



THE COUNTY TREASURY

**BUDGET IMPLEMENTATION STATUS REPORT
AS AT 30th JUNE 2025**

FY 2024/2025

JULY 2025

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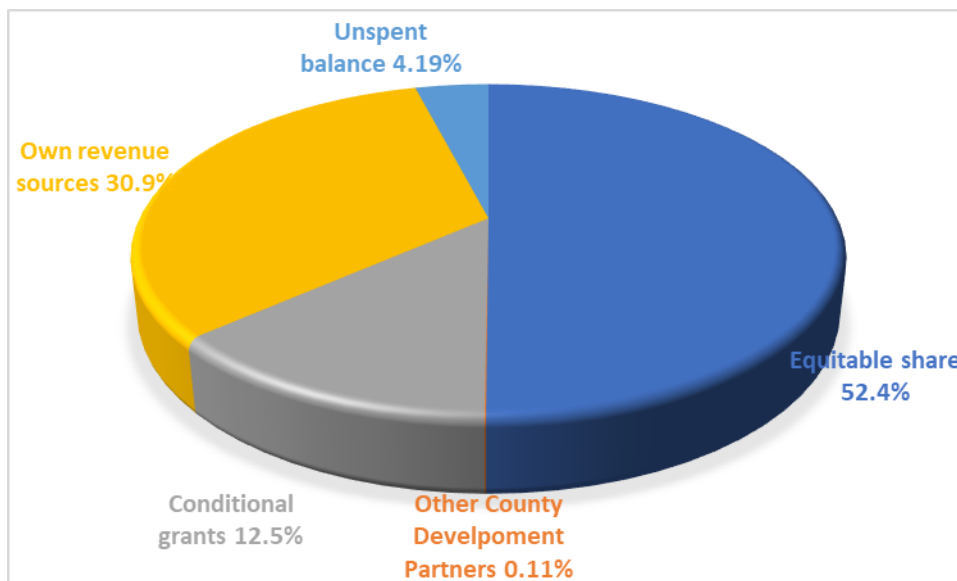
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I. Overview of FY 2024/2025 Budget

1. The County approved supplementary 2 budget estimates for the financial year 2024/2025 is KShs. 23.48 billion, comprising KShs. 15.52 billion (66.1 percent) for recurrent expenditure and KShs. 7.96 billion (33.9 percent) for development expenditure.
2. To finance the budget, the County expected to receive KShs. 12.3 billion (52.4 percent) as an equitable share of revenue from the National Government, KShs. 2.92 billion (12.5 percent) as total conditional grants, KShs. 7.25 billion (30.9 percent) from its own sources of revenue, KShs. 984.6 million (4.9 percent) as an unspent balance in the CRF brought forward from FY 2023/2024 and KShs. 26.32 million (0.11 percent) Million from other County development partners.

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



II. Revenue Performance

Overall Revenue Review

3. The total funds available for budget implementation during the period under review amounted to KShs. 18.92 billion (81 percent of total budget) as shown in table 1 below;

Table 1: Overall Revenue Review

Revenue performance as at 30 th June 2025		FY 2024/2025		
	Source of revenue	Budget Allocation Supplementary 2 (KShs.)	Actual Receipts as at 30.06.2025(KShs.)	Actual Receipts as % of Annual Allocation
A	Equitable Share Allocation	12,293,696,674	12,293,695,472	100
B	Own Source Revenue (OSR)	7,250,940,717	5,054,611,248	69.7
C	Total county government additional allocations	2,924,824,906	574,266,842	19.6
	I. Conditional Additional Allocation from the National Government share	602,698,311	171,583,051	28.5
	Industrial Park & Aggregation Centers Grant	52,631,579	52,631,579	100
	Road Maintenance Fuel Levy fund	335,429,530	118,951,472	36
	Community Health Promoters (CHPs)	94,680,000	0	0
	Basic Salary Arrears for county government health workers	119,957,202	0	0
	II.Unconditional Additional Allocation from the National Government share	10,782,328	0	0
	Court Fines	5,084,684	0	0
	Mineral Royalties	5,697,644	0	0
	III.Conditional Additional Allocation financed from proceeds of loans and grants from Development Partners	2,311,344,267	402,683,791	17
	DANIDA Grant - Universal Healthcare for Devolved System Program	14,527,500	14,527,500	100
	IDA (World Bank) credit - Kenya Urban Support Project (KUSP)- Urban Development Grant	1,331,483,863	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	32,309,300	92
	IDA (World bank) National Agricultural Value Chain development Project (NAVCDP)	151,515,152	91,303,899	60
	World Bank credit Kenya Informal Settlement Improvement Project (KISIP 2)	464,543,092	264,543,092	57
	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	0	0
	SIDA-Kenya Agricultural business development project (KABDP)	10,918,919	0	0
D	OTHER COUNTY REVENUE	1,010,915,011	996,859,786	98.6
	June 2024 Exchequer (978,204,195) & Unspent Balances in CRF FY 2023/2024(6,394,121)	984,598,316	984,598,316	100

Revenue performance as at 30 th June 2025		FY 2024/2025		
Source of revenue		Budget Allocation Supplementary 2 (KShs.)	Actual Receipts as at 30.06.2025(KShs.)	Actual Receipts as % of Annual Allocation
MSF Belgium		12,261,470	12,261,470	100
Nutrition International		14,055,225	0	0
TOTALS		23,480,377,308	18,918,433,348	80.6

NOTE ;Kshs XXX were receivables from NHIF rebates

Source: Kiambu County Treasury

Exchequer releases as at 30th June, 2025 totaled to KShs. 13.27 billion. This includes Kshs.978,202,195 as the Exchequer for June 2024 not received in the financial year 2023/2024. The table below summarizes the releases as follows;

EXCHEQUER RELEASES		
RELEASE DATE.	AMOUNT	EXCHEQUER MONTH
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	21,827,198	Nov-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
15.04.2025	1,044,964,115	Feb-25
28.04.2025	983,495,638	Mar-25
28.05.2025	1,106,432,592	Apr-25
20.06.2025	1,044,964,115	May-25
26.06.2025	983,495,638	Jun-25
Totals	12,293,695,472	
26.07.2024	978,204,195	Jun-24
Grand Total	13,271,899,667	

Own Source Revenue

4. During the period under review, the County raised KShs. 5.05 billion as own-source revenue (OSR) which represented 69.7 percent of the annual OSR target. This was an improvement of KShs. 469 million from KShs. 4.59 billion, raised in the similar period of FY 2023/24. The revenue streams that collected the highest revenue are Health at KShs. 1.81

billion, Land,physical planning and housing at KShs. 1.78 billion and Trade,industrialization,Tourism and Investments at kshs.435.3 million as shown in table 2.

Table 1: Own Source Revenue Performance for FY 2024/25

	Revenue Performance as at 30 th June 2025	FY 2024/2025		
	Revenue source	Budgeted revenue Supplementary 2	Actual revenue as at 30 th June 2025	Actual Receipts as %of Annual Target
	OWN SOURCE REVENUE	7,250,940,717	5,054,611,248	69.7
1	Agriculture, Livestock and Fisheries unit	113,380,463	90,142,007	80
2	Trade, Tourism Industry and Cooperative units	491,196,180	435,326,553	89
3	Water Environment & Natural Resources Management unit	309,727,006	242,226,213	78
4	Education, Culture & Social Services Unit	2,000,000	1,622,270	81
5	Youth and Sports Unit	2,000,000	1,544,860	77
6	Administration and Public Service	383,000,000	260,929,732	68
7	Health Management Unit	1,800,000,000	1,810,096,601	101
8	Roads, Transport and Public works Unit	780,442,357	432,547,847	55
9	Lands, Physical Planning and Housing Unit	3,369,194,711	1,780,175,165	53

Source: Kiambu County Treasury

5. Additionally, the Own Source Revenue (OSR) Financial Year 2024/25 was higher compared to the same period in the previous financial year 2023/24. This increase in OSR is attributed to various interventions such as;

a) Enhanced Accessibility and Citizen Engagement

- **Huduma Mashinani Initiatives:** These are being scaled up to bring county services closer to residents, especially during peak revenue collection periods. This proximity increases compliance and convenience in making payments.
- **Revenue Collection Monitoring:** Weekly virtual and monthly physical meetings are being held to assess performance, troubleshoot challenges, and provide real-time support to collection teams.

b) Digital Transformation and Automation

- **Implementation of Uniform Hospital Information Management Systems (HMIS):** All Level 4 and 5 hospitals are now running on a standardized HMIS platform, enabling real-time revenue tracking and improving efficiency.
- Continuous Enhancement of the Revenue Module within the ERP System:

c) Infrastructure and Service Improvement

- **Investment in Health Infrastructure:** Hospitals have been adequately supplied with medical commodities and equipped with modern machines. This has improved service delivery, enhancing public trust and willingness to pay for services.

d) Revenue Base Expansion and Data-Driven Collection

- **SHA (Social Health Authority) Registration Mobilization Plan:** A targeted plan is in place to register eligible beneficiaries, thus reducing revenue loss attributed to **blanket waivers in health services**.

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

	Revenue source	Total revenue as at 30 th June FY 2023/2024 (A)	Total revenue as at 30 th June FY 2024/2025 (B)	Variance (C)=B-A	% increase/decrease C/A
1	Agriculture, Livestock and Fisheries unit	116,154,236	90,142,007	(26,012,228)	-22
2	Trade, Tourism Industry and Cooperative units	145,388,021	435,326,553	289,938,532	199
3	Water Environment & Natural Resources Management	167,730,306	242,226,213	74,495,907	44
4	Education, Culture & Social Services Unit	1,483,651	1,622,270	138,619	9
5	Youth and Sports Unit	1,444,286	1,544,860	100,574	7
6	Administration and Public Service	312,683,768	260,929,732	(51,754,036)	-17
7	Health Management Unit	1,415,340,594	1,810,096,601	394,756,007	28
8	Roads, Transport and Public works Unit	530,307,068	432,547,847	(97,759,221)	-18
9	Lands, Physical Planning and Housing Unit	1,895,219,373	1,780,175,165	(20,346,131)	-1
	TOTAL	4,585,751,301	5,054,611,248	468,859,947	10

Source: Kiambu County Treasury

6. However, despite the significant growth in OSR collection, the County has not met the targeted OSR due to various challenges encountered during the period under review. The OSR has been significantly affected by factors such as the doctors' strike affecting health services, some modules in the ERP system are not complete such as land rates and physical planning, and the period during the transition of NHIF to SHA the county did not collect any revenue relating to SHIF/SHA.

Status on submission of FIF and SHA/SHIF rebates

7. The fund collected through FIF and SHA/SHIF rebates are transferred to the Kiambu Health Services Fund Account on Weekly basis for the FIF and on monthly basis for the SHS/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 30th June FY 2024/2025

S/NO	FACILITY	AMOUNT RECEIVED AS AT 30TH JUNE 2025	AMOUNT TRANSFERRED TO FIF FUND AS AT 30TH JUNE 2025
1	Thika Level 5 Hospital	242,957,197	242,957,197
2	Kiambu Level 5 Hospital	192,475,597	192,475,597
3	Gatundu Level 5 Hospital	76,468,483	76,468,483
4	Ruiru Subcounty Level 4 Hospital	57,525,971	57,525,971
5	Limuru Subcounty Hospital	35,757,854	35,757,854
6	Kihara Subcounty Level 4 Hospital	17,629,144	17,629,144
7	Igeganina Level 4 Hospital	16,828,610	16,828,610
8	Lari Subcounty Level 4 Hospital	5,758,720	5,758,720
9	Wangige Subcounty Level 4 Hospital	15,638,255	15,638,255
10	Kigumo Subcounty Hospital	5,060,392	5,060,392
11	Karuri Subcounty Level 4 Hospital	14,914,946	14,914,946
12	Lussingeti Subcounty Hospital	8,111,416	8,111,416
13	Karatu Sub District Hospital	1,684,022	1,684,022
14	Nyathuna Level 4 Hospital	2,054,465	2,054,465
15	Level 2&3 Hospitals	85,547,481	85,547,481
	TOTAL	778,412,552	778,412,552

Source: Kiambu County Treasury

Table 4 SHA/SHIF Rebates Submitted as at 30TH June FY 2024/2025

S/NO	FACILITY	AMOUNT RECEIVED AS AT 30TH JUNE 2025	AMOUNT TRANSFERRED TO FIF FUND AS AT 30TH JUNE 2025
1	Thika Level 5 Hospital	232,711,715	232,711,715
2	Kiambu Level 5 Hospital	187,189,147	187,189,147
3	Gatundu Level 5 Hospital	76,189,505	76,189,505
4	Ruiru Subcounty Level 4 Hospital	43,622,137	43,622,137
5	Kihara Subcounty Level 4 Hospital	10,929,832	10,929,832
6	Igeganina Level 4 Hospital	13,383,829	13,383,829
7	Wangige Subcounty Level 4 Hospital	18,307,098	18,307,098
8	Lari Subcounty Level 4 Hospital	6,280,280	6,280,280
9	Kigumo Subcounty Hospital	4,104,093	4,104,093
10	Karuri Subcounty Level 4 Hospital	3,618,340	3,618,340
11	Lussingeti Subcounty Hospital	9,045,033	9,045,033
12	Karatu Sub District Hospital	983,436	983,436
13	Nyathuna Level 4 Hospital	467,345	467,345
14	Limuru Subcounty Hospital	53,852,417	53,852,417
15	Level 2 &3 Hospitals	97,266,860	97,266,860
	TOTAL	757,951,064,	757,951,064

Source: Kiambu County Treasury

III. Expenditure Performance

Requisitions as at 30th June, 2025

8. During the period under review, the Controller of Budget approved withdrawal of KShs. 16.99 billion (89.78 percent of total funds available of Kshs.18.92 billion- *table 1*) from the CRF account.

Overall Expenditure Review

9. A total of KShs. 16.99 billion was spent on both development and recurrent expenditure which represented an overall absorption rate of 72 percent of the total approved budget.

10. Expenditure on recurrent was KShs. 13.65 billion representing an absorption rate of 88 percent while expenditure on development was KShs. 3.33 billion representing an absorption rate of 42 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	15,518,877,069	13,650,825,792	88
Development Expenditure	7,961,500,239	3,334,902,607	41.9
Total	23,480,377,308	16,985,728,399	72.3

Source: Kiambu County Treasury

Budget Performance by Department

11. Table 7 presents a summary of the approved budget allocation and performance by department for financial year 2024/25.

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

COUNTY EXPENDITURE AS AT 30 th June 2025 FY 2024-2025				
Vote	Department	Approved Budget Estimates Supplementary 2 (AB)	Actual Expenditure (AE)	Total Expenditure as % of Annual Target
RECURRENT				
4061	County Assembly	1,258,932,748	1,083,381,683	86
4062	County Executive	447,106,865	309,705,841	69
4063	County Public Service Board	83,478,091	62,449,668	75
4064	Finance ICT & Economic Planning	1,497,659,684	1,290,641,257	86
4067	Water, Environment, Natural Resources, Energy and	595,338,412	526,049,928	88

COUNTY EXPENDITURE AS AT 30 th June 2025 FY 2024-2025				
Vote	Department	Approved Budget Estimates Supplementary 2 (AB)	Actual Expenditure (AE)	Total Expenditure as % of Annual Target
	Climate Change			
4068	Health Services	7,011,028,360	6,465,448,828	92
4073	Roads, Transport & Public Works	862,473,639	685,136,705	79
4075	Administration & Public Service	1,003,998,165	911,098,816	91
4077	Agriculture, Livestock and Cooperatives	492,931,419	429,775,436	87
4078	Education, Gender, Culture & Social Services	1,580,086,405	1,380,237,118	87
4079	Youth Affairs, Sports & Communication	126,659,400	119,240,284	94
4080	Lands,Physical Planning &Municipal Administration and Urban Development	384,213,364	248,727,861	65
4081	Trade, Tourism, Industrialization and Investments	174,970,517	138,932,366	79
	Total	15,518,877,069	13,650,825,792	88
DEVELOPMENT				
4061	County Assembly	110,000,000	0	0
4062	County Executive	0	0	0
4063	County Public Service Board	0	0	0
4064	Finance ICT & Economic Planning	80,780,000	10,697,000	13
4067	Water, Environment, Natural Resources, Energy and Climate Change	594,559,494	123,067,186	21
4068	Health Services	819,744,990	719,264,424	88
4073	Roads, Transport & Public Works	1,945,196,723	680,819,609	35
4075	Administration & Public Service	29,549,484	1,352,180	5
4077	Agriculture, Livestock and Cooperatives	546,521,614	311,686,287	57
4078	Education, Gender, Culture & Social Services	1,082,353,955	858,957,099	79
4079	Youth Affairs, Sports & Communication	203,000,000	149,571,764	74
4080	Lands,Physical Planning &Municipal Administration and Urban Development	1,916,473,330	18,674,556	1
4081	Trade, Tourism, Industrialization and Investments	633,320,649	460,812,503	73
	Total	7,961,500,239	3,334,902,607	42
	GRAND TOTAL	23,480,377,308	16,985,728,399	72

Source: Kiambu County Treasury

12. Under recurrent expenditure, the Department of Youth Affairs,Sports and Communication recorded the highest absorption rate at 94 percent, followed by the Department of Health services at 92 percent, and the Department of Administration and Public Service at 91 percent. In contrast, Land, Housing, Physical Planning Municipal Administration and Urban Development recorded the lowest absorption rate at 65 percent.

13. Under development expenditure, the County spent 3.33 billion, with the Department of Health Services achieving the highest absorption rate at 88 percent, followed by the Department of Education, Gender, and Social Services achieving the highest absorption rate at 79 percent and Youth Affairs,Sports and Communication 74 percent.

14. 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

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

Table 7 Summary of Pending Bills as At 30TH June 2025

Pending bills report as at 30th June 2025			
Departments	Recurrent	Development	Totals
Administration & Public Service	149,959,645	7,963,023	157,922,668
Agriculture, Livestock and Cooperatives	25,607,517	37,027,334	62,634,851
County Public Service	9,623,490		9,623,490
Education, Gender, Culture & Social Services	52,222,516	240,205,913	292,428,429
Executive	264,957,081		264,957,081
Finance and Economic Planning	664,974,113		664,974,113
Health Services	195,764,059	1,890,490,276	2,086,254,335
Land and MAUD	40,417,512	52,399,291	92,816,803
Roads, Transport & Public Works	64,934,849	2,066,897,931	2,131,832,780
Trade, Tourism, Industrialization and Investments	22,403,229	66,091,726	88,494,955
Water Environment Energy & Natural Resources	45,915,273	71,745,243	117,660,516
Youth Affairs, Sports & Communication	9,756,618	68,140,847	77,897,465
TOTAL	1,546,535,902	4,500,961,584	6,047,497,486

Source: Kiambu County Treasury

16. During the period under review, the County Government committed, through a letter to the Office of the Controller of Budget to pay Kshs 1.20 billion towards the settlement of pending bills. The County Government adhered to the payment plan and paid Kshs 1.28 billion.

17. 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 2024/25 financial year, the following challenges 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 69.7 percent of its annual target leading to the low absorption in development expenditure.
- 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.