001023610 SP: Water Services		43,000,000		16,125,265	0.00%	37.50%
<b>P: Water Supply Services</b>	<b>61,404,323</b>	<b>373,808,808</b>	<b>18,296,983</b>	<b>3,552,150</b>	<b>29.80%</b>	<b>0.95%</b>
1002013610 SP: Domestic Water Services	46,454,323		17,357,583		37.36%	0.00%
1002023610 SP: Water Storage Services	4,033,000	373,808,808	50,400	3,552,150	1.25%	0.95%
1002033610 SP: Irrigation and Drainage Services	10,917,000		889,000		8.14%	0.00%
<b>3623 County Public Service Board</b>	<b>34,133,400</b>		<b>6,753,378</b>		<b>19.79%</b>	<b>0.00%</b>
<b>P: General Administration, Planning and Support Services</b>	<b>34,133,400</b>		<b>6,753,378</b>		<b>19.79%</b>	<b>0.00%</b>
0706013610 SP: General Administration and Support Services	27,543,400		6,035,878		21.91%	0.00%
0706103610 SP: Human Resource Management Services	6,590,000		717,500		10.89%	0.00%
<b>3625 Public Health and Sanitation</b>	<b>315,782,688</b>	<b>80,000,000</b>	<b>142,438,931</b>		<b>45.11%</b>	<b>0.00%</b>
<b>P: Preventive and Promotive Health Services</b>	<b>315,782,688</b>	<b>80,000,000</b>	<b>142,438,931</b>		<b>45.11%</b>	<b>0.00%</b>
0402013610 SP: Health Promotion and Disease Control	243,576,400	80,000,000	142,132,015		58.35%	0.00%

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0402033610 SP: Environmental Health services	68,706,288		306,916		0.45%	0.00%
0402073610 SP: Reproductive Maternal and Child health Services	3,500,000				0.00%	0.00%
<b>3628 Youth and Sports</b>	<b>36,888,800</b>	<b>70,000,000</b>	<b>12,476,459</b>		<b>33.82%</b>	<b>0.00%</b>
<b>P: Sports Development and Promotion</b>	<b>36,888,800</b>	<b>70,000,000</b>	<b>12,476,459</b>		<b>33.82%</b>	<b>0.00%</b>
0505013610 SP: County Football League and Clubs Development	4,030,000				0.00%	0.00%
0505023610 SP: Athletics Championships and Other Games	2,448,000				0.00%	0.00%
0505033610 SP: Talent Search and Promotion	30,410,800	70,000,000	12,476,459		41.03%	0.00%
<b>3629 Culture and Tourism</b>	<b>31,200,000</b>	<b>5,000,000</b>	<b>14,618,288</b>		<b>46.85%</b>	<b>0.00%</b>
<b>P: Culture, Arts and Social Services</b>	<b>28,125,000</b>	<b>5,000,000</b>	<b>14,618,288</b>		<b>51.98%</b>	<b>0.00%</b>
0506013610 SP: Culture and Arts Promotion	28,125,000	5,000,000	14,618,288		51.98%	0.00%
<b>P: Tourism Development and Promotion</b>	<b>3,075,000</b>				<b>0.00%</b>	<b>0.00%</b>
0302013610 SP: Tourism Promotion and Infrastructure Development	1,073,280				0.00%	0.00%
0302033610 SP: Miss Tourism Tharaka Nithi	2,001,720				0.00%	0.00%
<b>3630 Revenue and Resource Mobilization</b>	<b>116,334,200</b>	<b>7,000,000</b>	<b>47,519,203</b>		<b>40.85%</b>	<b>0.00%</b>
<b>P: Financial Management Services</b>	<b>13,759,500</b>		<b>707,450</b>		<b>5.14%</b>	<b>0.00%</b>
0704073610 SP: Resource Mobilization and Management	13,759,500		707,450		5.14%	0.00%
<b>P: Resource Mobilization</b>	<b>102,574,700</b>	<b>7,000,000</b>	<b>46,811,753</b>		<b>45.64%</b>	<b>0.00%</b>
0712013610 SP: Revenue Administration	102,574,700	7,000,000	46,811,753		45.64%	0.00%

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<b>3631 Lands, Physical Planning and Housing</b>	<b>51,965,000</b>	<b>50,000,000</b>	<b>19,123,778</b>		<b>36.80%</b>	<b>0.00%</b>
<b>P: Land Policy and Planning</b>	<b>51,965,000</b>	<b>50,000,000</b>	<b>19,123,778</b>		<b>36.80%</b>	<b>0.00%</b>
0102013610 SP: Physical Planning Services	44,793,000	50,000,000	17,983,888		40.15%	0.00%
0102033610 SP: Land administration & management	7,172,000		1,139,890		15.89%	0.00%
<b>3632 Fisheries and Ecosystem Development</b>	<b>21,000,000</b>	<b>14,810,384</b>	<b>5,389,670</b>		<b>25.67%</b>	<b>0.00%</b>
<b>P: Livestock and Fisheries Resource Management and Development</b>	<b>21,000,000</b>	<b>14,810,384</b>	<b>5,389,670</b>		<b>25.67%</b>	<b>0.00%</b>
0106033610 SP: Fisheries Development and Promotion	21,000,000	14,810,384	5,389,670		25.67%	0.00%
<b>3633 Gender, Children and Social Services</b>	<b>28,600,000</b>	<b>10,000,000</b>	<b>9,104,218</b>		<b>31.83%</b>	<b>0.00%</b>
<b>P: Gender and Youth Empowerment</b>	<b>28,600,000</b>	<b>10,000,000</b>	<b>9,104,218</b>		<b>31.83%</b>	<b>0.00%</b>
0503023610 SP: Gender, Youth and Women Empowerment	28,600,000	10,000,000	9,104,218		31.83%	0.00%
<b>3634 Trade, Investment Promotion, Energy and Industry</b>	<b>52,831,880</b>	<b>260,000,000</b>	<b>17,113,365</b>	<b>2,558,517</b>	<b>32.39%</b>	<b>0.98%</b>
<b>P: Energy Resource Development &amp; Management</b>	<b>37,101,880</b>	<b>10,000,000</b>	<b>16,648,715</b>	<b>2,558,517</b>	<b>44.87%</b>	<b>25.59%</b>
0204013610 SP: Energy Resource Development & Management	37,101,880	10,000,000	16,648,715	2,558,517	44.87%	25.59%
<b>P: Industrial Development and Investment</b>	<b>15,730,000</b>	<b>250,000,000</b>	<b>464,650</b>		<b>2.95%</b>	<b>0.00%</b>
0305033610 SP: Industrial Development	6,230,000	250,000,000	195,400		3.14%	0.00%
0305043610 SP: Consumer Protection & Fair-Trade Practices	9,500,000		269,250		2.83%	0.00%
<b>Grand Total</b>	<b>3,534,387,103</b>	<b>2,327,773,889</b>	<b>1,685,080,724</b>	<b>337,453,378</b>	<b>47.68%</b>	<b>14.50%</b>

Source: Tharaka Nithi County Treasury

Sub-programmes with the highest levels of implementation based on absorption rates were: General Administration Services in the department of Roads, Infrastructure, Public Works and Urban Development at 91.59%, Curative and Rehabilitative Services in the Department of Medical Services at 74.58 per cent and General administration in the Department of medical Services at 71.59%.

## **5.0 Observations and Recommendations**

The County has successfully met and slightly exceeded its own-source revenue target, demonstrating effective revenue collection efforts. In the 2023/24 financial year, the County set a revenue target of KShs. 450 million and achieved KShs. 452 million, marking a full realization of its projections. The County's cautious approach in maintaining the KShs. 450 million target for 2024/25 ensures 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.