

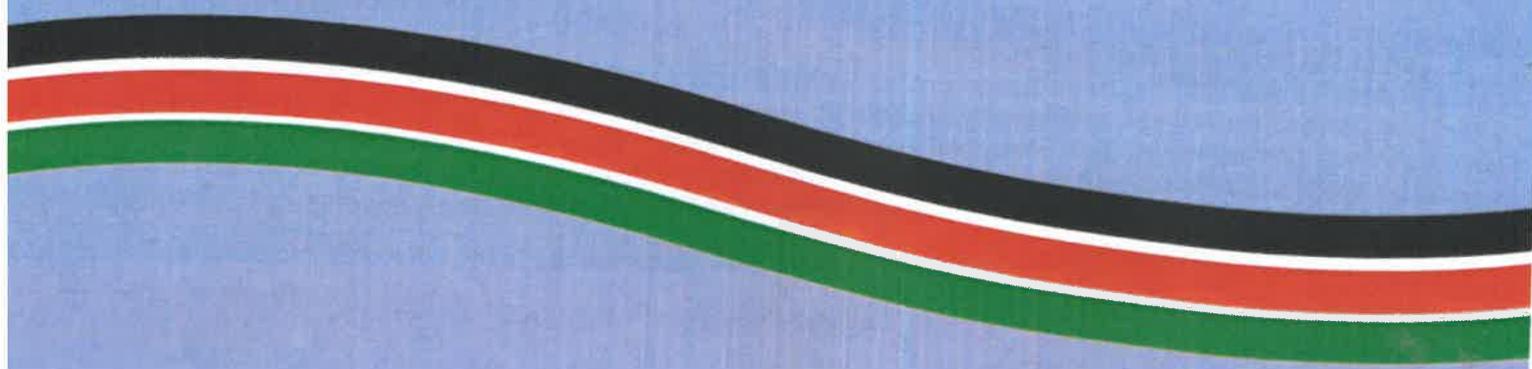
OFFICE OF THE CONTROLLER OF BUDGET



**COUNTY GOVERNMENTS
BUDGET IMPLEMENTATION REVIEW REPORT**

FY 2024/25

AUGUST, 2025



3.35.15 Budget Performance by Department

Table 3.429 summarises the approved budget allocation, expenditure and absorption rate by departments in the period under review.

Table 3.429: Nyandarua County, Budget Allocation and Absorption Rate by Department

Department	Budget Allocation (Kshs. Millions)		Exchequer Issues (Kshs. Millions)		Expenditure (Kshs. Millions)		Absorption rate (%)	
	Rec	Dev	Rec	Dev	Rec	Dev	Rec	Dev
Office of the Governor & Deputy Governor	124.50	-	118.59		106.09		85	-
Office of the County Secretary	61.27	-	56.83		57.17		93	-
County Public Service Board	25.93	-	25.05		25.05		97	-
Public Service Administration & Devolution	2,693.42	1.88	2,672.07	1.88	2,646.15	1.88	98	100
Office of County Attorney	21.85	-	26.06		13.16		60	-
Finance, Economic Planning & ICT	610.05	475.03	559.92	309.47	587.88	332.56	96	70
Agriculture, Livestock & Fisheries	134.11	655.54	134.99	63.48	124.82	62.88	93	9.6
Health Services	534.25	161.53	477.25	138.54	236.72	137.25	44	85
Education, Children, Gender Affairs, Culture & Social Services	174.94	63.39	165.46	37.70	173.71	37.70	99	59
Tourism, Cooperatives Development, Trade & Industrialisation	55.84	47.40	52.73	35.30	53.09	30.98	95	65
Public Works, Roads, Transport, Housing & Energy	94.28	785.03	78.72	707.60	92.22	727.60	98	93
Lands, Housing & Physical Planning	44.73	374.26	26.21	309.26	37.01	339.26	83	91
Water, Environment, Climate Change & Natural Resources	52.37	483.73	39.97	164.68	44.56	168.02	71	35
Youth Empowerment, Sports & Arts	60.73	15.60	55.30	15.30	60.40	15.30	100	98
Ol Kalou Municipality	45.13	24.55	45.13	16.49	11.83	22.68	42	92
Mairo Inya Municipality	20.74	6.79	17.16	6.78	18.86	6.78	-	100
Engineer Municipality	30.75	27.22	30.75	22.96	4.76	22.96	16	8
County Assembly	823.02	49.90	818.33	49.77	818.33	49.73	99	100
Total	5,607.90	3,171.86	5,400.52	1,879.20	5,111.80	1,955.58	91	62

Source: Nyandarua County Treasury

Analysis of expenditure by departments shows that the County Assembly, Public Administration and Mairo Inya Municipality recorded the highest absorption rate of development budget at 100 per cent. The Department of Youth Empowerment, Sports & Arts had the highest percentage of recurrent expenditure to budget at 100 per cent, while the Engineer Municipality had the lowest at 16 per cent.

3.35.16 Key Observations and Recommendations

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

- i. The County Treasury's late submission of financial reports to the Controller of Budget affected the timely preparation of the budget implementation report, which was received on 5 August 2025.
- ii. Fund Administrators failed to submit quarterly financial and non-financial reports to the CoB within the timelines provided by law, which is against the requirement of Section 168 of the PFM Act, 2012. The reports for the Emergency Fund, Mortgage and Car Loan fund for both the County assembly and County executive, Bursary Fund and Agricultural Revolving Fund were not submitted to the CoB as of 15 July 2025.
- iii. There was a high level of pending bills, which amounted to Kshs.1.04 billion as of 30 June 2025. Further, the County assembly did not adhere to the payment plan for the pending bills.
- iv. Use of manual payroll. Personnel emoluments amounting to Kshs.112.92 million for staff not onboarded into HRIS, accounting for 4 per cent of the total payroll cost. Manual payroll is prone to abuse and may result in the loss of public funds.