



THE COUNTY TREASURY

**3RD QUARTER BUDGET IMPLEMENTATION STATUS REPORT
AS AT 31st March 2025**

FY 2024/2025

April 2025

Table of Contents

I. Overview of FY 2024/2025 Budget.....	Error! Bookmark not defined.
II. Revenue Performance	Error! Bookmark not defined.
III. Expenditure Performance.....	Error! Bookmark not defined.

List of Figures

Figure 1: Proportion of expected source of revenue for FY 2024/2025.....	3
--	---

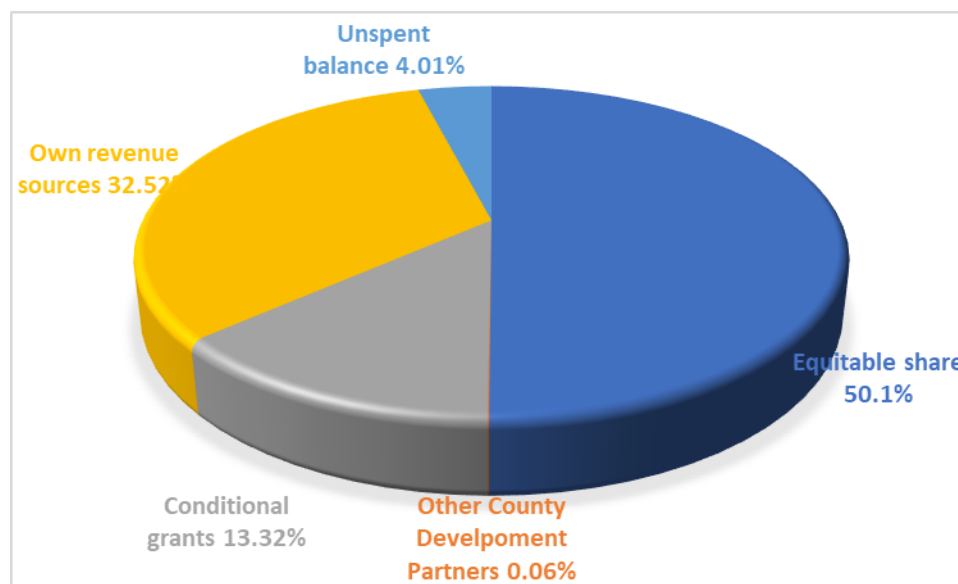
List of Tables

Table 2: Own Source Revenue Performance as at 31 st March 2025	6
Table 3: Comparison of Own Source Revenue Performance between FY 2023/24 and FY 2024/2025	7
Table 4 FIF Submitted as at 31 st March 2025 FY 2024/2025.....	7
Table 5 NHIF Rebates Submitted as at 31 st March 2025 FY 2024/2025.....	8
Table 6: Overall Expenditure.....	8
Table 7: Budget Performance by Department for FY 2024/25	9
Table 8 Summary of Pending Bills as at 31 st March 2025.....	10

I. Overview of FY 2024/2025 Budget

1. The County's approved supplementary 1 budget estimates for financial year 2024/2025 is Kshs. 24.54 billion, comprising of Kshs.15.8 billion (64.7 percent) and Kshs. 8.6 billion (35.3 percent) allocation for recurrent and development expenditure respectively.
2. To finance the budget, the County expects to receive Kshs. 12.3 billion (50.1 percent) as the equitable share of revenue from National Government, Kshs. 3.27 billion (13.32 percent) as total additional conditional grants, and Kshs. 7.98 billion (32.52 percent) from its own revenue sources, KShs. 984.6 million (4.01 percent) as an unspent balance in the CRF brought forward from previous financial year 2023/2024 and KShs. 14.06 million (0.06 percent) Million from other County development partners.

Figure 1: Proportion of expected source of revenue for FY 2024/2025



Revenue Performance

Overall Revenue Review

The total funds available for budget implementation during the period under review amounted to KShs. 11.49 billion (46.8 percent of total budget) as shown in table 1 below;

Table 1: Overall Revenue Review

Revenue performance as at 31 st March 2025		FY 2024/2025		
	Source of revenue	Budget Allocation Supplementary 1 (Kshs.)	Actual Receipts as at 31.03.20245(Kshs.)	Actual Receipts as % of Annual Allocation
A	Equitable Share Allocation	12,293,696,674	7,108,516,176	57.8
B	Own Source Revenue (OSR)	7,980,140,717	3,330,779,218	42
C	Total county government additional allocations	3,270.313,564	52,631,579	1.62
	I. Conditional Additional Allocation from the National Governments share	617,609,530	52,631,579	0
	Industrial Park & Aggregation Centers Grant	187,500,000	52,631,579	0
	Road Maintenance Fuel Levy fund	335,429,530	0	0
	Community Health Promoters(CHPs)	94,680,000	0	0
	II.Unconditional Additional Allocation from the National Governments share	6,230,202	0	0
	Court Fines	5,697,644	0	0
	Mineral Royalties	532,558	0	0
	III.Conditional Additional Allocation financed from proceeds of loans and grants from Development Partners	2,646,473,832	0	0
	DANIDA Grant - Universal Healthcare for Devolved System Program	14,527,500	0	0
	IDA (World Bank) credit - Kenya Urban Support Project (KUSP)-Urban Development Grant (UDG)	1,658,136,816	0	0
	IDA (World Bank) credit Kenya Devolution Support Project (KDSP) - Level 2	37,500,000	0	0
	IDA (World Bank) credit - Kenya Urban Support Project (KUSP)-Urban institutional Grant (UIG)	35,000,000	0	0
	IDA (World bank) National Agricultural Value Chain development Project	151,515,152	0	0
	World Bank credit Kenya Informal Settlement Improvement Project (KISIP 2)	464,543,092	0	0
	IDA (World bank) FLLoCA- County climate Resilience Investment Grant	254,578,726	0	0
	IDA (World bank) FLLoCA- County climate Institutional Support Grant	11,277.015		
	Kenya Aquaculture business development project (KABDP)	19,395,531	0	0
D	OTHER COUNTY REVENUE	998,653,541	996,859,786	99.8
	Balance b/f (CRF),Unspent Balances 2023/2024	984,598,316	984,598,316	100
	MSF Belgium	-	12,261,470	0
	Nutrition International	14,055,225	0	0
	TOTALS	24,542,804,496	11,488,786,759	46.8

Treasury

3. Exchequer releases as at 31st March 2025 totaled to Kshs. 8.09 billion. The table below summarizes the releases as follows;

EXCHEQUER RELEASES		
RELEASE DATE.	AMOUNT	EXCHEQUER MONTH
26.07.2024	978,204,195	Jun-24
24.09.2024	1,039,341,958	Jul-24
17.10.2024	978,204,196	Aug-24
14.11.2024	1,039,341,958	Sept-24
18.11.2024	978,204,196	Oct-24
16.12.2024	1,044,964,115	Nov-24
24.01.2025	983,495,638	Dec-25
26.02.2025	1,044,964,115	Jan-25
Totals	8,086,720,371	

Source: Kiambu County Treasury

Own Source Revenue

4. During the period under review, the County raised Kshs. 3.33 billion as own-source revenue (OSR) which represented 42 percent of the annual OSR target. This was a drop of Kshs. 20.3 million from Kshs. 3.35 billion, raised in the similar period of FY 2023/24. The revenue streams that collected the highest revenue are Physical Planning unit at kshs.602.3 million, Hospital Collections (FIF) at Kshs. 589.3 million, and Land rates at 452.1 million as shown in table 2.

Table 1: Own Source Revenue Performance as at 31st March 2025

Revenue Performance as at 31 st March 2025		FY 2024/2025		
	Revenue source	Budgeted revenue Supplementary 1	Actual revenue as at 31st March 2025	Actual Receipts as %of Annual Target
	OWN SOURCE REVENUE	7,980,140,717	3,330,779.218	42
	Physical Planning unit	1,630,645,457	602,316,387	37
	Land rates Management unit	1,951,633,742	452,063,614	23
	Business Permit Management Unit	450,650,500	309,629,442	69
	Vehicle Parking Management unit	602,132,055	232,900,200	39
	Liquor Licences Management unit	350,000,000	138,928,090	40
	Roads,Transport,Public Works Management unit	180,310,302	82,404,382	46
	Water Environment & Natural Resources Management unit	102,805,757	87,026,145	85
	Cess Management Unit	156,921,249	68,425,547	44
	Agriculture and slaughterhouse	83,395,975	68,247,724	81
	Housing Management unit	35,450,000	14,774,668	42
	Market Management unit	15,525,226	11,468,447	74
	Trade,Tourism Industry and Cooperative units	20,020,454	14,120,023	71
	Education,Culture & Social Services Unit	650,000	1,205,695	185
	Health Management Unit	2,400,000,000	1,247,268,854	52
	Hospital Collections(FIF)	1,300,000,000	589,281,647	45
	NHIF Rebates	800,000,000	463,007,882	58
	Public Health	300,000,000	194,979,325	65

Source: Kiambu

County Treasury

5. During the period under review, the Own Source Revenue (OSR) FY 2024/25 has a drop of Kshs. 20.3 million from Kshs. 3.35 billion, raised in the similar period of FY 2023/24. Table 3 provides a comparison of Own Source Revenue streams performance between FY 2023/2024 and FY 2024/2025.

Table 2: Comparison of Own Source Revenue Performance between FY 2023/24 and FY 2024/2025

S/no	Revenue source	Total revenue as at 31st March FY 2023/2024 (A)	Total revenue as at 31st March FY 2024/2025 (B)	Variance (C)=B-A	% increase/decrease C/A
1	Agriculture Livestock & Fisheries Management	3,900,547	4,070,151	169,604	4
2	Physical Planning unit	590,741,201	602,316,387	11,575,186	2
3	Business Permit Management Unit	306,254,646	309,629,442	3,374,796	1
4	Cess Management Unit	68,413,119	68,425,547	12,428	0
5	Education,Culture & Social Services Unit	2,665,990	1,205,695	(1,460,295)	(55)
6	Housing Management unit	12,739,624	14,774,668	2,035,044	16
7	Land rates Management unit	602,085,302	452,063,614	(150,021,688)	(25)
8	Market Management unit	8,376,753	11,468,447	3,091,694	37
9	Roads,Transport,Public Works Management unit	80,435,932	82,404,382	1,968,450	3
10	Slaughterhouse Management unit	34,619,123	64,177,573	29,558,450	85
11	Trade,Tourism Industry and Cooperative units	1,856,210	14,120,023	12,263,813	661
12	Vehicle Parking Management unit	266,762,288	232,900,200	33,862,088	12.7
13	Water Environment & Natural Resources unit	77,200,423	87,026,145	9,825,722	13
14	Liquor Management unit	225,736,425	138,928,090	(86,808,335)	(39)
15	Hospital Collections (FIF)	600,084,030	589,281,647	(10,802,383)	(2)
16	NHIF(Rebates)	279,370,391	463,007,882	183,637,491	66
17	Public Health	189,842,989	194,979,325	5,136,336	3
	TOTAL	3,351,084,993	3,330,779,218	(20,305,775)	(1)

Source: Kiambu County Treasury

Status on submission of FIF and NHIF rebates

6. The fund collected through FIF and NHIF rebates are transferred to the Kiambu Health Services Fund Account on Weekly basis for the FIF and on monthly basis for the NHIF rebates. The table 4 and 5 below shows the funds collected and transferred to the Fund account per health facility;

Table 3 FIF Submitted as at 31st March 2025 FY 2024/2025

S/no	Facility	Amount received as at 31st March 2025	Amount transferred to FIF fund as at 31st March 2025
1	Thika Level 5 Hospital	192,722,687	192,722,687
2	Kiambu Level 5 Hospital	145,714,153	145,714,153
3	Gatundu Level 5 Hospital	60,548,957	60,548,957
4	Ruiru Subcounty Level 4 Hospital	41,860,939	41,860,939
5	Limuru Subcounty Hospital	26,235,924	26,235,924
6	Kihara Subcounty Level 4 Hospital	12,077,073	12,077,073
7	Igeganja Level 4 Hospital	12,128,669	12,128,669
8	Lari Subcounty Level 4 Hospital	4,188,549	4,188,549
9	Wangige Subcounty Level 4 Hospital	11,007,146	11,007,146
10	Kigumo Subcounty Hospital	3,325,643	3,325,643

11	Karuri Subcounty Level 4 Hospital	9,589,592	9,589,592
12	Lussingeti Subcounty Hospital	5,632,035	5,632,035
13	Karatu Sub District Hospital	1,204,984	1,204,984
14	Nyathuna Level 4 Hospital	1,411,201	1,411,201
15	Level 2 and 3 Hospitals	61,634,097	61,634,097
	TOTAL	589,281,748	589,281,748

Source: Kiambu

County Treasury

Table 4 NHIF Rebates Submitted as at 31st March 2025 FY 2024/2025

S/no	Facility	Amount received as at 31st March 2025	Amount transferred as NHIF Rebates as at 31st March 2025
1	Thika Level 5 Hospital	155,117,182	155,117,182
2	Kiambu Level 5 Hospital	144,058,543	144,058,543
3	Gatundu Level 5 Hospital	48,901,847	48,901,847
4	Ruiru Subcounty Level 4 Hospital	30,122,571	30,122,571
5	Kihara Subcounty Level 4 Hospital	9,598,515	9,598,515
6	Igegania Level 4 Hospital	8,362,935	8,362,935
7	Wangige Subcounty Level 4 Hospital	14,125,579	14,125,579
8	Lari Subcounty Level 4 Hospital	12,819,796	12,819,796
9	Kigumo Subcounty Hospital	1,593,100	1,593,100
10	Karuri Subcounty Level 4 Hospital	3,956,680	3,956,680
11	Lussingeti Subcounty Hospital	4,530,209	4,530,209
12	Karatu Sub District Hospital	363,840	363,840
13	Nyathuna Level 4 Hospital	417,345	417,345
14	Limuru Subcounty Hospital	29,039,742	29,039,742
	TOTAL	463,007,882	463,007,882

Source: Kiambu County Treasury

II. Expenditure Performance

Requisitions as at 31st March, 2025

7. During the period under review, the Controller of Budget approved withdrawal of Kshs. 10.24 billion (41.73 percent of total funds available- *table 6*) from the CRF account.

Overall Expenditure Review

8. A total of Kshs. 10.24 billion was spent on both development and recurrent expenditure which represented an overall absorption rate of 41.73 percent of the total approved budget.

9. Expenditure on recurrent was Kshs. 8.35 billion representing an absorption rate of 52.54 percent while expenditure on development was Kshs. 1.89 billion representing an absorption rate of 21.85 percent. Table 6 below shows the overall expenditure for financial year 2024/2025.

Table 5: Overall Expenditure

Expenditure Classification	Approved Budget (KShs)	Expenditure (KShs)	Absorption (%)
----------------------------	------------------------	--------------------	----------------

Recurrent Expenditure	15,897,940,475	8,352,522,907	52.54
Development Expenditure	8,644,864,021	1,888,605,551	21.85
Total	24,542,804,496	10,241,128,458	41.73

Source: Kiambu County Treasury

Budget Performance by Department

10. Table 7 presents a summary of the approved budget allocation and performance by department as at 31st March 2025

Table 6: Budget Performance by Department for FY 2024/25

COUNTY EXPENDITURE AS AT 31 st March 2025 FY 2024-2025				
Vote	Department	Approved Budget Estimates (AB)	Actual Expenditure (AE)	Total Expenditure as % of Annual Target
RECURRENT				
4061	County Assembly	1,418,615,658	692,184,675	48.8
4062	County Executive	476,482,683	220,921,506	46.4
4063	County Public Service Board	92,888,220	44,589,715	48
4064	Finance ICT & Economic Planning	1,586,975,283	854,788,763	53.9
4067	Water ,Environment, Natural Resources, Energy and Climate Change	573,513,432	363,858,446	63.4
4068	Health Services	7,016,172,120	3,741,998,367	53.3
4073	Roads, Transport & Public Works	788,314,721	445,758,190	56.6
4075	Administration & Public Service	1,076,502,785	570,387,412	53
4077	Agriculture, Livestock and Cooperatives	523,870,622	276,400,132	52.8
4078	Education, Gender, Culture & Social Services	1,563,953,042	815,583,759	52.3
4079	Youth Affairs, Sports & Communication	185,142,827	73,719,921	39.2
4080	Lands,Housing,Physical Planning &Municipal Administration and Urban Development	416,252,393	167,716,026	40.3
4081	Trade, Tourism, Industrialization and Investments	179,256,689	84,615,996	47.2
	Total	15,897,940,475	8,352,522,907	52.5
DEVELOPMENT				
4061	County Assembly	110,000,000	-	0.00
4062	County Executive	-	-	0.00
4063	County Public Service Board	-	-	0.00
4064	Finance ICT & Economic Planning	183,780,000	-	0.00
4067	Water ,Environment, Natural Resources, Energy and Climate Change	550,957,494	48,910,727	8.9
4068	Health Services	846,744,990	409,930,996	48.4
4073	Roads, Transport & Public Works	2,109,589,721	427,601,754	20.3
4075	Administration & Public Service	87,549,484	1,352,180	1.54
4077	Agriculture, Livestock and Cooperatives	710,598,226	183,696,889	25.6
4078	Education, Gender, Culture & Social Services	847,088,955	463,333,133	54.7
4079	Youth Affairs, Sports & Communication	170,000,000	106,465,024	62.3
4080	Lands,Housing,Physical Planning &Municipal Administration and Urban Development	2,307,608,577	2,175,000	0.1
4081	Trade, Tourism, Industrialization and Investments	720,946,574	245,139,848	34
	Total	8,644,864,021	1,888,605,551	21.9
	GRAND TOTAL	24,542,804,496	10,241,128,458	41.7

County Treasury

11. Under recurrent expenditure, the Department of Water Environment Energy & Natural Resources recorded the highest absorption rate at 63.4 percent, followed by Department of Roads, Transport & Public Works at 56.6 percent, and the Department of Finance, ICT and Eci Services at 53.9 percent. In contrast, Youth Affairs, Sports and Communication recorded the lowest absorption rate at 39.2 percent.

12. Under development expenditure, the Department of Youth Affairs, Sports and Communication recorded the highest absorption rate at 62.3 percent, followed by the Department of Education Gender, Culture and Social Services at 54.7 and Department of Health Services at 48.4 percent.

13. The County will continue with the implementation of the development projects. All county departments have budgeted for the development projects in the FY 2024/25. The departments should ensure that most of the projects are complete and ready for use by the end of FY 2024/25.

Pending Bills

14. Comprehensive list of pending bills per department has been analyzed as follows;

Table 7 Summary of Pending Bills as at 31st March 2025

SUMMARY OF PENDING BILLS AS AT 31 ST March 2025					
S/N O	Department		Outstanding 30.06.2024	Paid up to 31st March 2025	Outstanding as at 31st March 2025
4075	Administration & Public Service	Development	2,888,813	1,352,180	1,536,633
		Recurrent	70,303,873	18,491,140	51,812,733
	SUB TOTAL		73,192,686	19,843,320	53,349,366
4077	Agriculture, Livestock and Cooperatives	Development	74,031,610	19,026,100	55,005,510
		Recurrent	22,230,978	4,406,678	17,824,301
	SUB TOTAL		96,262,588	23,432,778	72,829,811
4063	County Public Service Board	Development	-	-	-
		Recurrent	16,977,469	4,274,494	12,702,975
	SUB TOTAL		16,977,469	4,274,494	12,702,975
4078	Education, Gender, Culture & Social Services	Development	137,222,645	36,894,332	100,328,313
		Recurrent	28,498,399	411,320.00	28,087,079
	SUB TOTAL		165,721,043	37,305,652	128,415,392
4062	County Executive	Development	-	-	-
		Recurrent	54,017,985	7,065,538	46,952,447
	SUB TOTAL		54,017,985	7,065,538	46,952,447
4064	Finance ICT & Economic Planning	Development	3,329,882	-	3,329,882

		Recurrent	1,325,852,721	574,623,436	751,229,286
	SUB TOTAL		1,329,182,603	574,623,436	754,559,168
4068	Health Services	Development	219,607,935	110,459,062	109,148,873
		Recurrent	2,462,140,996	44,967,153	2,417,173,843
	SUB TOTAL		2,681,748,931	155,426,215	2,526,322,716
4080	Lands,Housing,Physical Planning &Municipal Administration and Urban Development	Development	4,588,159	-	4,588,159
		Recurrent	54,323,774	29,090,953	25,232,821
	SUB TOTAL		58,911,933	29,090,953	29,820,980
4062	Legal Services	Development	-	-	-
		Recurrent	100,017,355	-	100,017,355
	SUB TOTAL		100,017,355	-	100,017,355
4073	Roads, Transport & Public Works	Development	1,694,421,273	201,805,420	1,492,615,854
		Recurrent	74,845,426	14,543,078	60,302,348
	SUB TOTAL		1,769,266,699	216,348,497	1,552,918,202
4081	Trade, Tourism, Industrialization and Investments	Development	48,726,434	32,768,969	15,957,465
		Recurrent	9,364,405	1,765,020	7,599,385
	SUB TOTAL		58,090,839	34,533,989	23,556,845
4067	Water Environment Energy & Natural Resources	Development	104,384,804	32,067,015	72,167,789
		Recurrent	107,403,776	54,850,219	52,553,557
	SUB TOTAL		211,788,579	86,917,234	124,871,346
13	Youth Affairs, Sports & Communication	Development	29,068,651	12,374,340	16,694,311
		Recurrent	13,866,336	2,505,171	11,361,165
	SUB TOTAL		42,934,987	14,879,511	28,055,476
	GRAND TOTAL		6,658,113,697	1,203,741,616	5,454,372,081

Source: Kiambu County

Treasury

8. The County has a payment plan of paying Kshs. 100 million per exchequer release.
9. Pending bills has affected the implementation of current projects in various ways. Vendors and contractors have been reluctant to take up projects being tendered due to the high amounts owed to them. This reluctance has caused delays in the procurement process, thereby affecting the overall progress of current projects.

Challenges

During the period under review, the following challenges has affected the budget implementation;

- i. Delays in exchequer release to the county by the National Government thus affecting implementation of programmes as planned.
- ii. Low absorption rates of development funds. The low performance in development expenditure was attributed to delayed disbursement of funds by the National Government.

- iii. Under performance of own source revenue. The realised own source revenue represented only 42 percent of its annual target.
- iv. Effects of pending bills - The County is unable to attract reliable vendors and suppliers to supply goods and services when required. This resulted in delays during the implementation of projects.

Recommendations

1. The National Government should disburse funds to the county on time to avoid delays in implementation of planned programmes.
2. The County should continue to implement strategies and measures aimed at enhancing revenue performance to ensure the approved budget is fully financed.
3. The County Government should continue prioritizing the settlement of all eligible bills within our departmental budgets and take measures to mitigate the problem of pending bills which include strict adherence to approved budget spending limits and the establishment of realistic revenue targets.