

THARAKA NITHI COUNTY GOVERNMENT



DEPARTMENT OF FINANCE, ECONOMIC PLANNING AND TRADE

COUNTY BUDGET IMPLEMENTATION REVIEW REPORT

(CBIR)

SECOND QUARTER

FY 2021/22

January, 2021

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PREFACE

I am honoured to present the 4th quarter County Government Budget Implementation Review Report (CBIRR) for FY 2019/20. This report presents the progress made in budget implementation by the County for the period June 2019 to July, 2020. The analyses and information presented in this report is based on financial reports submitted by various departments to the County Treasury, the approved County Government budget, and the report generated from the Integrated Financial Management Information System (IFMIS). The analyses and findings are anchored on provisions of the Constitution of Kenya 2010, the Public Finance Management (PFM) Act, 2012, and best practice in public financial management. The report also highlights the achievements and challenges encountered during the reporting period and further contains recommendations to address the challenges.

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

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

Dorothy I Naivasha

CECM-FINANCE, ECONOMIC PLANNING, TRADE AND REVENUE

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ACRONYMS

ASDSP	Agriculture Sector Development Support Programme
CARA	County Allocation of Revenue Act
CEC	County Executive Committee
CECM-F	County Executive Committee Member Finance
CRF	County Revenue Fund
DANIDA	Danish International Development Agency
EU	European Union
FY	Financial Year
ICT	Information Communication Technology
KDSP	Kenya Devolution Support Programme
Kshs	Kenya Shillings
KUSP	Kenya Urban Support Project
MCA	Member of County Assembly

1.1 Overview of the FY 2020/21 Budget

The County's Supplementary Budget for FY 2019/20 was Kshs.5.12 billion, comprising of Kshs.3.45 billion (67.4 per cent) and Kshs.1.67 billion (32.6 per cent) allocation for Recurrent and Development programmes respectively. To finance the budget, the County expected to receive Kshs.3.92 billion (76.7 per cent) as equitable share of revenue raised nationally, Kshs.677.73 million (13.2 per cent) as total conditional grants, generate Kshs.350 million (6.8 per cent) from own sources of revenue, and had a cash balance Kshs.41.22 million (0.8 per cent) from FY 2018/19. The County also expected to receive Kshs.125.51 million (2.5 per cent) as "other revenues" not contained in the CARA, 2019.

2.0 Revenue Performance

During FY 2019/20, the County received Kshs.3.58 billion as equitable share of the revenue raised nationally, Kshs.489.09 million as total conditional grants, raised Kshs.270.15 million as own-source revenue, and had a cash balance of Kshs.46.79 million from FY 2018/19. The total funds available for budget implementation during the period amounted to Kshs.4.39 billion as shown in Table 1

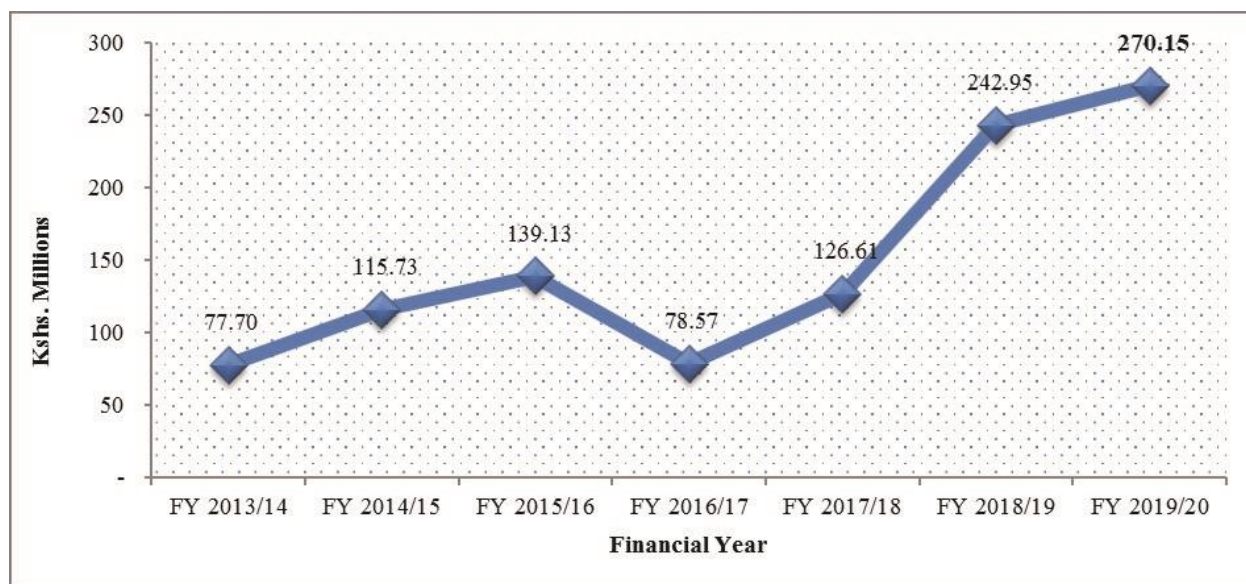
Table 1 Tharaka Nithi County, Revenue Performance in the 12 Months of FY 2019/20

S/No	Revenue	Annual CARA, 2019 Allocation (in Kshs)	Annual Budget Allocation (in Kshs)	Actual Receipts in the FY 2019/20 (in Kshs.)	Actual Receipts as Percentage of Annual Allocation (%)
A.	Equitable Share of Revenue Raised nationally	3,924,600,000	3,924,600,000	3,587,084,400	91.4
B.	Conditional Grants from the National Government Revenue				
1.	Supplement for construction of county headquarters	1,152,184	1,152,184	-	-
2.	Compensation for User Fee Foregone	8,218,119	8,218,119	8,218,119.00	100
3.	Leasing of Medical Equipment	131,914,894	131,914,894	-	-
4.	Road Maintenance Fuel Levy Fund	111,402,375	111,402,375	111,402,375	100
5.	Rehabilitation of Village Polytechnics	55,638,298	55,638,298	55,638,298	100
	Sub Total	308,325,870	308,325,870	175,258,792	56.8
C	Loans and Grants from Development Partners				
6.	Transforming Health systems for Universal care Project (WB)	40,049,752	40,049,752	40,140,278	100.2
7.	IDA (WB) Kenya Climate Smart Agriculture Project (KCSAP)	152,374,180	152,374,180	129,172,132	84.8
8.	IDA (WB) Credit: Kenya Devolution Support Project (KDSP) Level 1 Grant	30,000,000	30,000,000	30,000,000	100
9.	IDA (WB) Credit: Kenya Urban Support Project (KUSP) –Urban Development Grant (UDG)	68,049,846	68,049,846	35,761,940	52.6
10.	DANIDA Grant	10,875,000	14,935,000	14,935,000	100
11.	COVID-19 Conditional Grant	-	39,677,000	39,677,000	100
12.	Sweden - Agricultural Sector Development Support Programme (ASDSP) II	15,518,809	15,518,809	15,348,408	98.9

13.	IDA (WB) Credit: Kenya Urban Support Project (KUSP) –Urban Institutional Grants (UIG)	8,800,000	8,800,000	8,800,000	100
Sub Total		325,667,587	369,404,587	313,834,758	85
D	Other Sources of Revenue				
14.	Own Source Revenue	-	350,000,000	270,145,494	77.2
15.	Balance b/f from FY 2018/19	-	41,225,752	46,795,450	113.5
16.	Other Revenues	-	125,517,597	-	-
Sub Total		-	516,743,349	316,940,944	61.3
Grand Total		4,558,593,457	5,119,073,806	4,393,118,894	85.8

Source: Tharaka Nithi County Treasury

The annual trend in own-source revenue collection from FY 2013/14 to FY 2019/20 is shown in Figure 1
Figure 1 Trend in Own-Source Revenue Collection from FY 2013/14 to FY 2019/20



Source: Tharaka Nithi County Treasury

During FY 2019/20, the County generated a total of Kshs.270.15 million as own-source revenue. This amount represented an increase of 11.1 per cent when compared to Kshs.242.95 million realised in FY 2018/19, and represented 77.2 per cent of the annual target.

2.1 Exchequer Issues

The Controller of Budget approved withdrawal of Kshs.4.3 billion from the CRF account in the reporting period. This amount comprised of Kshs. 1.12 billion (26.2 per cent) for development programmes and Kshs.3.17 billion (73.8 per cent) for recurrent programmes.

3.0 Overall Expenditure Review

A total of Kshs.4.21 billion was spent on development and recurrent programmes and represented 98.1 per cent of the total funds released from the CRF account. The expenditure comprised of Kshs.1.11 billion and Kshs.3.09 billion on development and recurrent activities respectively. Expenditure on development

programmes represented an absorption rate of 66.8 per cent while that incurred on recurrent programmes represented an absorption rate of 89.8 per cent.

3.1 Pending Bills

The County had accumulated pending bills amounting to Kshs.379.16 million as at June 30, 2020. These bills consisted of Kshs.176.16 million for development activities and Kshs. 202.20 million for recurrent expenditure. Out of these bills, Kshs.19.64 million related to eligible pending bills as per OAG report as at 30th June 2018.

3.2 Expenditure by Economic Classification

Analysis of expenditure by economic classification indicated that Kshs.1.98 billion was spent on compensation to employees, Kshs.1.11 billion on operations and maintenance, and Kshs.1.11 billion on development expenditure.

Table 2 Summary of FY 2019/20 Expenditure by Economic Classification

Expenditure Classification	Budget (Kshs.)	Exchequer Issues (Kshs.)	Expenditure (Kshs)	Expenditure as a Percentage of Total Expenditure (%)	Absorption (%)
Total Recurrent Expenditure	3,448,703,125	3,172,457,226	3,097,208,067	73.5	89.8
Compensation to Employees	2,236,843,537	1,984,194,260	1,984,194,260	47.1	88.7
Operations and Maintenance	1,211,859,588	1,188,262,965	1,113,013,807	26.4	91.8
Total Development Expenditure	1,670,370,681	1,123,487,327	1,116,271,217	26.5	66.8
Development Expenditure	1,670,370,681	1,123,487,327	1,116,271,217	26.5	66.8
Total	5,119,073,806	4,295,944,553	4,213,479,284	100	82.3

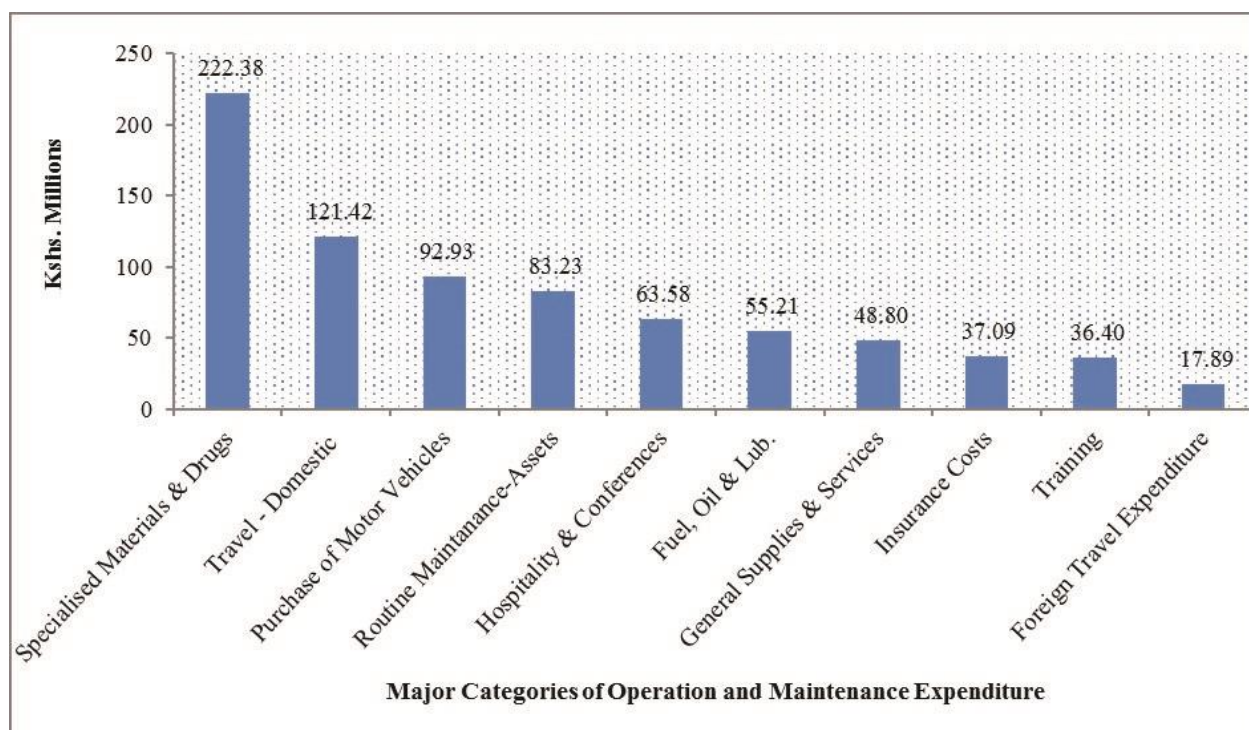
Source: Tharaka Nithi County Treasury

Expenditure on compensation to employees was 47.1 per cent of the total expenditure for the financial year and represented a decrease of 3.8 per cent compared to FY 2018/19 when the County spent Kshs.2.06 billion.

3.3 Analysis of Operations and Maintenance Expenditure

Figure 2 shows a summary of operations and maintenance expenditure by major categories.

Figure 2 Tharaka Nithi County, Operations and Maintenance Expenditure by Major Categories in FY 2019/20



Source: Tharaka Nithi County Treasury

The total commitments on development expenditure of Kshs.147.37 million represented 6.0 per cent of the annual development budget of Kshs.2.44 billion and represented a decrease of 66.6 per cent compared to a similar period in FY2018/19 when the County spent Kshs.441.07 billion. Table 3 provides a summary of the development projects with the highest expenditure in the first nine months of the financial year.

3.4 Development Expenditure Analysis

The development expenditure of Kshs.1.11 billion represented 66.8 per cent of the annual development budget of Kshs.1.67 billion and represented a decrease of 20.1 per cent compared to FY 2018/19 when the County spent Kshs.1.39 billion. Table 3-203 provides a summary of development projects with the highest expenditure in the financial year.

Table 3Tharaka Nithi County, List of Development Projects with the Highest Expenditure in FY 2019/20

S/No.	Project Name	Location	Budget (Kshs.)	Expenditure (Kshs.)	Absorption Rate (%)
1	Purchase of Farm Inputs	Countywide	20,000,000	20,000,000	100
2	Construction of ECDE Classes	Countywide	18,540,890	18,422,202	99.4
3	Construction of Governor's Residence	Igambang'ombe	42,627,875	21,369,107	50.1
4	Construction of Deputy Governor's Residence	Igambang'ombe	30,279,441	23,930,893	79.0
S/No.	Project Name	Location	Budget (Kshs.)	Expenditure (Kshs.)	Absorption Rate (%)
5	Construction of Kaanwa market	Mariani	14,000,000	12,968,864	92.6
6	Construction of Chogoria Stalls	Chogoria	11,600,000	11,565,425	99.7
7	Roads maintain ace Fuel Levy (RMFL GRANT)	Countywide	111,402,375	110,570,037	99.3

8	Upgrading of Kambandi-Chera-Ruguti Road to bitumen standards	Mugwe	50,000,000	49,993,328	100
9	Upgrading of Tunyai-Gakurungu-Nthaara- Road to bitumen standards	Chiakariga	50,000,000	49,999,162	100
10	Kenya Climate Small Agriculture(KCSAP GRANT)	Countywide	152,374,180	129,172,132	84.8

Source: *Tharaka Nithi County Treasury*

4.0 Budget performance

4.1 Budget Performance by Department

Table 2 shows a summary of the approved budget allocation and performance by Department in the FY 2019/20.

Table 4Tharaka Nithi County, Budget Performance by Department for FY 2019/20

Department	Budget Allocation (Kshs. Million)		Exchequer Issues (Kshs. Million)		Expenditure (Kshs. Million)		Expenditure to Exchequer Issues (%)		Absorption rate (%)	
	Rec	Dev	Rec	Dev	Rec	Dev	Rec	Dev	Rec	Dev
County Assembly	403.8	10.0	351.2	6.5	351.2	6.5	100	100.	87	65.5
Office of the Governor and Deputy Governor	157.9	-	131.7	-	130.9	-	99.3	-	82.9	-
Finance and Economic Planning	306.9	81.9	271.9	35.3	271.5	34.5	99.8	97.8	88.5	42.1
Agriculture and Cooperative Development	87.9	226.4	85.6	195.0	70.4	193.9	82.3	99.5	80.1	85.7
Education and Vocational Training	159.1	82.3	159.1	67.6	152.3	66.7	95.8	98.7	95.8	81.1
Medical Services	1687.8	220.5	1613.5	117.7	1611.4	117.3	99.9	99.6	95.5	53.2
Lands, Physical Planning, Urban Development, Housing and Environment	62.3	303.4	48.9	218.2	44.8	218.0	91.7	99.9	71.9	71.8
Roads, Infrastructure, Public Works and Industry	60.0	540.2	47.9	413.2	47.4	413.2	98.9	100	78.9	76.5
Administration and Public Service	143.4	-	130.2	-	130.3	-	100.1	-	90.9	-
Trade and Resource Mobilization	96.7	-	85.6	-	76.2	-	89.1	-	78.8	-
Water Services and Irrigation	45.6	117.2	41.4	28.9	26.1	28.0	63.1	96.8	57.3	23.9
County Public Service Board	21.6	-	15.2	-	13.5	-	88.8	-	62.6	-
Livestock, Veterinary and Fisheries Development	80.5	36.0	77.3	20.2	76.2	18.7	98.6	92.2	94.7	51.8
Public Health and Sanitation	56.4	-	54.0	-	52.3	-	96.8	-	92.8	-
Energy, Information, Communication and Technology	32.8	22.5	18.7	4.8	7.3	4.7	38.9	99	22.2	21

Youth, Sports, Culture and Tourism	46.0	30.0	40.4	16.1	35.5	14.8	87.9	92	77.1	49.4
Total	3,448.7	1,670.4	3,172.5	1,123.5	3,097.2	1,116.3	97.6	99.4	89.8	66.8

Source: Tharaka Nithi County Treasury

Analysis of expenditure by department shows that the Department of Agriculture & Cooperative development recorded the highest absorption rate of development budget at 85.7 per cent while the Department of Energy, Information, Communication and Technology had the lowest at 21 per cent. The Department of Education and Vocational training had the highest percentage of recurrent expenditure to recurrent budget at 95.8 per cent while the Department of Energy, Information, Communication and Technology had the lowest at 22.2 per cent.

4.2 Budget Execution by Programmes and Sub-Programmes

Table 5 shows a summary of the budget execution by programmes and sub-programmes in FY 2019/20.

Table 5 Tharaka Nithi County, Budget Execution by Programmes and Sub-programmes in FY 2019/20

BUDGET EXECUTION BY PROGRAMMES AND SUB-PROGRAMMES – JULY 2019 – JUNE 2020 (FY 2019/20)				
Description of Programmes and Sub-Programmes	Sum of Net Approved Estimates (Ksh)	Sum of Total payments and Commitments (Ksh)	Sum of Balance (Ksh)	Sum of Implementation status (%)
P: Cooperative Development and Management	444,211	413,300	30,911	93
SP: Cooperative Development	444,211	413,300	30,911	93
Agriculture and Cooperatives	444,211	413,300	30,911	93
P: County Government Advisory Services	10,710,016	10,600,721	109,295	99
SP: Communication and Strategy	9,319,875	9,211,690	108,185	98.8
Office of Governor and Deputy Governor	9,319,875	9,211,690	108,185	98.8
SP: Disaster Management and Coordination	1,390,141	1,389,031	1,110	99.9
Public Service, Urban Development and Disaster Management	1,390,141	1,389,031	1,110	99.9
P: County Leadership and Coordination of MDAs	5,442,140	5,315,290	126,850	97.7
SP: Public Sector Advisory Services (Legal, Political, and Economic Affairs)	5,442,140	5,315,290	126,850	97.7
Office of Governor and Deputy Governor	5,442,140	5,315,290	126,850	97.7
P: Crop Development and Management	817,009	817,010	-1	100
SP: Crops Development, Agribusiness and Market Development	817,009	817,010	-1	100
Agriculture and Cooperatives	817,009	817,010	-1	100
P: Culture, Arts and Social Services	3,070,442	3,070,442	-	100
SP: Culture and Arts Promotion	2,847,942	2,847,942	-	100
Youth, Sports, Culture and Tourism	2,847,942	2,847,942	-	100
SP: Gender, PWDs and Social Services	222,500	222,500	-	100
Youth, Sports, Culture and Tourism	222,500	222,500	-	100
P: Curative and Rehabilitative Services	200,408,990	197,930,866	2,478,124	98.8
SP: Laboratory Services	32,886,858	32,548,261	338,597	99
Medical Services	32,886,858	32,548,261	338,597	99

SP: Medical Supplies	167,522,132	165,382,605	2,139,527	98.7
Medical Services	167,522,132	165,382,605	2,139,527	98.7
P: Economic Policy and County Planning	8,936,229	8,658,478	277,751	96.9
SP: County Statistics Services	2,140,173	1,944,440	195,733	90.9
Finance and Economic Planning	2,140,173	1,944,440	195,733	90.9
SP: Economic Development, Planning and Coordination Services	2,072,864	2,067,610	5,254	99.7
Finance and Economic Planning	2,072,864	2,067,610	5,254	99.7
SP: Economic Planning Coordination Services	706,500	643,800	62,700	91.1
County Public Service Board	706,500	643,800	62,700	91.1
SP: Monitoring and Evaluation Services	4,016,692	4,002,628	14,064	99.6
County Public Service Board	1,250,000	1,236,340	13,660	98.9
Finance and Economic Planning	2,766,692	2,766,288	404	100
P: Education and Youth Training	54,229,452	54,225,586	3,866	100
SP: Promotion of Basic Education (ECDE)	35,440,981	35,437,115	3,866	100
Education, Gender, Culture and Social Services	35,440,981	35,437,115	3,866	100
SP: Youth Training and Capacity Building	18,788,471	18,788,471	-	100
Education, Gender, Culture and Social Services	18,788,471	18,788,471	-	100
P: Energy Resource Development & Management	22,720,941	4,925,022	17,795,919	21.7
SP: Energy Resource Development & Management	22,720,941	4,925,022	17,795,919	21.7
Energy and ICT	22,720,941	4,925,022	17,795,919	21.7
P: Environment and Natural Resources Management	3,241,900	2,923,110	318,790	90.2
SP: Environment and Natural Resource	3,241,900	2,923,110	318,790	90.2
Lands, Physical Planning, Urban Development, Natural Resources	3,241,900	2,923,110	318,790	90.2
P: Financial Management Services	13,097,523	13,086,053	11,470	99.9
SP: Accounting Services	3,369,151	3,368,390	761	100
Finance and Economic Planning	3,369,151	3,368,390	761	100
SP: Audit Services	2,461,703	2,461,695	8	100
Finance and Economic Planning	2,461,703	2,461,695	8	100
SP: Budget Formulation and Coordination	4,777,598	4,777,598	-	100
Finance and Economic Planning	4,777,598	4,777,598	-	100
SP: Monitoring and Evaluation Services	704,140	693,900	10,240	98.5
County Public Service Board	704,140	693,900	10,240	98.5
SP: Supply Chain Management Services	1,784,931	1,784,470	461	100
Finance and Economic Planning	1,784,931	1,784,470	461	100
P: General Administration Planning and Support Services	2,306,000,615	1,998,215,707	307,784,908	86.7
SP: Administration Planning and Support Services	187,090,587	164,781,052	22,309,535	88.1
Education, Gender, Culture and Social Services	187,090,587	164,781,052	22,309,535	88.1
SP: Administration, Policy, Strategy and Management of Agriculture	86,677,659	69,203,337	17,474,322	79.8
Agriculture and Cooperatives	86,677,659	69,203,337	17,474,322	79.8
SP: General Administration Services	681,135,968	453,614,600	227,521,368	66.6
Agriculture and Cooperatives	226,382,448	193,936,933	32,445,515	85.7

Energy and ICT	31,292,155	6,180,049	25,112,106	19.7
Lands, Physical Planning, Urban Development, Natural Resources	5,688,165	2,045,465	3,642,700	36
Livestock, Veterinary and Fisheries Development	36,000,000	18,655,707	17,344,293	51.8
Medical Services	356,724,915	220,097,141	136,627,774	61.7
Roads, Infrastructure, Public Works and Industry	25,048,285	12,699,305	12,348,980	50.7
SP: HMIS Monitoring and Evaluation	652,920	152,250	500,670	23.3
Medical Services	652,920	152,250	500,670	23.3
SP: Human resource management	1,350,367,021	1,310,464,468	39,902,553	97
Medical Services	1,350,367,021	1,310,464,468	39,902,553	97
SP: Research and Development	76,460	-	76,460	0
Medical Services	76,460	-	76,460	0
P: General Administration, Planning and Support Services	715,642,172	568,097,972	147,544,200	79.4
SP: Coordination and Supervisory Services (Deputy Governor's Office)	13,614,453	13,393,754	220,699	98.4
Office of Governor and Deputy Governor	13,614,453	13,393,754	220,699	98.4
SP: General Administration and Support Services	312,694,411	223,946,216	88,748,195	71.6
County Public Service Board	17,611,964	9,729,351	7,882,613	55.2
Finance and Economic Planning	81,881,906	34,500,016	47,381,890	42.1
Public Service, Urban Development and Disaster Management	120,271,915	107,265,334	13,006,581	89.2
Trade and Revenue	92,928,626	72,451,515	20,477,111	78
SP: Human Resource Management Services	258,199,258	226,215,048	31,984,210	87.6
County Public Service Board	24,000	-	24,000	0
Finance and Economic Planning	257,519,528	225,612,318	31,907,210	87.6
Public Service, Urban Development and Disaster Management	655,730	602,730	53,000	91.9
SP: Management of County Affairs (Office of Governor)	129,522,170	102,931,074	26,591,096	79.5
Office of Governor and Deputy Governor	129,522,170	102,931,074	26,591,096	79.5
SP: Sub-County Administration and Field Services	1,611,880	1,611,880	-	100
Public Service, Urban Development and Disaster Management	1,611,880	1,611,880	-	100
P: Housing Development and Human Settlement	2,942,046	2,879,452	62,594	97.9
SP: Housing Services	2,942,046	2,879,452	62,594	97.9
Roads, Infrastructure, Public Works and Industry	2,942,046	2,879,452	62,594	97.9
P: Human Resource Management and Development	1,311,250	1,221,280	89,970	93.1
SP: County Public Service Board Services	1,311,250	1,221,280	89,970	93.1
County Public Service Board	1,311,250	1,221,280	89,970	93.1
P: ICT Infrastructure Development	1,346,980	893,480	453,500	66.3
SP: ICT Infrastructure Development	1,346,980	893,480	453,500	66.3
Energy and ICT	1,346,980	893,480	453,500	66.3
P: Industrial Development and Investment	3,766,450	3,766,450	-	100
SP: Consumer Protection & Fair Trade Practices	1,584,300	1,584,300	-	100
Trade and Revenue	1,584,300	1,584,300	-	100

SP: Industrial Development	2,182,150	2,182,150	-	100
Trade and Revenue	2,182,150	2,182,150	-	100
P: Kathwana Municipality Development Programme	13,028,740	640,610	12,388,130	4.9
SP: Kathwana Urban Area Support	13,028,740	640,610	12,388,130	4.9
Lands, Physical Planning, Urban Development, Natural	13,028,740	640,610	12,388,130	4.9
Resources				
P: Kenya Devolution Support Programme	30,000,000	26,696,989	3,303,011	89
SP: Tharaka Nithi KDSP Capacity Building	30,000,000	26,696,989	3,303,011	89
Finance and Economic Planning	30,000,000	26,696,989	3,303,011	89
P: Land Policy and Planning	343,785,576	257,139,028	86,646,548	74.8
SP: Land administration & management	306,427,000	220,517,701	85,909,299	72
Lands, Physical Planning, Urban Development, Natural	306,427,000	220,517,701	85,909,299	72
Resources				
SP: Physical Planning Services	37,358,576	36,621,327	737,249	98
Lands, Physical Planning, Urban Development, Natural	37,358,576	36,621,327	737,249	98
Resources				
P: Legal Affairs	19,441,948	19,441,948	-	100
SP: Enforcement Services	-	-	-	0
Public Service, Urban Development and Disaster Management	-	-	-	0
SP: Legal Services	16,573,608	16,573,608	-	100
Public Service, Urban Development and Disaster Management	16,573,608	16,573,608	-	100
SP: Public participation and Civic Education	2,868,340	2,868,340	-	100
Public Service, Urban Development and Disaster Management	2,868,340	2,868,340	-	100
P: Livestock and Fisheries Resource Management and Development	80,522,238	76,220,579	4,301,659	94.7
SP: Fisheries Development and Promotion	125,500	125,500	-	100
Livestock, Veterinary and Fisheries Development	125,500	125,500	-	100
SP: Livestock Policy Development and Capacity Building	78,889,038	74,587,379	4,301,659	94.5
Livestock, Veterinary and Fisheries Development	78,889,038	74,587,379	4,301,659	94.5
SP: Veterinary Services and Disease Prevention	1,507,700	1,507,700	-	100
Livestock, Veterinary and Fisheries Development	1,507,700	1,507,700	-	100
P: Preventive and Promotive Health Services	56,353,708	52,292,488	4,061,220	92.8
SP: Disease Surveillance	120,000	120,000	-	100
Public Health and Sanitation	120,000	120,000	-	100
SP: Environmental Health services	14,305,224	12,257,836	2,047,388	85.7
Public Health and Sanitation	14,305,224	12,257,836	2,047,388	85.7
SP: Health Promotion and Disease Control	40,612,395	39,312,902	1,299,493	96.8
Public Health and Sanitation	40,612,395	39,312,902	1,299,493	96.8
SP: HIV and AIDS Support Services	238,000	238,000	-	100
Public Health and Sanitation	238,000	238,000	-	100

SP: Nutrition Services	772,248	229,750	542,498	29.8
Public Health and Sanitation	772,248	229,750	542,498	29.8
SP: Reproductive Maternal and Child health Services	305,841	134,000	171,841	43.8
Public Health and Sanitation	305,841	134,000	171,841	43.8
P: Roads Transport	572,219,624	444,953,236	127,266,388	77.8
SP: Rural Roads Improvement and Maintenance Services	572,219,624	444,953,236	127,266,388	77.8
Roads, Infrastructure, Public Works and Industry	572,219,624	444,953,236	127,266,388	77.8
P: Sports Development and Promotion	72,482,825	46,749,619	25,733,206	64.5
SP: Athletics Championships and Other Games	618,900	618,900	-	100
Youth, Sports, Culture and Tourism	618,900	618,900	-	100
SP: County Football League and Clubs Development	2,579,065	2,579,065	-	100
Youth, Sports, Culture and Tourism	2,579,065	2,579,065	-	100
SP: Talent Search and Promotion	69,284,860	43,551,654	25,733,206	62.9
Youth, Sports, Culture and Tourism	69,284,860	43,551,654	25,733,206	62.9
P: Tourism Development and Promotion	492,739	491,750	989	99.8
SP: Miss Tourism Tharaka Nithi	283,689	282,700	989	99.7
Youth, Sports, Culture and Tourism	283,689	282,700	989	99.7
SP: Tourism Branding and Marketing	209,050	209,050	-	100
Youth, Sports, Culture and Tourism	209,050	209,050	-	100
P: Water Supply Services	162,801,984	54,060,467	108,741,517	33.2
SP: Domestic Water Services	138,533,027	51,543,217	86,989,810	37.2
Water Services and Irrigation	138,533,027	51,543,217	86,989,810	37.2
SP: Irrigation and Drainage Services	23,660,800	1,910,800	21,750,000	8.1
Water Services and Irrigation	23,660,800	1,910,800	21,750,000	8.1
SP: Water Storage Services	608,157	606,450	1,707	99.7
Water Services and Irrigation	608,157	606,450	1,707	99.7
P: County Assembly	413,816,058	357,770,800	56,045,258	86.5
SP: County Assembly Services	413,816,058	357,770,800	56,045,258	86.5
Grand Total	5,119,073,806	4,213,497,733	905,576,073	82.3

Source: Tharaka Nithi County Treasury

Based on expenditure absorption rate as shown in Table 3-205, the programs with the highest absorption rates were: Crop Development Management, Industrial Development & Investment, Education & Youth training, Culture, Arts & Social Services and Legal Affairs all at 100 per cent of budget allocation.

5.0 Key Observations and Recommendations

In the course of overseeing and reporting on implementation of the County budget, the OCOB identified the following challenges which hampered effective implementation;

- a) A high wage bill, which accounted for 47.1 per cent of the total expenditure in FY 2019/20 thus constraining funding to other programmes.
- b) Delay by the National Treasury to disburse the equitable share of revenue raised nationally to the County which may have contributed to the accumulation of pending bills as at the end of the financial year.