THARAKA NITHI COUNTY GOVERNMENT

DEPARTMENT OF FINANCE AND ECONOMIC PLANNING

BUDGET IMPLEMENTATION REVIEW REPORT

FY 2025/26

JULY, 2026

PREFACE

I am honoured to present the 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 July 2025 to June 2026. 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 practices 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 rigorous efforts of the staff from the County departments and the County Treasury. As such, I am particularly, grateful to the staff in the Budget office and the County Treasury for their contribution towards the preparation of this report.

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

CPA LAWRENCE K. IRERI RWERIA

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1.0 Overview of FY 2025/26 Budget

Tharaka Nithi County Government approved a Supplementary II Budget for FY 2025/26 totalling to Kshs.7.78 billion. This comprises Kshs.2.87 billion (37 per cent) and Kshs.4.91 billion (63 per cent) allocation for development and recurrent programmes, respectively. These budget estimates represent an increase of Kshs.820 million (12 per cent) from the FY 2024/25 budget, which comprised a development budget of Kshs.2.52 billion and a recurrent budget of Kshs.4.44 billion. The increase in the budget was primarily attributed to the rise of equitable share and own source revenue.

The revised budget is financed through multiple revenue sources. These include Kshs.5.06 billion (65 per cent) from the equitable share of nationally raised revenue, Kshs.1.84 billion (24 per cent) from additional allocations and conditional grants, Kshs.205.32 million (2.6 per cent) as cash balances brought forward from FY 2024/25, Kshs.44.01 million (0.6 per cent) from the Equalisation Fund. The County further targeted to raise KShs.668.48 million from locally generated revenues during the financial year. This comprised KShs.293.08 million from ordinary Own Source Revenue (OSR) and KShs.375.40 million under the Facility Improvement Fund/Financing (FIF) accounting for approximately 8.6 per cent of the overall financing framework. A breakdown of the additional allocations is shown in Table 1.

2.0 Revenue Performance

During FY 2025/26, Tharaka Nithi County Government mobilized resources amounting to KShs.6.70 billion against an annual target of KShs.7.78 billion, representing an overall revenue performance of approximately 86 per cent. The receipts comprised KShs.5.06 billion from the equitable share translating to 100% performance, KShs.776.52 million from additional allocations and grants (42 per cent), KShs.262.14 million from ordinary Own Source Revenue (OSR), (89.4 per cent), KShs.400.18 million from the Facility Improvement Fund/Financing (FIF),(107 per cent) and KShs.205.32 million in balances brought forward from FY 2024/25. The relatively low performance from additional allocations was mainly attributable to partial or non-disbursement of some conditional allocations during the financial year.

Performance of locally generated revenue remained strong during the year. Ordinary OSR amounted to KShs.262.14 million against a target of KShs.293.08 million, representing approximately 89 per cent performance, while FIF generated KShs.400.18 million against a target of KShs.375.40 million, equivalent to approximately 107 per cent performance. Overall, the County generated KShs.662.33 million from OSR and FIF against a combined annual target of KShs.668.48 million, translating to approximately 99 per cent performance.

Table 1. summarizes the total revenue available to the county government during the FY 2025/26.

Table 1. Tharaka Nithi County, Revenue Performance during the FY 2025/26.

No	Revenue Stream	Annual Targeted Revenue (Kshs.)	Actual Receipts (Kshs.)	Receivables as at 30th-June-2026 FY 2025/26 (Kshs.)	Total Revenues (in accrual basis) as at 30th June FY 2025/26 (Kshs.)	Revenue Performance (%)
		B	C	D	E	
A	**Unspent Balance from FY 2024/245**					
1	Balance at CRF	**205,324,447.00**	205,324,447.00		205,324,447.00	100.0
2	County Executive Refunds to CRF					
3	County Assembly Refunds to CRF					
	Sub-Total	**205,324,447.00**	**205,324,447.00**	-	**205,324,447.00**	100.0
B	**Equitable Share of Revenue Raised Nationally**					
1	Equitable Share FY 2025/26	5,058,286,293.0 0	5,058,286,293.0 0		5,058,286,293.00	100.0
	Sub-Total	**5,058,286,293.00**	**5,058,286,293.00**	-	**5,058,286,293.00**	100.0
C	**Transfers from Equalisation Fund**					
1			**0**	**0**	**0**	
	Sub-Total	-	**0**	**0**	**0**	
D	**Additional Allocations (Including Grants)**					
1	Danida	6,324,000.00	6,324,000.00		6,324,000.00	100.0
2	Other Conditional Grants/CHP National Grant	37,950,000.00	-	-	-	0.0

No	Revenue Stream	Annual Targeted Revenue (Kshs.)	Actual Receipts (Kshs.)	Receivables as at 30th-June-2026 FY 2025/26 (Kshs.)	Total Revenues (in accrual basis) as at 30th June FY 2025/26 (Kshs.)	Revenue Performance (%)
3	Other Conditional Grants/Basic Salary Arrears for CG Health Workers	24,597,481.00	-		-	0.0
4	Supplement of Construction	30,000,000.00	30,000,000.00	-	30,000,000.00	100.0
5	National Agricultural Value Chain Development Project (NAVCDP	231,250,000.00	230,985,917.65		230,985,917.65	99.9
6	Kenya Informal Settlement Programme	1,000,000.00	-		-	0.0
7	FLOCCA	286,133,840.00	94,320,874.00		94,320,874.00	33.0
8	WB KWASH PforR	350,000,000.00	141,979,713.40		141,979,713.40	40.6
9	Equalization fund	44,005,716.00	-		-	0.0
10	Aquaculture Business Development Programme	10,489,999.00	-		-	0.0
11	Aggregated Industrial Parks Programme				-	
12	KDSP-II Level II (Investment grant)	352,500,000.00	97,796,194.00		97,796,194.00	27.7
13	KDSP-II Level I (Institutional grant)	72,909,500.00	70,503,589.00		70,503,589.00	96.7
14	KUSP II - UIG Grant	71,750,000.00	26,000,000.00		26,000,000.00	36.2
15	KUSP II- UDG Grant	270,060,827.00	78,611,813.00		78,611,813.00	29.1
16	Road Maintenance Levy	55,944,250.00			-	0.0
	Sub-Total	**1,844,915,613.00**	**776,522,101.05**	-	**776,522,101.05**	42.1
E	**Ordinary Own Source Revenue (OSR)**	**293,081,692.00**	**262,143,177.00**	**54,639,736.00**	**256,724,817.00**	89.4
F	**Facility Improvement Fund/Financing (FIF)**					

No	Revenue Stream	Annual Targeted Revenue (Kshs.)	Actual Receipts (Kshs.)	Receivables as at 30th-June-2026 FY 2025/26 (Kshs.)	Total Revenues (in accrual basis) as at 30th June FY 2025/26 (Kshs.)	Revenue Performance (%)
1	Hospital Fees	370,400,000.00	395,601,106.00	167,227,733.00	485,360,559.00	106.8
2	Public Health Fees	5,000,000.00	4,580,908.00		4,580,980.00	91.6
	Sub-Total	**375,400,000.00**	**400,182,014.00**	**167,227,733.00**	**489,941,539.00**	106.6
Total		**7,777,008,045.00**	**6,702,458,032.05**	**221,867,469.00**	**6,786,799,197.05**	86.2

Source: Tharaka Nithi County Treasury

Analysis of the major own-source revenue streams shows particularly strong performance in Plot Rent and Land Rates, which generated KShs.11.35 million against a target of KShs.8.20 million, representing 138 per cent performance. Hospital Fees generated KShs.395.60 million against a target of KShs.370.40 million (107 per cent), while Liquor Fees, Parking Fees, SBP and Advertisement, Miscellaneous Fees and Natural Resource Cess achieved approximately 96 per cent, 95 per cent, 95 per cent, 94 per cent and 92 per cent, respectively. Plan Approval recorded approximately 82 per cent, while Veterinary Services and Market/Trade Fees recorded approximately 73 per cent and 63 per cent, respectively.

Overall, the revenue performance during FY 2025/26 was supported by full realization of the equitable share and strong local revenue mobilization. However, the relatively low realization of additional allocations and grants constrained the County from achieving its overall annual revenue target. Detailed performance by revenue source is presented in Tables 1 and 2 below.

The improvement in own-source revenue performance is significant for the County's fiscal position as it provides additional resources for financing service delivery and reduces the extent of reliance on transfers from the National Government. The strong performance recorded during the year, particularly in major revenue streams, provides a basis for further strengthening revenue administration, broadening the local revenue base and improving compliance across all revenue points. Moving forward the county government will continue to strengthen legal and institutional framework for the administration and management of internally generated revenues, particularly ordinary Appropriation-in-Aid and the Facility Improvement Fund. Finalization and implementation of the relevant legal framework would enhance accountability, transparency and sustainability in the management of locally generated resources.

Table 1:Own source Revenues for FY 24/25 per revenue stream

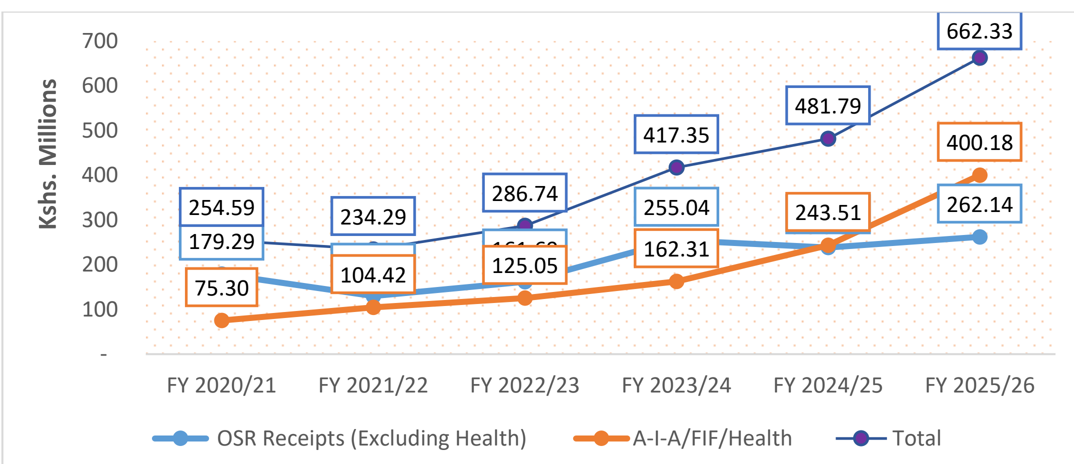
No	Revenue Stream	Annual Targeted Revenue (Kshs.)	Actual Receipts (Kshs.)	Receivables as at 30th-June-2026 FY 2025/26 (Kshs.)	Total Revenues (in accrual basis) as at 30th June FY 2025/26 (Kshs.)	Revenue Performance (%)
	A	B	C	D	E	(C/B*100)
1	SBP and Advertisement	98,150,000.00	92,784,668.00		92,784,668.00	94.5
2	LIVE STOCK SALES AND AGRICULTURAL CESS	3,578,000.00	1,168,483.00		1,168,483.00	32.7
3	BMT	23,486,000.00	14,890,832.00		14,890,832.00	63.4
4	NATURAL RESOURCE CESS	60,522,000.00	55,721,310.00		55,721,310.00	92.1
5	PARKING FEES	22,000,000.00	20,960,031.00		20,960,031.00	95.3
6	HOUSE RENT/STALL	5,314,000.00	5,087,637.00	2,193,221.00	4,985,052.00	95.7
7	PLAN APPROVAL	16,000,000.00	13,080,928.00		13,080,928.00	81.8
8	LIQOUR	25,000,000.00	24,107,866.00		24,107,866.00	96.4
9	VETINARY SERVICES	9,200,000.00	6,695,106.00		6,695,106.00	72.8
10	PENALTIES	400,000.00	165,490.00		165,490.00	41.4

11	ADMINISTRATIVE FEE	1,750,000.00	279,986.00		279,986.00	16.0
12	PLOT RENT, Land rates	8,200,000.00	11,352,560.00	52,446,515.00	6,036,785.00	138.4
13	PROPERTY FEE (SEARCH/TRANSFERS/SUB DIVISION & REPPEGING)	5,000,000.00	2,599,166.00		2,599,166.00	52.0
14	MISLENEOUS FEE	14,081,692.00	13,226,014.00		13,226,014.00	93.9
15	Co-operative Services	200,000.00	23,100.00		23,100.00	11.6
16	Fire Inspection	200,000.00	-	-	-	0.0
	Sub-Total	**293,081,692**	**262,143,177**	**54,639,736**	**256,724,817**	89.4

Source: Tharaka Nithi County Treasury

Figure 1 shows the trend in own-source revenue collection from the FY 2020/21 to FY 2025/26.

Figure 1. Trend in Own-Source Revenue Collection from FY 2020/21 to FY 2025/26.



2.1 Borrowing by the County

The county government did not borrow during the reporting period.

2.2 Exchequer Issues

During FY 2025/26, the County recorded total revenue receipts of KShs.6.70 billion from the equitable share, additional allocations, own-source revenue and balances brought forward from the previous financial year. Over the period, the Controller of Budget approved withdrawals amounting to KShs.6.48 billion, comprising KShs.5.96 billion issued to the County Executive (92 per cent) and KShs.524.79 million (8 per cent) to the County Assembly. This resulted in a closing fund balance of approximately KShs.219.95 million at the end of the financial year.

The detailed movement of funds during the financial year is presented in the table below.

Table 3: Exchequer Issues

	2025/2026
	KSh.
Receipts	
Equitable Share	5,058,286,293
Transfers from other Government Agencies	776,522,101
Own Source Revenue	662,325,191
Return to CRF Issues	205,324,447
Total Receipts	**6,702,458,032**
Payments	
Transfers to County Executive	5,957,717,519
Transfers to County Assembly	524,793,274
Total Payments	**6,482,510,793**
Closing Fund Balance for the Period	**219,947,239**

3.0 County Expenditure Review

During FY 2025/26, the County Government incurred total expenditure of KShs.6.10 billion against an approved budget of KShs.7.78 billion, representing an overall absorption rate of 78 per cent. The expenditure comprised KShs.4.41 billion on recurrent activities and KShs.1.68 billion on development programmes.

Recurrent expenditure recorded an absorption rate of 90 per cent, compared to 59 per cent for development expenditure. Of the total recurrent expenditure, KShs.3.17 billion was incurred on compensation of employees while KShs.1.24 billion was spent on operations and maintenance, representing absorption rates of 98 per cent and 75 per cent, respectively.

The County Executive incurred total expenditure of KShs.5.57 billion, representing an absorption rate of 77 per cent of its approved budget, while the County Assembly incurred KShs.525.48 million, translating to an absorption rate of approximately 98 per cent.

3.1 Settlement of Pending Bills

As at 1st July 2025, the County had outstanding trade payables amounting to KShs.958.84 million, comprising KShs.842.59 million for the County Executive and KShs.116.25 million for the County Assembly. Of the total opening balance, KShs.199.32 million related to development expenditure while KShs.759.52 million related to recurrent expenditure. During FY 2025/26, the County settled trade payables amounting to KShs.594.18 million, of which the County Executive paid KShs.579.23 million while the County Assembly paid KShs.14.95 million. The County Executive payments comprised KShs.92.73 million for development and KShs.486.49 million for recurrent expenditure. During the year, the County Executive incurred additional trade payables amounting to KShs.493.92 million, comprising KShs.110.41 million in development and KShs.383.51 million in recurrent expenditure. Consequently, outstanding trade payables as at 30th June 2026 stood at KShs.858.58 million, comprising KShs.757.28 million for the County Executive and KShs.101.29 million for the County Assembly. The outstanding trade payables therefore declined by approximately KShs.100.26 million, or 10 per cent, from the opening position. However, the accumulation of new trade payables during the year partly offset the progress made in settling existing obligations, underscoring the need for continued prioritisation of pending bills while limiting accumulation of new arrears.

Table 4: Tharaka Nithi County Trade Payables as of 30th June 2026.

		County Entity	Development (Kshs.)	Recurrent (Kshs.)	Total (Kshs.)
As at 1 July 2025 (End of FY 2024/25)	a	County Executive	185,435,238	657,156,263	842,591,501
		County Assembly	13,879,858	102,367,235	116,247,093
		Total	199,315,096	759,523,498	958,838,594
Trade payables scheduled to be settled in FY 2025/26 per the action plan	b	County Executive	185,435,237	437,475,073	622,910,310
		County Assembly	13,879,858	10,000,000	23,879,858
		Total	199,315,095	447,475,073	646,790,168
Amount paid in FY 2025/26	c	County Executive	92,734,922	486,490,771	579,225,693
		County Assembly	9,960,810	4,991,741	14,952,551
		Total	102,695,732	491,482,512	594,178,244
Trade Payables Incurred in FY 2025/26	d	County Executive	110,408,780	383,509,537	493,918,317
		County Assembly	0	0	0
		Total	110,408,780	383,509,537	493,918,317
Outstanding trade payables as of 30th June 2026	**e=a-c*b**	**County Executive**	203,109,096	554,175,019	757,284,115
		County Assembly	3,919,048	97,375,494	101,294,542
		Total	**207,028,144**	**651,550,513**	**858,578,657**

Source: Tharaka Nithi County Treasury

Table 5: Tharaka Nithi County Executive Trade Payables Ageing Analysis as of 30th June 2026

Category	Ageing analysis (Amount in Kshs.)				Total
	Under one year	1-2 years	2-3 years	Over 3 years	
Development Trade Payables	110,408,780	31,031,313	9,559,394	52,109,609	203,109,096
Recurrent Trade Payables (Goods & Services)	376,558,883	66,206,170	13,423,661	70,341,940	526,530,654
Recurrent Trade Payables (Salary Arrears and Statutory Deductions)				20,693,721	20,693,721
Recurrent Trade Payables (Staff Claims)	6,950,654				6,950,654

Category	Ageing analysis (Amount in Kshs.)				Total
	Under one year	1-2 years	2-3 years	Over 3 years	
Total Recurrent Trade Payables	383,509,537	66,206,170	13,423,661	91,035,661	554,175,029
Total Trade Payables	493,918,317	97,237,483	22,983,055	143,145,270	757,284,125
% of Total	65	12	**3**	19	100

Source: Tharaka Nithi County Treasury

3.2 Expenditure by Economic Classification

During FY 2025/26, the County incurred total expenditure of KShs.6.10 billion against an approved budget of KShs.7.78 billion. Of this amount, KShs.4.41 billion was recurrent expenditure while KShs.1.68 billion was development expenditure, translating to absorption rates of 90 per cent and 59 per cent, respectively.

Analysis of recurrent expenditure shows that KShs.3.17 billion was spent on compensation of employees against an approved budget of KShs.3.24 billion, representing an absorption rate of 98 per cent. Expenditure on operations and maintenance amounted to KShs.1.24 billion against an approved allocation of KShs.1.66 billion, translating to an absorption rate of approximately 75 per cent. The County Executive incurred total expenditure of KShs.5.57 billion against an approved budget of KShs.7.24 billion, representing an absorption rate of 77 per cent. This comprised KShs.3.90 billion in recurrent expenditure and KShs.1.67 billion in development expenditure. The County Assembly, on the other hand, incurred total expenditure of KShs.525.48 million against an approved budget of KShs.538.53 million, translating to an absorption rate of approximately 98 per cent. Overall, recurrent expenditure continued to account for the larger share of total expenditure, reflecting the County's continued commitment to supporting service delivery and meeting personnel obligations while progressively implementing development programmes.

Table 6: Summary of Budget and Expenditure by Economic Classification

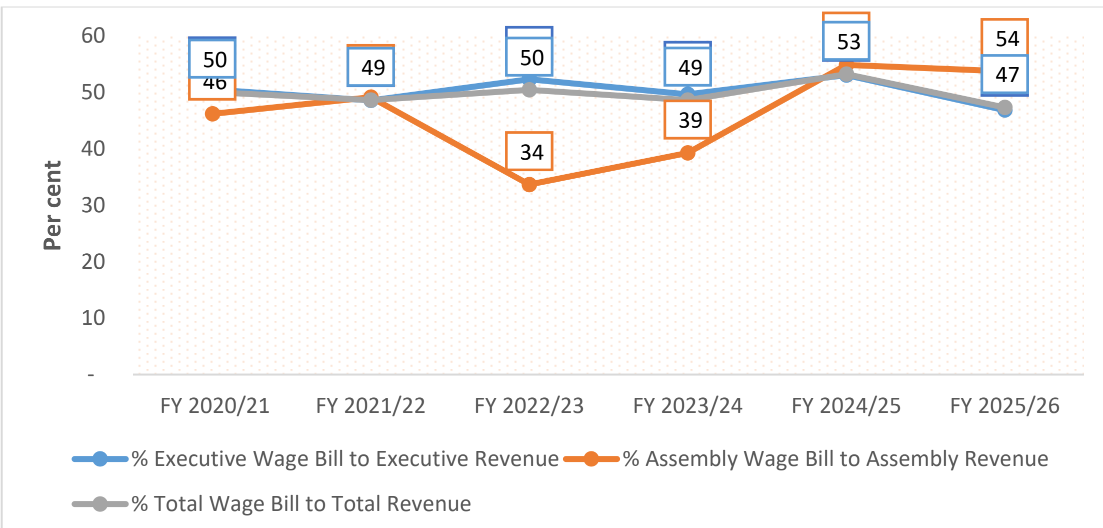
Economic Classification	Approved Budget (KShs.)	Amount Paid (KShs.)	Expenditure Accrued (KShs.)	Total Expenditure (KShs.)	Absorption Rate (%)
County Executive - Recurrent	4,394,501,929	3,904,178,552	0	3,904,178,552	88.84
Compensation of Employees	2,988,168,923	2,920,759,049	0	2,920,759,049	97.74
Operations & Maintenance	1,406,333,006	983,419,503	0	983,419,503	69.93
County Executive - Development	2,843,972,511	1,667,661,665	0	1,667,661,665	58.64
County Executive - Total	**7,238,474,440**	**5,571,840,217**	**0**	**5,571,840,217**	**76.98**
County Assembly - Recurrent	508,533,605	465,339,060	43,794,834.54	509,133,894.54	100.12
Compensation of Employees	253,253,496	229,562,996	22,412,126.65	251,975,122.65	99.50
Operations & Maintenance	255,280,109	235,776,064	21,382,707.89	257,158,771.89	100.74
County Assembly - Development	30,000,000	9,960,810	6,389,594.87	16,350,404.87	54.50
County Assembly - Total	**538,533,605**	**475,299,870**	**50,184,429.41**	**525,484,299.41**	**97.58**
Total Recurrent	**4,903,035,534**	**4,369,517,612**	**43,794,834.54**	**4,413,312,446.54**	**90.01**
Compensation of Employees	3,241,422,419	3,150,322,045	22,412,126.65	3,172,734,171.65	97.88
Operations & Maintenance	1,661,613,115	1,219,195,567	21,382,707.89	1,240,578,274.89	74.66
Total Development	**2,873,972,511**	**1,677,622,475**	**6,389,594.87**	**1,684,012,069.87**	**58.60**
Grand Total	**7,777,008,045**	**6,047,140,087**	**50,184,429.41**	**6,097,324,516.41**	**78.40**

Source: Tharaka Nithi County Treasury

3.3 Expenditure on Employees' Compensation

During FY 2025/26, expenditure on compensation of employees amounted to KShs.3.17 billion representing an absorption rate of approximately 98 per cent. The County Executive accounted for KShs.2.92 billion of the expenditure while the County Assembly accounted for KShs.251.98 million. Employee compensation accounted for approximately 52 per cent of the County's total expenditure of KShs.6.10 billion during the financial year. It also constituted approximately 72 per cent of total recurrent expenditure, indicating that personnel costs continued to account for a substantial proportion of recurrent spending.

Figure 2: Trend in employee compensation as a percentage of total revenue from FY 2020/21 to FY 2025/26.



Source: Tharaka Nithi County Treasury

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(0.15%) of the total budget) in line with Section 110 of the PFM Act, 2012.

Table 7 summarizes each established Fund budget allocation and performance during the reporting period.

Table 7: Performance of County Established Funds in the FY 2025/26

S/No.	Name of the Fund	Year Established	Approved Budget Allocation in FY 2025/26 (Kshs.)	Exchequer Issues in FY 2025/26 (Kshs.)	Actual Expenditure in the FY 2025/26 (Kshs.)	Cumulative disbursements to the Fund (Kshs)	Submission of Financial Statements (Yes/No.)
Tharaka Nithi County Executive Established Funds							
1	Bursary Development Fund	2019	-	-	-	110,032,667	Yes
2	Emergency Fund	2019	10,000,000	-	-	15,116,817	Yes
3	Youth Fund	2022	-	-	-	25,000,000	Yes
4	Car Loan and Mortgage Fund	2024	-	-	-	70,000,000	Yes
5	Climate Change Fund	2024	252,000,000	8,915,619	8,915,619	195,843,205	Yes
Tharaka Nithi County Assembly Established Funds							
1	Car and Mortgage Fund	-	-	-	-	-	No
	Total		**262,000,000**	**8,915,619**	**8,915,619**	**415,992,689**	

Source: Tharaka Nithi County Treasury

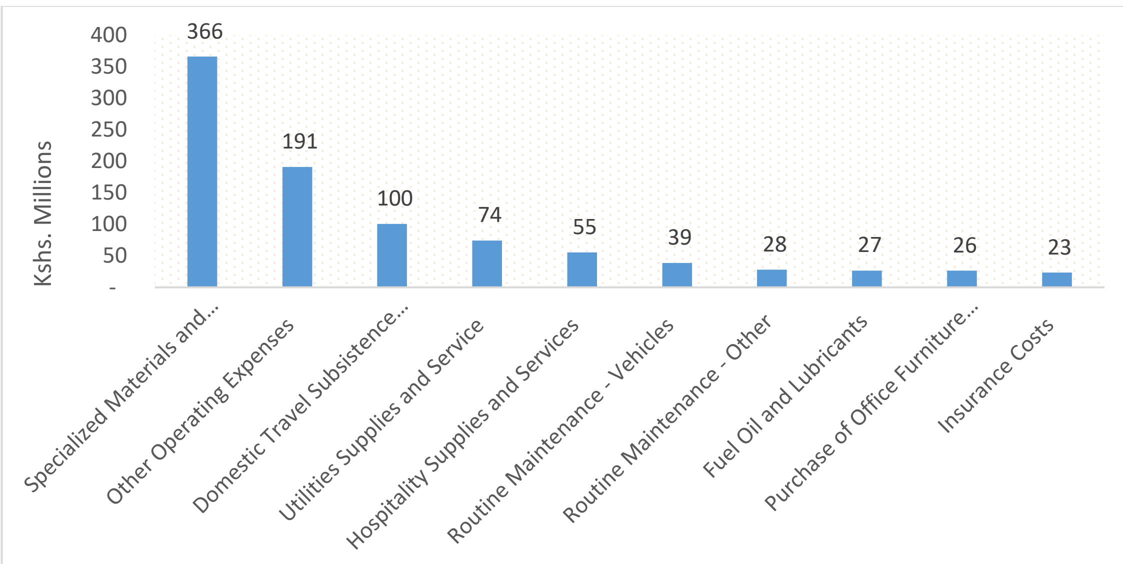
During the reporting period, one Fund Administrator did not report the financial year reports**,** as indicated in Table 7**.** For the funds whose financial statements were reported**,** the administrative cost ceilings were not breached. Regulation 197(1)(i) of the Public Finance Management (County 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, none of the established funds' lifespan had elapsed.

3.5 Expenditure on Operations and Maintenance

During FY 2025/26, the County incurred KShs.1.24 billion in expenditure on operations and maintenance against an approved budget of KShs.1.66 billion, representing an absorption rate of approximately 75 per cent. The County Executive incurred KShs.983.42 million in O&M expenditure, while the County Assembly incurred KShs.257.16 million.

Figure 3 Shows distribution of operations and maintenance expenditure across the major spending categories during FY 2025/26.

Figure 3: Operations and Maintenance expenditure by major categories during FY 2025/26.



3.6 Facility Improvement Financing

During FY 2025/26, the County collected KShs.400.18 million under Facility Improvement Financing (FIF) against an annual target of KShs.375.40 million, representing a revenue performance of approximately 107 per cent. Of the total FIF collections, KShs.395.60 million was generated from Hospital Fees/SHIF against an annual target of KShs.370.40 million, representing approximately 107 per cent performance. Public Health Fees generated KShs.4.58 million against an annual target of KShs.5.00 million, translating to approximately 92 per cent performance.

At the close of the financial year, FIF receivables amounted to KShs.167.23 million. These comprised KShs.144.64 million due from the Social Health Insurance Fund (SHIF), KShs.22.08 million from the National Health Insurance Fund (NHIF), and KShs.0.51 million from AON.

The strong performance of FIF during the year reflects the significant contribution of health facility-generated revenues to financing health service delivery. However, the level of outstanding receivables underscores the importance of timely settlement of claims to ensure adequate cash flow for continued provision of healthcare services.

3.7 Development Expenditure

In the review period, the County reported spending KShs.1.68 billion on development programmes against an approved development budget of KShs.2.87 billion, representing an absorption rate of approximately 59 per cent. The increase in development expenditure was attributed to an increase in funding from both own-source revenue and an equitable share. The County Executive accounted for the largest share of development expenditure, spending KShs.1.67 billion against an approved development budget of KShs.2.84 billion, translating to an absorption rate of approximately 59 per cent. The County Assembly incurred development expenditure of KShs.16.35 million against an approved allocation of KShs.30.00 million, representing an absorption rate of approximately 55 per cent.

Development expenditure accounted for approximately 28 per cent of the County's total expenditure of KShs.6.10 billion during the financial year. The expenditure supported implementation of development programmes and projects across the various County departments and entities.

Table 8 presents the development projects that recorded the highest expenditure during FY 2025/26, including the respective project locations, contract sums, annual funding, expenditure, cumulative expenditure and implementation status.

Table 8: Tharaka Nithi County, List of Development Projects with the Highest Expenditure in FY 2025/26

No.	Sector	Project Name	Project Location	Project Commencement Date	Expected Date of Completion	Contract Sum (KShs.)	Total Funding in FY 2025/26 (KShs.)	Expenditure in FY 2025/26 (KShs.)	Cumulative Project Expenditure as at 30 June 2026 (KShs.)	Completion (%)
A. County Funded Projects										
1	Roads	Upgrading of Karandini-Kithioroni Roads to Bitumen Standard	Magumoni	23/12/2020	23/12/2023	450,171,829.80	40,428,621.60	40,428,621.60	416,424,669.44	92.21
2	Roads	Upgrading of Kambandi-Cheera-Ruguti Road to Bitumen Standard	Mugwe	21/11/2018	21/11/2021	356,261,151.12	24,705,390.00	24,705,390.00	304,418,878.59	75
3	Roads	Upgrading of Katharaka-Mukui Road to Bitumen Standard (Design and Build)	Ganga	20/01/2025	20/01/2030	685,006,323.51	131,980,409.40	131,980,409.40	179,656,641.40	26.96
4	Roads	Completion of Tharaka Nithi County Headquartes at Kathwana	Igambang'ombe	12/03/2025	03/12/2026	129,003,938.26	104,705,820.11	104,705,820.11	122,279,622.55	15.08
5	Agriculture	Crop Subsidy	Countywide	01/02/2026	01/03/2026	105,300,000.00	98,800,000.00	98,800,000.00	98,800,000.00	100

No.	Sector	Project Name	Project Location	Project Commencement Date	Expected Date of Completion	Contract Sum (KShs.)	Total Funding in FY 2025/26 (KShs.)	Expenditure in FY 2025/26 (KShs.)	Cumulative Project Expenditure as at 30 June 2026 (KShs.)	Completion (%)
6	Agriculture	Crop Subsidy	Countywide	13/10/2025	30/11/2025	72,100,000.00	72,100,000.00	72,100,000.00	72,100,000.00	100
7	HEALTH	Equiping of ICU	Karingani	06/06/2024	30/08/2025	74,064,950.00	6,477,952.00	6,477,952.00	60,240,221.00	100
8	Roads	RML	Countywide	01/07/2025	30/06/2026	55,944,250.00	55,944,250.00	55,944,250.00	55,944,250.00	—
9	HEALTH	Count-Part Funding Safaricom Mpesa Foundation (Mpukoni Health Centre)	Magumoni	03/04/2025	30/04/2027	95,890,510.00	33,694,110.00	33,694,110.00	42,556,510.00	70
10	Roads	Proposed Completion of Ndagani Market	Karingani	07/05/2025	07/05/2026	40,849,000.00	26,761,691.00	26,761,691.00	34,326,271.00	67.5
B. Donor Funded Projects										
1	Agriculture	NAVCDP	Countywide	01/07/2025	30/06/2026	261,250,000.00	230,985,913.00	230,985,918.00	230,985,918.00	88.42
2	Water and Irrigation	2640503 Kenya Water and Sanitaion Programme	County wide	1st -July -2025	30th-June 2026	350,000,000.00	141,971,714.00	141,971,714.00	141,971,714.00	—
3	Water, Environment and naatural resources	FLLoCA - Conditional Grant	Countywide	01/07/2025	30/06/2026	—	89,133,945.00	89,133,945.00	89,133,945.00	—

No.	Sector	Project Name	Project Location	Project Commencement Date	Expected Date of Completion	Contract Sum (KShs.)	Total Funding in FY 2025/26 (KShs.)	Expenditure in FY 2025/26 (KShs.)	Cumulative Project Expenditure as at 30 June 2026 (KShs.)	Completion (%)
4	Fisheries and Ecosystem Development	Acquaculture Business Development Programme (ABDP)	Countywide	01/07/2025	30/06/2026	15,810,000.00	7,862,418.00	7,862,418.00	7,862,418.00	0

Source: *Tharaka Nithi County Treasury*

4.0 Budget Performance by Department

Table 9 summarizes the approved budget allocation, expenditure and absorption rate by departments over the review period.

Table 9: Tharaka Nithi County, Budget Allocation and Absorption Rate by Department in the FY 2025/26

Department	Budget Allocation (Kshs.Millions)		Exchequer Issues (Kshs. Millions)		Expenditure (Kshs. Millions)		Expenditure to Exchequer Issues (%)		Absorption rate (%)	
	Rec	Dev	Rec	Dev	Rec	Dev	Rec	Dev	Rec	Dev
Office of Governor and Deputy Governor	107,651,050	-	107,440,916		97,112,342	-	90.4	-	90.2	-
Roads, Infrastructure, Public Works and Urban Development	256,424,839	974,856,063	228,442,754	715,873,880	167,488,729	715,833,978	73.3	100.0	65.3	73.4
Medical Services	2,228,523,034	173,392,380	2,183,895,053	99,266,104	2,074,591,075	98,932,180	95.0	99.7	93.1	57.1
Agriculture, Livestock, Veterinary Services, and Cooperative Development	185,277,823	469,700,000	185,048,147	459,126,957	179,713,648	459,106,957	97.1	100.0	97.0	97.7
Public Administration, Intergovernmental Coordination and Devolution Affairs	200,932,549	367,500,000	200,540,788	2,280,889	138,994,323	2,280,889	69.3	100.0	69.2	0.6
Education and Vocational Training	223,637,481	40,000,000	223,665,360	21,298,276	192,003,531	21,298,276	85.8	100.0	85.9	53.2
Finance and Economic Planning	205,487,116	4,000,000	189,369,984		180,063,439	-	95.1	-	87.6	-
Environment, Mining and Natural Resources	35,847,700	294,000,000	27,440,820	154,233,945	21,862,413	153,983,483	79.7	99.8	61.0	52.4
County Assembly	508,533,605	30,000,000	507,819,576	16,973,698	507,533,905	16,350,405	99.9	96.3	99.8	54.5
Water Services and Irrigation	58,732,849	435,000,000	57,255,716	179,545,698	52,035,954	170,744,462	90.9	95.1	88.6	39.3

County Public Service Board	36,887,463	-	35,615,283		34,118,011	-	95.8	-	92.5	-
Public Health and Sanitation	467,314,434	-	466,897,266		443,573,798	-	95.0	-	94.9	-
Youth and Sports	36,945,063	42,000,000	36,862,154	24,917,295	33,179,927	25,606,510	90.0	102.8	89.8	61.0
Culture and Tourism	28,677,330	5,000,000	28,677,330	2,089,500	28,236,379	2,089,500	98.5	100.0	98.5	41.8
Revenue and Resource Mobilization	137,518,966	-	130,041,746		124,587,152	-	95.8	-	90.6	-
Lands, Physical Planning and Housing	49,524,820	11,900,000	49,358,337	7,900,000	46,289,263	7,900,000	93.8	100.0	93.5	66.4
Fisheries And Ecosystem Development	14,962,200	15,989,999	14,897,050	1,998,200	13,846,685	1,998,200	92.9	100.0	92.5	12.5
Gender, Children and Social Services	29,722,540	-	27,155,964		27,058,898	-	99.6	-	91.0	-
Trade, Investment Promotion, Energy and Industry	45,136,280	10,634,069	45,074,280	7,887,230	44,090,025	7,887,230	97.8	100.0	97.7	74.2
Office of the County Secretary and County Attorney	45,298,392	-	43,620,597		43,243,591	-	99.1	-	95.5	-
Total	**4,903,035,534**	**2,873,972,511**	**4,789,119,121**	**1,693,391,672**	**4,449,623,086**	**1,684,012,070**	92.9	99.4	90.8	58.6

Source: Tharaka Nithi County Treasury

Analysis of expenditure by departments shows that recurrent expenditure recorded relatively high absorption across most departments, while development expenditure performance was comparatively lower and varied significantly among implementing departments.

Among departments with development budgets, Agriculture, Livestock, Veterinary Services and Cooperative Development recorded the highest development absorption rate at approximately 98 per cent, followed by Trade, Investment Promotion, Energy and Industry at 74 per cent, Roads, Infrastructure, Public Works and Urban Development at 73 per cent, and Lands, Housing at 66 percent. Conversely, comparatively low development absorption was recorded in Public Administration, Intergovernmental Coordination and Devolution Affairs at approximately 1 per cent, Fisheries and Ecosystem Development at 13 per cent, Water Services and Irrigation at 39 per cent, and Culture and Tourism at 42 per cent. Medical Services and Education and Vocational Training recorded development absorption rates of approximately 57 per cent and 53 per cent, respectively. The departmental performance indicates generally strong execution of recurrent budgets but uneven implementation of development programmes.

4.1 Budget Execution by Programmes and Sub-Programmes

Table 10 summarizes the budget execution by programmes and sub-programmes in the FY 2025/26.

Table 10: Tharaka Nithi County, Budget Execution by Programmes and Sub-Programmes in the FY 2025/26

Department/Programme	Sub-Programme	Revised Approved Estimates (Kshs.)		Actual Expenditure (Kshs.)		Absorption Rate (%)	
		Rec	Dev	Rec	Dev	Rec	Dev
Office of Governor and Deputy Governor		**107,651,050**		**97,112,342**		**90%**	**0%**
	P: County Government Advisory Services	**11,487,175**		**6,639,000**		**58%**	**0%**
	SP: Public Sector Advisory Services (Legal & Economic Advisors)	6,680,625		4,093,000		**61%**	**0%**
	SP: Communication and Strategy	4,806,550		2,546,000		**53%**	**0%**
	P: General Administration, Planning and Support Services	**96,163,875**		**90,473,342**		**94%**	**0%**
	SP: Management of County Affairs (Office of Governor)	84,801,875		81,475,129		**96%**	**0%**

	SP: Coordination and Supervisory Services (Deputy Governor's Office)	11,362,000		8,998,213		**79%**	**0%**
Roads, Infrastructure, Public Works and Urban Development		**256,424,839**	**974,856,063**	**167,488,729**	**715,833,978**	**65%**	**73%**
	P: General Administration Planning and Support Services	**83,044,055**		**79,019,485**		**95%**	**0%**
	0201013610 SP: General Administration Services	83,044,055		79,019,485		**95%**	**0%**
	P: ICT Infrastructure Development		**10,000,000**		**9,471,966**	**0%**	**95%**
	0205013610 SP: ICT Infrastructure Development		10,000,000		9,471,966	**0%**	**95%**

	P: Kathwana Municipality Development Programme	**8,450,000**		**743,500**		**9%**	**0%**
	0109013610 SP: Kathwana Urban Area Support	8,450,000		743,500		**9%**	**0%**
	P: Public Works and Housing Services	**3,175,800**	**157,421,400**	**1,038,500**	**141,663,623**	**33%**	**90%**
	0108013610 SP: Public Works Services	3,175,800	157,421,400	1,038,500	141,663,623	**33%**	**90%**
	P: Roads Transport	**122,433,984**	**516,822,850**	**70,237,047**	**412,134,621**	**57%**	**80%**
	0202013610 SP: Rural Roads Improvement and Maintenance Services	122,433,984	516,822,850	70,237,047	412,134,621	**57%**	**80%**
	P: Urban Development and Administration	**39,321,000**	**290,611,813**	**16,450,198**	**152,563,768**	**42%**	**52%**
	0710013610 SP: Urban Administrative Services	39,321,000	290,611,813	16,450,198	152,563,768	**42%**	**52%**

3613 Medical Services		**2,228,523,034**	**173,392,380**	**2,074,591,075**	**98,932,180**	**93%**	**57%**
	P: Curative and Rehabilitative Services	**279,414,698**		**235,328,198**		**84%**	**0%**
	0401013610 SP: Primary Healthcare-Kibunga	700,000				**0%**	**0%**
	0401053610 SP: Nursing services-Marimanti	16,750,000		8,049,220		**48%**	**0%**
	0401063610 SP: Clinical services-Magutuni	19,732,130		12,101,050		**61%**	**0%**
	0401073610 SP: Medical Supplies	242,232,568		215,177,928		**89%**	**0%**
	P: General Administration Planning and Support Services	**1,899,638,188**	**173,392,380**	**1,792,876,539**	**98,932,180**	**94%**	**57%**
	0404013610 SP: General Administration Services	192,808,441	173,392,380	164,987,021	98,932,180	**86%**	**57%**

	0404033610 SP: Human resource management	1,473,405,847		1,472,267,290		**100%**	**0%**
	0404043610 SP: Policy,Planning, Financing and Budgeting-CRH	233,423,900		155,622,228		**67%**	**0%**
	P: ICT Infrastructure Development	**49,470,148**		**46,386,338**		**94%**	**0%**
	0205013610 SP: ICT Infrastructure Development	49,470,148		46,386,338		**94%**	**0%**
Agriculture, Livestock, Veterinary Services, and Cooperative Development		**185,277,823**	**469,700,000**	**179,713,648**	**459,106,957**	**97%**	**98%**
	P: Crop Development and Management	**5,045,000**	**261,250,000**	**2,458,160**	**259,982,587**	**49%**	**100%**

	0105013610 SP: Crops Development, Agribusiness and Market Development	5,045,000	261,250,000	2,458,160	259,982,587	**49%**	**100%**
	P: General Administration Planning and Support Services	**122,950,158**	**189,150,000**	**120,118,478**	**184,674,370**	**98%**	**98%**
	0101013610 SP: Administration, Policy, Strategy and Management of Agriculture	122,950,158	189,150,000	120,118,478	184,674,370	**98%**	**98%**
	P: Livestock and Fisheries Resource Management and Development	**57,282,665**	**19,300,000**	**57,137,011**	**14,450,000**	**100%**	**75%**

	0106013610 SP: Livestock Policy Development and Capacity Building	56,082,664	4,000,000	55,948,011		**100%**	**0%**
	0106023610 SP: Veterinary Services and Disease Prevention	1,200,001	15,300,000	1,189,000	14,450,000	**99%**	**94%**
Public Administration, Intergovernmental Coordination and Devolution Affairs		**200,932,549**	**367,500,000**	**138,994,323**	**2,280,889**	**69%**	**1%**
	P: General Administration, Planning and Support Services	**126,010,209**	**367,500,000**	**78,859,923**	**2,280,889**	**63%**	**1%**
	0706013610 SP: General Administration and Support Services	119,563,289	367,500,000	74,259,463	2,280,889	**62%**	**1%**
	0706023610 SP: Sub-County Administration and Field Services	4,102,420		2,964,260		**72%**	**0%**

	0706103610 SP: Human Resource Management Services	2,344,500		1,636,200		**70%**	**0%**
	P: Kenya Devolution Support Programme	**74,922,340**		**60,134,400**		**80%**	**0%**
	0713013610 SP: Tharaka Nithi KDSP Capacity Building	74,922,340		60,134,400		**80%**	**0%**
Education and Vocational Training		**223,637,481**	**40,000,000**	**192,003,531**	**21,298,276**	**86%**	**53%**
	P: Education and Youth Training	**33,530,800**	**40,000,000**	**2,059,059**	**21,298,276**	**6%**	**53%**
	0504013610 SP: Promotion of Basic Education (ECDE)	2,681,700	23,000,000	1,325,459	13,101,766	**49%**	**57%**
	0504023610 SP: Youth Training and Capacity Building	30,849,100	17,000,000	733,600	8,196,510	**2%**	**48%**

	P: General Administration Planning and Support Services	**190,106,681**		**189,944,472**		**100%**	**0%**
	0501013610 SP: Administration Planning and Support Services	190,106,681		189,944,472		**100%**	**0%**
Finance and Economic Planning		**205,487,116**	**4,000,000**	**180,063,439**		**88%**	**0%**
	P: Economic Policy and County Planning	**5,871,300**		**5,680,370**		**97%**	**0%**
	0703023610 SP: Monitoring and Evaluation Services	2,147,700		2,137,600		**100%**	**0%**
	0703043610 SP: Economic Development, Planning and Coordination Services	1,909,800		1,802,200		**94%**	**0%**
	0703053610 SP: County Statistics Services	1,813,800		1,740,570		**96%**	**0%**

	P: Financial Manageme nt Services	**13,901,7 55**		**12,205,8 65**		**88 %**	**0%**	
	07040 33610 SP: Supply Chain Managemen t Services	2,187,00 0		1,565,20 0		**72 %**	**0%**	
	07040 53610 SP: Audit Services	2,832,64 0		2,560,99 0		**90 %**	**0%**	
	07040 63610 SP: Budget Formulation and Cordination	3,137,91 5		3,052,85 5		**97 %**	**0%**	
	07040 83610 SP: Accounting Services	5,744,20 0		5,026,82 0		**88 %**	**0%**	
	P: General Administrat ion, Planning and Support Services	**185,714, 061**	**4,000,0 00**	**162,177, 204**		**87 %**	**0%**	
	07060 13610 SP: General Administrati on and Support Services		4,000,0 00			**0%**	**0%**	

	0706103610 SP: Human Resource Management Services	185,714,061		162,177,204		**87%**	**0%**
Environment, Mining and Natural Resources		**35,847,700**	**294,000,000**	**21,862,413**	**153,983,483**	**61%**	**52%**
	P: Environment and Natural Resources Management	**35,847,700**	**294,000,000**	**21,862,413**	**153,983,483**	**61%**	**52%**
	1001013610 SP: Environment and Natural Resource	35,847,700	294,000,000	21,862,413	153,983,483	**61%**	**52%**
Water Services and Irrigation		**58,732,849**	**435,000,000**	**52,035,954**	**170,744,462**	**89%**	**39%**
	P: Water Supply Services	**58,732,849**	**435,000,000**	**52,035,954**	**170,744,462**	**89%**	**39%**
	1002013610 SP: Domestic Water Services	46,785,949		43,331,137		**93%**	**0%**
	1002023610 SP: Water Storage Services	6,823,000	401,000,000	6,130,797	154,784,182	**90%**	**39%**

	1002033610 SP: Irrigation and Drainage Services	5,123,900	34,000,000	2,574,020	15,960,280	**50%**	**47%**
County Public Service Board		**36,887,463**		**34,118,011**		**92%**	**0%**
	P: General Administration, Planning and Support Services	**36,887,463**		**34,118,011**		**92%**	**0%**
	0706013610 SP: General Administration and Support Services	32,737,827		30,461,675		**93%**	**0%**
	0706103610 SP: Human Resource Management Services	4,149,636		3,656,336		**88%**	**0%**
Public Health and Sanitation		**467,314,434**		**443,573,798**		**95%**	**0%**
	P: Preventive and Promotive Health Services	**467,314,434**		**443,573,798**		**95%**	**0%**

	0402013610 SP: Health Promotion and Disease Control	405,190,005		403,620,423		**100%**	**0%**
	0402033610 SP: Environmental Health services	62,124,429		39,953,375		**64%**	**0%**
Youth and Sports		**36,945,063**	**42,000,000**	**33,179,927**	**25,606,510**	**90%**	**61%**
	P: Sports Development and Promotion	**36,945,063**	**42,000,000**	**33,179,927**	**25,606,510**	**90%**	**61%**
	0505013610 SP: County Footbal League and Clubs Development	2,810,500		2,245,100		**80%**	**0%**
	0505023610 SP: Athletics Championships and Other Games	1,201,400		349,300		**29%**	**0%**
	0505033610 SP: Talent Search and Promotion	32,933,163	42,000,000	30,585,527	25,606,510	**93%**	**61%**
Culture and Tourism		**28,677,330**	**5,000,000**	**28,236,379**	**2,089,500**	**98%**	**42%**

	P: Culture, Arts and Social Services	**26,065,580**	**5,000,000**	**25,963,583**	**2,089,500**	**100%**	**42%**
	0506013610 SP: Culture and Arts Promotion	26,065,580	5,000,000	25,963,583	2,089,500	**100%**	**42%**
	P: Tourism Development and Promotion	**2,611,750**		**2,272,796**		**87%**	**0%**
	0302013610 SP: Tourism Promotion and Infrastructure Development	2,260,000		1,996,596		**88%**	**0%**
	0302033610 SP: Miss Tourism Tharaka Nithi	351,750		276,200		**79%**	**0%**
Revenue and Resource Mobilization		**137,518,966**		**124,587,152**		**91%**	**0%**
	P: Financial Management Services	**13,103,000**		**3,890,000**		**30%**	**0%**

	0704073610 SP: Resource Mobilization and Management	13,103,000		3,890,000		**30%**	**0%**
	P: Resource Mobilization	**124,415,966**		**120,697,152**		**97%**	**0%**
	0712013610 SP: Revenue Administration	124,415,966		120,697,152		**97%**	**0%**
Lands, Physical Planning and Housing		**49,524,820**	**11,900,000**	**46,289,263**	**7,900,000**	**93%**	**66%**
	P: Land Policy and Planning	**49,524,820**	**11,900,000**	**46,289,263**	**7,900,000**	**93%**	**66%**
	0102013610 SP: Physical Planning Services	41,629,820	11,900,000	41,341,673	7,900,000	**99%**	**66%**
	0102033610 SP: Land administration & management	7,895,000		4,947,590		**63%**	**0%**
Fisheries And Ecosystem Development		**14,962,200**	**15,989,999**	**13,846,685**	**1,998,200**	**93%**	**12%**

	P: Livestock and Fisheries Resource Management and Development	**14,962,200**	**15,989,999**	**13,846,685**	**1,998,200**	**93%**	**12%**
	0106033610 SP: Fisheries Development and Promotion	14,962,200	15,989,999	13,846,685	1,998,200	**93%**	**12%**
Gender, Children and Social Services		**29,722,540**	**-**	**27,058,898**		**91%**	**0%**
	P: Gender and Youth Empowerment	**29,722,540**	**-**	**27,058,898**		**91%**	**0%**
	0503023610 SP: Gender, Youth and Women Empowerment	29,722,540	-	27,058,898		**91%**	**0%**
Trade, Investment Promotion, Energy and Industry		**45,136,280**	**10,634,069**	**44,090,025**	**7,887,230**	**98%**	**74%**
	P: Energy Resource Development & Management	**37,883,080**	**8,000,000**	**37,523,925**	**5,253,161**	**99%**	**66%**

	0204013610 SP: Energy Resource Development & Management	37,883,080	8,000,000	37,523,925	5,253,161	**99%**	**66%**
	P: General Administration Planning and Support Services		**2,634,069**		**2,634,069**	**0%**	**100%**
	0201013610 SP: General Administration Services		2,634,069		2,634,069	**0%**	**100%**
	P: Industrial Development and Investment	**7,253,200**	**-**	**6,566,100**		**91%**	**0%**
	0305033610 SP: Industrial Development	1,038,900	-	804,300		**77%**	**0%**
	0305043610 SP: Consumer Protection & Fair Trade Practices	6,214,300		5,761,800		**93%**	**0%**
Office of the County Secretary and County Attorney		**45,298,392**		**43,243,591**		**95%**	**0%**

	P: County Government Advisory Services	**32,483,192**		**31,480,091**		**97%**	**0%**
	0702013610 SP: Public Sector Advisory Services (Legal & Economic Advisors)	32,483,192		31,480,091		**97%**	**0%**
	P: County Leadership and Coordination of MDAs	**12,815,200**		**11,763,500**		**92%**	**0%**
	0701033610 SP: Coordination of CMAs (Office of County Secretary)	12,815,200		11,763,500		**92%**	**0%**
County Assembly		508,533,605	30,000,000	465,339,060	9,960,810	92%	33%
	County Assembly Services	508,533,605	30,000,000	465,339,060	9,960,810	92%	33%
	County Assembly Service Board	16,500,000		16,500,000		100%	0%
	Legislation	174,235,198		167,541,119		96%	0%
	Cordination	11,600,000		9,512,807		82%	0%

	Oversight	81,604,919		75,890,567		93%	0%
	Office of the Clerk	224,593,488		195,894,567		87%	0%
	County Head Quarters		30,000,000		9,960,810	0%	33%

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

It's worth noting that this high performance recorded in some programs and sub programscould be attributed to the county's "priority status" accorded to them. Overall, the performance reflects differences in the implementation of planned activities and development interventions across programmes and sub-programmes. The zero or no absorption reported in some programs and sub programs is partly explained by the fact that the non-release of additional allocations.

5.0 Observations

During FY 2025/26, the County recorded generally satisfactory budget implementation. Total revenue receipts amounted to KShs.6.70 billion against an annual target of KShs.7.78 billion, representing approximately 86 per cent performance. The equitable share was fully received, while additional allocations and grants recorded comparatively low performance of approximately 42 per cent, which constrained realization of the overall revenue target.

Locally generated revenue performed strongly, with ordinary Own Source Revenue (OSR) and Facility Improvement Financing (FIF) generating KShs.662.33 million against a combined target of KShs.668.48 million, representing approximately 99 per cent performance. FIF exceeded its annual target, recording approximately 107 per cent performance.

Total County expenditure amounted to KShs.6.10 billion against an approved budget of KShs.7.78 billion, representing an overall absorption rate of approximately 78 per cent. Recurrent expenditure recorded 90 per cent absorption compared with 59 per cent for development expenditure, with development performance varying across departments and programmes.

Compensation of employees amounted to KShs.3.17 billion, accounting for approximately 52 per cent of total County expenditure and 72 per cent of recurrent expenditure. The County also settled KShs.594.18 million in pending bills during the year; however, outstanding trade payables remained significant at KShs.858.58 million as at 30 June 2026. New trade payables of KShs.493.92 million incurred during the year partly offset progress made in settling existing obligations.

6.0 Recommendations

1. Revenue Mobilisation: The County will continue strengthening OSR mobilisation through improved compliance, expansion of the revenue base and regular review of revenue projections, while sustaining the strong performance under FIF.
2. Additional Allocations: The County will continue to strengthen follow-up and compliance with conditions attached to grants and additional allocations to facilitate timely disbursement and utilisation of funds.
3. Development Budget Implementation: The County will continue improving procurement planning, project implementation and monitoring to improve development budget absorption and minimise implementation delays.
4. Personnel Expenditure: There is continued management of personnel-related expenditure to create adequate fiscal space for operations, maintenance and development programmes.
5. Pending Bills: The County remains committed to implementing the pending bills payment action plan, prioritise verified obligations within available resources and strengthen commitment controls to minimise accumulation of new arrears.
6. Expenditure Efficiency and Reporting: The County will continue to strengthen expenditure controls, cost-saving measures and financial reporting to promote timely, accurate and prudent utilisation of public resources.

ANNEX 1 :Programme Performance (Non-Financial Information)

The following table presents Programmes and Sub-Programmes Performance Report for the Period Ending 30th June, 2026 (Non-Financial Information)

Department	Programme	Sub-Programme	Delivery Unit	Key Output	Key Performance Indicator	FY 2025/26			Remarks
						Target(s)	Actual Performance as of 30th June 2026	Variance	
	Crop Production	Crops Development, Agribusiness and Market Development (Provision of farm inputs)	County Director of Agriculture	Access to quality inputs: pulses	Quantities distributed.	40 tons beans	30	-10	
Agriculture, Livestock and Veterinary Services	Crop Production	Crops Development, Agribusiness and Market Development (Provision of farm inputs)	County Director of Agriculture	-pulses	Quantities distributed.	60 tons Green Grams	120	60	

Agriculture, Livestock and Veterinary Services	Crop Production	Crops Development, Agribusiness and Market Development (Provision of farm inputs)	County Director of Agriculture	-Cereals	Quantities distributed.	90 tons Maize	400	310	The County has given 200 tons per season
Agriculture, Livestock and Veterinary Services	Crop Production	Crops Development, Agribusiness and Market Development (Provision of farm inputs)	County Director of Agriculture	-fruits tree	Quantities distributed.	17,500 Avocado seedlings	45000	28500	Supported by the National Government
Agriculture, Livestock and Veterinary Services	Crop Production	Crops Development, Agribusiness and Market Development (Provision of farm inputs)	County Director of Agriculture	-fruits tree	Quantities distributed.	2,200 Tissue culture bananas	3214	1014	Procured through the trained groups.

Agriculture, Livestock and Veterinary Services	Crop Production	Crops Development, Agribusiness and Market Development (Provision of farm inputs)	County Director of Agriculture	-fruits tree	Quantities distributed.	3,100 Macadamia seedlings	41500	38400	Through support from AFA and National Government
Agriculture, Livestock and Veterinary Services	Crop Production	Crops Development, Agribusiness and Market Development (Provision of farm inputs)	County Director of Agriculture	No. of beneficiaries	Farmers accessing high quality farm inputs	200,000 beneficiaries	220000	20000	Distributed to farmers throughout the County
Agriculture, Livestock and Veterinary Services	Crop Production	Crops Development, Agribusiness and Market Development (Revitalization of industr	County Director of Agriculture	Infrastructure devellpments/renovations-slabs, electricity, water, fencing	No. of Tea buying centres rehabilitation.	10 TBCs	22	12	All of them rehabilitated by the County Governmenment of Tharaka Nithi

		ial crops)							
Agriculture, Livestock and Veterinary Services	Crop Production	Crops Development, Agribusiness and Market Development (Revitalization of industrial crops)	County Director of Agriculture	Procurement and distribution of seeds/ seedlings	Quantity of cotton seeds procured	2,250 kgs	85000	82750	Through support from AFA and National Government
Agriculture, Livestock and Veterinary Services	Crop Production	Crops Development, Agribusiness and Market Development (Revitalization of industrial crops)	County Director of Agriculture	Procurement and distribution of seeds/ seedlings	No. of farmers reached	1500 farmers	1500	0	Distributed to farmers in cotton growing sub counties in tharaka

Agriculture, Livestock and Veterinary Services	Crop Production	Crops Development, Agribusiness and Market Development (Revitalization of industrial crops)	County Director of Agriculture	Procurement and distribution of seeds/ seedlings	Quantity of cashew nuts seedlings procured	20,000 seedlings	35000	15000	Through support from AFA and National Government
Agriculture, Livestock and Veterinary Services	Crop Production	Crops Development, Agribusiness and Market Development (Revitalization of industrial crops)	County Director of Agriculture	Procurement and distribution of seeds/ seedlings	No. of farmers reached	2000 farmers	2400	400	Distributed at Karocho/Mukothima and Ruungu
Agriculture, Livestock and Veterinary Services	Crop Production	Crops Development, Agribusiness and Market Development (Rehab	County Director of Agriculture	Promotion of irrigated Climate smart technologies and investment funded	No of schemes rehabilitated	2 (Ruungu, Kirumi Kia Mujari)	4	2	Procurement for Muthambi Gitije and Kamuthiga on-going

		ilitation of irrigation schemes to promote horticulture production)							
Agriculture, Livestock and Veterinary Services	Crop Production	Administration, Policy Strategy and Management of Agriculture (Farm development and Annual Agricultural Trade Fair at ATI)	County Director of Agriculture	Farm development for technologies and innovations	No of crops and Livestock demos and fairs held	50 Demonstrations established and 1 fair held	120	10	NAVCDP Demos for the Green Grams Value and demonstration through hellen kerrer international in kitchen gardens.
Agriculture, Livestock and Veterinary Services	Crop Production	Administration, Policy Strategy and Manag	County Director of Agriculture	Operationalization of training activities	Percentage operationalization	40%	70%	30%	Curriculum development at draft stage. Awaiting placement of Principal,kitchen already in place and classes refurbished

		ement of Agriculture (Operationalization of the ATI (%))							
Agriculture, Livestock and Veterinary Services	Crop Production	Administration, Policy Strategy and Management of Agriculture (Mechanization centre)	County Director of Agriculture	Establish and equip mechanization centre	Number of stations established	1	0	-1	
Agriculture, Livestock and Veterinary Services	Crop Production	Administration, Policy Strategy and Management of Agriculture (Agricultural risk and	County Director of Agriculture	Crop insurance	No. of farmers registered for crop insurance	5000	2000	-3000	the farmers reacched through the programme drive

		Resilience management)							
Agriculture, Livestock and Veterinary Services	Crop Production	Administration, Policy Strategy and Management of Agriculture (Agricultural risk and Resilience management)	County Director of Agriculture	Climate smart technologies	No of climate smart technologies demonstrated adopted	10 Technologies	20	10	TIMPS in the 5 NAVCDP value chains
Agriculture, Livestock and Veterinary Services	Crop Production	Value Chain Development	County Project Coordinators - ELRP, NAVCDP	Priority value chains supported	No. of value chains supported	5	5	0	Bananas, Dairy,Coffee,Poultry and Green grams

Agriculture, Livestock and Veterinary Services	Crop Production	Value Chain Development	County Project Coordinators - ELRP, NAVCDP	Small Scale investments for aggregation and value addition	No. of investments supported	1 value addition unit established	5	4	Tharaka Nithi Coffee Mills,mitheru,mutidwa,thuita and kathiunku
Agriculture, Livestock and Veterinary Services	Crop Production	Value Chain Development	County Project Coordinators - ELRP, NAVCDP	Farmers accessing e-voucher inputs	No of farmers accessing e-voucher inputs	5000	20000	15000	Through e-subsidy fertilizer
Agriculture, Livestock and Veterinary Services	Crop Production	Value Chain Development	County Project Coordinators - ELRP, NAVCDP	Construct new/rehabilitate/modernize small scale farmer irrigation projects.	Number of irrigation schemes modernized/rehabilitated.	2	4	2	two through NAVCDP AND 2 by the tharaka nithi county
Agriculture, Livestock and Veterinary Services	Crop Production	Promotion of contract marketing	County Director of Agriculture	Enhanced Contract marketing	No. of groups Marketing group	60	45	-15	through NAV CDP SACCOS

Agriculture, Livestock and Veterinary Services	Crop Production	Office Construction	County Director of Agriculture	Construction of offices	No of offices constructed	1 office block	0	-1	
Agriculture, Livestock and Veterinary Services	Crop Production	Provision of extension services	County Director of Agriculture	Field days, Demonstrations, Exhibitions, FFSs, Tours, SHEP-Biz approach	Farmers reached	50000	95500	90500	The farmers were reached through fielddays, farm visits, demonstrations, field days organised by sateholders &exhibitions/trade fairs
Agriculture, Livestock and Veterinary Services	Crop Production	Sub sector coordination and development	County Director of Agriculture	Training of agriculture staff	Number of staff trained/ refresher courses	10	40	30	Trainings carried out by the County Government and other development organiztions wfp,hellen kerrer international,ncck
Agriculture, Livestock and Veterinary Services	Crop Production	Sub sector coordination and development	County Director of Agriculture	Recruitment of extension staff	Number of staff recruited	15	0	-15	no technical staff recruitment carried out during the reporting period
Agriculture, Livestock and Veterinary Services	Crop Production	Improved mobility for extension staff	County Director of Agriculture	Procurement of vehicles and motorcycles	Number of vehicles/MCs procured	4 vehicles and 3 MCS	6	2	5 from NAVCDP and 1 from home grown school meals prgramme
Agriculture, Livestock and Veterinary Services	Crop Production	General Administration	County Director of	Maintenance of stations (wards, sub-	No. of offices/stations maintained	20 stations	10	-10	

		services	Agriculture	counties, county) and equipment					
Agriculture, Livestock and Veterinary Services	Crop Production	General Administration services	County Director of Agriculture	Maintainance of MVs	No. of maintained motor vehicles	10 motor vehicles	0	4	
Agriculture, Livestock and Veterinary Services	Cooperative Development	Co-operative Development and Promotion	County Director, Cooperatives	Increase in number of societies audited	Number of societies audited.	13	3	-10	
Agriculture, Livestock and Veterinary Services	Cooperative Development	Co-operative Development and Promotion	County Director, Cooperatives	Increase in number of societies registered	Number of societies registered	13	2	-11	
Agriculture, Livestock and Veterinary Services	Cooperative Development	Co-operative Development and Promotion	County Director, Cooperatives	Conduction of Elections in co-operative societies	Number of Elections done	25	3	-22	

Agriculture, Livestock and Veterinary Services	Cooperative Development	Co-operative Development and Promotion	County Director, Cooperatives	Hold Societies AGMs	Number of AGMs held	16	4	-12	
Agriculture, Livestock and Veterinary Services	Livestock and Fisheries Resource Management and Development	Livestock Policy Development and Capacity Building	County Director, Livestock production	Increased Livestock output and productivity	No. of farmers' trainings for Grade breeding	62,500	40,000	-22,500	
Agriculture, Livestock and Veterinary Services	Livestock and Fisheries Resource Management and Development	Livestock Policy Development and Capacity Building	County Director, Livestock production	Increased Livestock output and productivity	No of breeding goats	280	-	-280	

Agriculture, Livestock and Veterinary Services	Livestock and Fisheries Resource Management and Development	Livestock Policy Development and Capacity Building	County Director, Livestock production	Increased production of honey and hive products	Amount of honey produced/hive quarterly	18	10	-8	
Agriculture, Livestock and Veterinary Services	Livestock and Fisheries Resource Management and Development	Livestock Policy Development and Capacity Building	County Director, Livestock production	Increased production of pasture and fodder	Area under fodder (acres)	1,700	800	-900	
Agriculture, Livestock and Veterinary Services	Livestock and Fisheries Resource Management	Livestock Policy Development and Capacity Building	County Director, Livestock production	Increased production of pasture and fodder	% increase in quantity of fodder conserved	14	10	-4	

	nt and Development								
Agriculture, Livestock and Veterinary Services	Livestock and Fisheries Resource Management and Development	Livestock Policy Development and Capacity Building	County Director, Livestock production	Reduced post-harvest losses	% increase in volume of marketed milk (litres daily)	30	20	-10	
Agriculture, Livestock and Veterinary Services	Livestock and Fisheries Resource Management and Development	Livestock Policy Development and Capacity Building	County Director, Livestock production	Increased Livestock output and productivity	No of Milk cooling plants installed	10	3	-7	

Agriculture, Livestock and Veterinary Services	Livestock and Fisheries Resource Management and Development	Livestock Policy Development and Capacity Building	County Director, Livestock production	Increased Livestock output and productivity	No of farmers trainings on breeding goats	62,500	40,000	- 22,500	
Agriculture, Livestock and Veterinary Services	Livestock and Fisheries Resource Management and Development	Veterinary services and Disease Prevention	County Director, Veterinary Services	Disease incidences reduce to 1%	% disease incidences	4.0%	4.4%		
Agriculture, Livestock and Veterinary Services	Livestock and Fisheries Resource Management and Development	Veterinary services and Disease Prevention	County Director, Veterinary Services	Tick-borne disease incidences reduce to 0.1%	% tick-borne disease incidences	0.34 %	0.36%		

	nt and Development								
Agriculture, Livestock and Veterinary Services	Livestock and Fisheries Resource Management and Development	Veterinary services and Disease Prevention	County Director, Veterinary Services	Vector-borne disease incidences reduce to 0.01%	% Vector-borne disease incidences	0.08 %	0.09%		
Agriculture, Livestock and Veterinary Services	Livestock and Fisheries Resource Management and Development	Veterinary services and Disease Prevention	County Director, Veterinary Services	0.01% trans-boundary disease incidences	% trans-boundary disease incidences	0.15 %	0.17%		

Agriculture, Livestock and Veterinary Services	Livestock and Fisheries Resource Management and Development	Veterinary services and Disease Prevention	County Director, Veterinary Services	Zoonotic diseases incidences reduce to 0.01%	% Reduction in zoonotic diseases incidences	0.38 %	0%		Through inspection of cattle, goats, sheep and pigs Carcasses
Agriculture, Livestock and Veterinary Services	Livestock and Fisheries Resource Management and Development	Veterinary services and Disease Prevention	County Director, Veterinary Services	Increase from 10 to 16litres/day/cow, Increase from 100 to 160 kgs carcass weights	% Increase in productivity	45%	41%		
Agriculture, Livestock and Veterinary Services	Livestock and Fisheries Resource Manageme	Veterinary services and Disease Prevention	County Director, Veterinary Services	Hides and skins rejects reduce to 4%	% reduction of hides and skins rejects	35%	40%		

	nt and Development								
Agriculture, Livestock and Veterinary Services	Livestock and Fisheries Resource Management and Development	Veterinary services and Disease Prevention	County Director, Veterinary Services	Economic production losses due to diseases reduce to 10m	% reduction in economic production losses due to diseases	8%	9%		Attended 600 farm visits, attend 13 stakeholders meeting, 12 barazas and hold 2 farmers training that helped in sensitizing farmers on reduction of economic production losses
Agriculture, Livestock and Veterinary Services	Livestock and Fisheries Resource Management and Development	Veterinary services and Disease Prevention	County Director, Veterinary Services	Livestock deaths due to curable diseases reduce to 1%	% reduction in livestock deaths	2%	4%		By offering 1,150 clinical service especially referral cases
Fisheries and Ecosystem Development	Livestock and	Fisheries Develo	County Direc	Increased production	No. of tons produced from fish farming	200	203	3	

	Fisheries Resource Management and Development.	pment and Promotion	tor, Fisheries development	from fish farming					
Fisheries and Ecosystem Development	Livestock and Fisheries Resource Management and Development.	Fisheries Development and Promotion	County Director, Fisheries development	Increased number of fishponds	No of fishponds done	200	135	-65	
Fisheries and Ecosystem Development	Livestock and Fisheries Resource Management and Development.	Fisheries Development and Promotion	County Director, Fisheries development	Increased number of fish farmers benefiting from	No. of fish farmers benefiting	508	508	0	

Fisheries and Ecosystem Development	Livestock and Fisheries Resource Management and Development.	Fisheries Development and Promotion	County Director, Fisheries development	Increased number of lined ponds	No. of pond liners issued	508	107	-401	
Fisheries and Ecosystem Development	Livestock and Fisheries Resource Management and Development.	Fisheries Development and Promotion	County Director, Fisheries development	Increased number of Kilograms of fish feeds supplies	Kilograms of fish feeds supplied	70,000	0	-70,000	
Fisheries and Ecosystem Development	Livestock and Fisheries Resource Management and Deve	Fisheries Development and Promotion	County Director, Fisheries development	Increased number of fingerlings supplied	Number of fingerlings supplied	356,000	112,950	-243,050	

	lopment.								
Fisheries and Ecosystem Development	Livestock and Fisheries Resource Management and Development.	Fisheries Development and Promotion	County Director, Fisheries development	Increased Aquaculture Resources mapped	% Increase in acquaculture resources mapped	100%	70%	-30%	
Fisheries and Ecosystem Development	Livestock and Fisheries Resource Management and Development.	Fisheries Development and Promotion	County Director, Fisheries development	Increased fish handling and preservation equipment	Number of deep freezers	6	0	-6	
Fisheries and Ecosystem Development	Livestock and Fisheries Reso	Fisheries Development and	County Director, Fisheries	Increased fish handling and preservatio	Number of cool boxes	30	0	-30	

	urce Management and Development.	Promotion	development	n equipment					
Fisheries and Ecosystem Development	Livestock and Fisheries Resource Management and Development.	Fisheries Development and Promotion	County Director, Fisheries development	Fishing Gear distributed	Number of Fishing gears given	30	15	-15	
Fisheries and Ecosystem Development	Livestock and Fisheries Resource Management and Development.	Fisheries Development and Promotion	County Director, Fisheries development	Farmers Reached with extension services	Number of farmers reached	2000	2,112	112	

Fisheries and Ecosystem Development	Livestock and Fisheries Resource Management and Development.	Fisheries Development and Promotion	County Director, Fisheries development	Farmers trained	No. of farmers trained	508	681	173	
Fisheries and Ecosystem Development	Livestock and Fisheries Resource Management and Development.	Fisheries Development and Promotion	County Director, Fisheries development	Farmer field days conducted	Number of farmer field days done	6	6	0	
Fisheries and Ecosystem Development	Livestock and Fisheries Resource Management and	Fisheries Development and Promotion	County Director, Fisheries development	Farmer exchange visits conducted	Number of exchange visits done	4	1	-3	

	Development.								
Revenue and Resource Mobilization	Financial Management Services	Enhance Revenue Mobilization	Revenue and resource mobilization	Diversify Revenue Streams	Number of Revenue streams mapped	1	**1**	-	Street parking revenue stream mapped and updated in the revenue registers
Revenue and Resource Mobilization	Financial Management Services	Technology and Security	Revenue and resource mobilization	Server and CCTV Installation	Number of Server and CCTV Installed	18	0	-18	Procurement not undertaken during the period due to budget constraints
Revenue and Resource Mobilization	Financial Management Services	Strengthen Enforcement	Revenue and resource mobilization	Trainings	Number of training sessions carried	10	6	-7	The remaining trainings are planned for the next quarter, subject to availability of funds.
Revenue and Resource Mobilization	Financial Management Services	Procurement of Equipment	Revenue and resource mobilization	Cess Point Spikes and Cramps Procured	Number of Cess Spikes and Cramps Procured	200	0	-200	Procurement not undertaken during the period due to budget constraints

Revenue and Resource Mobilization	Financial Management Services	Regulatory Frame Work	Revenue and resource mobilization	Bylaws and Regulation	Number of Bylaws and Regulations	1	6	5	Achieved
Revenue and Resource Mobilization	Resource Mobilization	Revenue Administration	Revenue and resource mobilization	Provision of applied qualifies licenses	Number of qualified businesses licensed	12,000	5,000	7,000	Licensing performance was affected by low compliance levels, delayed business registrations, and economic challenges impacting business operations.
Revenue and Resource Mobilization	Resource Mobilization	Revenue Administration	Revenue and resource mobilization	Enforcement and administration	% of revenue streams monitored and managed	100%	80%	-20%	The variance is attributed to limited enforcement capacity and resource constraints. Enhanced enforcement measures planned.
Trade, Investment Promotion, Energy and Industry	Trade Development and promotions	Consumer protection and fair trade practices	Trade and Investment	MSMEs Supported	increase the no. of MSMEs supported	20000	16590	-3,410	The number of SME in the county supported and licensed
Trade, Investment Promotion, Energy and Industry	Trade Development and promotions	Consumer protection and fair trade practices	Trade and Investment	Markets To be Fumigated	increase the no. of markets to be fumigated	12	0	-12	Not achieved

Trade, Investment Promotion, Energy and Industry	Trade Development and promotions	Consumer protection and fair trade practices	Trade and Investment	feasibility studies done	Increase the number of feasibility studies done	2	0	-2	Not achieved
Trade, Investment Promotion, Energy and Industry	Trade Development and promotions	Consumer protection and fair trade practices	Trade and Investment	producer business groups formed	increase in the number of producer business groups formed	75	44	-31	supported
Trade, Investment Promotion, Energy and Industry	Trade Development and promotions	Consumer protection and fair trade practices	Trade and Investment	Business Information Centres and Integrated Systems Established	increase in the no. business of information centres established	3	0	-3	Not achieved
Trade, Investment Promotion, Energy and Industry	Trade Development and promotions	Industrial Development	Development of industries	Industrial Park Develoment	Increase in the number of parks developed	1	0	-1	Not achieved
Trade, Investment Promotion, Energy and Industry	Trade Development and promotions	Industrial Development	Development of industries	feasibility studies done	increase in the no. of feasibility studies done	3	0	-3	Not achieved

Trade, Investment Promotion, Energy and Industry	Trade Development and promotions	Industrial Development	Development of industries	value addition	increase in the number of value addition done	10	4	-6	Not achieved
Trade, Investment Promotion, Energy and Industry	Trade Development and promotions	Industrial Development	Development of industries	small and micro industries supported	increse in the no. ofsmall and micro industries supported	9	0	-9	Not achieved
Trade, Investment Promotion, Energy and Industry	Trade Development and promotions	Industrial Development	Development of industries	Incubation centres established	Increase in number of incubation centres established	3	0	-3	Not achieved
Trade, Investment Promotion, Energy and Industry	Trade Development and promotions	Industrial Development	Development of industries	Trade shows and exhibation done.	Increase in number of exhibations and trade shows done	3	0	-3	Not achieved
Trade, Investment Promotion, Energy and Industry	Trade Development and promotions	Energy Resourse Development and Management	Energy Resourse Development and	Household and national facilities connected to the national grid	increase in the number of households and public facilities connected to the national grid	300	120	-180	Not achieved

			Management						
Trade, Investment Promotion, Energy and Industry	Trade Development and promotions	Energy Resourse Development and Management	Energy Resourse Development and Management	household and public facility using energy efficient technology	increase in the number of households and public facilities using energy efficient technology	1200	0	-1,200	Not achieved
Education and Vocational Training	Education and Youth Training	Youth Training and Capacity Building	Director, Vocational Training	Trainees enrolled in VTCs	Number of trainees enrolled in VTCs	1,880	665	-1,215	Enrollment ongoing
Education and Vocational Training	Education and Youth Training	Youth Training and Capacity Building	Director, Vocational Training	Trainees graduating each year	Number of trainees graduating each year	300	120	-180	More trainees expected to graduate within the calendar year
Education and Vocational Training	Education and Youth Training	Youth Training and Capacity Building	Director, Vocational Training	Dormitories constructed	Number of dormitories constructed	4	3	-1	Insufficient funds, to continue in subsequent FY

Education and Vocational Training	Education and Youth Training	Youth Training and Capacity Building	Director, Vocational Training	Dormitories completed	Number of dormitories completed	4	3	-1	Insufficient funds, to continue in subsequent FY
Education and Vocational Training	Education and Youth Training	Youth Training and Capacity Building	Director, Vocational Training	Workshops completed	Number of workshops completed	4	3	-1	Insufficient funds, to continue in subsequent FY
Education and Vocational Training	Education and Youth Training	Youth Training and Capacity Building	Director, Vocational Training	Workshops constructed	Number of workshops constructed	4	7	3	Insufficient funds, to continue in subsequent FY
Education and Vocational Training	Education and Youth Training	Youth Training and Capacity Building	Director, Vocational Training	Abolution blocks constructed	Number of abolution blocks constructed	1	1	0	complete
Education and Vocational Training	Education and Youth Training	Youth Training and Capacity Building	Director, Vocational Training	Fencing and gate construction	Number of gates constructed	1	1	0	complete
Education and Vocational Training	Education and Youth	Youth Training and Capacity	Director, Vocational	VTCs rehabilitated	Number of VTCs rehabilitated	4	4	0	complete

	Training	Building	Training						
Education and Vocational Training	Education and Youth Training	Youth Training and Capacity Building	Director, Vocational Training	Instructors employed	Number of instructors employed	24	0	-24	48 instructors previously interviewed are yet to be confirmed
Education and Vocational Training	Education and Youth Training	Youth Training and Capacity Building	Director, Vocational Training	Accountants employed	Number of accountants employed	4	4	0	complete
Education and Vocational Training	Education and Youth Training	Youth Training and Capacity Building	Director, Vocational Training	Trainees acquired apprenticeship skills	Number of trainees acquiring apprenticeship skills / Number of artisanal miners trained	50 / 5	0	-50	none enrolled within the reporting period
Education and Vocational Training	Education and Youth Training	Youth Training and Capacity Building	Director, Vocational Training	Home craft workshops constructed	Number of home craft workshops constructed in VTCs	2	0	-2	Low budgetary allocation
Education and Vocational Training	Education and Youth Training	Youth Training and Capacity Building	Director, Vocational Training	Equipping of VTCs/labs	Number of VTCs equipped	4	1	-3	Low budgetary allocation

Education and Vocational Training	Education and Youth Training	Promotion of Basic Education (ECDE)	Director, ECDE	ECDE teachers recruited	Number of ECDE teachers recruited	40	19	-21	15 replacements, 4 newly recruited
Education and Vocational Training	Education and Youth Training	Promotion of Basic Education (ECDE)	Director, ECDE	ECDE centres enrolled to digital learning	Number of ECDE centres using digital learning	20	218	198	Undertaken through MOU with EIDU
Education and Vocational Training	Education and Youth Training	Promotion of Basic Education (ECDE)	Director, ECDE	ECDE classrooms constructed and furnished	Number of ECDE classrooms constructed and furnished	30	2	-28	Allocated budget utilised for payment of pending bills for previously constructed classes
Education and Vocational Training	Education and Youth Training	Promotion of Basic Education (ECDE)	Director, ECDE	Feeding Programme rolled out to ECDE centres	Number of ECDE centres enrolled to feeding programme	40	0	-40	Plans undeway to roll out programme in subsequent FY
Education and Vocational Training	Education and Youth Training	Promotion of Basic Education (ECDE)	Director, ECDE	Appraisals done on quality assurance	Number of assessments done to ascertain the quality of curriculum implementation	10,000	9,160	-3,960	School visits suported by EIDU Kenya
Youth and Sports	Sports Development	Promotion of Sports	Youth and Sports	Sports stadia constructed	Number of sports stadia constructed/rehabilitated	2	1	-1	Kibugua stadium works ongoing

Youth and Sports	Sports Development	Promotion of Sports	Youth and Sports	Talent academies established	Number of sports talents Academies established and operational	1	1	0	All the activities that were planned to improve Kajiunduthi stadia are complete
Youth and Sports	Sports Development	Promotion of Sports	Youth and Sports	Youths sponsored for sports events	Number of youths sponsored for county sports events	600	750	150	Teams sponsored with equipment for the county league
Youth and Sports	Sports Development	Promotion of Sports	Youth and Sports	Sports centres established and operationalized	Number of sports centres/ facilities established and operational	3	0	-1	Not yet procured
Youth and Sports	Sports Development	Promotion of Sports	Youth and Sports	Sports officials trained	Number of sports officials and administrators trained	100	100	0	achieved
Youth and Sports	Sports Development	Promotion of Sports	Youth and Sports	Sports competition	Number of teams supported by county	6	6	0	Sponsored teams to participate in conference regional league by catering for match official and subscription fees
CPSB	Human resource management and development	General administration and support services	County Public Service Board	Staff training and capacity building	Number trained	250	140	-110	Work in progress

CPSB	Human resource management and development	General administration and support services	County Public Service Board	Vacancies filled	Number of staff hired	200	175	-25	work in progress
CPSB	Human resource management and development	General administration and support services	County Public Service Board	Implement county human resources policies	Policies implemented	4	4	0	Achieved
CPSB	Human resource management and development	General administration and support services	County Public Service Board	Service scheme implementation	Number of schemes implemented	10	10	0	Achieved

Finance and Economic Planning	Economic Policy and County Planning	Monitoring and Evaluation Services	Budget and economic planning	monitoring and evaluation report done	Number of monitoring and evaluation report done and submitted	4	1	-3	
Finance and Economic Planning	Economic Policy and County Planning	Economic Development, Planning and Coordination Services	Budget and economic planning	Public Finance Management Documents	Number of prepared public finance management documents (CFSP. CBROP, DMS,ADP)	5	5	0	
Finance and Economic Planning	Economic Policy and County Planning	County statistics services	Budget and economic planning	Statistical Abstract	Number of Statistical Abstract	1	0	-1	
Finance and Economic Planning	Financial Management Services	Supply Chain Management Services	Office of supply chain management	Supply Chain Management services	Timely delivery of goods and services	85%	90%	5%	
Finance and Economic Planning	Financial Management	Audit Services	Internal Audit Office	Internal Audit Reports	Number of Internal Audit Reports	4	4	0	

	Services								
Finance and Economic Planning	Financial Management Services	Budget Formulation and Coordination	Budget and ecomic planning	Budget Reports Formulated	Budget Reports Formulated	4	4	0	
Finance and Economic Planning	Financial Management Services	Accounting Services	Accounting Unit	Consolidated Financial Statements	Number of Consolidated Financial Statements	4	4	0	
Finance and Economic Planning	General Administration, planning and Support Services	Human resources and management services	Office of the Chief Officer Finance and economic Planning	Improved services that enhance customer satisfaction	No. of Policies, bills and legal notices developed & disseminated	2	2	0	
Medical Services	Curative and Rehabilitative Services	Medical supplies	Medical services	Adequate provision of essential Health Commodities	% of Health budget dedicated to purchase of medical drugs	20	15	-5	Ongoing

Medical Services	Curative and Rehabilitative Services	Laboratory Services	Medical services	Increased access to basic and selected specialized health care services	% of health facilities offering basic laboratory services	70	66	-4	Ongoing
Medical Services	Curative and Rehabilitative Services	Primary health care	Medical services	Reduced distance to health facilities	Number of health facilities operationalized	14	2	-12	Ongoing
Medical Services	Curative and Rehabilitative Services	Primary health care	Medical services	Improved county referral services	Number of ambulances Procured/operational	7	7	0	Achieved
Medical Services	General Administration, Planning and Support Services	General Administration Services	Medical services	Improved quality of health care	Coverage of Quarterly support supervision visits to Health facilities	4	1	-3	Ongoing

Medical Services	General Administration, Planning and Support Services	Human resource management	Medical services	Health care providers recruited	Nurse/ population ratio	15.48	13.3	-2.18	Ongoing
Medical Services	General Administration, Planning and Support Services	Human resource management	Medical services	Health care providers recruited	Doctor/ population ratio	1.17	1.29	0.12	Ongoing
Medical Services	General Administration, Planning and Support Services	Policy, Planning, Financing and Budgeting	Medical services	County specific policies, strategies and guidelines developed	County Health Sector plans and budgets implemented	1	1	0	Achieved
Medical Services	ICT infrastructure	ICT Infrastructure	Medical services	Health Management systems	Number of health facilities using HMIS	118	109	-9	Ongoing

	Development	Development							
Medical Services	ICT infrastructure Development	Revenue Automation and surveillance	Medical services	Revenue Automation and surveillance	% revenue automated	85	98	13	Achieved
Public Health and Sanitation	Preventive and Promotive Health Services	Reduced incidences of water-borne and sanitation related diseases	Public health and sanitation	% Coverage of households with access to improved sanitation	% Coverage of households with access to improved sanitation	63	63.2	0.2	
Public Health and Sanitation	Preventive and Promotive Health Services	Environmental Health services	Public health and sanitation	Reduced incidences of water-borne and sanitation related diseases	Coverage of schools implementing school health policy	35	30	-5	
Public Health and Sanitation	Preventive and Promotive Health	Environmental Health services	Public health and sanitation	Reduced incidences of water-borne and sanitation related diseases	% Coverage of open defecation free villages	35	32	-3	Ongoing

	Services								
Public Health and Sanitation	Preventive and Promotive Health Services	Health Promotion and Disease Control	Public health and sanitation	Reduced incidences of water-borne and sanitation related diseases	Coverage of functional community health units	135	127	-8	Ongoing
Public Health and Sanitation	Preventive and Promotive Health Services	Reproductive, Maternal, Newborn, Child and Adolescent health services (RMNCAH)	Public health and sanitation	Reduced incidences of water-borne and sanitation related diseases	Proportion of children under one year fully immunized	95	72.34	-25%	June data not uploaded to the KHIS
Public Health and Sanitation	Preventive and Promotive Health Services	Reproductive, Maternal, Newborn, Child and Adolescent health	Public health and sanitation	Improved maternal, newborn, child and adolescent Health	Proportion of deliveries conducted by skilled attendants	80.3	62.9	-18%	June data not uploaded to the KHIS

		services (RMNCAH)							
Public Health and Sanitation	Preventive and Promotive Health Services	Communicable Disease Prevention	Public health and sanitation	Improved maternal, newborn, child and adolescent Health	Detection rate of AFP	1/100000	5/100000	-4	Achieved
Public Health and Sanitation	Preventive and Promotive Health Services	Nutrition and dietetics services	Public health and sanitation	Reduced incidences of priority communicable diseases targeted for eradication or elimination	Children under 5 who are stunted (%) (too short for their age)	18	21	3	Survey not yet conducted
Roads and Public Works	Roads and transport	Roads and transport	Roads and Transport	Feeder roads opened	Number of KM of opened and maintained feeder roads	150	55	-95	
Roads and Public Works	Roads and transport	Roads and transport	Roads and Transport	Maintained and passable roads	Km of roads opened, graded, gravelled, and maintained.	600	260	-340	
Roads and Public Works	Roads and transport	Roads and transport	Roads and	Tarmacking of County roads	KM Upgraded of earth and gravel roads to bitumen standards	5	5.7	0.7	

			Transport						
Roads and Public Works	Roads and transport	Roads and transport	Roads and Transport	Bridge	Number of bridges constructed in inaccessible areas.	3	11	8	
Roads and Public Works	Roads and transport	Roads and transport	Roads and Transport	Footbridges	Number of footbridges constructed in inaccessible areas.	2	0	-2	
Roads and Public Works	Roads and transport	Roads and transport	Roads and Transport	Drainage management and other civil works	Number of culverts built/metres of culverts built, and other civil works done	800	870	70	
Roads and Public Works	Public Works and Housing Services	Public Works and Housing Services	Public Works	Construction of County headquarters	Office block completed	100%	70%	-30	
Roads and Public Works	Public Works and Housing Services	Public Works and Housing Services	Public Works	Inspect all public works and housing works to ensure quality	Works inspected	100%	100%	0	
Roads and Public Works	Urban Deve	Urban Development	Urban Deve	Passable roads	KMs under Murram	5	0	-5	

	lopment and Administration	and Administration	lopment unit						
Roads and Public Works	Urban Development and Administration	Urban Development and Administration	Urban Development unit	Paved roads	Square meters paved	2,000	0	-2000	
Roads and Public Works	Urban Development and Administration	Urban Development and Administration	Urban Development unit	Floodlights mast	Number of solar high masts erected	8	0	-8	
Roads and Public Works	Urban Development and Administration	Urban Development and Administration	Urban Development unit	Boda-boda sheds	No. of stage sheds	4	0	-4	
Roads and Public Works	Urban Development and Admi	Urban Development and Administration	Urban Development unit	Waste management	Development of waste management site	1	1	0	

	nistration								
Roads and Public Works	Urban Development and Administration	Urban Development and Administration	Urban Development unit	Increased convenience of doing business	Number of markets facilities improved	2	3	1	
Roads and Public Works	Urban Development and Administration	Urban Development and Administration	Urban Development unit	skips and receptacles .	Number of skips and receptacles provided	20	0	-20	
Roads and Public Works	Urban Development and Administration	Urban Development and Administration	Kathwana Municipality	Development of modern market and infrastructure	% completion	80	30	-50	
Lands and Physical Planning	Land Policy and Planning	Land administration & management	Lands and physical planning	Complete adjudication sections	Number of completed adjudication sections	10	0	-10	Adjudication still ongoing

Lands and Physical Planning	Land Policy and Planning	Land administration & management	Lands and physical planning	Lands Sector Plan	Sector plan on lands, physical planning, and housing	1	0	-1	Preparation of sector plan yet to start but Tharaka Nithi County Land Policy prepared and approved
Lands and Physical Planning	Land Policy and Planning	Land administration & management	Lands and physical planning	Mapped and beaconed public lands	Number of parcels of public lands secured	50	15	-35	Securing of public lands ongoing
Lands and Physical Planning	Land Policy and Planning	Physical Planning Services	Lands and physical planning	Approved County Physical and Land Use Development Plan (CSP).	% complete	100%	100	0	Draft plan submitted
Lands and Physical Planning	Land Policy and Planning	Physical Planning Services	Lands and physical planning	Chuka Sub County Integrated Strategic Urban Development Plan (ISUDP)	Level of completion-Approved Chuka Sub County ISUDP	100%	100	0	Draft plan submitted
Lands and Physical Planning	Land Policy and Planning	Physical Planning Services	Lands and physical planning	Chuka Sub County Integrated Strategic Urban Development Plan (ISUDP)	Level of completion-Approved Chuka Town LPLUDP	100%	95	-5	Finalization of Draft Plan

Lands and Physical Planning	Land Policy and Planning	Physical Planning Services	Lands and physical planning	Chuka Sub County Integrated Strategic Urban Development Plan (ISUDP)	Level of completion-Approved Chuka Town survey Plan	100%	90	-10	Beaconing completed, draft survey plan under preparation
Lands and Physical Planning	Land Policy and Planning	Physical Planning Services	Lands and physical planning	Chuka Sub County Integrated Strategic Urban Development Plan (ISUDP)	Level of completion-Development guidelines	100%	100	100	Draft plan submitted for approval
Lands and Physical Planning	Land Policy and Planning	Physical Planning Services	Lands and physical planning	Integrated Urban Development Plans	Number of plans	4	0	-4	At preliminary stages
Lands and Physical Planning	Land Policy and Planning	Physical Planning Services	Lands and physical planning	Local physical and Land use Plans for upcoming urban centres	Number of plans	1	8	8	At preparation of draft Local Physical and Land Use Development Plans
Lands and Physical Planning	Land Policy and Planning	Physical Planning Services	Lands and physical planning	Complete Advisory plans for Urban centres	Number of plans	4	0	-4	At preliminary stages
Lands and Physical Planning	Land Policy and	Physical Planning	Lands and physical	Approval of development	Number of approvals	600	600	0	Processing of applications is an ongoing process

	Planning	Services	planning	applications					
Public Administration	General administration planning and support services	General administration and support services	Public Service	Development of Service Charter	Number of Charters developed	3	16	13	Ongoing
Public Administration	General administration planning and support services	General administration and support services	Public Service	Staff development	Number of staff attaining tertiary and other certificates	50	60	10	Ongoing
Public Administration	General administration planning and support services	General administration and support services	Public service	Continuous assessment of human skills, advertisement, and recruitment of human resource	Number of human resource capacity assessments, number of trainings conducted	4	4	0	Ongoing

Public Administration	General administration planning and support services	General administration and support services	Public service	Increased public participation	Number of public participation forums	20	20	0	Ongoing
Public Administration	General administration planning and support services	General administration and support services	Public service	Construction/Rehabilitation of ward/sub-county offices	No. of offices renovated/constructed	3	2	-1	Ongoing
Public Administration	General administration planning and support services	KDSP II	Public service	Implementation of KDSP II programme	No. of projects implemented	10	10	0	Ongoing

Public Administration	Human Resource Management Services	Enhanced efficiency and effectiveness in public service delivery	Human resource unit	Enhanced efficiency and effectiveness in public service delivery	No of capacity building and training held quarterly	4	4	0	Ongoing
Public Administration	Human Resource Management Services	Career progression guidelines developed	Human resource unit	Career progression guidelines developed	No of progression Guidelines Developed	40	0	-40	Ongoing
Public Administration	Human Resource Management Services	Develop personnel job description and specification	Human resource unit	Develop personnel job description and specification	No of job description developed	40	20	-20	Ongoing
Public Administration	Human Resource Management Services	Timely renewal of professional licenses	Human resource unit	Timely renewal of professional licenses	No of licenses Renewed	1600	800	-800	Ongoing

Public Administration	Human Resource Management Services	Offer timely Compensation of all employees	Human resource unit	Offer timely Compensation of all employees	No of payroll processed	12	12	0	Ongoing
Public Administration	Human Resource Management Services	Employee Committee relation	Human resource unit	Establishment of Employee committee relation	No. of committees established	1	1	0	Ongoing
Public Administration	Human Resource Management Services	Decentralized bulky back up HR records	Human resource unit	Backed up HR records	No of records decentralized	1	1	0	Ongoing
Public Administration	County Government Advisory Services	Communication and strategy	Governors Press unit	Coordination of CMAs	No. of Advisory meetings conducted	12	12	0	Ongoing

Public Administration	County Government Advisory Services	Legal services	Office of County Attorney	Provision of legal and economic advisory services	No. of opinions provided	20	15	-5	Ongoing
Public Administration	County Government Advisory Services	Legal services	Office of County Attorney	Executive legal advisory services	No. of advisories provided	4	4	0	Ongoing
Public Administration	County Government Advisory Services	Legal services	Office of County Attorney	Improved policy and program coordination	Management of County Affairs	12	12	0	Ongoing
Public Administration	County Government Advisory Services	Legal services	Office of County Attorney	Project monitoring and reporting	Number of reports	4	3	-1	Ongoing
County Assembly	**County Assembly**							0	

County Assembly	County Legislation Services	Management of county Assembly Affairs	Develop and retain competent human capital	Percentage of trained staff annually	75 members of staff to be trained	75	30	-45	Ongoing
County Assembly	County Legislation Services	Management of county Assembly Affairs	Remuneration services	Implemented Payroll	Payroll processed	12	6	-6	Ongoing
County Assembly	County Legislation Services	Management of county Assembly Affairs	Medical Insurance Scheme	No state & staff officers covered	100 officers	100	25	-75	Ongoing
County Assembly	County Legislation Services	Management of county Assembly Affairs	Acquisition of goods & Services	% of goods & services acquired to support service delivery	% of goods & services acquired	100	60	-40	Ongoing
County Assembly	County Legislation Services	Management of county Assembly Affairs	State officers and staff officers benefiting	No state officers & staff officers benefiting	5 Officers	5	30	25	Ongoing

County Assembly	County Legislation Services	Management of county Assembly Affairs	Construction of County Assembly Headquarters	% of completion of County Assembly Headquarters	% completion rate	100	25	-75	Ongoing
Water and Irrigation	Domestic water supply	Rural Water Supply	Water Services and Irrigation	Improved access to water services in rural areas	Additional People Served With Clean Water	500	350	-150	Progress affected by delayed completion of rural water projects and intermittent funding. Implementation ongoing.
Water and Irrigation	Domestic water supply	Rural Water Supply	Water Services and Irrigation	Improved access to water services in rural areas	Per Capita Water Supply in Rural areas (M3)	8,500	4,050	-4450	Lower volumes supplied due to prolonged dry spells and reduced functionality of some water systems. Rehabilitation ongoing.
Water and Irrigation	Domestic water supply	Urban Water Supply	Water Services and Irrigation	Improved access to water services in Urban areas	Number of new connections	150	55	-95	Achievement constrained by delayed procurement of connection materials and limited system capacity. Connections ongoing.
Water and Irrigation	Domestic water supply	Urban Water Supply	Water Services and Irrigation	Improved access to water services in Urban areas	Amount of Water produced in a day	200	152	-48	Water production affected by aging infrastructure and frequent breakdowns. System upgrades planned.

Water and Irrigation	Water Harvesting and Storage	Drilling and Equiping Of Boreholes	Water Services and Irrigation	Improved access to water services in rural areas	Number of operational boreHoles	40	30	-10	Some boreholes remain non-operational due to mechanical breakdowns and delayed equipping. Repairs underway.
Water and Irrigation	Water Harvesting and Storage	Drilling and Equiping Of Boreholes	Water Services and Irrigation	Improved access to water services in rural areas	Number of boreholes surveyed, drilled and equiped	10	3	-7	Implementation delayed by procurement timelines and hydrogeological survey requirements.
Water and Irrigation	Rain Water Harvesting	Drilling and Equiping Of Boreholes	Water Services and Irrigation	Improved water storage	Number of Small dams Constructed	8	1	-7	Construction delayed due to land ownership issues and delayed contractor mobilization.
Water and Irrigation	Irrigation and Drainange Management	Promotion of Irrigation and Drainange Management	Water Services and Irrigation	increased area under Irrigation	Acres of under Irrigation	800	200	-600	Expansion slowed by delayed completion of irrigation infrastructure and inadequate water availability.
Water and Irrigation	Irrigation and Drainange Management	Promotion of Irrigation and Drainange Management	Water Services and Irrigation	increased area under Irrigation	Number of Irrigation Project Completed	4	3	-1	Projects at various stages of implementation; none reached completion during the reporting period.

Water and Irrigation	Rain Water Harvesting	Drilling and Equiping Of Boreholes	Water Services and Irrigation	Improved water storage	Number of Farmers trained on Irrigation management	2600	605	-1995	Training activities partially implemented due to budget constraints and competing departmental priorities.
Gender Children and Social Services	Gender and Women Empowerment	Gender ,Children and women empowerment	Gender Children and Social Services	Rescue centers established	percentage completion of the structure	2	0	2	In progress
Gender Children and Social Services	Gender and Women Empowerment	Gender ,Children and women empowerment	Gender Children and Social Services	children homes supported	number of children homes visited	3	2	1	in progress
Gender Children and Social Services	Gender and Women Empowerment	Gender ,Children and women empowerment	Gender Children and Social Services	equipments for PLWDs procured and distributed	number of equipments for PLWDs300	800	400	400	in progress
Gender Children and Social Services	Gender and Women Emp	Gender ,Children and women empowerment	Gender Children and Socia	celebration of social calendar days	number of celebrations held	5	3	2	in progress

	ower ment		l Servi ces						
Gender Children and Social Services	Gend er and Wom en Emp ower ment	Gender ,Childr en and women empow erment	Gend er Child ren and Socia l Servi ces	Dignity kits supplied	Number of dignity kits bought and supplied.	4800	1000	3800	in progress
Gender Children and Social Services	Gend er and Wom en Emp ower ment	Gender ,Childr en and women empow erment	Gend er Child ren and Socia l Servi ces	gender mainstrami ng trainings held	number of trainings done	5	3	2	in progress
Gender Children and Social Services	Gend er and Wom en Emp ower ment	Gender ,Childr en and women empow erment	Gend er Child ren and Socia l Servi ces	Sensitizati on campaigns held on child protection.	Number of events held	3	1	2	In progress
Gender Children and Social Services	Gend er and Wom en Emp ower ment	Gender ,Childr en and women empow erment	Gend er Child ren and Socia l Servi ces	protection policies developed	number of policies developed	3	0	3	In progress

Gender Children and Social Services	Gender and Women Empowerment	Gender ,Children and women empowerment	Gender Children and Social Services	Sensitization campaigns held on GBV and tripple threats.	Number of events held	15	3	13	in progress
Environment and Natural Resources	Environment and Natural Resources Management	Environment and Natural Resource	Environment	Environmental policies	No of Policies enacted	2	1	-1	
Environment and Natural Resources	Environment and Natural Resources Management	Environment and Natural Resource	Environment	Tree planting	Number of tree seedlings planted	500,000	200,000	-300,000	
Environment and Natural Resources	Environment and Natural Resources Mana	Environment and Natural Resource	Environment	Project screening	Number of projects screened	30	6	-24	

	gement								
Environment and Natural Resources	Environment and Natural Resources Management	Environment and Natural Resource	Environment	Trees planted in schools	Number of trees planted	20,000	1,000	-19,000	
Environment and Natural Resources	Environment and Natural Resources Management	Environment and Natural Resource	Environment	Schools enrolled in greening programmes	Number of schools enrolled	6	-	-6	
Environment and Natural Resources	Environment and Natural Resources Management	Environment and Natural Resource	Environment	Community adopts alternative energy sources	Number of households trained on alternative energy sources	3,000	200	-2,800	

Culture and Tourism	Culture, Arts and Social Services	Culture and Arts Promotion	culture	Culture promotion	Number of cultural events hosted	3	2	-1	Chuka Igambang'ombe cultural event held in Q1 of 2026/27
Culture and Tourism	Culture, Arts and Social Services	Culture and Arts Promotion	culture	Digitization of indigenous knowledge	Number of asset groups documented and digitized	100	70	-30	
Culture and Tourism	Culture, Arts and Social Services	Culture and Arts Promotion	culture	Annual festivals held	Number of annual festivals held	1	1	0	Target met
Culture and Tourism	Culture, Arts and Social Services	Culture and Arts Promotion	culture	Cultural groups empowered	Number of cultural groups empowered	120	100	-20	
Culture and Tourism	Tourism Development and Promotion	Tourism Branding and Marketing	Tourism	Tourism Branding	Number of signages erected	25	8	17	Target met

Culture and Tourism	Tourism Development and Promotion	Tourism Branding and Marketing	Tourism	county markerting	number of tourists arrived	3,000	2,000	1,000	Target met
Culture and Tourism	Tourism Development and Promotion	Tourist site mapping	Tourism	tourism branding	No. of sites mapped	50	25	25	Target met