

THARAKA NITHI COUNTY GOVERNMENT



DEPARTMENT OF FINANCE, ECONOMIC PLANNING, REVENUE AND

RESOURCE MOBILIZATION

BUDGET IMPLEMENTATION REVIEW REPORT

3rd QUARTER

FY 2024/25

APRIL, 2025

PREFACE

It is my pleasure to submit the Third Quarter County Budget Implementation Review Report (CBIRR) of the Financial Year 2024/25. This report shows the status of execution of the budget approved from 1st July 2024 to 31st March 2025 and illustrates the financial and operation performance during the said period.

Overall the County achieved revenue performance of KShs 3.18 billion during the reporting period reflecting 46.4 percent cumulative realization of the annual revenue target of KShs 6.95 billion. It was comprised of equitable share of KShs 2.90 billion and ordinary own-source revenue of KShs 275.42 million- representing 56.7 % of the annual OSR. On the expenditure side, the County absorbed KShs 3.17 billion with an overall absorption rate of 47 % of the approved budget. Recurrent expenses were KShs 2.37 billion (67 % of the recurrent allocation) and KShs 542.45 million was utilised on development programmes- reflecting an absorption rate of 22 % on development.

This report also acknowledges the County's efforts in fiscal discipline and calls upon all County departments to proactively share budget implementation information with stakeholders and the public, and to use this report to identify and act on areas that require improvement. I extend my sincere appreciation to the teams in the **County Treasury, Budget Office**, and departmental finance units whose commitment made this report possible. It is my hope that this document will serve as a useful tool for **policymakers, oversight institutions, civil society, and the public** in understanding how public resources are being utilized.

Public engagement and transparency remain critical pillars in delivering on our County's development priorities.



LAWRENCE K. IRERI RWERIA

**COUNTY EXECUTIVE COMMITTEE MEMBER
FINANCE, ECONOMIC PLANNING, REVENUE AND RESOURCE MOBILIZATION**

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1.0 Overview of FY 2024/25 Budget

The County Government of Tharaka Nithi in FY 2024/25 approved a total budget of KShs 6.48 billion, which was a combination of KShs 2.38 billion (37 percent) on development programmes and KShs 4.10 billion (63 percent) on recurrent expenditure. This is an increase of KShs 159.98 million (3 percent) of the FY 2023/24 budget that had contained KShs 2.52 billion in development expenditure and KShs 3.80 billion in recurrent activities.

The Tharaka Nithi County Government budget is financed by different sources of revenue. These consist of: an allocation of KShs 4.75 billion (73 percent) of equitable share by the National Government, KShs 1.71 billion (26 percent) of conditional grants and other additional allocations, and a planned KShs 485 million (7 percent) of gross own-source revenue. As of the own-source revenue, KShs 285 million (4 percent) is to be raised through ordinary OSR and KShs 200 million (3 percent) is to be raised through Appropriations-in-Aid (AIA)/Facility Improvement Fund (FIF) by health facilities.

By the close of the third quarter (March 2025), the County had achieved KShs 3.18 billion; a figure equivalent to 46.4 percent of the total amount projected as annual revenues. This included, KShs 2.90 billion receipts in share of equitable share and KShs 275.42 million on ordinary own-source revenue. Significantly, there were no conditional grant disbursements, despite the large allocation which raised concerns of delays that may affect realization of development programmes. A breakdown of the additional allocations is shown in Table 1.

2.0 Revenue Performance

In the first nine months of FY 2024/25, the County Government realized a total revenue of **KShs 3,286.14 million**, translating to **47.3 percent** of the annual target of **KShs 6,952.88 million**. This comprised **KShs 2,901.97 million** from the **equitable share**, representing **61.1 percent** of its annual allocation, and **KShs 275.42 million** from **Own Source Revenue (OSR)**, including AIA, FIF and Ordinary revenue accounting for **56.7 percent** of the annual OSR target. Additionally, **KShs 107.44 million** which included KShs 105 million from FLOCCA grant was carried forward from FY 2023/24 and disbursed within the reporting period.

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Table 1. Summarizes the total revenue available to the county government during the first nine months of FY 2024/25.

Table 2: Tharaka Nithi County, Revenue Performance in the Third 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.	Equitable Share of Revenue Raised Nationally	4,749,767,131	2,901,973,047	61.1%
Sub Total		4,749,767,131	2,901,973,047	61.1%
B	Conditional Grants			
1	Danida	6,045,000	0	0
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	FLOCCA	291,603,885	0	0
8	Kenya Urban Support Programme - UDG	66,362,245	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)	10,918,919	0	0
Sub-Total		1,708,650,715	0	0
C	Other Sources of Revenue			
1	Ordinary Own Source Revenue	285,000,000	275,424,104	56.7%
2	Facility Improvement Fund (FIF)/A-in-A	200,000,000		
Sub Total		485,000,000	275,424,104	56.7%
	Balance b/f from FY 2023/24	0	107,439,962	100%
	Return to CRF	0	1,305,248	100%
Grand Total		6,952,884,733	3,286,142,361	47.3%

Source: Tharaka Nithi County Treasury

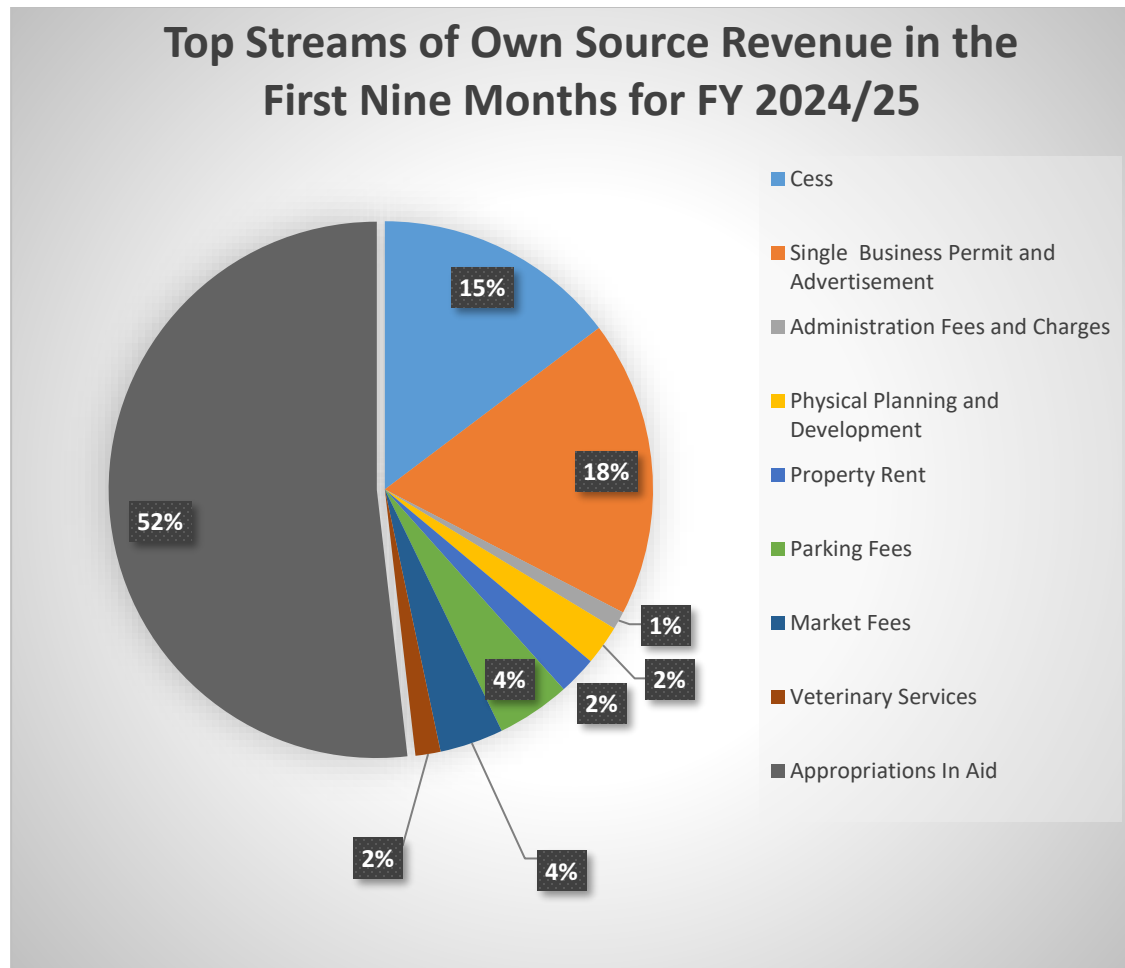
During the first nine months of FY 2024/25, the County generated a total of KShs 275.42 million from own revenue source, a 56.7% of the annual revenue target. This represented an increase of 0.5% compared to KShs 274.03 million collected over the same period in FY 2023/24. The increase in OSR can be attributed to the continued sealing of areas of revenue leaks.

Table 3: Own source Revenues for the first 9 months of FY 24/25 per revenue stream

Revenue Stream	Amount
Parking Fees	13,983,009
Plot Rents / Land Rates / Stand Premium	3,639,047
Single Business Permit / Advertisement	55,351,652
Barter Market / Slaughter Fees	12,090,599
Rent County Houses and Stalls	3,628,528
Livestock and Agriculture Produce Cess	212,707
Natural Resources Excavation Cess	36,415,767
Health Services Fees and Charges	133,877,551
Property Fees (Transfer, Search)	1,763,697
Technical Services and Plan Approvals	5,812,251
Administration Fees and Charges	0
Penalties	374,557
Weights and Measures	0
Liquor License	3,021,502
Veterinary Services	4,765,738
Co-operative Services	0
Fire Inspection	0
Miscellaneous	487,499
Total	275,424,104

The revenue streams that contributed the highest OSR receipts are shown in Figure 1.

Figure 1: Top Streams of Own Source Revenue in the First Six Months for FY 2024/25



The highest revenue stream, Kshs.163.91 million, was from the hospital’s Facility Improvement Financing which contributed 52% of the total OSR receipts during the reporting period.

2.1 Exchequer Issues

The Controller of Budget approved the overall withdrawals of KShs 3.172-billion in the first nine months of the FY 2024/25 to the County Revenue Fund (CRF). This included KShs 2.849 billion disbursed to County Executive and KShs 322.63 million to County Assembly. The total receipts in the period were KShs 3.179 billion; these included KShs 2.902 billion from the equitable share, KShs 275.42 million own source revenue and KShs 1.31 million as returned CRF issues.

By 31st March 2025, the CRF ended with a fund balance of KShs 6.77 million

Table 3: Exchequer issues

	2024/2025
	Ksh.
Receipts	
Equitable Share	2,901,973,047
Transfers from other Government Agencies	-
Own Source Revenue	275,424,104
Return to CRF issues	1,305,248
Total Receipts	3,178,702,399
Payments	
Transfers to County Executive	2,849,302,870
Transfers to County Assembly	322,630,000
Total Payments	3,171,932,870
Closing Fund Balance for the Period	6,769,529

Source: Tharaka Nithi County Treasury

3.0 County Expenditure Review

The County Government expenditure in the first nine months of the FY 2024/25 stood at KShs 2.92 billion, which is equivalent to 45 percent of the yearly expenditure target. This included KShs 2.37 billion that was incurred on recurrent expenditure (67%) and KShs 542.45 million on development programmes (23 %).

The general budget absorption level was **47%** which was an increase in performance compared to the previous period. Nevertheless the level of development absorption was quite low, with this mostly attributed to the slow release to exchequers because of the projects continuous nature, with many of development projects being anticipated to reach payment phases within the last quarter of FY 2024/25.

Table 4: Summary of Funds Absorption

PARTICULARS	2023/24 Actual	FY	2024/25 FY Budget Estimates	2024/25 Actual (First 9 Months)	% Utilisation

TOTAL REVENUE & GANTS	5,258,282,681	6,952,884,733	3,284,837,113	47
Unspent Bal from Previous FY	253,643,267	-	107,439,962	0
Revenue (Total)	5,004,639,414	6,482,165,317	3,177,397,151	49
Equitable Share Allocation	4,027,976,038	4,749,767,131	2,901,973,047	61
Local Revenue	417,346,035	485,000,000	275,424,104	57
Grants (Total)	559,317,341	1,708,650,715	-	0
Total Expenditure	5,258,282,681	6,482,165,317	2,915,561,552	45
Recurrent	3,383,476,175	3,534,387,103	2,373,107,199	67
Development	1,250,260,479	2,327,773,889	542,454,353	23
County Assembly	517,106,065	620,004,325	322,040,000	52
Unspent Bal Current FY	107,439,962	-	369,275,561	

Source: Tharaka Nithi County Treasury

3.1 Settlement of Pending Bills

The County had outstanding Pending Bills amounting to KShs. 628.3 million at the beginning of the financial year. In the first nine months of FY 2024/25, the County settled pending bills amounting to KShs. 288.2 million with no additional pending bills accrued during the reporting period.

As at 31st March 2025, the County Government had an outstanding bill of Kshs 340.1 million. It is worth noting that the County Executive has laid out a pending bills payment plan to ensure settlement of these bills earliest possible. This payment plan involves allocation of funds in every budget in order to pay old outstanding pending bills.

Table 5: Settlement of Pending Bills over the period.

	Balance as at 01 st July 2024	Additions During the Period	Payments During the Period	Balance as at 31 st Mar 25
	Ksh	Ksh	Ksh	Ksh
Construction of Buildings	44,563,172	0	28,670,559	15,892,613
Construction of Civil Works	151,548,444	0	76,015,988	75,532,456
Supply of Goods	306,169,321	0	143,161,601	163,007,720

Supply of Services	96,185,959	0	38,260,232	57,925,727
Payroll Statutory Deductions	29,815,365	0	2,123,644	27,691,721
Total	628,282,261	0	288,232,024	340,050,237

Source: Tharaka Nithi County Treasury

3.2 Expenditure by Economic Classification

Within the first nine months of FY 2024/25, the County Executive incurred expenditure of KShs 1.87 billion in employee compensation, KShs 500.32 million in operations and maintenance, and KShs 542.45 million in development programmes. Conversely, the County Assembly spent 174.41 million on employee compensation and 147.63 million in operations maintenance but nothing was spent on development. The County Executive rates of absorption were 74 % on compensation to employees, 36 % on operation and maintenance and 22 % on development. The absorption rates of 65 % on compensation and 58 % on operations as recorded by the County Assembly showed better utilization as compared to the previous period.

Table 6: 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
Total Recurrent Expenditure	3,912,745,632	523,355,131	2,373,107,199	322,035,298	61	62
Compensation to Employees	2,523,869,259	267,807,616	1,872,783,270	174,409,114	74	65
Operations and Maintenance	1,388,876,373	253,047,515	500,323,929	147,626,184	36	58
Development Expenditure	2,501,081,645	15,712,325	542,454,353	0	22	0%
Total	6,413,827,277	539,067,456	2,915,561,552	322,035,298	45	60

Source: Tharaka Nithi County Treasury

3.3 Expenditure on Employees' Compensation

In the period under review, expenditure on employee compensation was Kshs.2.05 billion, which represents 73% of the budget allocation to compensation of employees.

3.4 Development Expenditure

During the reporting period, the County government spent KShs 542.5 million on development programmes, a decrease of 21.1% as compared to the corresponding quarter of the FY 2023/24 whereby the County had spent KShs 687.27 million.

Table 7 summarizes the development projects which have maximum expenditure during the reporting period.

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

Sector	Project Name	Project Location	Expected Completion Date	Contract Sum (Kshs)	Amount Paid in the First Nine Months of FY 2024/25 (Kshs.)	Cumulative Expenditure as of 31 March 2025	Implementation Status (%)
1. Roads	Upgrading of Karandini-Kithioroni Roads to Bitumen Standard	Magumoni	23/12/2023	450,171,830	70,321,079	70,321,079	15
2. Agriculture	Crop subsidy	Countywide	11-10-2024	59,072,000	51,749,946	51,749,946	100
3. Roads	Upgrading of Kambani-Cheera-Ruguti Road to Bitumen Standard	Mugwe	21/11/2021	356,261,151	43,355,232	43,355,232	12
4. Health Services	Equipping of the ICU	Karinagni		74,000,000	35,728,699	35,728,699	10
5. Water, Environment and Natural Resources	Distribution of drought-resistant seeds	Tharaka South, Tharaka North and Igambangombe	30/06/2025	29,632,000	25,990,000	25,990,000	100

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6. Water, Environment and Natural Resources	Gatonto gravity dam	Igambangombe	30/06/2025	24,045,439	22,777,796	22,777,796	100
7. Youth and Sports	Construction of stadia	Karinagni	30/06/2025	40,000,000	16,536,683	16,536,683	20
8. Water, Environment and Natural Resources	Construction of Naikara-Thingithu Sand dam	Marimanti	30/06/2025	16,526,866	15,871,605	15,871,605	95
9. Agriculture	Crop subsidy	Countywide	11/10/2025	13,250,000	13,250,000	13,250,000	100
10. Water, Environment and Natural Resources	Domestic Payables (Pending bills from...)	Countywide		-	12,463,374	12,463,374	

Source: Tharaka Nithi County Treasury

3.5 Facility Improvement Financing

During the period, the County recorded FIF collection of KShs 163,190,065; a figure that represented 81.6% of the annual target of KShs 200 million. The amount collected was maintained at the source and used in accordance with the Facility Improvement Financing Act of 2023. The County is currently formulating the rules that will be used to implement the FIF Act of 2023.

4.0 Budget Performance by Department

In the first nine months of FY 2024/25, the Department of Education and Vocational Training achieved a robust development budget utilization recorded an absorption rate of 71%, which is the best performance compared to other departments. Roads, Infrastructure, Public Works and Urban Development was the second consuming 26 % of its development allocation. It is important to note that Medical Services had the highest percent rate of absorption of recurrent expenditure of 66%, with the lowest being County Public Service Board at 42%.

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All recurrent expenditure estimates of the County Assembly and County Executive were also within ceilings as defined in the County Allocation of Revenue Act (CARA), 2024.

Table 8 summarizes the approved budget allocation, expenditure and absorption rate by departments in the first nine months of FY 2024/25.

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

Department	Revised Gross Budget Allocation (Kshs. Million)		Exchequer Received, plus AIA's (Kshs. Million)		Expenditure (Kshs. Million)		Expenditure to Exchequer plus AIA (%)		Absorption rate (%)	
	Rec	Dev	Rec	Dev	Rec	Dev	Rec	Dev	Rec	Dev
Office of the Governor & Deputy	152.59	-	71.49	-	71.41	0.00	100	-	47	-
Roads, Infrastructure, Public Works & Urban Dev	293.36	897.76	138.20	236.40	135.64	236.37	98	100	46	26
Medical Services	1,833.36	134.00	1,199.52	37.24	1,204.62	37.24	100	100	66	28
Agric, Livestock, Vet Services & Coop Dev	171.64	459.33	131.21	77.47	131.14	77.47	100	100	76	17
Public Admin, Intergov Coord & Devolution Affairs	171.31	10.00	90.60	2.44	89.91	2.44	99	100	52	24
Educ & Vocational Training	277.83	30.00	149.39	21.30	149.21	21.30	100	100	54	71
Finance & Econ Planning	256.35	-	100.80	-	100.49	0.00	100	-	39	-
Environment, Mining & Natural Resources	47.32	296.00	25.34	26.00	20.85	119.99	82	461	44	41

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County Assembly	523.36	15.71	322.63	-	322.04	0.00	100	-	62	-
Water Services & Irrigation	57.18	418.17	34.18	28.37	33.23	28.37	97	100	58	7
County Public Service Board	33.13	5.00	14.63	-	13.90	0.00	95	-	42	-
Public Health & Sanitation	323.18	-	213.78	-	213.10	0.00	100	-	66	-
Youth & Sports	28.52	40.00	19.73	16.54	19.48	16.54	99	100	68	41
Culture and Tourism	32.34	-	21.50	-	21.16	0.00	98	-	65	-
Revenue & Resource Mobilisation	106.42	-	79.86	-	79.06	0.00	99	-	74	-
Lands, Physical Planning and Housing	45.15	43.00	34.38	-	34.29	0.00	100	-	76	-
Fisheries & Ecosystem Dev	16.30	14.82	9.59	-	9.39	0.00	98	-	58	-
Gender, Children & Social Services	25.55	-	15.99	-	15.10	0.00	94	-	59	-
Trade, Investment Promotion, Energy & Industry	41.21	153.00	31.70	2.74	31.15	2.74	98	100	76	2
Total	4436.10	2516.79	2704.52	448.50	2695.14	542.45	100	121	61	22

Source: Tharaka Nithi County Treasury

4.1 Budget Execution by Programmes and Sub-Programmes

Table 9 gives a summary of the budget execution by programmes and sub-programmes in the Third Quarter of FY 2024/25.

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

County Government of Tharaka Nithi Q3 Budget Implementation Report FY 2024-25

	Gross Approved Estimates FY 2024/25/25		Actual expenditure as of 31 st March 2025		Absorption Rate (%)	
Row Labels	Recurrent	Development	Recurrent	Development	Recurrent Expenditure	Development Expenditure
3611 Office of Governor and Deputy Governor	152,585,700.00		71,407,168.50		47	-
P: County Government Advisory Services	53,750,800.00		28,357,573.80		53	-
SP: Communication and Strategy	10,700,000.00		2,281,180.00		21	-
SP: Public Sector Advisory Services (Legal & Economic Advisors)	43,050,800.00		26,076,393.80		61	-
P: County Leadership and Coordination of MDAs	5,280,000.00		2,246,500.00		43	-
SP: Coordination of CMAs (Office of County Secretary)	5,280,000.00		2,246,500.00		43	-
P: General Administration, Planning and Support Services	93,554,900.00		40,803,094.70		44	-
SP: Coordination and Supervisory Services (Deputy Governor's Office)	28,920,000.00		7,854,550.00		27	-
SP: Management of County Affairs (Office of Governor)	64,634,900.00		32,948,544.70		51	-
3612 Roads, Infrastructure, Public Works and Urban Development	293,360,000.00	897,756,033.87	135,644,250.80	236,369,802.65	46	26
P: Chuka Municipality Development Programme	14,000,000.00		8,500,000.00		61	-
SP: Chuka Municipality Administration and management	14,000,000.00		8,500,000.00		61	-

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P: General Administration Planning and Support Services			32,201,264.05		95	0
	33,900,400.00	4,000,000.00				
SP: General Administration Services	33,900,400.00	4,000,000.00	32,201,264.05		95	0
P: Kathwana Municipality Development Programme			9,580,198.95		83	-
	11,550,000.00					
SP: Kathwana Urban Area Support	11,550,000.00		9,580,198.95		83	-
P: Public Works and Housing Services		30,000,000.00	2,071,500.00	448,400.00	55	1
	3,785,000.00					
SP: Public Works Services	3,785,000.00	30,000,000.00	2,071,500.00	448,400.00	55	1
P: Roads Transport		659,810,686.87	75,132,277.80	221,461,923.65	46	34
	161,724,600.00					
SP: Rural Roads Improvement and Maintenance Services	161,724,600.00	659,810,686.87	75,132,277.80	221,461,923.65	46	34
P: Urban Development and Administration		203,945,347.00	8,159,010.00	14,459,479.00	12	7
	68,400,000.00					
SP: Urban Administrative Services	68,400,000.00	203,945,347.00	8,159,010.00	14,459,479.00	12	7
3613 Medical Services	1,833,357,022.00	134,000,000.00	1,204,615,257.10	37,241,837.00	66	28
P: Curative and Rehabilitative Services			107,659,825.59		67	-
	159,639,528.00					
SP: Medical Supplies	159,639,528.00		107,659,825.59		67	-
P: General Administration Planning and Support Services		134,000,000.00	1,068,959,422.51	37,241,837.00	66	28
	1,628,771,894.00					
SP: General Administration Services	173,800,000.00	134,000,000.00	73,121,708.00	37,241,837.00	42	28
SP: Human resource management	1,242,571,894.00		904,457,338.51		73	-
SP: Policy, Planning, Financing and Budgeting-CRH	212,400,000.00		91,380,376.00		43	-

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P: ICT Infrastructure Development			27,996,009.00		62	-
	44,945,600.00	-				
SP: ICT Infrastructure Development	44,945,600.00	-	27,996,009.00		62	-
3615 Agriculture, Livestock, Veterinary Services, and Cooperative Development					76	17
	171,639,393.00	459,334,071.00	131,139,815.95	77,469,724.00		
P: Cooperative Development and Management					0	-
	1,324,521.00					
SP: Cooperative Development	1,324,521.00				0	-
P: Crop Development and Management					3	0
	7,719,263.00	142,300,000.00	251,665.00			
SP: Crops Development, Agribusiness and Market Development	7,719,263.00	142,300,000.00	251,665.00		3	0
P: General Administration Planning and Support Services					90	25
	100,659,154.00	294,034,071.00	90,754,634.95	72,630,536.00		
SP: Administration, Policy, Strategy and Management of Agriculture	100,659,154.00	294,034,071.00	90,754,634.95	72,630,536.00	90	25
P: Livestock and Fisheries Resource Management and Development					65	21
	61,936,455.00	23,000,000.00	40,133,516.00	4,839,188.00		
SP: Livestock Policy Development and Capacity Building	57,236,455.00	5,000,000.00	40,041,016.00	4,839,188.00	70	97
SP: Veterinary Services and Disease Prevention	4,700,000.00	18,000,000.00	92,500.00		2	0
3616 Public Administration, Intergovernmental Coordination and Devolution Affairs					52	24
	171,314,300.00	10,000,000.00	89,908,031.60	2,440,155.00		
P: General Administration, Planning and Support Services					52	24
	171,314,300.00	10,000,000.00	89,908,031.60	2,440,155.00		
SP: General Administration and Support Services	128,964,300.00	-	85,616,531.60	2,440,155.00	66	-

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SP: Human Resource Management Services	39,490,000.00		3,180,300.00		8	-
SP: Sub-County Administration and Field Services	2,860,000.00	10,000,000.00	1,111,200.00		39	0
3617 Education and Vocational Training	277,833,126.00	30,000,000.00	149,206,847.05	21,295,197.00	54	71
P: Education and Youth Training	63,911,403.00	30,000,000.00	28,205,668.00	21,295,197.00	44	71
SP: Promotion of Basic Education (ECDE)	38,866,065.00	20,000,000.00	4,575,668.00	16,346,113.00	12	82
SP: Youth Training and Capacity Building	25,045,338.00	10,000,000.00	23,630,000.00	4,949,084.00	94	49
P: General Administration Planning and Support Services	213,921,723.00		121,001,179.05		57	-
SP: Administration Planning and Support Services	213,921,723.00		121,001,179.05		57	-
3619 Finance and Economic Planning	256,350,200.00	5,000,000.00	100,488,565.60		39	0
P: Economic Policy and County Planning	8,870,000.00		2,305,978.00		26	-
SP: County Statistics Services	2,650,000.00		493,700.00		19	-
SP: Economic Development, Planning and Coordination Services	2,170,000.00		608,478.00		28	-
SP: Monitoring and Evaluation Services	4,050,000.00		1,203,800.00		30	-
P: Financial Management Services	24,430,000.00		13,415,766.00		55	-
SP: Accounting Services	4,350,000.00		1,429,730.00		33	-
SP: Audit Services	3,750,000.00		1,668,536.00		44	-
SP: Budget Formulation and Coordination	4,150,000.00		743,500.00		18	-
SP: Supply Chain Management Services	12,180,000.00		9,574,000.00		79	-

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P: General Administration, Planning and Support Services			84,766,821.60		38	0
	223,050,200.00	5,000,000.00				
SP: Human Resource Management Services	223,050,200.00	5,000,000.00	84,766,821.60		38	0
3620 Environment, Mining and Natural Resources		296,000,000.00	20,847,243.15	119,989,776.00	44	41
	47,318,000.00					
P: Energy Resource Development & Management		-			-	-
SP: Energy Resource Development & Management		-			-	-
P: Environment and Natural Resources Management			18,847,243.15	119,989,776.00	73	-
	25,968,000.00	-				
SP: Environment and Natural Resource	25,968,000.00	-	18,847,243.15	119,989,776.00	73	-
P: Environment Management and Natural Resources Conservation		296,000,000.00	2,000,000.00		9	0
	21,350,000.00					
Sp:Climate Change	21,350,000.00	296,000,000.00	2,000,000.00		9	0
3622 Water Services and Irrigation		418,171,156.00	33,226,853.95	28,366,467.00	58	7
	57,180,323.00					
P: Environment and Natural Resources Management		-		24,814,317.00	-	-
SP: Water Services		-		24,814,317.00	-	-
P: Water Supply Services		418,171,156.00	33,226,853.95	3,552,150.00	58	1
	57,180,323.00					
SP: Domestic Water Services	46,129,323.00	18,652,580.00	31,837,653.95		69	0
SP: Irrigation and Drainage Services	6,418,000.00	22,477,000.00	1,338,800.00		21	0
SP: Water Storage Services	4,633,000.00	377,041,576.00	50,400.00	3,552,150.00	1	1
3623 County Public Service Board			13,900,971.25		42	-
	33,133,400.00					

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P: General Administration, Planning and Support Services	33,133,400.00		13,900,971.25		42	-
SP: General Administration and Support Services	26,863,400.00		13,182,071.25		49	-
SP: Human Resource Management Services	6,270,000.00		718,900.00		11	-
3625 Public Health and Sanitation	323,182,688.00	-	213,096,013.05		66	-
P: Curative and Rehabilitative Services		-			-	-
SP: Medical Supplies		-			-	-
P: Preventive and Promotive Health Services	323,182,688.00	-	213,096,013.05		66	-
SP: Environmental Health services	59,606,288.00	-	4,864,218.00		8	-
SP: Health Promotion and Disease Control	263,576,400.00	-	208,231,795.05		79	-
SP: Reproductive Maternal and Childhealth Services	-				-	-
3628 Youth and Sports	28,518,800.00	40,000,000.00	19,476,459.10	16,536,683.00	68	41
P: Sports Development and Promotion	28,518,800.00	40,000,000.00	19,476,459.10	16,536,683.00	68	41
SP: Athletics Championships and Other Games	798,000.00	40,000,000.00			0	0
SP: County Football League and Clubs Development	1,080,000.00				0	-
SP: Talent Search and Promotion	26,640,800.00	-	19,476,459.10	16,536,683.00	73	-
3629 Culture and Tourism	32,344,000.00	-	21,158,127.50		65	-
P: Culture, Arts and Social Services	29,225,000.00	-	21,158,127.50		72	-
SP: Culture and Arts Promotion	29,225,000.00	-	21,158,127.50		72	-

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P: Tourism and Development Promotion	3,119,000.00				0	-
SP: Miss Tourism Tharaka Nithi	1,995,720.00				0	-
SP: Tourism Branding and Marketing	1,123,280.00				0	-
SP: Tourism Promotion and Infrastructure Development	-				-	-
3630 Revenue and Resource Mobilization	106,424,200.00	-	79,059,350.50		74	-
P: Financial Management Services	8,009,500.00		791,450.00		10	-
SP: Resource Mobilization and Management	8,009,500.00		791,450.00		10	-
P: Resource Mobilization	98,414,700.00	-	78,267,900.50		80	-
SP: Revenue Administration	98,414,700.00	-	78,267,900.50		80	-
3631 Lands, Physical Planning and Housing	45,148,000.00	43,000,000.00	34,285,592.30		76	0
P: Energy Resource Development & Management		-			-	-
SP: Energy Resource Development & Management		-			-	-
P: Environment and Natural Resources Management		-			-	-
SP: Environment and Natural Resource		-			-	-
P: Land Policy and Planning	45,148,000.00	43,000,000.00	34,285,592.30		76	0
SP: Land administration & management	3,836,000.00		1,216,820.00		32	-
SP: Physical Planning Services	41,312,000.00	43,000,000.00	33,068,772.30		80	0
3632 Fisheries And Ecosystem Development	16,295,000.00	14,810,384.00	9,389,669.60		58	0
P: Livestock and Fisheries Resource	16,295,000.00	14,810,384.00	9,389,669.60		58	0

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Management and Development						
SP: Fisheries Development and Promotion	16,295,000.00	14,810,384.00	9,389,669.60		58	0
3633 Gender, Children and Social Services	25,550,000.00	-	15,104,217.60		59	-
P: Gender and Youth Empowerment	25,550,000.00	-	15,104,217.60		59	-
SP: Gender, Youth and Women Empowerment	25,550,000.00	-	15,104,217.60		59	-
3634 Trade, Investment Promotion, Energy and Industry	41,211,480.00	153,000,000.00	31,152,764.85	2,744,711.00	76	2
P: Energy Resource Development & Management	35,351,480.00	3,000,000.00	30,718,714.85	2,744,711.00	87	91
SP: Energy Resource Development & Management	35,351,480.00	3,000,000.00	30,718,714.85	2,744,711.00	87	91
P: General Administration Planning and Support Services	-				-	-
SP: General Administration Services	-				-	-
P: General Administration, Planning and Support Services	-				-	-
SP: General Administration and Support Services	-				-	-
P: Industrial Development and Investment	5,860,000.00	150,000,000.00	434,050.00		7	0
SP: Consumer Protection & Fair Trade Practices	2,250,000.00	-	182,450.00		8	-
SP: Industrial Development	3,610,000.00	150,000,000.00	251,600.00		7	0
P: Resource Mobilization		-			-	-
SP: Revenue Administration		-			-	-
3635 Office of the County Secretary and County Attorney	-				-	-

P: County Government Services	County Advisory Services	-				-	-
SP: Public Sector Advisory Services (Legal & Economic Advisors)			-			-	-
P: County Leadership and Coordination of MDAs		-				-	-
SP: Coordination of CMAs (Office of County Secretary)		-				-	-
Grand Total		3,912,745,632.00	2,501,071,644.87	2,373,107,199.45	542,454,352.65	61	22

Source: Tharaka Nithi County Treasury

Throughout the period covering the first nine months of FY 2024/25, various sub-programmes were noted to have achieved impressive budget execution. The Energy Resource Development and Management sub-programme recorded an absorption rate of 91 %. The Department of Medical Services Curative and Rehabilitative Services remained impressive as well having absorbed most of its recurrent expenditure at 67%. Likewise, the General Administration Services sub-programme in the Department of Roads, Infrastructure, Public Works and Urban Development had a recurrent absorption rate of 95 % implying efficiency in utilization of allocated resources. This analysis portrays steady improvement in major service delivery areas in the third quarter of the financial year.

5.0 Observations and Recommendations

During the third quarter of the FY 2024/25, the County maintained a sustained financial performance, reporting a total financial revenue figure of KShs. 3.18 billion representing 46.4% of the annual target. The equitable share was the major contributor having brought in in KShs. 2.9 billion while own-source revenue (OSR) provided KShs. 275.42 million, representing 56.7 percent of annual OSR target. Even though conditional grants had been budgeted to be over KShs. 1.7 billion, none had been received by the end of the quarter, which added to the resource absorption constraint overall.

In terms of expenditure, the County spent KShs. 3.17 billion, with 67 % of its budget into recurrent expenditure, and development expenditure was 22 %. Analysis of sub-programmes indicated that there are robust levels of performance in the major areas like health, energy and infrastructure administration although development expenditure levels are low in some sectors largely occasioned by the delayed exchequer releases and the progressive nature of capital projects.

Despite these limitations, the County managed cash flow optimally and ended the quarter with a balance in CRF of KShs. 6.77 million. From the foregoing, the following recommendations are made;

- i) The release of the conditional grants which are essential in augmenting the core service delivery functions particularly in infrastructure, agriculture and water needs negotiation with the relevant national agencies to accelerate their release to the County Treasury.
- ii) In the future, the County will conduct periodic review of the projected revenue to make sure that they are in line with the economic trends and at the same time achieve financial stability. In addition, the county will implement cost-saving strategies and efficiency-enhancing measures for optimal benefit to the residents.