

REPUBLIC OF KENYA

PARLIAM
OF KEN
LIBRA



52

REPORT

OF

THE AUDITOR-GENERAL

ON

COUNTY EXECUTIVE OF NAKURU

**FOR THE YEAR ENDED
30 JUNE, 2025**

PAPERS LAID	
DATE	17/02/2026
TABLED BY	WELEGWE
COMMITTEE	
CLERK AT THE TABLE	TIFFANY K





COUNTY GOVERNMENT OF NAKURU

ANNUAL REPORT AND FINANCIAL STATEMENTS

FOR THE FINANCIAL YEAR ENDED

JUNE 30, 2025

Transitional Financial Statements /Prepared in accordance with the Accrual Basis of Accounting
Method Under International Public Sector Accounting Standards (IPSAS)

Nakuru County Executive
Annual Report and Financial Statements for the year ended June 30, 2025.

Table of Contents

Page

1. Acronyms, Abbreviations and Definition of Key Terms.....	ii
2. Key Entity Information and Management.....	v
3. Governance Statement.....	x
4. Foreword by CECM Finance and Economic Planning.....	xxi
5. Statement of Performance against Predetermined Objectives.....	xxv
6. Environmental and Sustainability Reporting.....	cxlv
7. Management Discussion and Analysis.....	cxlix
I. Management Discussion and Analysis.....	cxlix
Revenue Performance.....	cxlix
8. Statement of Management Responsibilities.....	clii
9. Report of the Independent Auditor for the County Executive of Nakuru.....	cliv
10. Statement of Financial Performance for the year ended 30 June 2025.....	1
11. Statement of Financial Position as at 30 June 2025.....	2
12. Statement of Changes in Net Assets for the year ended 30 June 2025.....	4
13. Statement of Cash Flows for the year ended 30 June 2025.....	5
14. Statement of Comparison of Budget and Actual Amounts for the Year ended 30 June 2025.....	6
15. Notes to the Financial Statements.....	8
16. Appendix.....	59

Nakuru County Executive
Annual Report and Financial Statements for the year ended June 30, 2025.

1. Acronyms, Abbreviations and Definition of Key Terms

A. Acronyms and Abbreviations

ABMT	Alternative Building Material
ADP	Annual Development Plan
ADR	Alternative Dispute Resolution
AGPO	Access to Government Procurement Opportunities
AIE	Authority to Incur Expenditure
ANC	Antenatal Care
ATC	Agricultural Training Centre
AWP	Annual Work Plan
BETA	Bottom-up Economic Transformation Agenda
BoQs	Bill of Quantities
BPGs	Business Producer Groups
CA	County Assembly
CAIP	County Aggregation and Industrial Park
CARA	County Allocation of Revenue Act
CBC	Competency based curriculum
CBE	Competence Based Education
CBEF	County Budget and Economic Forum
CBOs	Community Based Organizations
CE	County Executive
CECM	County Executive Committee Member
CG	County Government
CGA 2012	County Government Act 2012
CHPs	Community Health Promoters
CHUs	Community Health Units
CHVS	Community Health Volunteers
CIDP	County Integrated Development Plan
CLTS	Community Led Total Sanitation
COB	Controller of Budget
CoM SS	Covenant of Mayors in Sub-Saharan Africa
CRA	Commission on Revenue Allocation
CRF	County Revenue Fund
CROP	County Budget and Review Outlook Paper
CSOs	Civil Society Organization
CT	County Treasury
DRR	Disaster Risk Reduction
EACC	Ethics and Anti-Corruption Commission
EALASCA	East Africa Local Authorities Sports and Cultural Association
ECDE	Early Child Development Education
ECL	Expected Credit Loss

Nakuru County Executive

Annual Report and Financial Statements for the year ended June 30, 2025.

EDAMS	Electronic Development Application and Management System
EIA	Environmental Impact Assessment
EIDU	Education in Developing Units
EMR	Electronic Medical Records
FCs	Farmers' Cooperative Societies
FIF	Facility Improvement Fund
FLLOCA	Financing Locally Led Climate Action
FSP	Fertilizer Subsidy Program
GBV	Gender Based Violence
HDU	High Dependent Unit
HIV/AIDS	Human Immunodeficiency Virus
HPV	Human Papilloma Virus
HR	Human Resources
HRH	Human Resources for Health
HRMIS	Human Resource Management Information System
ICPAK	Institute of Certified Public Accountants of Kenya
ICT	Information Communication Technology
ICU	Intensive Care Unit
IDEP	Integrated Development Plan
IEC	Information Education Communication
IPSAS	International Public Sector Accounting Standards
KALRO	Kenya Agricultural Livestock and Research Organization
KCB	Kenya Commercial Bank
KDSP	Kenya Devolution Support Program
KELCOP	Kenya Livestock Commercialization Project
KIAMIS	Kenya Integrated Agricultural management Information System
KICOSCA	Kenya Inter-County Sports and Cultural Association
KIHBT	Kenya Institute of Highway and Building Technology
KISIP	Kenya Informal Settlement improvement Project
KSBDC	Kenya Small Business Development Centers
Kshs	Kenya Shillings
KYISA	Kenya Youth Inter-Counties Sports Associations
LAN	Local Area Network
M&E	Monitoring & Evaluation
MHPSS	Mental Health Psychosocial Support Services
MOU	Memorandum of Understanding
MSMES	Micro Small and Medium Enterprises
MTP	Medium-Term Plan
NARIGP	National Agricultural and Rural Inclusive Growth Project

Nakuru County Executive
Annual Report and Financial Statements for the year ended June 30, 2025.

NARUWASCO	Nakuru Water and Sanitation Company
NAVCDP	National Agricultural Value Chain Development Plan
NCA	National Construction Authority
NCDs	Non-Communicable Diseases
NCPSB	Nakuru County Public Service Board
NEMA	National Environmental Management Authority
NMT	Non-Motorized Transport
NT	National Treasury
OAG	Office of the Auditor General
OCOB	Office of the Controller of Budget
ODF	Open Defecation Free
ODK	Open Data Kit
OPD	Out Patient Department
OSR	Own Source Revenue
PCNs	Primary Care Networks
PFM	Public Finance Management
PFMA	Public Finance and Management Act
PGH	Provincial General Hospital
PIC	Project Implementation Committee
PLHIV	People Living with Human Immunodeficiency virus
PMTCT	Prevention Mother to Child Transmissions
PMTCT	Prevention Mother to Child Treatment
PPRA	Public Procurement and Regulatory Authority
PSASB	Public Sector Accounting Standards Board
PSVs	Public Service Vehicles
PWDs	People with Disabilities
SDGs	Sustainable Development Goals
SEZ	Special Economic Zone
TB	Tuberculosis
VTCs	Vocational Training Centers
WB	World Bank
WCCPC	Ward Climate Change Planning Committee
WSPs	Water Service Providers

B. Definition of Key Terms

Fiduciary Management	The key management personnel who had financial responsibility
----------------------	---

Nakuru County Executive

Annual Report and Financial Statements for the year ended June 30, 2025.

2. Key Entity Information and Management

a) Background information

The County Executive is constituted as per article 176 of the Constitution of Kenya 2010. It is headed by the Governor, who is responsible for the general policy and strategic direction of the County. The County Executive is comprised of the following departments:

No.	Department	Major Responsibility
1.	Finance and Economic Planning	Management of County Treasury and Planning
2.	Agriculture and Livestock and Fisheries	Overseeing County Agriculture, animal husbandry and Fish farming
3.	Health Services	Preventive & Promotion of Health Services
4.	Trade, Industrialization, Cooperative & Tourism	Trade development and regulations including markets, trade licence and fair trading.
5.	Infrastructure	Development of infrastructure, functional storm water drainage & rapid response to disasters.
6.	Lands, Physical Planning & Housing	Spatial planning and housing
7.	Water, Environment, Energy & Natural Resources	Environment policy management and enforcement of waste management
8.	Education, Vocational Training, ICT & e-Government	Promotion of e-Government service, public communication and dissemination of public information
9.	Youth, Culture, Gender, Sports & Social Services	Fostering socio-economic development through promotion of socio-cultural diversity, gender mainstreaming in County governance process.
10.	Public Service, Training & Devolution	Human resource management & career development practices. Planning & implementing policies & programmes that will lead to provision of efficient services to citizens.

b) Key Management team

The *County Executive's* day-to-day management is under the following key organs:

No.	Designation	Name
1.	Office of the Governor	- Dr. Samuel Mwaura
2.	Finance and Economic Planning	- Stephen Iribe Njogu
3.	Agriculture and Livestock and Fisheries	- Leonard Kipkorir Bor
4.	Health Services	- Roselyn Wanjiru Mungai
5.	Trade, Industrialization, Cooperative & Tourism	- Stephen Kuria Muiruri
6.	Infrastructure	- Eng. Michael Kamau Karanja
7.	Lands, Physical Planning & Housing	- John Karanja Kihagi
8.	Water, Environment, Energy & Natural Resources	- Dr. Nelson Tanui Mara
9.	Education, Vocational Training, ICT & e-Government	- Zipporah Kimani

*Nakuru County Executive***Annual Report and Financial Statements for the year ended June 30, 2025.**

No.	Designation	Name
10.	Youth, Culture, Gender, Sports & Social Services	- Josephine Atieno Achieng
11.	Public Service, Training & Devolution	- Jacqueline Mongina Osoro
12.	County Attorney	- Caleb B Nyamwange

c) Fiduciary Management

The key management personnel who held office during the financial year ended 30th June 2025 and who had direct fiduciary responsibility were:

No.	Designation	Name
1.	CECM Finance and Economic Planning	- Stephen Iribe Njogu
2.	Accounting Officer- Finance & Economic Planning Department	- CPA Wilson Mungai
3.	Accounting Officer- Office of the Governor and Deputy Governor	- CPA Wilson Mungai
4.	Accounting Officer – County Public Service Board	- Joyce N. Ndegwa
5.	Accounting Officer – Office of The County Attorney	- George Kinuthia Kamau
6.	Accounting Officer-Agriculture, Livestock & Fisheries	- Newton Kamau Mwaura
7.	Accounting Officer-Health Services	- Dr. John Mwangi Murima
8.	Accounting Officer-Trade, Industrialization, Cooperatives & Tourism	- Bernard Kipkurui Sang
9.	Accounting Officer-Infrastructure	- Samuel Njoroge Ndegwa
10.	Accounting Officer-Lands, Physical Planning & Housing	- David kamau Kuria
11.	Accounting Officer-Water, Environment, Energy & Natural Resources	- Kennedy Mungai Barasa
12.	Accounting Officer-Education, Vocational Training, ICT & e-Government	- Rosemary Wambui Kimani
13.	Accounting Officer – Gender, Social Services and Inclusivity.	- Alex Maina Muhoro
14.	Accounting Officer Public Service, Devolution, Citizen Engagement, Disaster Management and Humanitarian.	- Charles Kipngetich Koech

d) Fiduciary Oversight Arrangements

The County Assembly has been engaging the County Executive through the Sectoral Committee on Finance which is mandated to oversee granting and administration of donations and grants ; Approving taxation measures including interrogation and approving of the Finance Bill, identifying and advising on new revenue streams; Monitoring implementation of the Finance Bill and Finance raising measures; Considering requests for borrowing of loans by County Government including consideration of the relevant regulations; Overseeing the implementation of ward development fund and other funds as contemplated by section 116 of the Public Finance Management Act 2012. The Committee has sent five invitations to the County Executive Committee Member, Finance and Economic Planning touching on matters Revenue Collection, contracts awarded, progress made on operationalization of enacted Finance Act,2023 amongst other issues.

- **Development partner oversight activities**

The County Executive has several development partners who are financing projects in some of the departments. In the department of Health Services, the collaborative efforts between the County government, World bank and Danida have led to significant improvements in the health care system in the county.

The World Bank and the County Government through the Department of Agriculture are undertaking NARIGP, NAVCDP, ASDSP and KELCOP projects with an objective of increasing market participation and value addition for targeted farmers in selected value chains and have channelled their funds to different departments for specific project objectives.

e) County Executive

P.O. Box 2870 – 20100

New Town Hall Building

Moi Road

NAKURU, KENYA

f) County Executive Contacts

Telephone: (254) (051) 2214142

E-mail: info@nakuru.go.ke

Website: www.nakuru.go.ke

g) County Executive Bankers

1. Central Bank of Kenya

Haile Selassie Avenue

P.O. Box 60000

City Square 00200

NAIROBI, KENYA

2. Other Commercial Banks

Kenya Commercial Bank Limited

Head Office, Kencom House

Moi Avenue

P.O Box 48400-00100

Nairobi, Kenya

Family Bank Ltd

Head Office, Family Bank Towers

Muindi Mbingu Street

P.O Box 74145-00200

NAIROBI, KENYA

Equity Bank (Kenya) Limited

Equity Centre

Hospital Road, Upper Hill

P.O Box 75104-00200

NAIROBI, KENYA

The Co-operative Bank of Kenya Limited

Co-operative House,

Haile Selassie Avenue

P.O Box 48231- 00100

NAIROBI, KENYA

National Bank

Head Office, National Bank Building

Harambee Avenue

P.O Box 72866-00200

NAIROBI, KENYA

Access Bank Kenya

Head Office, Transnational Plaza

P.O Box 34353-00100

NAIROBI, KENYA

Stanbic Bank

Head Office, CFC Stanbic Centre

P.O Box 72833 -00200

NAIROBI, KENYA

Nakuru County Executive

Annual Report and Financial Statements for the year ended June 30, 2025.

NCBA Bank
Head Office, Mara Road, Upper Hill
P.O Box 44599 -00100
NAIROBI, KENYA

I & M Bank
Head Office
P.O Box 30238-00100
NAIROBI, KENYA

Sidian Bank Limited
Head Office, K-Rep Centre, Wood Avenue, Kilimani.
P. O. Box 25363 – 00603
NAIROBI, KENYA

h) Independent Auditor

Auditor-General
Office of The Auditor General
Anniversary Towers, University Way
P.O. Box 30084
GPO 00100
NAIROBI, KENYA

i) Principal Legal Adviser

The Attorney General
State Law Office and Department of Justice
Harambee Avenue
P.O. Box 40112
City Square 00200
NAIROBI, KENYA

j) County Attorney Legal Advisor.

County Attorney
The County Attorney
New Town Hall Building
Moi Road
P.O. Box 2870-20100
NAKURU, KENYA

Nakuru County Executive

Annual Report and Financial Statements for the year ended June 30, 2025.

3. Governance Statement

Nakuru County is established as per Section 176 of the Constitution of Kenya, 2010. The County is headed by Her Excellency Hon. Susan Kihika, who is responsible for the general policy and strategic direction of the County. The Governor is deputised by the Deputy Governor, Hon. David Kones who is the Principal Assistant.

The County Executive is structured in terms of ten departments, headed by a County Executive Committee Member (CECMs). The CECMs support the Governor and the Deputy Governor in executing the mandate of the County Government as stipulated in schedule 4 the Constitution of Kenya. The County Secretary heads the County Public Service and is responsible for arranging the business of County Executive Committee.

The County Executive

a) The membership of the Cabinet/County Executive Governance Structures is as follows:

Ref	Name	Profile
1.	 H.E. Susan Kihika, EGH, – Governor Nakuru County	H.E. Governor Susan Kihika was elected the Governor of Nakuru County during the Kenyan General Elections on 9th August 2022. She assumed office on 25th August after taking the oath of office. Prior to her election as Governor, Susan Kihika served as the second Nakuru County Senator. She held the post from August 2017 to August 2022, when the 3rd Kenyan Senate term concluded. As a Senator, Susan Kihika served as the Majority Whip from September 2017 to May 2020 and was a member of the Senate Labour Committee until the end of her term. She carried out her oversight and representation role, always on the frontline, lobbying for the rights of those she represented. Between March 2018 and May 2021, Susan Kihika served as the President of the International Parliamentarians Union (IPU) League of Women Parliamentarians. Ahead of the 2022 General Elections, Susan Kihika was a founder member of the ruling United Democratic Alliance (UDA) party and was instrumental in its grassroots mobilization and growth. From 2013 to 2017, she served in the first Nakuru County Assembly. A Speaker, she oversaw the formulation of the County Laws and by-laws which set Nakuru County on the path to devolution. During her tenure as the Speaker, she was the Vice Chair of the County Assemblies Forum (CAF), which brings together all 47 County Assemblies. H.E Governor Susan Kihika attended the University of Northern Texas in Denton, USA, where she graduated with a degree in Political Science and Government. She also holds a jurist Doctorate Law Degree from Southern Methodist University.

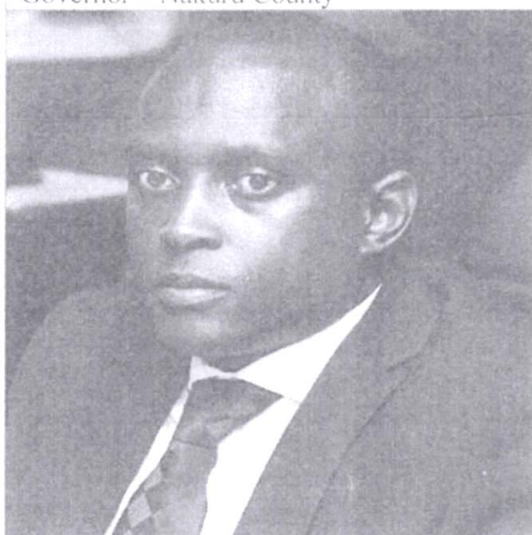
2.



Hon. David Kipkemai Kones – Deputy Governor – Nakuru County

H.E. David Kipkemai Kones holds a Bachelors Degree in Education from Egerton University and has served in various ranks as a teacher. He rose from being a classroom teacher to head of department before becoming a Deputy Principal and finally a School Principal. He has also served as a Chair of the Kuresoi South Kenya Secondary Schools Heads Association (KSSHA), Governing member of the Nakuru County KSSHA, Chair of the Cheptuech Vocational Training Center (VTC), Chair of Sot Tea Sacco Board – Olenguruone among other leadership within the community. He is also a highly trained Conflict resolution expert with a vast knowledge and experience.

3.



Dr. Samuel Mwaura - Acting County secretary

Dr Samuel Mwaura is a pharmacist by profession and holds a Master's degree in Business Administration (MBA) and currently a PhD candidate. He has worked with the Ministry of Health and Kenya Medical Supplies Authority (KEMSA). He was the pioneer Chief Officer for Health in the County Government of Nakuru between 2013 and 2018. He was instrumental in the design and execution of the facilities improvement fund (FIF), which has won national and global accolades for its transformative contribution to health services in Nakuru County during his tenure as Chief Officer of Health. As the County secretary, Dr. Mwaura has institutionalized accountability in project management and focused on service delivery.

4.



Mr. Stephen Iribe Njogu -CECM –Finance and Economic Planning

Mr Stephen Iribe Njogu holds an Associate of Science from Kwame Nkruma University of Science & Technology in Business Administration

He also holds a Diploma in Applied Biology from Mombasa Polytechnic University College.

He is a former Managing Director at XPD Limited Accra. Former CEO Soft Ventures East African Limited; Nakuru, Nairobi, Kampala.

He has over 10 years' experience in private sector.

He is currently the CECM Finance and Economic Planning.

5.



Josphine Achieng – CECM Youth, sports, Gender

Josphine Achieng holds an Msc degree in Physics and a Bachelors degree in Education (Physics and Mathematics). She has been lecturing on part time basis at Laikipia University under department of Physics & ICT and Jaramogi Oginga Odinga University teaching Undergraduate in School of Biology and Physical Sciences. Between the years 2012-2015 she participated in a number of projects and administrative duties where she helped in coordinating school projects, managing teachers and supporting staffs. In 2013 she achieved in improving discipline and academic performance in students.

6.



John Kihagi -CECM - Lands, Housing and Physical Planning

John Karanja Kihagi is a graduate of the University of Nairobi with a Bachelor of Science in Surveying (1996) and a Master of Arts in Planning (2000). He is a registered and practicing Physical Planner, Licensed Surveyor and Environmental Impact Assessment/Audit Lead Expert. Previously, he served as the Principal Consultant at Geosurvey Engineering & Environmental Services Ltd, where he led consultancy work in Land Surveying, Physical Planning and Environmental Impact Assessment/Audit. He has over 26 years' post-graduation experience gained from the public service, private practice, civil society and political arenas. Mr Kihagi served as the Member of National Assembly representing Naivasha Constituency (2013-2017). He has also served as a Land Surveyor at the Ministry of Public Works (1997-2005) and as a Lecturer at both Jomo Kenyatta University of Agriculture and Technology (JKUAT, 2003-2005) and Kenya Institute of Surveying and Mapping (KISM, 1998-2000).

7.



Roselyn W. Mungai – CECM - Health Services

Roselyn W. Mungai holds Msc in Organizational Development and a Bachelor's degree in Communication and Community Development. She also holds post graduate certification in management, human rights, peace building and conflict management. Her work experience spans over twenty-eight (28) years in development program management, communication, refugee assistance, women's rights, peace building and conflict transformation, institutional development, legislative development and devolution. She has worked with CARE International, Women and Law in East Africa, The Centre for Conflict Research, The Refugee Consortium of Kenya, Oxfam GB, Pact, Act, The County Assemblies Forum and The State University of New York. She has also worked on the establishment and development of peace committees in arid and semi-arid districts of Kenya, and for serving on the official Kenya Government Delegation on the negotiation of Global Arms Trade Treaty at the United Nations in New York between 2002 and 2012. She was awarded Head of State Commendation (HSC) by His Excellency the President, Mwai Kibaki in December 2012.

8.



Eng. Michael K. Karanja – CECM - Infrastructure

Eng. Michael Kamau Karanja holds a Bsc. Civil Engineering degree from the University of Nairobi and he is an EBK registered graduate Civil Engineer (B5964).

He has over fifteen years experience in the field of civil engineering including project management, roads construction and structural engineering.

He has worked in the private sector where he engaged in offering consultancy services.

9.



DR. Maara Tanui Nelson - CECM- Water, Environment, Energy, Climate change and Natural Resources

Dr. Maara Tanui Nelson holds a PhD and a Master's degree in Natural Resource management both from Egerton university and a Bachelor's degree in forestry from Moi University. He is an accomplished academician with over 18 years' experience as a lecturer at Egerton University in the faculty of Environmental Studies and Resources Management and that of Natural Resources. Between 2013 and 2017, he served as the Chief officer, Nakuru County, Department of Water, Environment, Energy, Climate change and Natural Resources.

10.



Jacqueline Osoro – CECM Public Service, Devolution, Citizen Engagement and Disaster Management

Jacqueline Osoro is a Management professional with 24 years' experience in Production management and Human Resource in the private and public sectors. She holds a Masters degree and a Bachelor of Arts Degree from Kolhapur university India. She also has a Diploma in Human Resource management from Cambridge international college. She has certificates in Risk Assessment by Safety and Environmental Assurance Centre - Unilever Research Colworth (UK), Labour Laws-Contemporary Trends in Labour Laws by Agriculture Employers' Association, and is a trained Auditor on ISO 9001:2008 - Quality Management system by SGS Kenya. She has progressive experience in Office Administration, Project Management, Tea Production, Process Design & development, Product Quality and Consumer Safety Assurance, and Health and Environment (SHE) gained in various roles in Unilever Tea Kenya Limited. Her exposure to and success in situational labour relations as well as performance and disciplinary management is vast. She is well experienced in stake-holder engagement.

11.



Leonard Bor - CECM -Agriculture, Livestock, Fisheries and Veterinary Services

Leonard Kipkoech Bor holds a Bachelors degree in commerce (Finance Option) from Kabarak University, with over ten years experience in the corporate world. Has been involved in financial analysis, forecasting and provision of comprehensive high quality commercial and accounting advisory services to different clientele. He is commercially oriented and passionate about philanthropy and has been involved in several youth mentorship and community programs in the County.

12.



Stephen Muiruri - CECM - Trade, Industry, Marketing, And Tourism

Stephen Muiruri holds a Bachelor of Arts degree in Leadership and Management and Diploma in Business Management both from St. Paul's University, and a Certificate in Legal Studies from Tracom College, Nakuru.

He is a result-driven individual with an aspiration of a progressive career in Public Service. Stephen is also a self-driven, ambitious, innovative, analytical, and prides himself as a true team player with good interpersonal skills. He served as the Member of County Assembly (MCA) for Biashara Ward, Nakuru East constituency of Nakuru County for five years between August 2013 and August 2017.

13.



Zipporah Ngugi - CECM - Education, ICT and E-Government

Zipporah Ngugi holds a Bachelor of Arts degree in Leadership and Management and a Diploma in Business Management both from St Pauls University.

She has 11 years working experience both in the private and public sectors. She has served as a Program Manager at the National Government Constituencies Development Fund-Molo constituency for five (5) years and as Sales and Marketing Associate at Nyayo Tea Zones Development Corporation for three (3) years.

She has also served in the Private Sector for three (3) years at Argo Capital, a Micro-Finance Institution.

b) County's stakeholder engagement on matters that require public participation;

Stakeholder engagement through public participation is enshrined in Articles 10, 174(c) & 196 of the Constitution of Kenya, 2010, Section 87 & 91-96 of the County Government Act, 2012 and Public Finance Management Act, 2012 to ensure openness, accountability and inclusivity in governance. To institutionalize these provisions, Nakuru County Government has developed the Nakuru County Public Participation policy and the Nakuru County Public Participation Bill to steer public participation matters at the Sub County/ward level, Sector Working Groups, online platforms, budget hearings & development plans forums.

The County Government of Nakuru undertakes a systematic approach to public participation by: annual planning issuing the budget circular identifying issues that require public inputs e.g., budget proposals; mobilization & awareness creation through public notices in newspapers, radio stations, public notice boards, official county online platforms, grassroots mobilization campaigns by sub county/ward administrators, chiefs, religious leaders, CBOs etc.; public participation mechanisms including sub county/ward level barazas, SWG consultations, digital platforms engagements (county website, online surveys, email submissions etc.), written submissions (E.g. memoranda), special interest groups (youths, PWDs, marginalized communities etc.) targeted forums; integration of feedback, publication & dissemination; and Monitoring and Evaluation (M&E) through social audits by the public and submission of reports to the Controller of Budget, Commission on Revenue Allocation and Auditor General. In addition, the county engages with Ethics and Anti-Corruption Commission (EACC) and Witness Protection Agency (WPA) to protect whistleblowers against victimization and witness protection including security, identity concealment etc.

c) Safeguards against unethical conduct and corruption.

Responsible ethical practices

The Nakuru County Government is committed to enhancing responsible ethical practices which are essential for creating a corruption-free environment in any organization or society. Corruption undermines trust, distorts economic and political systems, and hinders social progress. Here are some responsible ethical practices help enhance a corruption-free environment in the County: -

Leadership Commitment: Ethical leadership sets the tone for an organization or society. Departmental management at all levels should demonstrate a strong commitment to ethical behaviour and zero tolerance for corruption.

Code of Conduct: The County enforces the Public Officers Ethics Act to develop and communicate a clear code of conduct that outlines expected ethical behaviour and standards. This ensures that all employees, public officials, and members of the community are aware of and understand the code.

Transparency: The County Fosters a culture of transparency by making information about organizational activities, financial transactions, and decision-making processes readily available to the public. Transparency helps prevent corrupt practices from occurring in the shadows.

Accountability: Through internal audits, external oversight bodies, and financial reporting channels, the County administration endeavours to seek accountability for wrongdoing. Moreover, the County implements anti-corruption policies and procedures that clearly define how to prevent, detect, and respond to corrupt practices.

Risk Assessment: The County conducts regular risk assessments to identify areas where corruption is more likely to occur, focusing resources on high-risk areas to mitigate potential issues. Due Diligence is Conducted when entering into partnerships, contracts, or agreements with other organizations or individuals, ensuring that partners adhere to ethical standards and anti-corruption practices.

Conflict of Interest Policies: The County has put up policies that require employees and public officials to disclose and manage conflicts of interest. This helps prevent situations where personal interests may conflict with organizational or public interests.

Financial Controls: The County administration has put in financial controls and accounting procedures to prevent embezzlement, fraud, and misappropriation of funds. Regular audit of financial records to identify irregularities ensure that procurement processes are fair, transparent, and free from corruption. Contracts are awarded based on merit, value for money, and adherence to ethical standards.

Public Awareness Campaigns: The County conducts public awareness campaigns that educate citizens about the harms of corruption and the importance of reporting corrupt practices, engaging the public in the fight against corruption.

- d) The County Assembly through its various committees have continued to engage the County Executive in various issues in follow-up on Auditor General's reports for the previous of 2021/2022 & 2022/2023. There were no bills sponsored by the County Executive for tabling in the County Assembly for legislation for the year under review.

e) Risk management

Risk involves uncertainty about the effects/implications of an activity with respect to something that humans value, often focusing on negative, undesirable consequences.

Risk management therefore, involves the process of identifying, assessing and controlling threats to an organization's capital, earnings and operations. The departments have a formal process to identify and assess risks during the CIDP formulations and identified all the anticipated risks that may hinder the implementation of the CIDP 2023-2027, potential risk implications and proposed mitigation measures to enhance sustainable development. The proposed mitigations have effective arrangements for risk management and internal control systems. In the 2023/2024 financial year under review, a number of risks that may affect effective implementation of projects were identified and appropriate risk response measures developed. The analysis started during the development of the CIDP 2023-2027, continued throughout the ADP process and remained a living process throughout the annual work plan implementation period. The departments monitored risk and effectiveness of risk responses over the 2023-2024 financial year and adjusted its approach as needed periodically. The full list of risks, their mitigation measures, associated implications, and risk level is tabled as below.

Table

Risk Category	Risk	Risk Implication	Risk Level (Low, Medium, High)	Mitigation measures
Financial	• OSR underperformance • Wage bill constraints • Weak PFM governance • Weak asset management practices • Pending bills • Erratic national fiscal transfers	• Inadequate budget for O&M • Delayed service delivery • Misuse of public assets • Low budget absorption • Unsustainable fiscal framework	High	• OSR enhancement measures • PFM reforms • Streamlining of procurement processes • Strengthen internal controls • Formulate and implement County Asset management Policy

		• High budget roll overs		
Economic	• Macro-economic fluctuations • Rapid urbanization • Poverty • Scarcity of resources	• High cost of service delivery • Pressure on existing public amenities and available social safety nets • Incidences of urban poverty • Inadequate execution of prioritised interventions	Medium	• Fiscal policy adjustments • Proactive urban planning and development • Pro-poor development interventions • Internal and external resource mobilisation
Legal	• Non-compliance with legal and regulatory frameworks • Inadequate enabling laws/policies to strengthen devolution	• Increasing litigations • High legal pending bills • Poor service delivery	Medium	• Compliance with existing legal and regulatory frameworks • Adoption of ADR/AJS mechanisms • Formulation, approval and implementation of pro devolution laws
Organisational/operational	• Weak succession planning and management • Staff underperformance • Pending bills • Unfavourable/poor working conditions	• Inadequate HR capacity • Poor service delivery • Reputational damage • High cost of service delivery • Industrial action	High	• Effective and efficient human resource planning • Implementation of PC and PAS • Prompt settlement of financial commitments • Undertake HR reforms • Compliance with labour laws and regulations
Environmental	• Climate change impacts • Natural disasters • Environmental pollution • Human wildlife conflicts • Weak DRR strategies	• Declining agricultural productivity • Loss of life, property and livelihoods • Loss of biodiversity	Medium	• Adoption of green economy options including design and construction of resilient infrastructure and climate smart agriculture • Protection, restoration and conservation of the natural environment • Develop County DRR plans
Technological	• Rapid technological advancements • Cyber crime • Slow uptake of emerging technologies • Inadequate ICT infrastructure	• High cost of replacing obsolete technology • Data/information insecurity • Data loss	High	• Investing in ICT infrastructure and innovative solutions • Adoption of data protection policy • Installation of data security systems

	• Weak data governance structures	• Operational inefficiencies		• Cyber security awareness and training • Establishment of County data centres
Political	• Lack of political good will • Transitional shocks • Corruption • Political instability	• Non-implementation of the prioritized programmes and projects • Reputational damage and loss of public trust • Poor service delivery • Poor business environment	High	• Foster collaboration and good will among political players • Promote citizen-centred governance through participatory decision making • Promote national values and principles. • Compliance with leadership and integrity for state officers

- f) The County Government of Nakuru Executive Audit Committee is established pursuant to section 155(5) of the Public Finance Management Act 2012, Public Finance Management (County Government Regulations, 2015 Section 167(1) and the Kenya Gazette Legal No. 2690. These legal documents require all Public Entities to establish Audit Committees and ensure that they are fully operational.

The strategic objective of the Committee is to provide oversight on governance process, risk management and systems of internal control for achievement of County Government objectives, compliance with County Policies, Laws and Regulations for efficient and sustainable service delivery.

To attain this objective, Audit Committee provides oversight of the implementation of accepted audit recommendations, monitors the effectiveness of the County Government's performance management and obtains assurance from the Executive that all financial/non-financial internal controls and risk management functions are operating effectively & reliably.

Members of the Audit Committee are appointed for a term of three years and eligible for re-appointment for a further term of three years. The committee is composed of five members, four of whom are competitively sourced by the County Executive from suitably qualified persons one being the Chairperson. The Governor appoints a senior officer to sit in the committee who is the fifth member. The Head of Internal Audit function is the secretary to the committee. The committee meets at once least quarterly at such times and places as agreed by the members.

The audit Committee had a draft Audit Committee Charter which awaits approval by Her Excellency the Governor and the Chairperson of the Executive Audit Committee.

The first Nakuru County executive audit committee was appointed and gazetted vide gazette notice number 7897 of 23rd August, 2019 with effect from 7th August 2019.

The County Government of Nakuru is currently in the process of recruiting the Second Executive Audit Committee after the first Committee completed their three-year term in office.

g) Compliance

The County Departments operations are guided by the following legislations: -

1. The County Government Act, 2012

An Act of Parliament to give effect to Chapter Eleven of the Constitution; to provide for County governments' powers, functions, and responsibilities to deliver services and for connected purposes. This Act provides for the election, functioning, control of, tasks and powers, etc.

2. The Urban Areas and Cities Act, 2019

In coming up with draft bylaws, the municipality is guided by the Urban Areas and Cities Act which details the functions and mandates of the Municipal Board

3. The Public Finance Management Act, 2012

The Departments aim to perform their financial operations in line with the Public Finance Management Act with respect to payment processes and reporting guidelines.

4. The Public Procurement and Asset Disposal Act, 2015

In the acquisition and disposal of assets and receipt of services, the departments are guided by the parameters and procedures articulated in the Public Procurement and Disposal Act

5. Transition to Devolved Government Act 2012,

6. Fisheries Management and Development Act 2016,

7. Livestock Production Act 2016, Crop Act 2012,

8. The laws and regulations that govern the Public Service Board include;

a) Article 235 contains the provisions of staffing County Governments

b) Human Resource Development Policy of June 2015

c) Values and Principles as stipulated in Articles 10 and 232 of the constitution of Kenya

d) PSC Human Resources and Procedures Manual 2016

e) County Public Service Human Resource Manual 2013

4. Foreword by CECM Finance and Economic Planning

The Nakuru County Government Annual Report and Financial Statement is prepared to showcase the County Government's commitment to transparency, accountability and sound public financial management practices. This report presents a comprehensive account of the County's financial performance in the fiscal period under review reflecting prudent management of resources & prioritization of development in alignment with approved plans & budgets, policy direction as well as risk management strategies.

Section 163 (2) of the Public Finance Management Act, 2012 confers the county treasury with the responsibility of consolidating the annual financial statements of all County Government entities in accordance with the standards prescribed by the Public Sector Accounting Standards Board (PSASB) and submit to the Auditor General within three months after the end of the Financial Year with a copy to the Controller of Budget, National Treasury and Commission on Revenue Allocation (CRA).

The Fourth Schedule of the Constitution of Kenya, 2010 outlines 14 key specific functions devolved to the County Governments i.e., Agriculture, County Health Services, Control of Air Pollution, Noise Pollution, & Public Nuisance, Cultural Activities, Public Entertainment & Amenities, County Transport, Trade Development & Regulation, County Public Works & Services, Firefighting services & disaster management, Pre-primary Education, Village Polytechnics, Homecraft centres & Childcare Facilities, Implementation of National Government Policies on natural resources & environmental conservation, County Planning & Development, Animal Control & Welfare, Control of Drugs & Pornography and Coordinating participation of communities in Governance at the local level.

During the period under review, the County's total expenditure approximately amounted to Ksh. 15,387,303,650 (64 percent budget execution rate) against an annual revised target of Ksh. 23.9 billion. Approximately 84 percent of the expenditure was attributed to compensation to employees while 83 percent was towards operations and maintenance. Development expenditure incurred a measly 25 percent due to fiscal constraints highlighted in the report. The Total County Receipts for the fiscal period FY 2024/25 amounted to Ksh. 15,593,236,618. Out of which Ksh.3,647,924,925 was Own Source Revenue collections (OSR), Ksh.3,913,857,161 as fiscal balances, Ksh.506,146,974 as Grants and Ksh. 13,666,997,646 as Equitable Share. The OSR contribution included Ksh. 1,850,139,821 as collections from the County's local sources while Ksh. 1,797,785,104 as collections from the County's Level IV and V Health Facilities (FIF). The performance for the FY 2024/25 represented a 22 percent Ksh.361,459,894 growth from collections during the previous FY 2023/24.

During the period under review, the various key priority areas that County departments focused on included: Improving agricultural productivity; Physical planning & housing; Infrastructural development; Improvement of ICT services and e-Government; Improvement of County health services; Improvement of quality & access to pre-primary education and vocational training; Improved markets for trade and marketing of the tourism

sites in the County; Improvement of sanitation, access to clean & safe water and a clean environment; Access to proper public services and sharing of information to the public and enhanced social services in the County. The sectors experienced overarching achievements during the period under review. In the agriculture, livestock, fisheries, and veterinary sector, notable achievements included distribution of 4,891 bags of subsidized fertilizer to over 1,000 farmers, provision of generators for nine milk coolers, and distribution of 26,917 improved kienyeji chicks. The sector also conserved 233 tonnes of fodder, licensed 881 flayers, restocked nearly 540,000 fingerlings, distributed 37,500 avocado seedlings, conducted 243,192 meat inspections, and vaccinated over 405,000 livestock, enhancing food security and livelihoods.

The Lands, Housing and Physical Planning Department prepared physical development plans for four settlements (Turi, Naishi, Kariandusi, and Langwenda), completed key surveys, and mapped asbestos across county estates, laying groundwork for safer, planned urban growth. Under Naivasha municipality the Naivasha sewer line reached 95% completion, and both Molo and Gilgil municipalities appointed board members, strengthening institutional governance.

The infrastructure sector increased road connectivity by grading 81.65 km and gravelling 54.1 km, while the Imarisha Barabara Initiative contributed an additional 381.58 km graded and 125.35 km gravelled. Other works included tarmacking 0.9 km, building two motorable footbridges and 15 boda-boda sheds, maintaining 15.5 km of drains, constructing 1.82 km of new drainage, and installing 340 floodlights. In ICT and e-Government & public communication, 130 youth were trained in digital skills, and 21 projects were branded to improve visibility.

The health sector demonstrated strong progress with the establishment of Health Facility Management Committees in 13 hospitals, achieving a 95% HIV viral suppression rate, and expanding health infrastructure through ongoing construction across several sub-counties. Community health workers were continuously trained, household screenings were conducted, and essential medicines were distributed under last-mile delivery systems.

In the Education sector, the County trained 2,642 ECDE teachers in CBC/EIDU Tayari programs, completed and equipped ECDE classrooms, expanded the school feeding program to all 1,061 ECDE centres with 1,342 additional beneficiaries, and constructed a new training room at Free Area VTC to promote vocational learning. The General Economic and Commercial Affairs sector supported enterprise growth by developing 15 enterprise plans, digitizing nine cooperatives, training MSMEs, enhancing market governance through stakeholder meetings, and formulating a county market policy. The environmental protection and water sector focused on sustainability by training 435 people in pollution and climate change, conducting clean-ups, maintaining 93 waste zones, drilling and solarizing 11 boreholes, rehabilitating 36 water projects, building three water pans, restoring riparian zones, and planting 247,488 trees in partnership with stakeholders.

In the Public Administration, Intergovernmental Relations (PAIR) sector, the Treasury met all statutory reporting obligations, while the Public Service department provided psychosocial support to 483 staff and

upgraded disaster response capacity. The Office of the Governor commissioned the Milimani Office Complex, and the County Attorney's office resolved 314 legal cases through litigation and ADR.

Lastly, the Social Protection, Culture and Recreation sector enhanced social welfare through community sensitization forums on HIV, teenage pregnancies, and gender-based violence, and commemorated key international observances, promoting inclusive and informed communities.

Nakuru County has made notable progress across flagship projects. A major milestone was the rollout of the Ward Climate Change Action Projects under the FLLoCA program, which successfully operationalized climate resilience initiatives in all 55 wards, with ten projects already completed. The County initiated the County Aggregation and Industrial Park (CAIP) in Njoro Ward. Progress stands at varying completion rates across infrastructure components, including aggregation warehouses (34.8%), boundary walls (49.49%), and power facilities (50.68%), among others. In the education sector, the School Feeding Programme has been rolled out in all 1,051 public ECDE centers, reaching over 65,000 learners. On the health sector, Primary Care Networks (PCNs) were successfully established and operationalized in all 16 targeted sub-counties. Further, out of 10 health facility projects under the Level IV and V category, 3 (Githioro, PGH OPD, and Naivasha OPD) were operationalized, 4 are under active construction, and 3 have experienced delays. Complementing these efforts, the County is deploying an End-to-End Electronic Medical Record (EMR) System in all public Level III, IV, and V facilities. Infrastructure development has been prioritized through the Imarisha Barabara Programme, over 380 km had been graded and 125 km graveled, improving connectivity and market access.

County projects have increasingly delivered Value for Money through cost-effective planning, efficient service delivery, and enhanced transparency. Competitive procurement and promotion of local content use have lowered costs, while timely project completion has improved service access. Public participation and regular monitoring have strengthened accountability. Projects are now better aligned to community needs, promoting sustainability and ownership.

During the review period, the execution of projects and programmes was hampered by inefficiencies in project implementation, human resource constraints, procurement challenges, design flaws and nascent state of Gilgil and Molo municipalities. Further Exacerbated by Emerging issues identified during the period included but not limited to transition from Competency Based Curriculum (CBC) to Competency Based Education (CBE), integration of county ICT systems, transitional issues concerning a shift from NHIF to SHIF, Finance Bill, 2024 withdrawal, climate change etc.

Building on the gains, Nakuru County with an approved budget of Ksh. 20.7 billion will prioritize the consolidation and scaling up of impactful projects across sectors to ensure sustainable development and improved public service. The county will invest in climate-resilient agriculture, value addition, and MSMEs development to spur economic growth and job creation. Continued improvement of health and education infrastructure, expansion of digital systems, and strengthening of urban and rural infrastructure will remain key to enhancing service delivery. Emphasis will also be placed on completing & operationalization of projects,

enhancing citizen participation, mainstreaming cross-cutting issues such as climate change and inclusivity, and leveraging intergovernmental and development partner support. To ensure efficiency, the county will strengthen governance, transparency, and resource mobilization strategies to bridge the resource gaps.

The risk management strategies adopted by the Government aim to strengthen governance, enhance fiscal discipline, and promote inclusive and sustainable development. Key among these are public financial management (PFM) reforms, improved own source revenue (OSR) collection, streamlining procurement processes, and strengthening internal controls to ensure transparency and accountability. Additionally, focus on formulating and implementing critical policies and adjusting fiscal strategies to reflect economic realities while ensuring timely settlement of financial obligations.

Human resource reforms being central to improving efficiency, with emphasis on effective HR planning, implementation of performance contracts and appraisal systems, and compliance with labour laws. Investments in ICT infrastructure, cybersecurity, and data protection were also prioritized to modernize service delivery, safeguard sensitive information, and improve data governance through the establishment of county ICT systems e.g., HRMIS.

On climate action, the county has adopted green economy strategies, including climate-smart agriculture and resilient infrastructure, while also investing in the protection and restoration of the natural environment.

To promote inclusive governance, the county adopted citizen-centred approaches through participatory decision-making, foster political goodwill, and upholding national values and integrity standards. Furthermore, alternative dispute resolution (ADR) and access to justice systems (AJS) were adopted to improve local conflict resolution. Lastly, the county mobilized both internal and external resources to finance development projects & programs.



.....
S. Iribe Njogu

CECM Finance and Economic Planning

County Government of Nakuru

5. Statement of Performance against Predetermined Objectives

Strategic development objectives

The Nakuru County Integrated Development Plan (CIDP) 2023-2027 has identified eight key strategic development objectives. Broadly, these objectives have been identified through a participatory process that reviewed the development priorities of the Governor's Manifesto, the National Government's Vision 2030, SDGs and the MTP III.

The strategic objectives are a synthesised product of the afore-mentioned planning frameworks that amalgamate the thematic focus and development aspirations in these policy frameworks.

The key development objectives of Nakuru County's CIDP are:

1. Carrying forward ongoing projects/programmes into the 3rd integrated plan period 2023-2027;
2. Post Covid-19 social economic recovery strategy & provision of social safety nets;
3. Leveraging on growth in productive sectors of the economy including agriculture, trade, manufacturing and services;
4. Mainstreaming/integration of cross cutting issues in development planning including green growth & green economy, sustainable development, climate change adaptation, Disaster Risk Reduction (DRR), SDGs and special interest groups;
5. Promotion of access to integrated, quality and affordable healthcare services;
6. Enhancing governance, transparency & accountability as well as efficiency and effectiveness in delivery of public good;
7. Creating enabling environment for promoting private sector growth and faster growth of MSMEs;
8. Expansion and operationalisation of County physical and social infrastructure

Below we present the progress made in attaining the objectives of the Nakuru CIDP (2023-2027) for Nakuru County.

Nakuru County Executive
Annual Report and Financial Statements for the year ended June 30, 2025.

S/No	Strategic Objective as per CIDP (present the objectives on a high and strategic level)	Targeted Outcome	Performance/Progress made up since inception from the latest CIDP	Remarks (Explain the reasons underperformance/ Overperformance)
1.	Carrying forward ongoing projects/programmes into the 3 rd integrated plan period 2023-2027	Completion and operationalization of all carried forward projects.	• Completion of County Treasury building. • Completion of Subukia Level IV hospital under KDSP. • Completion of the Governors Milimani Office complex. Operationalised seven Vocational Training institutions namely: Kinamba VTC in Biashara ward Naivasha, Kongasis VTC in Eburru/Mbaruk in Gilgil, Ndege Ndimu VTC in Umoja/Lanet, Ol-rongai in Menengai west in Rongai, Chandra VTC in Turi, Molo, Ole Sultan Polytechnic in Elementatita ward Gilgil and Syriat VTC in Mauche Njoro. • Completion and operationalization of various health centres, including Nakuru Level V OPD.	• Project cycle constraints: inadequate budget allocation, lack of feasibility studies, inflationary costs of construction materials, etc.
2.	Mainstreaming/integration of cross cutting issues in development planning including green growth & green economy, sustainable development, climate change adaptation, Disaster Risk Reduction (DRR).	Climate action.	• Installation of solar technology at the county HQs, revenue offices, ward offices and boreholes. • Establishment of county emergency call centre with toll free emergency contact numbers, humanitarian assistance using the emergency fund, reduced emergency response time etc. • Use of Alternative Building Material (ABMT) and establishment of ABMT centres in Njoro, Rongai, Gilgil, Subukia, Kuresoi North & South sub counties.	• High costs of installation of photovoltaic technology. • Climate change such as floods, torrential rainfall, droughts, landslides etc.

Nakuru County Executive
Annual Report and Financial Statements for the year ended June 30, 2025.

S/ N o	Strategic Objective as per CIDP (present the objectives on a high and strategic level)	Targeted Outcome	Performance/Progress made up since inception from the latest CIDP	Remarks (Explain the reasons underperformance/ Overperformance)
	SDGs and special interest groups			
3.	Leveraging on growth in productive sectors of the economy including agriculture, trade, manufacturing and services;	Accelerated economic growth, increased employment opportunities, enhanced food and security and a diversified and resilient county economy.	• Distribution of 26,917 one-month old improved kienyeji chicks. • Re-stocking of 539,800 fingerlings in lakes, dams and ponds. • Distribution of 50kgs subsidized fertilizer benefitting 1,008 farmers.	• Climate change. • Lack of value addition initiatives.
4.	Promotion of access to integrated, quality and affordable healthcare services	Access to integrated, quality and affordable healthcare services	• Rollout of SHIF/SHA in partnership with the National Government. • Human Resource for Health (HRH) increased from 3,082 to 3,446 reflecting 11.8 percent growth. • Significant health infrastructural development was achieved through; upgrading of seven health facilities (i.e., Lare health center, Githioro Health center, Mangu Dispensary maternity, Sumeek dispensary maternity, Kipsyenani dispensary outpatient block, Ngecha dispensary outpatient block, Mwiciringiri dispensary outpatient block and Majani Mingi dispensary outpatient block)	• Erratic supply of medicine to health facilities. • Constraints with transition from NHIF to SHIF. • Wage bill constraints against optimal HRH requirements.

Nakuru County Executive
Annual Report and Financial Statements for the year ended June 30, 2025.

S/No	Strategic Objective as per CIDP (present the objectives on a high and strategic level)	Targeted Outcome	Performance/Progress made up since inception from the latest CIDP	Remarks (Explain the reasons underperformance/ Overperformance)
			and completion of ultra-modern outpatient department (OPD) blocks at Nakuru County Referral and Teaching Hospital(NCRTH) and Naivasha Sub-County Hospital.	
5.	Enhancing governance, transparency & accountability as well as efficiency and effectiveness in delivery of public good	Enhanced governance, transparency & accountability as well as efficiency and effectiveness in delivery of public good	- Public participation forums across the 55 wards & 11 Sub counties on the budget cycle and development initiatives. - Information accessed through the upgraded county website integrated with a feedback mechanism. - Construction & equipping of one subcounty and five ward offices.	- Unequal investment and access to ICT's in un-served and underserved areas within Nakuru County. - Under-utilization of ICT's in the provision of government services and the underdevelopment of opportunities for economic growth and job creation.
6.	Creating enabling environment for promoting private sector growth and faster growth of MSMEs	Increased private investment, expanded access to finance and markets, accelerated job creation, and enhanced competitiveness and sustainability of Micro, Small, and Medium Enterprises (MSMEs), leading to inclusive economic growth	- Disbursement of Ksh. 8,670,000 Cooperative Revolving Fund to 50 MSME groups benefiting 1,010 members. - Simpler regulatory procedures, reduced compliance costs for SMEs, and increased investor confidence through the Nakuru County Unified Business (Trade) Licence also referred to as a Unified Business Permit or single business permit which combines multiple previous licences (trade, fire, health, food hygiene, advertising signage) into a single permit.	- Business environment affected by Gen Z protests. - Limited access to credit through banks, SACCOs etc.

Nakuru County Executive
Annual Report and Financial Statements for the year ended June 30, 2025.

S/ N o	Strategic Objective as per CIDP (present the objectives on a high and strategic level)	Targeted Outcome	Performance/Progress made up since inception from the latest CIDP	Remarks (Explain the reasons underperformance/ Overperformance)
7.	Expansion and operationalisation of County physical and social infrastructure		- Construction of three social halls (Kianjoya, Mau-Narok and Kabazi social halls) - Construction of four new units at Alms house for the elderly to increase admissions capacity.	- There is high number of elderly persons being neglected by their kin thus straining the sector capacity for admission due to limited resources. - There is an upsurge of alien PWDs, street children and families which pose a security threat due to increased social crimes.

Progress on Attainment of Development Objectives from Annual Development Plan for FY 2024/25

1. Agriculture, Livestock, Fisheries and Veterinary Services

Table 1: Agriculture, Livestock, Fisheries and Veterinary Services programmes performance

Program	Strategic Objective	Output Indicator	Output	Outcome	Achievement for the FY 2024/25			Cumulative Achievement by end of FY 2024/25			Remarks
					Target	Actual	Variance	Target	Actual	Variance	
ADMINISTRATION, PLANNING AND SUPPORT SERVICES	To support services from various departments, organizational bodies and general public	Strategic plan developed	Improved planning and departmental management	Effective and efficient service delivery to clients and stakeholders	-	-	-	1	0	1	not done due to inadequate funds
		Implementation of strategic plan (%)			40	0	40	0	40	not done due to inadequate funds	
		Impact evaluation on sector programmes on food security conducted			-	-	-	-	-	-	To be done in FY 2026/27.
		NARIG-P outcome evaluation conducted			-	-	-	1	0	1	Not done
		Number of trade shows and exhibitions held			15	1	14	20	13	7	Nakuru ASK show was done annually, RVIST Expo, Milk Day in Olenguruone, Subsidized Artificial Insemination Launch
						10	0	10	21	0	21
		Number of offices renovated			80	0	80	170	10	160	2 laptops and 2 computers, 2 phones purchased and
		Number of assorted office equipment purchased									

Nakuru County Executive
Annual Report and Financial Statements for the year ended June 30, 2025.

Program	Strategic Objective	Output Indicator	Output	Outcome	Achievement for the FY 2024/25			Cumulative Achievement by end of FY 2024/25			Remarks
					Target	Actual	Variance	Target	Actual	Variance	
					7	0	7	13	0	13	1 printer purchased. Inadequate funds.
		Number of motorcycles purchased	Improved mobility for service delivery		2	0	2	32	0	32	No budgetary allocation
		Number of vehicles purchased			30	0	30	45	0	45	No budgetary allocation
		Proportion of departmental assets mapped	Improved Asset Management		3	0	3	5	0	5	asset committee are yet to meet
		Number of title deeds for public land processed			3	0	3	13	0	13	not done due to inadequate funds
		Number of staff trained on asset management			2	0	2	6	0	6	not done due to austerity measures on training
		Number of reviewed schemes of service	Improved HR services		5	0	5	10	0	10	schemes of services used are from national government
		Number of HR policies streamlined and disseminated			100	0	100	200	14	186	CPSB drafted a HR policy and disseminated to departments
		Number of staff recruited	Improved staff performance and productivity								Completed as per 2023/2024 needs, waiting for recruitment circular from

Nakuru County Executive
Annual Report and Financial Statements for the year ended June 30, 2025.

Program	Strategic Objective	Output Indicator	Output	Outcome	Achievement for the FY 2024/25			Cumulative Achievement by end of FY 2024/25			Remarks
					Target	Actual	Variance	Target	Actual	Variance	
					100	0	100	200	0	200	economic planning not done due to austerity measures on training
		Number of staff trained			100	90	10	100	90	10	PCs cascaded to director level. Introduction of RRI and staff signed the SPAS
		Implementation rate for performance contracts (PC) and Performance Appraisal System (PAS)			70	0	70	200	1	199	time elapsed before promotions were done but awaiting for promotion circular from economic planning
		Number of staff promoted			-	-	-	1	0	1	Not done
		Occupational Health and Safety Policy sensitization forum			-	-	-	1	1	0	Work environment survey done.
		Work environment survey reports			50	20	30	50	20	30	staff filled online questionnaire from PSTD
		Work Environment Survey findings implemented (%)			-	-	-	-	-	-	
		Number of assorted uniforms, safety			400	90	310	2400	184	2216	Staff uniforms were procured

Nakuru County Executive
Annual Report and Financial Statements for the year ended June 30, 2025.

Program	Strategic Objective	Output Indicator	Output	Outcome	Achievement for the FY 2024/25			Cumulative Achievement by end of FY 2024/25			Remarks
					Target	Actual	Variance	Target	Actual	Variance	
LIVESTOCK RESOURCE MANAGEMENT AND DEVELOPMENT		clothes and gear procured									but insufficient due to budget constraints.
		Compensation to employees (Ksh. M)			417	411	6	814.1	802.3	11.8	All staff compensated on schedule.
		Livestock Master Plan implementation report	Improved livestock productivity	Increased livestock production	1	1	0	1	1	0	done in collaboration with National Government
		Number of honey refinery units constructed and equipped			2	0	2	4	0	4	not done due to inadequate funds
		Number of farmer groups supported with beekeeping equipment			10	0	10	20	0	20	not done due to inadequate funds
		Number of pigs procured and distributed	Assorted Livestock breeds procured and distributed		90	0	90	180	0	180	not done due to inadequate funds
		Number of one month old improved kienyeji chicks procured and distributed			50,000	10,031	39,969	100,000	26,917	73,083	distributed to 79 beneficiary farmer groups
		Number of dairy goats procured and distributed to farmers groups			100	39	61	300	78	222	distributed to 6 beneficiary farmer groups
		Number of sheep procured and distributed to farmers groups			50	0	50	100	0	100	not done due to inadequate funds

Nakuru County Executive
Annual Report and Financial Statements for the year ended June 30, 2025.

Program	Strategic Objective	Output Indicator	Output	Outcome	Achievement for the FY 2024/25				Cumulative Achievement by end of FY 2024/25			Remarks
					Target	Actual	Variance		Target	Actual	Variance	
		Number of new hectares of pasture and fodders established			50	43	7		100	83	17	done in different sub counties
		Feed inventory balance sheet developed			1	1	0		2	2	0	achieved in different sub counties
		Tonnage of fodder/pasture harvested and conserved	Enhanced animal feed production and management		150	113	37		300	233	67	achieved in different sub counties
		Number of feed stores constructed			1	0	1		2	0	2	under procurement process
		Number of feed conservation equipment/implement s purchased			1	0	1		2	0	2	not done due to inadequate funds
		Number of livestock climate smart technologies identified	Climate Change adaptation in livestock farming		5	4	1		10	4	6	farmers trained on BIOGAS adoption
		Number of value chain actors adopting livestock climate smart technologies			30	25	5		60	25	35	done in different sub counties
		Number of trainings on gender and disability mainstreaming in the livestock value chain	Special Interest groups Accessing government interventions and services		100	51	49		120	51	69	done in different sub counties in collaboration with MESPT
		Number of farmers benefiting from sector interventions			26	26	0		200	30	170	done in different sub counties in collaboration with MESPT
		Women			30	10	20		200	15	185	
		PWD			27	23	4		200	27	173	
		Youth										

Nakuru County Executive
Annual Report and Financial Statements for the year ended June 30, 2025.

Program	Strategic Objective	Output Indicator	Output	Outcome	Achievement for the FY 2024/25			Cumulative Achievement by end of FY 2024/25			Remarks
					Target	Actual	Variance	Target	Actual	Variance	
		Number of AI service providers taken through refresher course			93	94	(1)	186	187	(1)	Achieved
		Number of AI service practitioners licensed			93	94	(1)	186	187	(1)	Achieved
		Number of AI supervisory visits done			11	8	3	22	21	1	On course
		Number Value chain organizations (VCOs)Implementing livestock business plans	Reduced post-harvest losses and improved incomes from livestock farming.		10	0	10	20	0	20	not done due to inadequate funds
		Number of VCOs adopting value addition technologies in livestock husbandry			10	0	10	20	0	20	not done due to inadequate funds
		Number of honey refinery units constructed and equipped			2	0	2	4	0	4	not done due to inadequate funds
		Number of milk cooler plants revived/operationalized			5	0	5	10	0	10	Procurement ongoing
		Number of milk coolers procured and installed			5	0	5	10	0	10	not done due to inadequate funds
		Number of pasteurizers purchased			2	0	2	4	0	4	not done due to inadequate funds

Nakuru County Executive
Annual Report and Financial Statements for the year ended June 30, 2025.

Program	Strategic Objective	Output Indicator	Output	Outcome	Achievement for the FY 2024/25			Cumulative Achievement by end of FY 2024/25			Remarks
					Target	Actual	Variance	Target	Actual	Variance	
		Number of milk dispensers purchased			5	0	5	10	0	10	not done due to inadequate funds
		Number of farmer group/ organization supported with pasteurizers and milk dispensers			5	0	5	10	0	10	not done due to inadequate funds
		Number of new dairy cattle registered by the Kenya Livestock Stud Book (KLSB)			4500	2235	2265	5600	3335	2265	done in different sub counties. Done in collaboration with KLSB
	Promote value addition of hides and skins	Number of flayers trained and licensed			428	433	(5)	856	881	(25)	Achieved
		Number of hides and skin traders licensed			71	41	30	142	96	46	Done during routine visits to slaughter points
	Improved veterinary extension services in the County		Improved access to information, knowledge and emerging technologies		10	10	0	22	23	(1)	done in different sub counties in collaboration with stakeholders.
		Number of livestock field days conducted			200	145	55	400	297	103	done in different sub counties
		Number of livestock farmer trainings conducted			1,100	855	245	2200	1970	230	done in different sub counties
		Number of livestock individual farm visits conducted			200	163	37	400	208	192	done in different sub counties

Nakuru County Executive
Annual Report and Financial Statements for the year ended June 30, 2025.

Program	Strategic Objective	Output Indicator	Output	Outcome	Achievement for the FY 2024/25			Cumulative Achievement by end of FY 2024/25			Remarks
					Target	Actual	Variance	Target	Actual	Variance	
		Number of livestock farmers seminars/workshops/barazas meetings held			36	32	4	47	44	3	done in different sub counties
		Number of livestock field supervision/backstopping			44	37	7	88	82	6	done in different sub counties
		Number of livestock stakeholders' workshop conducted			20	19	1	40	27	13	done in collaboration with stakeholder
		Number of livestock farmers exchange tours held	Improved market linkages and networking		10	2	8	20	4	16	done in collaboration with Dairy Cooperatives/stakeholders
		Number of livestock-based shows and exhibitions held			10	9	1	20	18	2	done in collaboration with Dairy Cooperatives/stakeholders
		Number of International World livestock-based days observed			2	0	2	9	2	7	World Food Day Celebrated. No budget allocated
		Number of slaughter houses constructed	Improved meat safety and quality		1	0	1	2	0	2	No budget allocated
		Number of slaughter houses renovated			1	0	1	2	0	2	No budget allocated
		Proportion of slaughter houses licensed			100	83	17	100	90	10	Others to be licensed subsequently.
		Number of carcasses inspected			144,000	111,383	32,617	287,500	243,192	44,308	Progress on course

Nakuru County Executive
Annual Report and Financial Statements for the year ended June 30, 2025.

Program	Strategic Objective	Output Indicator	Output	Outcome	Achievement for the FY 2024/25				Cumulative Achievement by end of FY 2024/25			Remarks
					Target	Actual	Variance		Target	Actual	Variance	
		Number of supervision visits			44	44	0		88	88	0	Achieved
		Number of meat value chain actors' meetings held			11	11	0		22	11	0	Achieved
		Amount of revenue collected from slaughter houses (Kshs. M)	Enhanced County Revenue		10	8.5	1.5		20	18.5	1.5	Progress on course
	To improve animal disease and pest management	Number of staff trainings held on emerging livestock diseases	Improved livestock disease surveillance, management and control		2	1	1		4	5	(1)	Facilitated by national government
		Number of disease surveillance visits done			44	44	0		88	88	0	Achieved
		Number of laboratories constructed & equipped			1	0	1		1	0	1	No budget allocated
		Number of livestock movement control permits issued			700	600	100		1400	1500	(100)	Done at sub counties
		Number of cattle dips constructed			1	0	1		2	0	2	In progress
		Number of cattle dips renovated			1	0	1		2	0	2	In progress
		Number of supervisory visits done			44	44	0		88	88	0	Achieved
		Number of vaccination programmes done			12	12	0		24	24	0	Achieved
		Number of livestock vaccinated			360.000	143.150	216.850		720.000	405.259	314.741	Inadequate vaccine supply and

Nakuru County Executive
Annual Report and Financial Statements for the year ended June 30, 2025.

Program	Strategic Objective	Output Indicator	Output	Outcome	Achievement for the FY 2024/25				Cumulative Achievement by end of FY 2024/25			Remarks
					Target	Actual	Variance		Target	Actual	Variance	
FISHERIES DEVELOPMENT	To promote sustainable utilization of inland capture fisheries resources				100	0	100		200	3	197	logistical challenges
		Number of kitchen garden Ponds established and installed with pond liners	Increased fish production, enhanced food security, poverty eradication, employment and wealth creation.	Increased fish production								Funds not available and the three are farmer initiatives.
		Number of fingerlings stocked in ponds			100.658	25,300	74,700		150,000	387,800	(237,800)	Budget removed during supplementary : farmers own initiative
	To promote aquaculture development	Number of hatcheries authenticated			3	2	1		6	2	4	1 hatchery changed user
		Fish hatchery set up			-	-	-		1	0	1	Not achieved due to lack of budget.
		Number of farmers trained	Increased extension service delivery		1421	1071	350		1720	1071	649	most training were in collaboration with partners
		Number of farm visits made			156	118	38		312	121	191	collaboration with partners
		Number of field days and stakeholders' fora held			15	10	5		18	19	(1)	collaboration with stake holder
		Number of show/ exhibitions/ workshops participated			15	9	6		19	10	9	collaboration with stake holder
		Number of farm tours made			156	2	154		157	80	77	airstrip training in sagana and kirdi

Nakuru County Executive
Annual Report and Financial Statements for the year ended June 30, 2025.

Program	Strategic Objective	Output Indicator	Output	Outcome	Achievement for the FY 2024/25				Cumulative Achievement by end of FY 2024/25			Remarks
					Target	Actual	Variance		Target	Actual	Variance	
		Number of farmers adopting new fishing technology			22	20	2		26	20	6	use of geothermal steam aquaponic systems
		Quarterly M&E reports prepared			4	4	0		8	8	0	departmental project supervision
		Amount of revenue collected from licensing and registration of fishing activities (Kshs. M)			1.06	0.309	0.751		3.2	0.62	2.58	Revenue collected from lake Naivasha Nakuru town markets
		Completion rate of the development Lake Naivasha management plan	Improved management of Lake Naivasha resources		50	45	5		60	45	15	submitted draft policy and bill for second reading for implementation
		Number of stakeholder's forum held			4	5	(1)		8	10	(2)	Fisheries stakeholder
		Annual fisheries report prepared			1	1	0		2	2	0	cumulative for the four quarters at the end year
		Number of data collectors trained			20	25	(5)		40	25	15	collaboration with partners
		Number of BMUs trainings done			8	6	2		16	15	1	collaboration with partners
		Number of monitoring, control and surveillance (MCS) exercises conducted			156	118	38		312	118	194	collaboration with multi-agency

Nakuru County Executive
Annual Report and Financial Statements for the year ended June 30, 2025.

Program	Strategic Objective	Output Indicator	Output	Outcome	Achievement for the FY 2024/25				Cumulative Achievement by end of FY 2024/25			Remarks
					Target	Actual	Variance		Target	Actual	Variance	
	To improve fish productivity, marketing and value addition	A report on restocking protocol	Improved fish production		1	0	1		1	0	1	report review to be done after two years
		Number of fingerlings stocked in lakes			200,000	0	200,000		400,000	152,000	248,000	budget removed during supplementary
		Number of fishing gears procured			4,000	653	3,347		8,000	1,047	6,953	procurement ongoing
		Number of fishing gears procured			2	0	2		4	0	4	Not achieved
		Number of fishing vessels inspected			190	190	0		190	190	0	vessel inspection is done for seaworthiness annually
		Number of fingerlings stocked in dams			200,000	0	200,000		400,000	0	400,000	budget removed but for subukia group is farmers own initiative
		Fish stock assessment report done			1	0	1		2	0	2	in collaboration with KEMFRI report to be released
		Number of lifesaving gear procured	Enhanced safety for fisher folk		1000	0	1000		2000	0	2000	procurement ongoing
		Tonnage of ghost nets collected	Improved safety for marine life		35	35	0		75	35	40	in collaboration with stakeholder

Nakuru County Executive
Annual Report and Financial Statements for the year ended June 30, 2025.

Program	Strategic Objective	Output Indicator	Output	Outcome	Achievement for the FY 2024/25			Cumulative Achievement by end of FY 2024/25			Remarks
					Target	Actual	Variance	Target	Actual	Variance	
CROP PRODUCTION AND MANAGEMENT	To increase crop productivity	Number of trainings on hygienic fish handling to fish traders conducted			20	15	5	40	36	4	collaboration with stakeholder
		Number of inspections conducted in fish markets	Improved fish quality and safety		156	116	40	312	116	196	done in landing sites and municipality market
		Number of fish market facilities operationalized	Improved fish marketing infrastructure and marketing linkages		3	2	1	6	2	4	ongoing
		Number of cold chain facilities constructed			1	0	1	2	0	2	budget revised
		Number of fish ice flakes Machines procured and installed			1	1	0	2	1	1	done in previous financial year
		Number of fish VCOs trained on fish value addition	Improved fish-eating culture		26	13	13	26	13	13	stakeholder collaboration
		Annual eat more fish campaign held			1	1	0	2	1	1	Done during field day at charis farm
		Number of field days	Research, extension and farmers forums meetings held	Increase crop production	12	47	(35)	24	95	(71)	The field days during Naivasha grand and business expo. and others in collaboration with CABI, CGA

Nakuru County Executive
Annual Report and Financial Statements for the year ended June 30, 2025.

Program	Strategic Objective	Output Indicator	Output	Outcome	Achievement for the FY 2024/25				Cumulative Achievement by end of FY 2024/25			Remarks
					Target	Actual	Variance		Target	Actual	Variance	
		Number of trade fairs, exhibitions			4	10	(6)		8	14	(6)	Rvist,KARISF ARM exhibitions done
		Number of farm tours/demonstrations held	Improved farmer knowledge		5	17	(12)		10	35	(25)	Rongai farmers tour to Njoro for Nyota beans production and Egerton for chickpea and soyabean production in collaboration with KALRO/CIA T and Egerton University and Molo farmers tour supported by SNV and Agrieta
		Number of barazas/meetings held	Improved access to information and knowledge through training		110	496	(386)		220	546	(326)	Barazas on sunflower and introduction of agripreneuers reaching over 13.000 farmers
		Number of farm visits and on farm trainings			550	1152	(602)		1100	1489	(386)	Mainly individual visits to 1300 farmers

Nakuru County Executive
Annual Report and Financial Statements for the year ended June 30, 2025.

Program	Strategic Objective	Output Indicator	Output	Outcome	Achievement for the FY 2024/25			Cumulative Achievement by end of FY 2024/25			Remarks
					Target	Actual	Variance	Target	Actual	Variance	
		Annual Nakuru ASK show held			1	1	0	2	2	0	Achieved.
					2	18	(16)	4	2293	(2289)	Farmers trained on tomato pests and diseases, and chick pea production by Egerton University; Also, on High Iron Beans by KALRO in Molo.
		Number of research, extension and farmers forums meetings held									Naivasha, Subukia and Rongai. 15036 farmers reached in farm visits and on farm trainings
		Number of supervisions, M&E visits held			33	82	(49)	66	145	(79)	On ongoing projects including ShepBiz, NAVCDP
		Number of training of trainers on pedagogy			1	0	1	2	1	1	No fund allocation
		Number of officers recruited at ATC	Improved capacity and quality of training at the		5	0	5	15	0	15	No fund allocation
		Number of trainees enrolled at ATC			125	0	125	250	0	250	ATVET programs not started

Nakuru County Executive
Annual Report and Financial Statements for the year ended June 30, 2025.

Program	Strategic Objective	Output Indicator	Output	Outcome	Achievement for the FY 2024/25				Cumulative Achievement by end of FY 2024/25			Remarks
					Target	Actual	Variance		Target	Actual	Variance	
		Number of short courses offered	Agricultural training Centre (ATC)		5	0	5		10	0	10	ATVET programs not started
		Amount of revenue raised from ATC (Kshs. M)			6	11.9	(5.9)		7.2	11.9	(4.7)	Achieved from AMS and ATC
		Number of avocado seedlings distributed			50,000	0	50,000		100,000	37,500		Procured and distributed
		Number of pyrethrum planting materials (millions)			12	0	12		22	0	22	7,500,000 pyrethrum seedlings procured & distributed.
		Number of farmers supported with nutrient dense vegetable seeds and cone garden kits			1,000	144	856		2,000	144	1856	Six groups trained on construction of cone gardens I Bahati, Kabatini and Dundori
		Kgs of micro rich beans seeds distributed			3,000	5098	(2098)		6,000	5268	732	Farmers from Subukia linked to KALRO for seeds purchase. Farmers issued with Nyota Beans from KALRO Katumani
		Number of 50 kg bags of subsidized fertilizer supplied to farmers	Improved access to assorted		320,000	4891	315,109		620,000	4891	615,109	Distributed through cooperatives

Nakuru County Executive
Annual Report and Financial Statements for the year ended June 30, 2025.

Program	Strategic Objective	Output Indicator	Output	Outcome	Achievement for the FY 2024/25				Cumulative Achievement by end of FY 2024/25			Remarks
					Target	Actual	Variance		Target	Actual	Variance	
			farm inputs and agricultural technologies		40,000	1,008	38,992		70,000	1,008	68,992	and satellite depots
		Number of farmers benefiting from the fertilizer subsidy program (FSP)			0							Distributed through cooperatives and satellite depots
		Number of farmer/youth groups supported with drip kits			60	0	60		120	0	120	No fund allocation
		Number of farmer/youth groups supported with sprinklers and water pumps			11	10	1		66	10	50	10 groups supported with drip kits in Gilgil
		Number of avocado value chain platform workshops held			2	2	0		4	2	2	Done in FY 2024/25
		Number of staff trainings on KS1758 (Good Agricultural Practices) conducted	Improved access to information on emerging farming techniques		2	1	1		4	3	1	440 farmers trained supported by GAIN for CASCADE project areas
		Farmer/youth training on KS1758 (Good Agricultural Practices) conducted			1	1	0		2	2	0	223 youth trained In collaboration with GAIN, Dan Church Aid
		Number of farmers trained on urban agriculture			200	1584	(1,384)		400	1584	(1184)	Mainly on cone gardens and other kitchen

Nakuru County Executive
Annual Report and Financial Statements for the year ended June 30, 2025.

Program	Strategic Objective	Output Indicator	Output	Outcome	Achievement for the FY 2024/25				Cumulative Achievement by end of FY 2024/25			Remarks
					Target	Actual	Variance		Target	Actual	Variance	
					3,000	1449	1551		5750	1449	4301	gardening technologies
		Number of vulnerable farmers supported with seeds and fertilizers	Inclusive agriculture promoted		55	58	(3)		105	325	(220)	2625 kgs of Sunflower seeds subsidy
		Number of in school youth groups (4K clubs, Young Farmers Clubs) supported with nutrient dense vegetable seeds and cone garden kits			8	24	(16)		16	24	(8)	Supported to establish cone gardens. Groups supported with avocado seedlings
		Number of trainings for youth in Agriculture held			5	19	(14)		10	19	(9)	During establishment of cone gardens in schools
		Number of horticultural farmer/ youth groups trained and monitored	Improved Horticultural farming in the County		15	0	15		30	0	30	182 farmers trained
		Number of staff trained on SHEP approach			2	15	(13)		4	36	(32)	No fund allocation
		Number of fruit tree nursery operators' trainings			10	8	2		20	25	(5)	132 fruit tree nursery operators train in collaboration with HCD
		Number of nursery inspections										For nurseries that supply County seedlings subsidy, 69

Nakuru County Executive
Annual Report and Financial Statements for the year ended June 30, 2025.

Program	Strategic Objective	Output Indicator	Output	Outcome	Achievement for the FY 2024/25			Cumulative Achievement by end of FY 2024/25			Remarks
					Target	Actual	Variance	Target	Actual	Variance	
					10	97	(87)	20	191	(171)	farmers reached
		Number of new plant clinics launched			-	-	-	25	33	(8)	Plant clinic sessions across the county
		Number of plant doctors trained			50	196	(146)	100	255	(155)	Supported by Food to Market Alliance
		Number of spray service providers trained			17	228	(211)	34	378	(344)	Refreshers training in Rongai supported by MIESPT. Supported by CABI and Starlight Cooperative.
		Number of crop pests and disease surveillance and monitoring done			40	125	(85)	80	147	(67)	Surveillance for emerging pests across the county. 1094 farmers reached
		Number of community-based pest forecasters and monitors trained									Supported by CABI in Subukia. Training supported by Desert Locust Control Organization.
		Number of The Nakuru Plant Health Early warning and	Improved management of crop pests		4	3	1	8	3	5	Supported by CABI

Nakuru County Executive
Annual Report and Financial Statements for the year ended June 30, 2025.

Program	Strategic Objective	Output Indicator	Output	Outcome	Achievement for the FY 2024/25			Cumulative Achievement by end of FY 2024/25			Remarks
					Target	Actual	Variance	Target	Actual	Variance	
		Rapid response team meeting	and diseases for quality yields		2,000	26	1974	4,000	1530	2470	Supplied by Plant Protection and Food safety directorate
		Quantity of pesticides purchased (litres)			48	13	35	96	40	56	Done in Molo. 248 farmers participated
		Number of demonstrations on Aflasafe			12	245	(233)	24	345	(321)	Training covered 3102 farmers.
		Number of farmer/youths trainings on post-harvest management			220	116	104	440	306	134	742 farmers sensitized
	To improve postharvest management practices, food safety, value addition and marketing	Number of farmers barazas on post-harvest management	Reduced post-harvest losses and improved yields		15	4	11	30	4	26	On Seas of Change project by SNV
		Number of food safety stakeholder meetings			660	624	36	1320	1170	150	2408 farmers stores and stockists covered
		Number of field surveillance and grain store visits			55	103	(48)	110	214	(104)	Mainly on use of hermetic bags and proper drying of grains. 1711 farmers participated
		Number of demos on post-harvest technologies			5	0	5	10	3	7	Supported under ASDSP II
		Number of greenhouse solar driers distributed to									

Nakuru County Executive
Annual Report and Financial Statements for the year ended June 30, 2025.

Program	Strategic Objective	Output Indicator	Output	Outcome	Achievement for the FY 2024/25			Cumulative Achievement by end of FY 2024/25			Remarks
					Target	Actual	Variance	Target	Actual	Variance	
		pyrethrum growing sub-Countries									
		Number of mobile solar driers supplied to pyrethrum farmers			16	0	16	32	0	32	No fund allocation
		Number of fresh horticultural produce sheds constructed			4	0	4	8	0	8	No fund allocation
		Number of fresh produce solar powered cold stores constructed			1	0	1	2	0	2	No fund allocation
		Construction of value addition factories (tea, potatoes, and vegetables)			1	1	0	2	1	1	Naivasha plant construction ongoing
		Number of bills and policies submitted for approval	Farmer protection		2	0	2	4	0	4	ATC and CASCOM bills
		Number of water pans for crop production constructed	Improved access to irrigation water		2	0	2	4	2	2	2 waterpans with a capacity 20000 cubic meters
		Number of water pans desilted			4	0	4	8	0	8	No fund allocation
		Number of farm ponds excavated			20	0	20	40	10	30	Supported by NARIGP. Proposals for SLM awaiting approvals
		Number of soil samples analysed			1,600	215	1,385	3,200	596	2,604	Farmer assisted in sampling for analysis

Nakuru County Executive
Annual Report and Financial Statements for the year ended June 30, 2025.

Program	Strategic Objective	Output Indicator	Output	Outcome	Achievement for the FY 2024/25				Cumulative Achievement by end of FY 2024/25			Remarks
					Target	Actual	Variance		Target	Actual	Variance	
		Soil testing lab established			1	0	1		1	0	1	No fund allocation
		Number of staff trained on soil and water conservation	Improved soil quality for optimum production		20	0	20		40	0	40	No fund allocation
		Number of farmers/youths trained on soil and water conservation			1,200	2473	(1273)		2400	5934	(3534)	In collaboration with CGA, DCA. Mainstreamed in field days and field visits
		Number of fruit tree and agroforestry nurseries supported			22	73	(51)		44	126	(82)	Trained in collaboration with HCD on certification.
		Number of soil conservation kits purchased			33	0	33		66	0	66	No fund allocation
	To promote climate change adaptation and mitigation	Number of farmers/youths trained on regenerative agriculture and CSA technologies	Climate change adaptation in agriculture		300	3358	(3058)		600	6628	(6028)	Done in collaboration with stakeholders
		Number of staff trained on CSA, regenerative agriculture and circular economy			50	0	50		100	14	(86)	Supported by GAIN
		Number of energy conservation devices installed			50	16	44		100	52	48	in collaboration with SCODE. Demos on fireless cookers

Nakuru County Executive
Annual Report and Financial Statements for the year ended June 30, 2025.

Program	Strategic Objective	Output Indicator	Output	Outcome	Achievement for the FY 2024/25			Cumulative Achievement by end of FY 2024/25			Remarks
					Target	Actual	Variance	Target	Actual	Variance	
		Number of demonstration kits for energy conservation training procured			12	0	12	24	0	24	No fund allocation
		Number of staff trained on energy conservation and clean energy use			20	0	20	40	7	33	Supported by World vision in Rongai
		Number of farmers/ youths trained on energy conservation and clean energy use			110	809	(699)	220	1698	(1478)	In collaboration with stakeholders. Mainstreamed in field days and field visits
		Number of greenhouses installed			2	0	2	4	0	4	No fund allocation
		Number of farmers/ youths trained on responsible use of pesticides			1,000	6568	(5568)	2000	12523	(10523)	In collaboration with stakeholders. Mainstreamed in trainings and plant clinics under Mkulima True Initiative
		Number of environmental and human health risk assessments done			1	0	1	2	0	2	No fund allocation
		Amount of revenue collected from mechanisation services – AMS- (Kshs. Millions)	Improved agricultural production through		1	0	1	2	0.342	1.658	Marginal achievement.

Nakuru County Executive
Annual Report and Financial Statements for the year ended June 30, 2025.

Program	Strategic Objective	Output Indicator	Output	Outcome	Achievement for the FY 2024/25				Cumulative Achievement by end of FY 2024/25			Remarks
					Target	Actual	Variance		Target	Actual	Variance	
		Number of tractors mounted potato production implements acquired	mechanization		4	0	4		8	0	8	No fund allocation
		Number of baseline/midterm/end term surveys on priority value chains	Capacity building on value addition, marketing and sustainable agribusiness conducted		3	1	2		6	1	5	Done on Avocado under Shep Biz in the first quarter
		Number of mobile grain driers acquired			1	0	1		2	5	(3)	Supported by Ministry of Agriculture and Livestock Development in Olenguruone, Elburgon, Subukia, Naivasha and Nauru NCPB stores
		Number of cereal stores constructed			1	0	1		2	0	2	No fund allocation
		Number of potato value addition equipment for training acquired			4	0	4		8	0	8	Under Procurement
		Number of farm-business linkages stakeholder's forum meetings			3	2	1		6	3	3	Done in collaboration with stakeholders
		Number of farmer groups/youth groups trained on market survey and contract farming			5	47	(42)		10	97	(87)	1907 farmers trained in collaboration with stakeholders

Nakuru County Executive
Annual Report and Financial Statements for the year ended June 30, 2025.

Program	Strategic Objective	Output Indicator	Output	Outcome	Achievement for the FY 2024/25				Cumulative Achievement by end of FY 2024/25			Remarks
					Target	Actual	Variance		Target	Actual	Variance	
		Number of farm management guidelines developed			1	1	0		2	1	1	Gross margin analysis for selected value chains
		Number of trainings on value addition and demonstrations on utilization of crops			3	52	(47)		6	105	(99)	1331 farmers trained in collaboration with GAIN
		Number of cereal farmers groups/ youth groups trained on aggregation and marketing			30	40	(10)		60	78	(18)	2432 farmers trained in collaboration with stakeholders
		Number of trainings on Agribusiness development skills			4	34	(30)		8	64	(56)	951 farmers covered in collaboration with stakeholders
			Improved access to information on sustainable Agri-nutrition practices		5	6	(1)		10	10	0	Done while reviewing County Nutrition Action Plan in collaboration with partners.
		Number of Agri-nutrition workshops conducted			5	40	(35)		10	82	(72)	560 farmers participated in cone garden establishment
		Number of food utilization and preservation demonstration conducted										
		Number of farmer/youths training on Agri-nutrition conducted			5	62	(57)		10	131	(121)	1029 farmers trained in collaboration with stakeholders

Nakuru County Executive
Annual Report and Financial Statements for the year ended June 30, 2025.

Program	Strategic Objective	Output Indicator	Output	Outcome	Achievement for the FY 2024/25				Cumulative Achievement by end of FY 2024/25			Remarks
					Target	Actual	Variance		Target	Actual	Variance	
		Number of Agri-nutrition brochures developed			1,000	0	1000		2000	0	2000	No fund allocation
		Trainings/ demo on mushroom farming			11	0	11		66	0	66	No fund allocation
		No. of investment plans Developed	Demonstrative investments farms proposals developed		-	-	-		-	-	-	Identification of demonstration sites going on and
		No proposals developed and approved	Small-scale infrastructure for aggregation and value addition developed		4	2	2		4	2	2	Two proposals developed awaiting approvals by the National Technical Advisory Committee
		No. of identified market infrastructure implemented	Physical markets/ Aggregation centres developed/Upgraded		6	2	4		6	2	4	The identified earlier are still at concept phase
		No. of farm ponds excavated and equipped			100	0	100		100	0	100	No farm ponds excavated during the quarter
		No. of equipment acquired			4	0	4		4	0	4	No equipment acquired during the quarter
		No. of lead farmers/CBFs trained			1400	0	1400		1400	0	1400	Flow of funds and fund availability for

Nakuru County Executive
Annual Report and Financial Statements for the year ended June 30, 2025.

Program	Strategic Objective	Output Indicator	Output	Outcome	Achievement for the FY 2024/25				Cumulative Achievement by end of FY 2024/25			Remarks
					Target	Actual	Variance		Target	Actual	Variance	
					300	0	300		300	0	300	24/25 not yet done
		No. of lead farmers/CBFs trained			4	12	(8)		4	12	(8)	not yet done
		No. of Meeting			4	32	(28)		4	32	(28)	Stake holder meeting. CTAC AND CPSC
		No. of FPOs formed			4	12	(8)		4	12	(8)	There is 1 FPO in the process of registration
		No. of FPOs funded			4	12	(8)		4	12	(8)	Funding not yet done
		No. of EDPs developed			4	12	(8)		4	12	(8)	Funding not yet done
		No. of EDPs financed			4	3	1		4	3	1	Funding not yet done
		No. of Participants trained			46	812	(766)		46	812	(766)	Funding not yet done
		No of S.ACCOs funded			20	20	0		20	20	0	5 FIMG Proposal developed awaiting approval
		No. of Hectares intervened			100	0	100		100	0	100	The proposals have been developed awaiting approvals
		No of technologies promoted			4	16	(12)		4	16	(12)	Technology development and is a continuous process

Nakuru County Executive
Annual Report and Financial Statements for the year ended June 30, 2025.

Program	Strategic Objective	Output Indicator	Output	Outcome	Achievement for the FY 2024/25			Cumulative Achievement by end of FY 2024/25			Remarks
					Target	Actual	Variance	Target	Actual	Variance	
		No. of centers implemented	Physical market aggregation centers		6	0	6	6	0	6	Still at the concept phase
		No. of systems developed	Establishment of an M&E data collection system (ODK, USSD, Field visits)		2	4	(2)	2	4	(2)	ODK and KIAMIS were deployed for DTA

2. Lands, Physical Planning, Housing and Urban Planning

Table 2: Lands, Physical Planning, Housing and Urban Planning programmes performance

Program	Strategic Objective	Output Indicator	Output	Outcome	Achievement for the FY 2024/25			Cumulative Achievement by end of FY 2024/25			Remarks
					Target	Actual	Variance	Target	Actual	Variance	
LAND USE PLANNING AND SURVEY	Improve land use planning	Number of action plans prepared		Properly planned and surveyed human settlements	2	0	2	4	0	4	Not achieved.
		Percentage development of Land Information Management System	Land Information Management System		100	0	100	100	80	20	Rolled over Project at 80% completion rate. Out of court dispute resolution mechanism agreed.
		Number of building plans approved	Approved Building Plans		1200	107	1093	4200	981	3219	A cumulative 107 building plans

Nakuru County Executive
Annual Report and Financial Statements for the year ended June 30, 2025.

Program	Strategic Objective	Output Indicator	Output	Outcome	Achievement for the FY 2024/25				Cumulative Achievement by end of FY 2024/25			Remarks
					Target	Actual	Variance		Target	Actual	Variance	
		Number of land subdivisions done	Land subdivision		800	28	772		800	28	772	approved on EDAMS portal
		Number of land user changes done	Change of land user		300	77	223		300	77	223	A cumulative 28 land subdivisions approved on EDAMS portal
		Number of lease certificate extensions	Lease certificates extensions		50	0	50		50	0	50	Cumulative 77 change of land user done on EDAMS portal
		Number of trading centres surveyed	Surveyed market Centres		25	3	22		50	22	28	Target not achieved
		Number of County Estates Surveyed	Surveyed County Estates		5	0	5		10	0	10	Survey of Maai Mahiu centre (market area), Molo CBD and Kiamaina centre done
		Number of cadastral maps procured	Cadastral map procured		2	5	(3)		12	24	(12)	Target not achieved due to budgetary constraints
		Number of Equipment procured	Survey Equipment procured		5	0	5		10	1	9	Five cadastral maps for Nakuru Municipality Block 10, Athinai centre and Sirikwa centre prepared.
												1 survey GNSS RTK procured.

Nakuru County Executive
Annual Report and Financial Statements for the year ended June 30, 2025.

Program	Strategic Objective	Output Indicator	Output	Outcome	Achievement for the FY 2024/25			Cumulative Achievement by end of FY 2024/25			Remarks
					Target	Actual	Variance	Target	Actual	Variance	
URBAN DEVELOPMENT	Enhance Urban Development										Purchase of 1 survey RTK at procurement stage.
		Number of municipal charters issued	Municipal charters issued	Sustainable and resilient urban areas	3	0	3	6	2	4	Gilgil and Molo municipalities.
		Number of new operational municipal boards	Operational municipalities		2	0	2	5	2	3	Gilgil and Molo municipalities fully operationalized
		Number of township charters issued	Township charters issued		3	0	3	8	0	8	Target not achieved due to budgetary constraints
		Number of Integrated Development plans approved	Municipality IDEPs approved		3	0	3	3	0	3	Target not achieved. County Gilgil and Molo Integrated Development Plans at 80% completion
		Number of informal settlements improved	Upgraded informal settlements (KISIP)		4	0	4	8	0	8	Informal settlement improvement works under KISIP Programme in Lakeview, London, Hilton, and kwa Murogi Settlements at 70%

Nakuru County Executive
Annual Report and Financial Statements for the year ended June 30, 2025.

Program	Strategic Objective	Output Indicator	Output	Outcome	Achievement for the FY 2024/25			Cumulative Achievement by end of FY 2024/25			Remarks
					Target	Actual	Variance	Target	Actual	Variance	
HOUSING AND ESTATES MANAGEMENT	Improve living condition in County estates	Number of urban mobility master plans developed	Improved urban infrastructure	Access to Decent and affordable housing	3	0	3	5	0	5	completion level.
		Number of Fenced estates	Fenced County Estates		1	0	1	1	0	1	Target not achieved due to budgetary constraints
		Number of km of Sewer line laid	Improved housing infrastructure		2	0	2	2	0	2	Target not achieved due to budgetary constraints
	Promote adoption of Appropriate Building Materials and Technology (ABMT)	Number of Toilet blocks renovated	Improved Toilet blocks	Access to Decent and affordable housing	5	0	5	5	0	5	Target not achieved due to budgetary constraints
		Number of houses renovated	Improved living conditions in county estates		1000	0	1000	1200	14	1186	Target partially achieved. Budget constraints hindered progress.
		Number of ABMT Centres established	Increased adoption of ABMT in Housing		1	1	0	5	3		All pending works at Cheptuech ABMT in Kuresoi South subcounty completed. Kanara and Cheptuech ABMTs completed.
		Number of Interlocking			2	1	1	6	3	3	I Cabro-making

Nakuru County Executive
Annual Report and Financial Statements for the year ended June 30, 2025.

Program	Strategic Objective	Output Indicator	Output	Outcome	Achievement for the FY 2024/25			Cumulative Achievement by end of FY 2024/25			Remarks
					Target	Actual	Variance	Target	Actual	Variance	
		block machines acquired									machine procured. Two interlocking block machines procured.
		Number of housing stakeholders trained on Appropriate Building Materials & technology.			200	150	50	220	173	47	150 Building stakeholders trained on Alternative Building Materials & Technology. 23 ABMT training meetings held with rural communities members
		Number of affordable housing units constructed	(Urban renewal)		500	0	500	500	0	500	Target not achieved due to budgetary constraints
		Number of feasibility study reports done			1	0	1	4	0	4	Advertisement for strategic partner for Naivasha Affordable Housing Project done Target not achieved due to budgetary constraints.

3. Nakuru City
Table 3: Nakuru City programmes performance.

Nakuru County Executive
Annual Report and Financial Statements for the year ended June 30, 2025.

Program	Strategic Objective	Output Indicator	Output	Outcome	Achievement for the FY 2024/25				Cumulative Achievement by end of FY 2024/25			Remarks
					Target	Actual	Variance		Target	Actual	Variance	
ADMINISTRATION PLANNING AND SUPPORT SERVICES	Improve service delivery	Strategic plan prepared	Improved service delivery	Effective and efficient service delivery to clients and stakeholders	-	-			1	1	-	Strategic plan 2023-27 developed.
		IDeP formulated and approved			1	1	0		1	1	0	Approved IDeP
		City by-laws developed			1	0	1		1	0	1	Draft WASH by-laws in place.
	Implementation rate for performance contracts (PC) and Performance Appraisal System (PAS)				100	60	40		100	70	30	Performance contracts between parties not signed and subsequently not cascaded
		Number of assorted office equipment purchased			15	0	15		35	0	35	Yet to be purchased
		Number of vehicles purchased			1	0	1		1	0	1	No budget allocation
	Number of City policy documents reviewed/developed				1	2	(1)		1	2	(1)	Corruption prevention policy document developed.
												Data Governance Policy is 10% complete.
		Annual work plan prepared			1	1	0		2	2	0	Achieved.
		Number of Board meeting and conferences held			20	3	17		40	7	33	Board meetings held quarterly.

Nakuru County Executive
Annual Report and Financial Statements for the year ended June 30, 2025.

Program	Strategic Objective	Output Indicator	Output	Outcome	Achievement for the FY 2024/25			Cumulative Achievement by end of FY 2024/25			Remarks
					Target	Actual	Variance	Target	Actual	Variance	
NAKURU CITY SERVICES	Improve infrastructure	Quarterly M&E reports			4	4	0	8	8	0	Achieved.
		Service charter developed			1	0	1	1	0	1	Draft in place.
		Number of staff recruited/promoted			49	1	48	49	1	48	Structural engineer recruited as a requirement for KUSP 2
		Number of staff trained			10	9	1	22	34	(12)	Training done by professional bodies and external stakeholders.
		Compensation to employees (Ksh. M)			18.9	18.6	0.3	36.8	36.5	0.3	Achieved.
		Quarterly financial reports generated			4	4	0	8	8	0	Achieved.
		Length of NMT constructed (Km)	Improved road safety and accessibility	Safe, inclusive, resilient and sustainable City	2	0	2	2	0	2	No budgetary allocation
		Length of roads constructed (Km)			1	0	1	1	0	1	No budgetary allocation
		Number traffic light components installed and maintained			1	0	1	1	0	1	No budgetary allocation
		Number street lights installed and maintained			30	0	30	80	0	80	Advertised
		Number of flood lights installed and maintained			2	0	2	2	0	2	No budgetary allocation

Nakuru County Executive
Annual Report and Financial Statements for the year ended June 30, 2025.

Program	Strategic Objective	Output Indicator	Output	Outcome	Achievement for the FY 2024/25			Cumulative Achievement by end of FY 2024/25			Remarks
					Target	Actual	Variance	Target	Actual	Variance	
		Length of storm water drains constructed (Km)			1.5	0	1.5	11.5	3.76	7.74	Budgetary constraint.
	Enhance environmental protection	Number of solid waste litter bins installed	Improved solid waste management		20	20	0	20	20	0	Achieved.
		Number of trees purchased and planted	Increased tree cover and beautification		10,000	-	10,000	20,000	10,100	9,900	Partially achieved.
		Number of trade exhibitions			1	1	0	2	1	1	One exhibition held during the celebration of the city anniversary
		Number of City marathons held			1	0	1	1	0	1	No budgetary allocation
		Number of cultural events held			1	1	0	1	1	0	Cultural event held during city anniversary celebration
		Number of urban festivals celebrated			1	1	0	3	3	0	Target Achieved.
		City website developed and hosted			1	0	1	1	0	1	No budgetary allocation
		No of citizen fora held	Enhanced citizen participation and awareness		4	2	2	8	10	(2)	Public participation forums were held

4. Naivasha Municipality

Nakuru County Executive
Annual Report and Financial Statements for the year ended June 30, 2025.

Table 4: Naivasha Municipality programmes performance

Program	Strategic Objective	Output Indicator	Output	Outcome	Achievement for the FY 2024/25				Cumulative Achievement by end of FY 2024/25			Remarks
					Target	Actual	Variance		Target	Actual	Variance	
ADMINISTRATION PLANNING AND SUPPORT SERVICES	Improve service delivery	Municipal office constructed and equipped	Improved service delivery	Effective and efficient service delivery to clients and stakeholders	1	0	1		1	0	1	No budgetary allocation
		Existing municipal board office block rehabilitated			1	0	1		1	0	1	No budgetary allocation
		Number of vehicles purchased			1	0	1		1	0	1	No budgetary allocation
		Number of assorted tools/equipment purchased			30	0	30		60	0	60	To be purchased by the department of finance
		Naivasha IDeP formulated and approved			1	1	0		1	1	0	Achieved
	Improve human resource productivity	Number of municipality policy documents reviewed/developed		IDeP and strategic plans in place.	4	2	2		8	2	6	
		Number of board and committee meetings held			20	4	16		40	8	32	Quarterly full board meetings have been held.
		Quarterly M&E reports			4	4	0		8	8	0	Achieved
		Number of staff and board members trained	Improved human resource productivity		54	0	54		68	12	56	Inadequate budget allocation for training.
		Implementation rate for performance contracts (PC) and Performance			100	70	30		100	80	20	PC cascaded to all levels.

Nakuru County Executive
Annual Report and Financial Statements for the year ended June 30, 2025.

Program	Strategic Objective	Output Indicator	Output	Outcome	Achievement for the FY 2024/25			Cumulative Achievement by end of FY 2024/25			Remarks
					Target	Actual	Variance	Target	Actual	Variance	
NAIVASHA MUNICIPAL SERVICES	To improve infrastructure	Appraisal System (PAS)									
		Number of staff recruited/promoted			35	0	35	75	0	75	5 staff seconded from other departments.
		Compensation to employees (Ksh. M)			10	4.3	5.7	19.6	8.9	10.7	All staff compensated.
		Quarterly financial reports generated	Improved financial management and services		4	4	0	8	8	0	Achieved
		Number of parking lots constructed	Improved infrastructural development	Safe, inclusive, resilient and sustainable Municipality	150	0	150	250	60	190	Limited budget allocation
		Number of master plans developed & reviewed			1	1	0	1	1	0	Achieved
		Number of solar street lights installed and maintained			5	0	5	5	0	5	Awaiting procurement process to be initiated
		Length of sewer reticulation developed (Km)			5	0	5	5	0	5	No budget allocation for a new project
		Length of drainage improved (Km)			3	0	3	5	4.2	0.8	Completed rolled over projects
	To enhance environmental protection	Length of roads improved to bitumen standards and NMT constructed (Km)			2	0	2	2	2.5	(0.5)	Completed rolled over projects
		Number of skip loaders procured and maintained	Enhanced waste collection and management		1	0	1	1	0	1	No budgetary allocation

5. Gilgil Municipality

Table 5: Gilgil Municipality programmes performance

Program	Strategic Objective	Output Indicator	Output	Outcome	Achievement for the FY 2024/25				Cumulative Achievement by end of FY 2024/25			Remarks
					Target	Actual	Variance	Target	Actual	Variance		
ADMINISTRATION, PLANNING AND PERSONNEL SERVICES	To improve service delivery	Rate of implementation	Rehabilitated Municipality offices	Efficient Management of Municipal Affairs	100	100	0	100	100	0	Target achieved	
		Number of Board meetings held	Improved management of municipal affairs		8	10	(2)	12	16	(4)	Target achieved.	
		Number of staff Recruited	Improved human resource productivity		4	0	4	8	0	8	5 staff were seconded to the Municipality	
	GILGIL MUNICIPAL SERVICES	To improve infrastructure	Number of parking lots constructed	Improved infrastructural development	Sustainable Environment for Municipality Residents	100	0	100	100	0	100	Target not achieved. Procurement process to commence
Number of solar street lights installed				5		0	5	5	0	5	Procurement process to commence.	
To enhance environmental protection		No. of Litter bins purchased and installed	Improved environmental management	10		0	10	10	0	10	No budget allocation	
	To improve social services	Number of social halls rehabilitated	Improved Social Services		1	0	1	1	0	1	No budget allocation	

6. Molo Municipality

Table 6: Molo Municipality programmes performance

Nakuru County Executive
Annual Report and Financial Statements for the year ended June 30, 2025.

Program	Strategic Objective	Output Indicator	Output	Outcome	Achievement for the FY 2024/25			Cumulative Achievement by end of FY 2024/25			Remarks
					Target	Actual	Variance	Target	Actual	Variance	
ADMINISTRATIVE, PLANNING AND SUPPORT SERVICES	To improve service delivery	Rate of implementation	Rehabilitated Municipality offices	Efficient management of municipal affairs	0	0	0	100	100	0	Done
		Number of office equipment purchased	Equipped municipality offices		5	0	5	10	6	4	
		Number of Board meetings held	Improved management of municipal affairs		4	4	0	8	8	0	Target achieved.
		Rate of implementation	Municipality developed		100	0	100	100	0	100	Draft IDeP in place
		Number of staff Recruited	Improved human resource productivity		4	0	4	14	0	14	4 technical officers seconded.
		Number of staff and board members trained			12	9	3	12	9	3	Target partially achieved.
		Implementation rate of Performance contract and			100	75	25	100	75	25	Performance contract for FY 2024/25 prepared

Nakuru County Executive
Annual Report and Financial Statements for the year ended June 30, 2025.

Program	Strategic Objective	Output Indicator	Output	Outcome	Achievement for the FY 2024/25				Cumulative Achievement by end of FY 2024/25			Remarks
					Target	Actual	Variance	Target	Actual	Variance		
MOLO MUNICIPAL SERVICES	To improve infrastructure	performance appraisal										
		Number parking slots cabro paved	Improved infrastructure development	Sustainable Environment for municipality residents	100	0	100	100	0	100	Target not achieved.	
		Number of master plans developed.			1	0	1	1	0	1	No budgetary allocation.	
		Number of solar street lights installed			5	0	5	5	0	5	No budgetary allocation.	
	To enhance environmental protection	No. of Litter bins purchased and installed	Improved environmental management		10	0	10	10	0	10	No budgetary allocation.	
		No. of parks/green spaces rehabilitated			1	0	1	1	0	1	Target not achieved.	
		Number of Jua Kali sheds constructed	Improved business environment		2	0	2	2	0	2	No budgetary allocation.	
		Number of markets constructed			1	0	1	1	0	1	No budgetary allocation.	

Nakuru County Executive
Annual Report and Financial Statements for the year ended June 30, 2025.

Program	Strategic Objective	Output Indicator	Output	Outcome	Achievement for the FY 2024/25				Cumulative Achievement by end of FY 2024/25			Remarks
					Target	Actual	Variance	Target	Actual	Variance		
	To improve social services	Number of social halls rehabilitated	Improved Social Services		1	0	1	1	0	1	No budgetary allocation.	
		Number of events and Celebrations marked			5	0	5	10	2	8	Two Environmental clean-up days successfully conducted	
		No. of public participation held			4	3	1	4	4	0	Target achieved, public participation for FY 2025/2026 ADP successfully done. Public participation for FY 2024/2025 budget done	

7. Infrastructure

Table 7: Infrastructure programmes performance

Nakuru County Executive
Annual Report and Financial Statements for the year ended June 30, 2025.

Program	Strategic Objective	Output Indicator	Output	Outcome	Achievement for the FY 2024/25			Cumulative Achievement by end of FY 2024/25			Remarks
					Target	Actual	Variance	Target	Actual	Variance	
ADMINISTRATION, PLANNING AND SUPPORT SERVICES	To provide effective and efficient service delivery	Strategic plan in place	Efficient service delivery	Effective and efficient service delivery to clients and stakeholders	1	0	1	1	0	1	Consultant engaged, awaiting development of the document
		Rate of implementation of Strategic plan			10	0	10	10	0	10	Strategic plan yet to be developed
		Quarterly M&E reports			4	4	0	4	4	0	Achieved
		Implementation rate for PC and PAS			100	70	30	100	70	30	Activities ongoing
		Number of staff trained	Improved human resource productivity		70	2	68	119	51	68	Low budget allocation
		Number of staff recruited			10	7	3	20	16	4	Partially achieved.
		Number of staff promoted			7	0	7	11	0	11	
		Compensation to employees			126.8	117.3	9.5	266.81	234.6	32.21	Achieved.
		Quarterly financial reports			4	4	0	4	4	0	Achieved.
		Proportion of assets captured in the Asset management system			30	0	30	30	0	30	Ongoing.
		Number of officers trained on the asset management system/process									Not achieved

Nakuru County Executive
Annual Report and Financial Statements for the year ended June 30, 2025.

Program	Strategic Objective	Output Indicator	Output	Outcome	Achievement for the FY 2024/25			Cumulative Achievement by end of FY 2024/25			Remarks
					Target	Actual	Variance	Target	Actual	Variance	
INFRASTRUCTURE DEVELOPMENT AND MAINTENANCE	To develop, maintain and rehabilitate the road network, transport facilities and government buildings	Proportion of assets tagged			40	100	(60)	40	100	(60)	Achieved
		Km of graded roads	Improved road network & infrastructure	Resilient and efficient County infrastructure	400	81.65	318.35	800	526.69	273.31	Ongoing works
		Km of gravelled roads			300	54.1	245.9	600	417.93	182.07	Ongoing works
		Km of new tarmacked roads			6	0.9	5.1	11	2.4	8.6	Ongoing works
		Number of motorable bridges constructed			10	2	8	23	20	3	works in progress
		Km of drainage network maintained	12	15.5	(3.5)	22	28.4	(6.4)	Ongoing works		
		Km of new drainage network constructed	15	1.82	13.18	30	10.82	19.48	Ongoing works		
		Traffic management plan and policy developed	1	0	1	1	0	1	Yet to be developed		
		Number of boda-boda sheds constructed	20	15	5	35	52	(17)	Ongoing works		
		Number of bus parks rehabilitated	3	0	3	5	1	4	Molo Bus Park rehabilitation completed		
		Number of County buildings rehabilitated & maintained	Maintained & rehabilitated County buildings		1	0	1	2	0	2	Works already done

Nakuru County Executive
Annual Report and Financial Statements for the year ended June 30, 2025.

Program	Strategic Objective	Output Indicator	Output	Outcome	Achievement for the FY 2024/25			Cumulative Achievement by end of FY 2024/25			Remarks
					Target	Actual	Variance	Target	Actual	Variance	
		Proportion of project BQS prepared	Timely delivery of County projects		100	100	0	100	100	0	All requested BQs prepared
		Fleet management plan and standard operational procedures developed	Operationalized fleet management system		1	0	1	1	0	1	Yet to be developed
		Fleet need analysis report			1	0	1	1	0	1	Yet to be developed
		Number of vehicles purchased			1	0	1	1	0	1	limited budget allocation
		Proportion of vehicles maintained			100	100	0	100	100	0	All vehicles were maintained
		Number of plants and equipment purchased			4	0	4	4	0	4	Procurement process yet to commence
		Proportion of plants and equipment maintained			100	100	0	100	100	0	All plants & equipment are operational
		Intelligent tracking system renewed			1	0	1	1	1	0	System already in place
		Proportion of vehicles/plants and machinery installed with tracking devices			100	100	0	100	100	0	All vehicles/plants and machinery are installed with tracking devices

Nakuru County Executive
Annual Report and Financial Statements for the year ended June 30, 2025.

Program	Strategic Objective	Output Indicator	Output	Outcome	Achievement for the FY 2024/25			Cumulative Achievement by end of FY 2024/25			Remarks
					Target	Actual	Variance	Target	Actual	Variance	
					1	0	1	1	0	1	
		Hydraulic cabin vehicle (telescopic aerial vehicle) acquired	Hydraulic Cabin vehicle purchased								Procurement process yet to commence
		Proportion of street lights maintained	Improved street lighting infrastructure		100	80	20	100	80	20	Ongoing

8. ICT, e-Government and Public communication

Table 8: ICT, e-Government and Public communication programmes performance

Program	Strategic Objective	Output Indicator	Output	Outcome	Achievement for the FY 2024/25			Cumulative Achievement by end of FY 2024/25			Remarks
					Target	Actual	Variance	Target	Actual	Variance	
					5	0	5	5	0	5	
ADMINISTRATION, PLANNING AND SUPPORT SERVICES	To provide effective and efficient service delivery	Number of offices equipped	Efficient & effective service delivery	Effective and efficient service delivery to clients and stakeholders	1	0	1	1	0	1	No budgetary allocation.
		Number of vehicles purchased			1	0	1	1	0	1	No budgetary allocation.
		Strategic Plan prepared			1	0	1	1	0	1	No budgetary allocation.
		ICT policy reviewed			1	1	0	1	1	0	Draft ICT policy approved by Cabinet
		County Communication Policy prepared			1	0	1	1	0	1	Draft communication policy yet to be submitted to cabinet.
		Proportion of assets tagged			60	50	10	90	50	40	Asset register updated and tagging ongoing.

Program	Strategic Objective	Output Indicator	Output	Outcome	Achievement for the FY 2024/25			Cumulative Achievement by end of FY 2024/25			Remarks
					Target	Actual	Variance	Target	Actual	Variance	
INFORMATION AND COMMUNICATION SERVICES	To promote public digital literacy for economic empowerment	Implementation for performance contracts (PC) and Performance Appraisal System (PAS)	Improved human resource productivity		100	60	40	100	70	30	PC prepared
		Number of staff trained			20	5	15	24	12	12	Training needs assessment not done. 5 staff sensitized on development of data protection regulations. Data protection, cyber security training done for six ICT staff. Director ICT trained on public policy formulation.
		Number of staff recruited			17	0	17	40	9	31	Advertised
		Compensation to employees (Kshs. M)			30.9	30.9	0	60.3	60.3	0	All staff compensated as scheduled.
		Number of programs/trainings conducted at digital centers.	Improved digital literacy and access to Government information		36	1	35	40	5	35	Not done
		Number of trainees trained			3,600	170	3,430	6,400	390	6,010	

Nakuru County Executive
Annual Report and Financial Statements for the year ended June 30, 2025.

Program	Strategic Objective	Output Indicator	Output	Outcome	Achievement for the FY 2024/25			Cumulative Achievement by end of FY 2024/25			Remarks
					Target	Actual	Variance	Target	Actual	Variance	
		Number of innovation forums held			2	0	2	3	0	3	No budgetary allocation
		Upgrading of the County website (%)			100	75	25	100	75	25	Ongoing. Upgrading to a new county website.
		Number of projects branded			20	28	(8)	40	28	12	Branded two water projects, one ECDE classroom, one for roads department and three for health department.
		Number of print media (newsletters, brochures, banners etc.) produced			20,000	5000	15,000	40,000	5000	35,000	Branded two projects in each county department and three for the City Board.
ICT INFRASTRUCTURE DEVELOPMENT AND E-	To improve connectivity in Nakuru County so as	Number of documentaries produced			10	10	0	20	13	7	Produced 4 documentaries: Conference documentary
		Number of digital and media centers established	Improved access to e-Government services	Improved infrastructure and automation	3	0	3	5	1	4	Molo digital centre complete.

Nakuru County Executive
Annual Report and Financial Statements for the year ended June 30, 2025.

Program	Strategic Objective	Output Indicator	Output	Outcome	Achievement for the FY 2024/25			Cumulative Achievement by end of FY 2024/25			Remarks
					Target	Actual	Variance	Target	Actual	Variance	
GOVERNMENT SERVICES	to enhance e-government services and to automate all County Government services for efficient service delivery	Completion rate of County data center		of County Government services	100	0	100	100	0	100	Stalled. No budgetary allocation.
		Number of sites installed with LAN			5	3	2	5	3	2	3 Sites installed with LAN: agriculture, lands and education.
		Number of sites installed with Wi-Fi			2	1	1	2	1	1	Kabazi market installed with wi-fi.
		Number of new sites installed with internet connectivity to County and Sub-County HQs			10	0	10	20	4	16	4 Sites installed with internet; departments of agriculture, lands & trade, ECDE and directorate offices in Bondeni.
		Number of new sites installed with data security (firewalls) measures			3	0	3	12	0	12	No budgetary allocation.
		Rate of integration of existing County systems (%)	County Automated Systems integrated		40	20	20	40	20	20	Integration roadmap done..
		Number of systems acquired	Improved efficiency of operations and enhanced security		2	0	2	5	0	5	No budgetary allocation.

Nakuru County Executive
Annual Report and Financial Statements for the year ended June 30, 2025.

Program	Strategic Objective	Output Indicator	Output	Outcome	Achievement for the FY 2024/25			Cumulative Achievement by end of FY 2024/25			Remarks
					Target	Actual	Variance	Target	Actual	Variance	
					4	0	4	4	0	4	
		Number of sites connected with CCTV									Ongoing.

9. Health Services

Table 9: Health services programmes performance

Program	Strategic Objective	Output Indicator	Output	Outcome	Achievement for the FY 2024/25			Cumulative Achievement by end of FY 2024/25			Remarks
					Target	Actual	Variance	Target	Actual	Variance	
ADMINISTRATION, PLANNING AND SUPPORT SERVICES	To implement and enact evidence-based policies that relates to resource mobilization, planning and strengthening health care	Proportion of facilities using integrated EMR	Improved management and quality of medical records	Effective and efficient service delivery to clients and stakeholders	14	1	13	24	12	12	The number of sites were revised to 7 after the supplementary budget allocation.
					4	1	3	4	1	3	
		Quarterly data quality audits			100	96	4	100	96	4	Achieved
		Proportion of health facilities with HFMC/Boards	Improved management and governance of health facilities		2	1	1	2	1	1	Stakeholder forums are held
		Number of stakeholders' meetings held			4	4	0	8	8	0	Achieved
		Quarterly integrated supervisory visits			1	1	0	2	2	0	Annual work plan is developed
		Annual work plan			1	0	1	1	0	1	Draft in place
		Strategic plan developed			4	1	3	8	5	3	The department plans to have the field visits quarterly
		Quarterly M&E field visits			30	0	30	30	0	30	County Treasury to provide leadership in asset valuation
		Number facilities with assets valued	Asset management		92	32	60	92	32	60	The process of acquiring title deeds for the other health
		Number of health facilities with title deeds									

Nakuru County Executive
Annual Report and Financial Statements for the year ended June 30, 2025.

Program	Strategic Objective	Output Indicator	Output	Outcome	Achievement for the FY 2024/25			Cumulative Achievement by end of FY 2024/25			Remarks
					Target	Actual	Variance	Target	Actual	Variance	
					193	29	164	193	29	164	facilities is in progress at different stages.
		Number of health workers trained on professional short courses	Improved human resource productivity		907	0	907	1107	50	1057	Advertised
		Number of staff recruited			1576	0	1576	1576	0	1576	The department has forwarded 316 promotion vacancies to the County Public Service Board for processing.
		Number of staff promoted			-	2.7		8.2			Compensation Done as per the Approved personnel budget. Ongoing.
		Compensation to employees (K.sh. B)			100	75%	25	100	75%	25	
		Implementation rate for performance contracts (PC) and Performance Appraisal System (PAS)			4	8	(4)	4	8	(4)	Having virtual meetings has improved processing of research protocols
		Number of health forums held	Enhanced evidence-based intervention		3	9	(6)	3	9	(6)	Expansion of maternity services at Barot dispensary and Kiptangwany
		Number of new health facilities operationalized	Improved access to quality health services		1	2	(1)	1	2	(1)	Ongoing
		Number of new level IV health facilities constructed			6	6	0	6	6	0	Achieved
		Number of health facilities renovated			23	2	21	23	2	21	Survey has been done for 7 facility awaiting
		Proportion of health facilities with									

Nakuru County Executive
Annual Report and Financial Statements for the year ended June 30, 2025.

Program	Strategic Objective	Output Indicator	Output	Outcome	Achievement for the FY 2024/25			Cumulative Achievement by end of FY 2024/25			Remarks
					Target	Actual	Variance	Target	Actual	Variance	
PREVENTIVE AND PROMOTIVE SERVICES	To reduce disease burden associated with environmental health risk factors and unhealthy lifestyle	functional ICT infrastructure	Enhanced primary care networks	Reduced preventable conditions and lifestyle diseases							procurement of the LAN Infrastructure
		Proportion of health facilities with a master plan			30	1	29	30	1	29	Not done
		Number of Primary Health Care Networks established			2	16	(14)	2	16	(14)	Achieved
		Number of CHVs receiving stipends	3700		3278	422	3700	3278	422	Attrition has been affecting the CHVs resulting to replacements	
		Number of functional CHUs	378		3399	(3021)	378	3399	(3021)	Partner support has enhanced CHU activities to make them functional	
		Number of new CHUs established	8		13	(5)	8	13	(5)	Establishment was by Partner supported	
		PCNs' functionality rapid evaluation conducted	15		1	14	15	1	14	PHC PCN functionality assessment was done covering 47 health facilities (4 HUs and 43 spokes) and Community health units linked to the said facilities	
		Number of support groups for patients with chronic diseases formed	2		37	(35)	2	37	(35)	Partially achieved	
		Number of indigent households with health insurance cover	47,407		0	47,407	47,407	0	47,407	The County is at 30% in registration of SHIP	
		Number of indigent patients benefiting from medical waivers	5,212		0	5,212	5,212	0	5,212		

Nakuru County Executive
Annual Report and Financial Statements for the year ended June 30, 2025.

Program	Strategic Objective	Output Indicator	Output	Outcome	Achievement for the FY 2024/25				Cumulative Achievement by end of FY 2024/25			Remarks
					Target	Actual	Variance		Target	Actual	Variance	
					100	8	96		100	8	96	
		Percentage of World health day commemorated	Increased health awareness									
		Percentage of households sensitised			84	87	(3)		84	87	(3)	
		Number of health facilities offering mental health and psychosocial support (MHPSS) Services	Health facilities offering MHPSS Services		3	2	1		3	2	1	Partially achieved
		Percentage of adults above 18 years vaccinated for COVID-19	Improved uptake of COVID-19 Vaccines		44	16	28		44	16	28	Integrated into routine vaccination
		Percentage of 12 to 17 years fully vaccinated for COVID-19			17	12	5		17	12	5	Integrated into routine vaccination
		Percentage of outbreaks detected and reported within 48hrs of notification	Improve disease surveillance and reporting		100	100	0		100	100	0	Achieved
		Number of new school health clubs formed/reactivated	Improved sanitation and hygiene		300	301	(1)		300	301	(1)	Support from partners enabled high achievement of target.
		Number of new infection prevention and control (IPC) /Safety Committees formed/ operationalized			10	10	0		10	10	0	Target achieved as planned
		Number of new villages certified to be open defecation free (ODF)			200	270	(70)		200	270	(70)	Partner support led to overachievement of target.
		Percentage of households with functional toilets			94	95.1	(1.1)		94	95.1	(1.1)	Support from partners led to over achievement on target.

Nakuru County Executive
Annual Report and Financial Statements for the year ended June 30, 2025.

Program	Strategic Objective	Output Indicator	Output	Outcome	Achievement for the FY 2024/25			Cumulative Achievement by end of FY 2024/25			Remarks
					Target	Actual	Variance	Target	Actual	Variance	
		Number of schools with functional hand washing facilities			3,156	3,211	(55)	3,156	3,211	(55)	Partially achieved
		Number of households sprayed for Neglected Tropical Disease (NTD) vectors			8,000	2289	5711	8,000	2289	5711	Partially achieved
		Food Lab Operationalized			1	1	0	1	1	0	Target achieved in Q1
		Percentage of pregnant women attending at least Four ANC visits	Improved maternal and reproductive health		65	49	16	65	49	16	Partially achieved
		Percentage of deliveries conducted by skilled health workers			93	76	17	93	76	17	Partially achieved
		Percentage of women of reproductive age receiving family planning commodities			75	60	15	75	60	15	
		Number of health facilities offering long-acting reversible contraceptives (LARCS)			472	502	(30)	472	502	(30)	
		Percentage of fully immunised children			96	80	16	96	80	16	
		Percentage of girls 10-14 years vaccinated with HPV vaccine			58	61	(3)	58	61	(3)	
		Percentage of children 6-59 months receiving Vitamin A supplements	Improved child health and nutrition		93	80	13	93	80	13	
		Percentage of pregnant women			87	75	12	87	75	12	

Nakuru County Executive
Annual Report and Financial Statements for the year ended June 30, 2025.

Program	Strategic Objective	Output Indicator	Output	Outcome	Achievement for the FY 2024/25			Cumulative Achievement by end of FY 2024/25			Remarks
					Target	Actual	Variance	Target	Actual	Variance	
CURATIVE AND REHABILITATIVE SERVICES 3.2 Elimination of Communicable and Non-communicable diseases	To provide essential quality health services that is affordable, equitable, accessible, and responsive to client needs	receiving iron folic acid supplements									
		Percentage of children 0-6 months exclusively breastfed			92	90	2	92	90	2	
		Percentage of children less than 5 years who are underweight			7	4	3	7	4	3	Prevalence of underweight has been sustained at acceptable levels
		Number of active support groups for people living with HIV/AIDS (PLHIV)	Improved HIV prevention, awareness, and treatment		74	337	(263)	74	337	(263)	The target for the support groups was achieved
		Percentage of HIV/AIDS positive pregnant mothers on PMTCT programme			100	99	1	100	99	1	
		q			quarters	94.3	0	quarters	94.3	0	
		Proportion of patients diagnosed with TB and put on treatment	Improved TB detection and treatment		100	100	0	100	100	0	
		Percentage of TB patients completing treatment successfully			86	85.3	1.3	86	85.3	1.3	
		Number of screenings done in congregate setting groupings			44	77	(33)	44	77	(33)	We anticipate conducting the remaining outreaches in Q4
		Amount expended to drugs and non-pharmaceuticals	Improved supply of drugs and non-pharmaceuticals	Improved quality of curative healthcare	1,056,923.90	413,701,855	643,222.046	1,056,923,901	413,701,855	643,222,046	
		Number of laboratories upgraded to meet required ISO-standards	Improved Diagnostic, testing, and treatment, and surgical services		2	5	(3)	2	5	(3)	Done Laboratory Continuous Quality Improvement
		Number of Level IV & V facilities with			13	76.92%	63.92	13	76.92%	63.92	All the 10 facilities have a fully

Nakuru County Executive
Annual Report and Financial Statements for the year ended June 30, 2025.

Program	Strategic Objective	Output Indicator	Output	Outcome	Achievement for the FY 2024/25			Cumulative Achievement by end of FY 2024/25			Remarks
					Target	Actual	Variance	Target	Actual	Variance	
		functional X-ray services									functional X-ray machine.
		Number of Sub-County hospitals with functional theatres			7	7	0	7	7	0	Achieved.
		Number of blood donation and transfusion centres established	Improve Healthcare support services		2	3	(1)	2	3	(1)	Partially achieved
		Number of health facilities with functional GIBV clinics			3	4	(1)	3	4	(1)	Molo hospital was enabled to operationalize the GIBV services in this quarter.
		Number of facilities with functional funeral homes			2	7	(5)	2	7	(5)	Partially achieved.
		Number of functional Advanced Cardiac Life Support (ACLS) ambulances acquired	Improved emergency response		2	0	2	2	0	2	The department during the review period did not acquire an ACLS ambulance.
		Functional ambulance dispatch centre established			1	1	0	1	1	0	
		Percentage of women of reproductive age screened for cervical cancer	Increased uptake of oncology services		45	52	(7)	45	52	(7)	
		Number of patients accessing oncology services			2100	4158	(2058)	2100	4158	(2058)	D

10. Education

Table 10: Education programmes performance

Nakuru County Executive
Annual Report and Financial Statements for the year ended June 30, 2025.

Program	Strategic Objective	Output Indicator	Output	Outcome	Achievement for the FY 2024/25				Cumulative Achievement by end of FY 2024/25			Remarks
					Target	Actual	Variance		Target	Actual	Variance	
ADMINISTRATION, PLANNING AND SUPPORT SERVICES	To provide effective and efficient service delivery.	Strategic plan prepared	Increased efficiency in service delivery	Effective and efficient service delivery to clients and stakeholders	1	0	1		1	0	1	No budgetary allocation.
		Number of vehicles procured			3	0	3		6	0	6	No budgetary allocation.
		Number of offices equipped			10	0	10		20	4	16	2 desktops and 3 printers supplied to four offices
		Quarterly M&E Reports			4	4	0		4	4	0	Achieved.
		Service charter formulated	-		-	-		1	1	0	Achieved.	
		Annual Work Plan prepared	1		1	0		2	2	0	Achieved.	
		Current Assets register prepared & updated	1		1	0		1	1	0	Achieved.	
		Number of ECDE /MTC title deeds processed	50		0	50		100	0	100	Not achieved	
		Implementation rate for performance contracts (PC) and Performance Appraisal System (PAS)	100		40	60		100	66	44	Performance Contract prepared awaiting signing between Governor and CECM.	
		Number of support staff recruited	7		0	25		25	0	25	Indent for support staff forwarded to PSM where scheme of service is domiciled.	
Number of staff trainings	20	0	20			20	10	10	Partially achieved			
Number of mental health clinic held	4	0	4		8	0	8	No budgetary allocation.				

Nakuru County Executive
Annual Report and Financial Statements for the year ended June 30, 2025.

Program	Strategic Objective	Output Indicator	Output	Outcome	Achievement for the FY 2024/25			Cumulative Achievement by end of FY 2024/25			Remarks
					Target	Actual	Variance	Target	Actual	Variance	
EARLY CHILDHOOD DEVELOPMENT EDUCATION.		Number of officers promoted			200	0	200	400	0	400	Not achieved
		Compensation to employees (Ksh. M)			476.2	372.9	103.3	929.8	849.0	80.8	Achieved
					63,000	0	63,000	123,000	0	123,000	Budget ceilings cannot accommodate capitation grants.
	To provide access to quality early childhood development education.	Number of ECDE Children under ECDE Capitation Grants in public School	Improved quality of education.	Improved access to quality early childhood development education.	300	82	218	600	230	70	Partially achieved
		Number of public ECDE centers participating in competitive co-curricular activities			1,051	1,051	0	1,063	1,063	0	Achieved
		Number of ECDE Centers receiving learning materials			404	402	2	606	604	2	
		Number of ECDE centers supplied with e-Learning facilities and ICT Gadgets			98	97	1	98	97	1	
		ECDE database updated (%)			330	780	(450)	1330	1984	(654)	
		Number of public/private ECDE centers visited and assessed.									

Nakuru County Executive
Annual Report and Financial Statements for the year ended June 30, 2025.

Program	Strategic Objective	Output Indicator	Output	Outcome	Achievement for the FY 2024/25				Cumulative Achievement by end of FY 2024/25				Remarks
					Target	Actual	Variance		Target	Actual	Variance		
		Number of teachers trained on CBC Implementation			3,000	5513			6000	10,578			All public school ECDE teachers were trained on
		Number of ECDE teachers recruited			355	0	355		710	0	710		Delay in recruitment process by NCPSP
		Number of ECDE programme officers trained			25	68	(43)		50	72	(22)		68 programme officers trained
		Number of public ECDE Centres under school feeding program.			1,051	1,051	0		1,051	1,051	0		Implemented in all public ECDE centres
		Number of public ECDE pupils benefitting from milk/ feeding programs.			65,000	65,342	(342)		65,000	65,342	(342)		
2.2 Bursaries.		Amount of fund allocated for bursaries (Ksh. M)	Improved access to quality education.		120	165	(45)		240	555.9	(315.9)		Cheques worth Kshs 555.9 M issued to 142,247 beneficiaries
		Number of bursary beneficiaries			16,000	48,825	(32,825)		32,000	142,247	(110,247)		
2.3 ECD Infrastructure development.		Number of new ECDE classrooms constructed	Improved access and quality of infrastructure		40	40	0		170	127	43		Constructed 40 ECDE classrooms. Constructed
		Number of ECDE facilities adapted for special needs constructed			2	0	2		4	1	3		Completed
		Number of special needs			2	0	2		4	0	4		No budgetary allocation

Nakuru County Executive
Annual Report and Financial Statements for the year ended June 30, 2025.

Program	Strategic Objective	Output Indicator	Output	Outcome	Achievement for the FY 2024/25			Cumulative Achievement by end of FY 2024/25			Remarks
					Target	Actual	Variance	Target	Actual	Variance	
		ECDE classrooms equipped									
		Number of ECDE classrooms equipped			100	46	54	200	441	(241)	Partially achieved
		Number of ECDE classrooms renovated			40	4	36	70	8	62	Ongoing
		Number of schools equipped with outdoor play equipment			50	0	50	100	7	93	
		Number of new centers of excellence constructed			2	0	2	4	0	4	
		Number of new ECDE toilets blocks constructed			34	32	2	66	50	16	Completed 32. Ongoing for both HQ & ward allocation projects
		Number of new ECDE staff toilets constructed			10	0	10	20	2	18	Ongoing. 2 complete
		Number of new kitchens and dining constructed in ECDE centers			5	3	2	10	4	6	Completed
		Number of ECDE toilets renovated			60	0	60	120	0	120	No budgetary allocation.
		Number of school fields levelled			4	1	3	6	1	5	Ongoing.

Nakuru County Executive
Annual Report and Financial Statements for the year ended June 30, 2025.

Program	Strategic Objective	Output Indicator	Output	Outcome	Achievement for the FY 2024/25				Cumulative Achievement by end of FY 2024/25			Remarks
					Target	Actual	Variance		Target	Actual	Variance	
VOCATIONAL TRAINING.	To provide quality vocational training services.	Number of ECDE centers fenced			5	8	(3)		10	12	(2)	Completed fencing and installation of a gate in 12 ECDE centres.
		Number of ECDE centers connected to electricity			20	0	20		40	0	40	Ongoing in partnership with KPLC for Lalwet ECDE.
		County Vocational Training Act 2014 reviewed	Improved quality of vocational training.	Improve access to quality vocational training service.	1	0	1		1	0	1	Awaiting review. Ongoing engagement with ILO
		Nakuru Vocational Training policy prepared			1	0	1		1	0	1	Draft policy already done awaiting approval by cabinet.
		Number of VTC institutional buses purchased			1	0	1		2	0	2	No budgetary allocation.
		Number of driving trucks procured			1	0	1		1	0	1	No budgetary allocation.
		Number of VTCs			2,530	5,946	(3416)		4830	5,946	(1116)	Achieved
		Graduates			1,200	0	1200		2200	0	2200	No budgetary allocation.
		Number of graduates benefiting from start-up kits										
		Number of staff trained on special needs.			235	1	234		410	1	409	One staff trained on Sign language interpretation
		Number of vocational training instructors recruited			60	13	47		120	13	107	Recruited 13 youth training officer.
		Number of sensitization			1	3	(2)		2	11	(9)	Sensitization during three forums.

Nakuru County Executive
Annual Report and Financial Statements for the year ended June 30, 2025.

Program	Strategic Objective	Output Indicator	Output	Outcome	Achievement for the FY 2024/25			Cumulative Achievement by end of FY 2024/25			Remarks
					Target	Actual	Variance	Target	Actual	Variance	
3.2 Vocational training infrastructure development		forums conducted									
		Number of institutions participating in Co-Curricular activities			34	33	1	70	76	(6)	Partially achieved
		Number of Sub-County vocational training officers' capacity built			13	9	4	26	20	6	Partially achieved
		Number of VTC instructors trained			296	112	184	524	209	315	Partially achieved
		Number of BOG members trained			259	6	253	490	97	393	Partially achieved
		Number of trainees benefiting from capitation grant and Counter fund	Improved infrastructure and quality in VTCs.		5,731	4,419	1,312	11,052	4,419	6,633	Capitation grants worth Kshs. 193.1M disbursed to 33 VTCs.
		Counter Funding (Ksh. M)			66.3	16.2	50.1	144.3	72.5	71.8	
		National Government capitation grant (Ksh. M)			66.3	66.3	0	144.3	120.6	23.7	
		Capitation grant to VTC and vocational training graduates impact evaluation conducted			-	-	-	-	-	-	At the end of CIDP 2023-2027

Nakuru County Executive
Annual Report and Financial Statements for the year ended June 30, 2025.

Program	Strategic Objective	Output Indicator	Output	Outcome	Achievement for the FY 2024/25			Cumulative Achievement by end of FY 2024/25			Remarks
					Target	Actual	Variance	Target	Actual	Variance	
		Number of VTCs hostels constructed and equipped			2	0	2	4	0	4	Contracts awarded Projects yet to commence.
		Number of training rooms constructed			7	1	6	7	7	0	Ongoing.
		Number of VTCs equipped			10	2	8	20	12	8	Partially achieved

11. Trade, Cooperatives, Tourism and Culture

Table 11: Trade, Cooperatives, Tourism and Culture programmes performance

Program	Strategic Objective	Output Indicator	Output	Outcome	Achievement for the FY 2024/25			Cumulative Achievement by end of FY 2024/25			Remarks
					Target	Actual	Variance	Target	Actual	Variance	
ADMINISTRATION, PLANNING AND SUPPORT SERVICES	To provide effective and efficient service delivery	Rate of implementation of the strategic plan 2021-26	Increased efficiency in service delivery	Effective and efficient service delivery to clients and stakeholders	40	30	10	60	60	0	Continuous process still on course
		Quarterly M&E field visits			4	4	0	4	4	0	
		Annual asset register report	1		1	0	1	1	0	To be continuously updated as new assets are acquired	
		Renovation of offices	1		0	1	5	5	0	FY 24/25 Development works yet to start	
		Number of staff trained	20		2	18	40	17	23	Inadequate training budget	
	Implementation rate for performance contracts (PC) and Performance Appraisal System (PAS)	100	100	0	100	100	0	on Process			

**Nakuru County Executive
Annual Report and Financial Statements for the year ended June 30, 2025.**

Program	Strategic Objective	Output Indicator	Output	Outcome	Achievement for the FY 2024/25			Cumulative Achievement by end of FY 2024/25			Remarks
					Target	Actual	Variance	Target	Actual	Variance	
CO-OPERATIVE DEVELOPMENT AND MANAGEMENT	To promote growth and development of Co-operatives	Number of staff promoted			15	0	15	45	2	43	awaiting funds release
		Number of staff recruited			15	0	15	60	19	41	Budgetary constraints
		Compensation to employees (Ksh. M)			110.3	109.6	0.7	230.2	220.6	9.6	All staff compensated on schedule
		Number of marketing co-operatives revived	Improved growth and sustainability of co-operatives	Increased profitability competitiveness and sustainability of Co-operatives	2	3	(1)	4	6	(2)	Sitoton FCS, Mau Summit Complex FCS, Tebes Cheseger FCS, Cheseger FCS, Kiptororo FCS & Boron FCS
		Co-operative marketing strategy developed			1	0	1	1	0	1	Budgetary constraints
		Co-operative turnover (Kshs. M)			850	593	257	1550	1322	228	Ongoing
		No. of marketing collaborations and partnerships formed			1	1	0	2	5	(3)	NAVCDP, KRTDOP, AVPS, MESPT, HealthPartners
		Number of co-operatives supported with value addition equipment			3	0	3	6	2	4	Budgetary constraints, Kiremba FCS & Ndemu FCS
		Number of saccos involved in product/service diversification			20	23	(3)	40	52	(12)	Increased demand for products/services. Majorly for newly registered Saccos
		Number of Enterprise development plans developed			11	15	(4)	22	23	(1)	Driven by demand for external loans
		Number of Cooperatives funded by the Cooperative Revolving fund			80	0	80	160	0	160	Disbursement yet to be done.

Program	Strategic Objective	Output Indicator	Output	Outcome	Achievement for the FY 2024/25			Cumulative Achievement by end of FY 2024/25			Remarks
					Target	Actual	Variance	Target	Actual	Variance	
		Number of co-operative board members' trainings done	Strengthened legal and regulatory framework for co-operative development and governance		60	42	18	110	165	(55)	Leveraging stakeholders support
		Number of co-operative members' trainings done			80	69	11	155	203	(48)	Leveraging stakeholders support
		Number of co-operatives in compliant with the laws			360	312	48	700	659	41	Enhanced education and training
		Customer satisfaction level (%)			80	79	1	80	79	1	Enhanced education & training
		Proportion of disputes resolved (%)			97	96	1	97	96	1	Enhanced training
		Number of co-operative officers trained on ADR mechanisms			10	1	9	10	1	9	Budgetary constraints
		Number of co-operatives with digitized operations			10	9	1	20	22	(2)	Enhanced sensitization on benefits of ICT
		Number of SCCDCs established			1	2	(1)	1	2	(1)	Naivasha/Gigili & Molo & Kuresoi Sub Counties
		Number of SCCDCs trainings conducted			1	2	(1)	2	2	0	Nakuru East /West CCDC
		Proportion of women, youth & PWDs in leadership positions			27	28	(1)	27	28	(1)	Awareness creation on inclusivity 656 women in leadership positions
		Number of workers-owned co-operatives formed			1	1	0	2	1	1	Low adoption of the model. Maaui Mahiu Sand Harvesters Coop

Nakuru County Executive
Annual Report and Financial Statements for the year ended June 30, 2025.

Program	Strategic Objective	Output Indicator	Output	Outcome	Achievement for the FY 2024/25			Cumulative Achievement by end of FY 2024/25			Remarks
					Target	Actual	Variance	Target	Actual	Variance	
COMMERCE AND ENTERPRISE	To facilitate creation of conducive business environment for Enterprises to Develop	Co-operative investment (Kshs. Million)	Increased investment in housing co-operative development	Conducive Business Environment for Enterprises and Consumer Protection	50	14.20	35.8	100	17.96	82.04	Improved Linkage with financial institutions
		Number of housing and investment co-operatives trained on savings culture			15	12	3	30	12	18	leveraged stakeholders support
		Capital base in housing and investment co-operatives (Ksh. M)			333	240	93	650	617.26	32.74	Increased demand for housing
		Number of housing co-operatives sensitized on appropriate housing technologies			4	3	1	15	22	(7)	Resistance to chancellow adoption technology. In collaboration with Department of Housing
		Number of housing co-operatives adopting appropriate housing technologies			1	3	(2)	1	4	(3)	Wanavijji HCS, New Homes HCS. Slow adoption to change process
		Number of MSMEs consultative and sensitization forums held	Improved MSMEs productivity, access to credit and markets		5	6	(1)	10	14	(4)	Done in partnership with KCB bank following operationalization of Nakuru Enterprise Fund
		Training needs assessment report			1	1	0	2	2	0	Achieved
		Number of MSMEs trainings conducted			4	2	2	10	9	1	Done in collaboration with stakeholders eg KIBT and KSBDC
		Number of MSMEs funded under the County SME fund			1000	0	1000	1800	0	1800	To be disbursed
		Number of Business Producer Groups			3	3	0	7	3	4	In progress

Program	Strategic Objective	Output Indicator	Output	Outcome	Achievement for the FY 2024/25			Cumulative Achievement by end of FY 2024/25			Remarks
					Target	Actual	Variance	Target	Actual	Variance	
		(BPGs) registered & trained									
		Number of value addition trainings to BPGs conducted			2	1	1	4	1	3	In progress
		Number of marketing linkages created for BPGs			3	2	1	7	8	(1)	In progress
		Number of trade exhibitions held			2	1	1	7	6	1	In progress
		Number of weighing and measuring instruments calibrated	Improved fair trade practices and consumer protection		8,100	3,230	4,870	16,100	11,420	4,680	Late disbursement of verification stamps from national government
		Number of business premises inspected (spot checks)			80	84	(4)	150	175	(25)	Ongoing
		Number of working standards and tools purchased			2	0	2	4	0	4	Procurement process ongoing
		County Industrialization Policy developed	Operationalizing of the SEZ and Industrial Parks		-	-	-	1	1	0	Achieved
		Completion rate of industrial park			40	10	-	60	10	50	In progress
		Completion rate of County Aggregation and industrial park			50	25	25	50	25	25	In progress
		Number of Industrial Park established			1	1	0	1	1	0	County Aggregation and Industrial Park (CAIP)
		Annual turnover from Naivasha SEZ (Kshs. billions)			1.5	0.4	1.1	1.5	0.4	1.1	Investors are beginning to invest in Naivasha SEZ

Nakuru County Executive
Annual Report and Financial Statements for the year ended June 30, 2025.

Program	Strategic Objective	Output Indicator	Output	Outcome	Achievement for the FY 2024/25			Cumulative Achievement by end of FY 2024/25			Remarks
					Target	Actual	Variance	Target	Actual	Variance	
MARKET REHABILITATION	To create conducive environment	Number of investment agreements signed			5	3	2	5	3	2	In Naivasha special economic zone (SEZ)
		Leather tannery established	Increased productivity in the Juakali/cottage industry		1	0	1	1	0	1	Lack of funds
		Number of trainings conducted			2	1	1	4	1	3	Inadequate funding
		Number of new market linkages/partnerships secured for cottage/juakali products and services			2	2	0	4	2	2	In progress
		Rate of completion of business incubation centre			70	30	40	70	30	40	Established an incubation center in Naivasha modern market
		Nakuru Betting, Gaming and Lottery regulations developed	Betting, gaming and lottery controlled		1	0	1	1	0	1	The process is underway
		Database on legal gaming established			1	1	0	1	1	0	Already established and is updated continuously
		Number of spot checks done			34	6	28	34	6	28	Mobility challenges due to shortage of vehicles
		Number of licenses and permits issued			600	251	349	600	251	349	More licenses expected to be issued in the fourth quarter
		Percentage of licensed gaming premises monitored			20	8.3	11.7	20	8.3	11.7	More licenses expected to be issued in the fourth quarter
		Number of gaming officers trained			3	1	2	3	1	2	Only one applicant was considered due to budgetary constraints
		Number of markets rehabilitated	Improved access to market services	Improved service delivery in county markets	5	0	5	10	10		FY 24/25 Development works yet to start. Achieved for FY 2023/24.

Nakuru County Executive
Annual Report and Financial Statements for the year ended June 30, 2025.

Program	Strategic Objective	Output Indicator	Output	Outcome	Achievement for the FY 2024/25			Cumulative Achievement by end of FY 2024/25			Remarks
					Target	Actual	Variance	Target	Actual	Variance	
AND DEVELOPMENT	for business activities	Selected markets digitized			1	0	1	1	0	1	FY 24/25 Development works yet to start
		Number of new markets constructed			5	0	5	10	6	4	FY 24/25 Development works yet to start. Ward projects enhanced number of total projects done
		Number of market operators' meetings held	Improved service delivery		30	9	21	60	31	29	This was done in partnership with GAIN
		Number of market operators committees meeting held			30	7	23	60	22	38	This was done in partnership with GAIN
TOURISM PROMOTION AND MARKETING	To promote local tourism and market Nakuru County as a destination of choice	Development of a Market Policy			1	1	0	1	1	0	One was developed with feedback for a few amendments before adoption
		Number of new tourism sites mapped and activated	Improved uptake of County tourism products	Improved domestic tourism in Nakuru county	3	6	(3)	3	6	(3)	Achieved. Olenguruone tea factory Activation/mapping in collaboration with Magical Kenya.
		Number of new tourism products promoted			1	4	(3)	2	4	(2)	Kilo Falls, Njoro river and caves, Kainane springs
		Number of tourism events/festivals held			3	1	2	5	4	1	World tourism day World wildlife day World rally championship
		Number of stakeholder forums held			3	4	(1)	5	10	(5)	Achieved. 1.
		Number of assorted promotional materials produced			4	3	1	8	3	5	Tembea Nakuru van, Tembea Nakuru branded t-shirts, banners

Nakuru County Executive
Annual Report and Financial Statements for the year ended June 30, 2025.

Program	Strategic Objective	Output Indicator	Output	Outcome	Achievement for the FY 2024/25			Cumulative Achievement by end of FY 2024/25			Remarks
					Target	Actual	Variance	Target	Actual	Variance	
ALCOHOLICS DRINKS AND CONTROL	To control, regulate alcoholic drinks and liquor licensing in the County	Number of sensitization forums held			3	4	(1)	5	7	(2)	Achieved. 1 stakeholder meeting on vertical garden and tree growing@Naivasha
		Number of web-based feedback received			1500	0	1500	2500	0	2500	2 growing of trees at service park
		Number of Miss Tourism auditions conducted			14	0	14	28	0	28	Website created Tembea Nakuru
		Nakuru convention centre established									Not achieved.
		Tourism information centre established									
											Funds reallocated
					1	0	1	1	0	1	Funds reallocated
		Number of stakeholder sensitization forums held	Regulated production, sale, distribution and of liquor	Controlled production, sale distribution, promotion and use of alcoholic drinks	11	9	2	22	10	12	Molo-August 2024, Njoro-September 2024 Bahati-September 2024, NTW-September 2024, Naivasha-December 2024, NTE-December 2024, Rongai-November 2024, BAHUITA meeting on 26th March, Meeting held with Nakuru East Bar Owners Association
		Liquor Act reviewed			1	1	0	1	1	0	Act reviewed in the FY 2023/24, Directive issued on Zoning for establishment of Alcoholic Drinks Premises.
											Alignment of license hour for Unified Liquor Trade Permit as per the Act
		Alcoholic Drinks Control Fund established			1	0	1	1	0	1	amendments made deleted section 6 on establishment of the fund

Nakuru County Executive
Annual Report and Financial Statements for the year ended June 30, 2025.

Program	Strategic Objective	Output Indicator	Output	Outcome	Achievement for the FY 2024/25			Cumulative Achievement by end of FY 2024/25			Remarks
					Target	Actual	Variance	Target	Actual	Variance	
MANAGEMENT OF COUNTY BUS TERMINUS	To enhance and Develop County Bus Termini in the County	Proportion of licenses issued against applications			80	46.2	33.8	100	46.2	53.8	License issuance begins in January 2025 as per Finance Act. Extension of payment deadline by one month
		Number of Sub-County liquor committees trained			11	9	2	22	9	13	sensitization and training to various committees as above Bahati Sub- County at 15th Jan and 28th January 2025
		Number of review committees trained			2	1	1	4	3	1	Conducted training for chairpersons, secretaries and Administrative Review committee
		Number of survey reports on alcohol dependency produced	Reduced dependence on alcohol		2	0	2	4	0	4	lack of funds
		Number of persons placed under rehabilitation programme			20	1	19	35	1	34	amendments made deleted section 6 on establishment of the fund which facilitates establishment of rehabilitation facilities and programmes. 1 person has been referred and linked to a rehabilitation center.
		Rehabilitation centre established			1	0	1	1	0	1	amendments made deleted section 6 on establishment of the fund which facilitates establishment of rehabilitation facilities and programmes
MANAGEMENT OF COUNTY BUS TERMINUS	To enhance and Develop County Bus Termini in the County	Number of bus terminus committees sensitization meetings held	Improved efficiency in the management of bus terminuses	Efficient Management of County Bus Terminus	20	0	20	36	18	18	Delays in release Of funds
		Number of transports SACCOS &			2	0	2	4	0	4	Delays in release Of funds

Nakuru County Executive
Annual Report and Financial Statements for the year ended June 30, 2025.

Program	Strategic Objective	Output Indicator	Output	Outcome	Achievement for the FY 2024/25			Cumulative Achievement by end of FY 2024/25			Remarks
					Target	Actual	Variance	Target	Actual	Variance	
PROMOTION OF HERITAGE AND SOCIO-CULTURAL DIVERSITY	To promote cultural diversity	Companies' officials trainings held	Improved cultural heritage	Improved cultural diversity and economically empowered artists	11	0	11	22	11	11	Delays in release Of funds
		Number of PSV drivers and conductors' sensitization forums held			2	0	2	4	2	2	Delays in release Of funds
		Number of staff sensitization forums held			1	0	1	2	0	2	Delays in release Of funds
		Bus terminus clients' satisfaction survey conducted			1	0	1	1	0	1	50% done draft copy in place
		County Culture & Heritage Policy developed			300	182	118	600	583	17	done with partners eg Ajiri URAIA, Unesco
		Number of culture practitioners trained			1	5	(4)	2	14	(12)	achieved in collaboration with partners eg slow food Kenya NGAO
		Number of festivals/ exhibitions organized			22	0	22	33	0	33	Yet to be done
		Number of categories of indigenous knowledge documented			4	0	4	8	0	8	Function moved to Communication unit
		Number of cultural journals			1	1	0	2	1	1	Ongoing.
		Annual registration of Herbal Medicine practitioners			7	2	5	14	4	10	Celebration of International Youth Day held on 12th August 2024
		Number of national/ international days celebrated									

Nakuru County Executive
Annual Report and Financial Statements for the year ended June 30, 2025.

Program	Strategic Objective	Output Indicator	Output	Outcome	Achievement for the FY 2024/25			Cumulative Achievement by end of FY 2024/25			Remarks
					Target	Actual	Variance	Target	Actual	Variance	
		Number of heritage sites mapped			1	0	1	2	0	2	Delay in funds release
		Number of cultural centers established			-	-	-	1	0	1	Delay in funds release
		Number Art groups funded			5	0	5	8	0	8	Delay in funds release
		Number of artists supported			22	1	21	44	37	7	Ongoing
		Artists' database created			1	1	0	1	1	0	Achieved
		County Studio established			1	0	1	1	0	1	Funds reallocated
		Number of art hubs established			1	0	1	1	0	1	Funds reallocated
		Number of artists trained			300	0	300	600	36	564	Inadequate funding.

12. Water, Energy, Environment, Natural Resources and Climate Change

Table 12: Water, Energy, Environment, Natural Resources and Climate Change programmes performance

Program	Strategic Objective	Output Indicator	Output	Outcome	Achievement for the FY 2024/25			Cumulative Achievement by end of FY 2024/25			Remarks
					Target	Actual	Variance	Target	Actual	Variance	
ADMINISTRATIVE, PLANNING & SUPPORT SERVICES	To enhance effective planning, management & execution of service	Strategic plan developed	Strategic plan	Enhanced effective planning, management & execution of service	-	-	-	1	0	1	Draft developed
		Service charter developed	Service charter		1	1	0	1	1	0	Target achieved
		Proportion of assets captured in the Department Asset Register	Enhanced Asset management systems and processes		80	0	80	80	0	80	Not achieved.

Nakuru County Executive
Annual Report and Financial Statements for the year ended June 30, 2025.

Program	Strategic Objective	Output Indicator	Output	Outcome	Achievement for the FY 2024/25			Cumulative Achievement by end of FY 2024/25			Remarks
					Target	Actual	Variance	Target	Actual	Variance	
WATER & SEWERAGE MANAGEMENT	To increase provision and access to potable water and improved sanitation	No of scheme of service developed	Proposed scheme of service for technical officers serving in the Department.	Increased provision of potable water and improved sanitation	2	0	2	2	0	2	Not achieved.
		No. of staff trained	Capacity Building		20	5	15	30	15	15	15 Staff trained.
		No staff promoted.	staff promotion		30	0	30	120	2	118	List forwarded to the board, awaiting approval
		No. of staff recruited/replacement	staff recruitment		50	0	50	105	16	99	Indent forwarded to PSB for recruitment.
		Implementation rate for performance contracts (PC) and Performance Appraisal System (PAS)	Implemented performance management systems.		100	100	0	100	100	0	PCs and AWP cascaded.
		Compensation to employees (Ksh. M)	Compensated staff		253.5	250.7	2.8	499.1	496.9	2.2	Achieved.
		Quarterly financial reports prepared	Improved PFM		4	4	0	8	8	0	Achieved.
		Quarterly M&E reports prepared			4	4	0	8	8	0	Achieved.
		No of boreholes identified	Increased water supply, improved water quality and coverage		35	35	0	69	69	0	Target Achieved.
		No of boreholes drilled			15	11	4	30	48	(18)	Implementation ongoing
		No of rehabilitated water projects	Increased water supply, improved water quality and coverage		75	36	34	147	160	(13)	Implementation ongoing

Nakuru County Executive
Annual Report and Financial Statements for the year ended June 30, 2025.

Program	Strategic Objective	Output Indicator	Output	Outcome	Achievement for the FY 2024/25			Cumulative Achievement by end of FY 2024/25			Remarks
					Target	Actual	Variance	Target	Actual	Variance	
	within the county	KM done in the Chemususu dam last mile connectivity	Increased water supply, improved water quality and coverage	within the county	30	0	30	60	0	60	Stakeholder engagements ongoing
		Number of boreholes solarised	Increased water supply, improved water quality and efficient and effective energy provided		25	11	14	46	32	14	Implementation ongoing
		No of dams and pans desilted	Increased water supply and water storage		8	0	8	15	1	14	Implementation ongoing
		No of dams and pans constructed			2	3	(1)	4	3	1	Narasha, Nyamathi River and Mlango Tatu water pans achieved with FLLoCA
		No. of springs protected	Increased water supply and protection from encroachment		2	0	2	4	2	2	Ongoing
		Number of water tanks purchased and supplied to vulnerable groups	Increased rain water catchment		50	0	50	65	6	59	Ongoing
		Capacity building of existing CBOs on management of water resources			5	0	5	10	0	10	Not achieved.
		Proportion of community projects transferred to regulated WSPs	Enhance water Use efficiency and management of water sources in urban and Rural areas		35	20	15	35	20	15	Implementation ongoing

Nakuru County Executive
Annual Report and Financial Statements for the year ended June 30, 2025.

Program	Strategic Objective	Output Indicator	Output	Outcome	Achievement for the FY 2024/25			Cumulative Achievement by end of FY 2024/25			Remarks
					Target	Actual	Variance	Target	Actual	Variance	
ENVIRONMENTAL MANAGEMENT		% Non-revenue water	Increased water supply, improved water quality and coverage		35	36.4	(1.4)	35	36.4	(1.4)	Implementation ongoing
		No. of new sewerage extensions constructed	upgrade Sewerage infrastructure		10	1	9	20	5	15	Implementation ongoing
		KM covered in the Molo Sanitation Project	upgrade Sewerage infrastructure		6	1.6	5.4	6	1.6	5.4	Implementation ongoing in collaboration with NARUWASCO and VEI
		No. of new households connected to the sewer network	Increase sewerage connectivity		1000	40	960	2000	186	1814	Implementation ongoing in collaboration with WSPs
	To plan, conserve and protect environment for a sustainable clean environment	No. of people trained on environment management and pollution control	Environmental management awareness enhanced	Sustainable Environment	70	435	(365)	70	435	(365)	Awareness creation enhanced
		No. of cleanups and awareness workshops held	Public Awareness on Pollution control & compliance enhanced		10	11	(1)	10	11	(1)	Clean up workshops held in Maai Mahiu, Naivasha, Nakuru Town East & West, Molo and Gilgil Sub counties in
		No. of e-waste Management Regulations/policies	Formulation of Nakuru County e-waste Management Policy/Regulation		1	0	1	1	0	1	Draft document developed

Nakuru County Executive
Annual Report and Financial Statements for the year ended June 30, 2025.

Program	Strategic Objective	Output Indicator	Output	Outcome	Achievement for the FY 2024/25			Cumulative Achievement by end of FY 2024/25			Remarks
					Target	Actual	Variance	Target	Actual	Variance	
		y formulated and adopted									
		No. of waste Operation zones maintained and serviced	Enhanced solid waste management		76	93	(17)	76	93	(17)	Target Achieved
		Length of access roads done in km			1	2	(1)	1	2	(1)	Rehabilitation of access roads in Giotto and Naivasha disposal sites done
		Operation office & sanitary facility constructed			1	0	1	1	0	1	Funds wired for Mai Mahiu disposal site
		Phases of waste recovery plant developed (Gilgil sanitary landfill)	Enhanced solid waste management		1	0	1	1	0	1	Funds wired. Resource mobilization ongoing
		No. of riparian areas rehabilitated	Protect riparian areas from encroachment		2	3	(1)	2	3	(1)	Achieved in Olkaria. Bahati West acre river and rehabilitation of Mironi Mbaruk river.
		No. of EIAs conducted on all County projects	E.I.A compliance		150	192	(42)	150	192	(42)	EIAs reviewed and submitted to NEMA
CLIMATE CHANGE RESILIENCE AND ENERGY DEVELOPMENT	To enhance climate resilience within the County and improved	Number of trees grown	Climate Change Mitigation and Adaptation	Climate resilient County with sustainable clean	1,050,000	247,488	802,512	1,050,000	247,488	802,512	Partially achieved
		Number of sites maintained and beautified	Greening and beautification to Increase aesthetic		30	17	13	30	17	13	Partially achieved

Nakuru County Executive
Annual Report and Financial Statements for the year ended June 30, 2025.

Program	Strategic Objective	Output Indicator	Output	Outcome	Achievement for the FY 2024/25			Cumulative Achievement by end of FY 2024/25			Remarks
					Target	Actual	Variance	Target	Actual	Variance	
	use of sustainable clean energy solutions		value of recreation sites and gentrification	energy solutions							
		No of County climate change committees trained	Continuous training, capacity development of County climate change committees		57	18	39	30	17	13	Partially achieved
		No of ward climate change projects implemented	Ward climate change projects implemented		10	31	(21)	57	18	39	6 Projects
		No. of air quality sensors installed maintained and monitored	Monitoring and maintenance of air quality sensors		10	8	2	10	31	(21)	Maintenance and monitoring of existing sensors ongoing
		Phases of Established energy centers and climate change innovation hub	Green energy management		1	0	1	1	0	1	TOR prepared, awaiting procurement
		No of awareness creation workshops on climate change and clean cooking held	Training and capacity development in the adoption of clean energy solutions and climate change		10	4	6	10	4	6	Partially achieved

13. Office of the Governor and the Deputy Governor

Table 13: Office of the Governor and the Deputy Governor programmes performance

Program	Strategic Objective	Output Indicator	Output	Outcome	Achievement for the FY 2024/25			Cumulative Achievement by end of FY 2024/25			Remarks
					Target	Actual	Variance	Target	Actual	Variance	
ADMINISTRATION, PLANNING AND SUPPORT SERVICES	To provide effective and efficient service delivery	Development of Strategic Plan	Improved service delivery	Effective and efficient service delivery to clients and stakeholders	1	0	1	1	0	1	Yet to be developed
		Implementation rate of the Strategic plan			20	0	20	25	0	25	Strategic plan not in place
		Completion rate of Milimani Annex Complex			100	100	0	100	100	0	Achieved. Commissioning of the building and first tier migration done.
	To provide effective and efficient service delivery	Execution rate of Emergency Fund	Increased human resource productivity		100	100	0	100	100	0	Achieved. Utilized to handle disasters & humanitarian assistance in the county.
		Proportion of assets captured in the Department Asset Register (%)			100	100	0	100	100	0	Asset register updated as procurement is done
		Number of capacity development trainings/workshops organized			5	4	1	11	4	7	Trainings were stopped for FY 2024/25 by an executive directive
		Number of staff trained			35	100	(65)	70	107	(37)	EMU officers trained in first quarter.
		Compensation to Employees (Ksh. M)			154.5	97.01	57.49	216.3	188.01	28.29	Achieved.

Nakuru County Executive
Annual Report and Financial Statements for the year ended June 30, 2025.

Program	Strategic Objective	Output Indicator	Output	Outcome	Achievement for the FY 2024/25				Cumulative Achievement by end of FY 2024/25			Remarks
					Target	Actual	Variance	Target	Actual	Variance		
COORDINATION AND SUPERVISORY SERVICES	To oversee running of various departments and County entities	Implementation rate for performance contracts (PC) and Performance Appraisal System (PAS)			100	0	100	100	0	100	FY 2024/25 PCs prepared	
		Executive order issued	Efficient and effective County Affairs	Efficient running of departments and County entities	0	0	0	4	2	2	Executive order number 1 and Delegation of functions to urban entities	
		Number of cabinet meetings held			24	10	14	48	11	37	Special and scheduled cabinet sittings to discuss county matters	
		Annual State of the County address speech delivered			1	1	0	2	2	0	Delivered annually.	
		Number of departmental reports	Improved policy formulation and implementation		10	60	(50)	20	70	(50)	Weekly progress reports on RRI implementation	
		Proportion of adhoc/special taskforce reports submitted (%)			100	100	0	100	100	0	Submitted as per request.	
		Number of bills assented to law	Enhanced coordination of County affairs		7	0	7	14	3	11	Ongoing.	
		Number of policies adopted by the cabinet			7	3	4	14	6	8	Ongoing.	
		Number of statutory documents submitted to the County Assembly			8	6	2	16	12	4	ADP, 2025/26 CBROP, 2024 Supplementary 1, DMSP and CFSP	

Nakuru County Executive
Annual Report and Financial Statements for the year ended June 30, 2025.

Program	Strategic Objective	Output Indicator	Output	Outcome	Achievement for the FY 2024/25			Cumulative Achievement by end of FY 2024/25			Remarks
					Target	Actual	Variance	Target	Actual	Variance	
MANAGEMENT OF COUNTY AFFAIRS	To promote efficient and effective running of County affairs	Proportion of special programmes executed	Improved response to special programmes	Efficient and effective County affairs	100	0	100	100	0	100	No special programme under implementation
		Number of meetings with state security agencies	Improved peace and security in the County		2	2	0	4	4	0	On planned Demonstrations and security state of Nakuru county.
		Number of County security, peace and cohesion fora initiatives organized	Enhanced coordination of County Affairs		4	2	2	8	6	2	Post gen Z protest End Femicide Initiative
		Number of citizens barazas organized			4	55	(51)	8	59	(51)	Organized through the NePAD-APRM mission
		Number of state functions observed	6		6	0	12	12	0	All national holidays observed.	
		Number of intergovernmental summit meetings attended	12		2	10	24	7	17	IBEC attended by the CECM finance on behalf of the county government. 11 th Annual Summit attended	
		Number of Council of Governors meetings attended	24		6	18	48	24	24	GVN represented by deputy Governor	

14. County Treasury

Nakuru County Executive
Annual Report and Financial Statements for the year ended June 30, 2025.

Table 14: County Treasury programmes performance

Program	Strategic Objective	Output Indicator	Output	Outcome	Achievement for the FY 2024/25			Cumulative Achievement by end of FY 2024/25			Remarks
					Target	Actual	Variance	Target	Actual	Variance	
ADMINISTRATION, PLANNING AND SUPPORT SERVICES	To provide efficient and effective support services	Strategic Plan developed	Improved service delivery	Effective and efficient service delivery to clients and stakeholders	-	-	-	1	1	0	Strategic plan prepared.
		Rate of implementation of the strategic plan			20	20	0	20	20	0	Implementation ongoing
		Number of policies developed			6	2	4	12	4	8	Policy on Asset and Liability management, and Risk Management Policy developed.
		Completion rate of the County Treasury Office Block			93	93	0	95	95	0	Ongoing. superstructure finished
	To provide efficient and effective support services	Furnishing of offices (rate)	Improved service delivery	Effective and efficient service delivery to clients and stakeholders	100	0	100	100	0	100	Accounts. Admin's, cash management, and C.O Economic Planning
		Number of Sub-County offices constructed and equipped			2	0	2	4	2	2	Njoro and Naivasha sub county offices.
		Number of offices renovated			2	0	2	4	4	0	Accounts. Admin's, Cash Management, and C.O Economic Planning
	To provide efficient and effective support services	Solar power installation at townhall building (HQ)	Improved service delivery	Effective and efficient service delivery to clients and stakeholders	-	-	-	1	1	0	Project completed and operational
		LAN installation at old town hall block			-	-	-	1	0	1	No budgetary allocation.

Nakuru County Executive
Annual Report and Financial Statements for the year ended June 30, 2025.

Program	Strategic Objective	Output Indicator	Output	Outcome	Achievement for the FY 2024/25				Cumulative Achievement by end of FY 2024/25			Remarks
					Target	Actual	Variance	Target	Actual	Variance		
		Number of vehicles acquired			-	-	-	2	0	2	No budgetary allocation.	
		Compensation to employees (Ksh. M)	Improved staff capacity and service delivery		552	375.6	176.4	1164.3	864.37	299.93	All staff compensated for the 9 months of the quarter	
		Number of contractual staff recommended for absorption to P&P			76	76	0	126	76	50	Recommendations forwarded to the CPSB for consideration	
		Number of staff promoted			50	26	24	100	31	69	31 staff promoted	
		Number of staff replaced			21	8	0	44	8	36	2 Economists replaced 2 who left and 2 budget officers & 4 finance officers employed, 1 casual on short contract	
		Number of staff trained on short course programs			250	50	200	500	172	328	Training includes: public private partnership audit, Forensic Audit, Practical Skills Workshop and Gender intelligence, reporting and budgeting.	
		Implementation rate for performance contracts (PC) and Performance			100	50	50	100	100	0	Draft PCs prepared awaiting signing by CEC for further Cascading. As for PAS Economic	

Nakuru County Executive
Annual Report and Financial Statements for the year ended June 30, 2025.

Program	Strategic Objective	Output Indicator	Output	Outcome	Achievement for the FY 2024/25			Cumulative Achievement by end of FY 2024/25			Remarks
					Target	Actual	Variance	Target	Actual	Variance	
PUBLIC FINANCE MANAGEMENT		Appraisal System (PAS)									Planning and Budget Internal Audit, HR directorates have signed
		Allocation to car loan account (Ksh. M)			15	15	0	30	35	(5)	Awarded in Supp. I FY 2024/25.
		Allocation to mortgage loan account (Ksh. M)			85	30	55	170	80	90	Awarded in Supp. I FY 2024/25.
		Number of trainings conducted on budgetary process	Compliance to legal budget requirements and timelines	Improved public finance management	2	2	0	4	4	0	Achieved
		Budget circular released			1	1	0	2	2	0	Budget Circular for FY 2025/26 & FY 2024/25.
		Budget Review and Outlook Paper submitted			1	1	0	2	2	0	CBROP 2024 2025.
		County Fiscal Strategy Paper submitted			1	1	0	2	2	0	CFSP 2025 & 2024.
		Budget Estimates submitted			30 th April 2025	0	0	2	2	0	Budget estimates FY 2023/24 & 2024/25.
		Annual Cashflow Projection Statement submitted by 15 th June			15 th June 2025	0	0	2	2	0	Cashflows for FY 2023/24 & 2024/25.
		Quarterly Budget Implementation reports			4	4	0	8	8	0	Achieved.

Nakuru County Executive
Annual Report and Financial Statements for the year ended June 30, 2025.

Program	Strategic Objective	Output Indicator	Output	Outcome	Achievement for the FY 2024/25				Cumulative Achievement by end of FY 2024/25			Remarks
					Target	Actual	Variance		Target	Actual	Variance	
		Number of budget public participation fora held	Increased citizen participation in the budget making process		3	3	0		6	6	0	Inter-departmental sector hearings conducted.
		Number of public participation reports prepared			3	3	0		6	6	0	Inter-departmental sector hearings reports' and budget estimates 2025/26 report
		Number of CBEF (Non-State Actors) Members appointed			-	-	-		10	10	0	Appointed by the Governor.
		Number of CBEF meetings held			5	0	5		10	0	10	Although CBEF Has been appointed. A confirmation and official meeting hasn't been set
		Percentage of revenue sources mapped	Increased revenue		80	0	80		80	0	80	Continuously done in the other quarters, however full mapping exercise not undertaken due to budget limitations
		Amount of OSR collected (Ksh. Billions)			4.3	3.65	7.95		8.2	6.96	1.24	3.67B - Local 3.27B- FIF Total=6.96B
		Percentage of automated revenue sources			85	100	(15)		85	100	(15)	All sources mapped
		Finance bill prepared and submitted			1	1	0		2	2	0	Finance Bill 2024 & 2025 submitted.

Nakuru County Executive
Annual Report and Financial Statements for the year ended June 30, 2025.

Program	Strategic Objective	Output Indicator	Output	Outcome	Achievement for the FY 2024/25			Cumulative Achievement by end of FY 2024/25			Remarks
					Target	Actual	Variance	Target	Actual	Variance	
		Quarterly revenue reports submitted			4	4	0	4	4	4	Achieved.
		County Annual Taxpayer Day held			1	0	1	2	0	2	Not achieved.
		Number of revenue staff trained (Tax Administration Diagnostic Assessment Tool (TADAT))			350	15	335	650	15	635	Not achieved.
		Number of vehicles procured			3	0	3	6	0	6	Not achieved.
		Clean-up of revenue database (%)			100	0	100	100	0	100	Not achieved.
		Number of audit staff trained	Improved internal audit controls		27	13	14	54	42	12	Partially achieved
		Quarterly audit reports submitted			4	4	0	8	8	0	Quarter Reports prepared but not submitted to audit Committee as its not constituted
		Quarterly Audit committee meetings held			4	0	4	8	0	8	Audit committee not constituted
		Number of audit committee members trained			6	0	6	12	0	12	Audit committee not constituted
		Number of officers trained on effective expenditure management practices			80	12	68	225	34	191	Partially achieved

Nakuru County Executive
Annual Report and Financial Statements for the year ended June 30, 2025.

Program	Strategic Objective	Output Indicator	Output	Outcome	Achievement for the FY 2024/25			Cumulative Achievement by end of FY 2024/25			Remarks
					Target	Actual	Variance	Target	Actual	Variance	
	Number of supply chain staff trained	Improved service delivery			56	0	56	112	30	82	Trained on public procurement and asset disposals process by PPRA 3rd to 5th November 2023
					1	0	1	3	1	2	Acquired one.
	Number of storage containers procured	AGPO implemented			30	30	0	30	30	0	Done as per the annual procurement plan
	Proportion of procurement budget to AGPO (%)				1	1	0	2	2	0	Submitted by 30th September
	Annual procurement plans submitted	Enhanced compliance with PPADA (2015)			100	100	0	100	100	0	Opinions prepared for all procurable projects and items under the procurement plan
	Proportion of procurement professional opinions prepared				4	4	0	8	8	0	FY 2023/24 Quarter 4 and FY 2024/25 1 st Quarter Reports prepared
	Quarterly reports submitted to PPRA	1			0	1	1	0	1	Awaiting finalization of valuation and disposal assessment	
	Number of asset disposal plans prepared	1			0	1	1	0	1	Awaiting finalization of valuation and disposal assessment	
Asset disposal activities undertaken											

Nakuru County Executive
Annual Report and Financial Statements for the year ended June 30, 2025.

Program	Strategic Objective	Output Indicator	Output	Outcome	Achievement for the FY 2024/25				Cumulative Achievement by end of FY 2024/25			Remarks
					Target	Actual	Variance		Target	Actual	Variance	
		Number of accounting staff trained	Improved expenditure control and financial reporting		155	18	137		305	122	183	Forensic Audit Practical Skills Workshop. ICPAK Training. ESAMI. CPAK 41st Annual Conference. Cash Management and Accounts Receivables
		Quarterly financial reports prepared and submitted			4	4	0		8	8	0	Quarter Reports prepared and submitted to the COB, CRA, OAG & the National Treasury
		Annual financial statements prepared and submitted			1	1	0		2	2	0	Submitted to the COB, CRA, OAG & to The Ps Treasury on 30 th September.
		Number of financial advisories on expenditure control issued to line departments			3	6	(3)		6	10	(4)	Partially achieved fuel and common user goods, AIEs
		Number of AIEs prepared and issued			17	18	(1)		34	414	(380)	Included AIE for development, O&M and salaries.
		Proportion of County assets valued	Enhance the County asset management framework		80	0	80		80	70	10	70 % - lands & buildings, 90% motor vehicles, furniture, fittings and ICT equipment not valued.

Nakuru County Executive
Annual Report and Financial Statements for the year ended June 30, 2025.

Program	Strategic Objective	Output Indicator	Output	Outcome	Achievement for the FY 2024/25			Cumulative Achievement by end of FY 2024/25			Remarks
					Target	Actual	Variance	Target	Actual	Variance	
		Asset management system in place			1	0	1	1	0	1	Work in progress – 90 % complete
		Asset management system maintained and updated			1	0	1	1	0	1	System development ongoing; manual books mostly up to date though incomplete
		Proportion of assets captured in the asset management system			70	0	70	70	0	70	System development ongoing
		Proportion of assets tagged			70	70	0	70	70	0	All the departments and sub county headquarters, Health facilities not done
		Proportion of County assets ownership documents processed			60	0	60	60	0	60	50% - motor vehicles, 30 % lands some awaiting transfer from IGTRC
		Asset policy implementation (%)			60	0	60	60	0	60	Awaiting approval by CEC.
		Number of DMU officers trained	Improved Management of County Debt		5	2	3	5	3	2	Transition to accrual training by The National Treasury PSASB workshop. Accountant in charge of debt management

Nakuru County Executive
Annual Report and Financial Statements for the year ended June 30, 2025.

Program	Strategic Objective	Output Indicator	Output	Outcome	Achievement for the FY 2024/25			Cumulative Achievement by end of FY 2024/25			Remarks
					Target	Actual	Variance	Target	Actual	Variance	
					1	1	0	2	2	0	undertook ICPAK training.
		County Medium Term Debt Strategy									CMTDSP 2024 & 2025 prepared and submitted to the CEC
		Pending bills resolution amount (Ksh Millions)			280	84.3	195.7	780	384.3	395.7	KPLC bill settled. Some pending bills did not have sufficient documentation
		Number of staff trained	Enhanced Donor research, partnership creation, and donor Financing		10	2	8	20	2	18	CO ERM and Administrator trained on Gender intelligence, reporting and budgeting, strategic fund raising and resource mobilization
		Number of officers trained on ERM			15	0	15	30	0	30	Awaiting action in the coming quarters
		Implementation of County ERM Policy			10	0	10	10	0	10	Policy not in place, awaiting approval of consultancy
		External Resource Mobilization Action Plan			0	0	0	1	0	1	Policy not in place, awaiting approval of consultancy
		Number of new donors Identified/mapped			50	54	(4)	150	57	93	10 new organisations added to the county donor portfolio Mapping

Nakuru County Executive
Annual Report and Financial Statements for the year ended June 30, 2025.

Program	Strategic Objective	Output Indicator	Output	Outcome	Achievement for the FY 2024/25			Cumulative Achievement by end of FY 2024/25			Remarks
					Target	Actual	Variance	Target	Actual	Variance	
COUNTY ECONOMIC PLANNING AND COORDINATION OF POLICY FORMULATION		Number of concept notes/proposals developed and submitted to donors			20	6	14	50	11	39	Partially achieved
		Number of donor agreements negotiated and signed			5	2	3	15	2	13	Partially achieved
		Amount mobilized (Ksh. million)			0.5	1.3	(0.8)	2.5	2.7	(0.2)	Partially achieved
		Annual Development Plan prepared and submitted	Improved coordination of policy planning and implementation	Improved coordination in Economic Policy.	1	1	0	2	2	0	Prepared and submitted to the County Assembly on 30 th August
	Annual workplan prepared	1			1	0	2	2	0	Prepared in July	
	Number of staff trained	30			2	28	60	19	41	2-Psychosocial and mental wellness workshop. Annual ESK conference (15) and SMC (2)	
		Equipping of the County Information and Documentation Centre (%)			50	50	0	100	60	40	Continuously done
		Annual update of CIDC			1	1	0	2	2	0	Continuously done
		Implementation rate of digitization of the CIDC			40	30	10	40	40	0	Database developed and a list of all documents created. Outstanding is

Nakuru County Executive
Annual Report and Financial Statements for the year ended June 30, 2025.

Program	Strategic Objective	Output Indicator	Output	Outcome	Achievement for the FY 2024/25			Cumulative Achievement by end of FY 2024/25			Remarks
					Target	Actual	Variance	Target	Actual	Variance	
					1	1	0	2	2	0	accessioning of the documents and updating the database.
		Annual Progress Review Report prepared	Improved monitoring reporting of County Projects								Report prepared and submitted to the CEC and disseminated to departments
		County M&E plan			1	1	0	2	2	0	Draft plan in place
		Quarterly M&E reports prepared			4	4	0	8	8	0	Quarter Reports prepared and disseminated
		Rate of e-CIMES adoption and roll out			70	0	70	70	0	70	Awaiting further guidance from the National Treasury
		Number of officers trained on e-CIMES			80	0	80	80	0	80	Awaiting further guidance from the National Treasury
		County Sectoral Investment Impact Surveys conducted			1	1	0	2	8	(6)	Extent of Devolution of service delivery survey undertaken in between 24 th and 28 th March 2025. Quarter 2 M&E field survey covered county bursary, agricultural inputs, administration, county markets, donor funded projects, national govt. projects among other programmes

Nakuru County Executive
Annual Report and Financial Statements for the year ended June 30, 2025.

Program	Strategic Objective	Output Indicator	Output	Outcome	Achievement for the FY 2024/25				Cumulative Achievement by end of FY 2024/25			Remarks
					Target	Actual	Variance		Target	Actual	Variance	
		Updated County statistical database	Improved availability of quality data		1	0	1		1	0	1	Preparation of County statistical database in Progress
		Updated Nakuru County Statistical Abstract			1	0	1		1	0	1	Planned for during the coming quarters
		Number of personnel sensitized on statistics			40	23	17		80	63	17	Partially achieved.

15. Public Service, Devolution, Citizen Engagement, Disaster Management and Humanitarian Assistance

Table 15: Public Service, Devolution, Citizen Engagement, Disaster Management and Humanitarian Assistance programmes performance

Program	Strategic Objective	Output Indicator	Output	Outcome	Achievement for the FY 2024/25				Cumulative Achievement by end of FY 2024/25			Remarks
					Target	Actual	Variance		Target	Actual	Variance	
GENERAL ADMINISTRATION, PLANNING AND SUPPORT SERVICES	To provide efficient and effective support services	Number of Sub County offices constructed and equipped.	Improved service delivery.	Enhanced accessibility of public service.	1	0	1		2	1	1	Rongai also finished a 100% but not equipped
		Number of ward offices constructed and equipped.			5	4	1		10	5	5	Ongoing
		Number of Rehabilitated/Refurbished offices.			3	0	3		3	0	3	Ongoing
		Number of permanent perimeter walls constructed in the ward and sub county offices.			2	0	2		5	3	2	projects done in Elburgon, Subukia and Rhonda
		Number of ablution blocks constructed in the ward and sub county offices.			2	0	2		6	3	3	Ongoing. Solai and elburgon 100% complete, Mau Narok 90% complete. Subukia complete but not usable due to public health issues.

Nakuru County Executive
Annual Report and Financial Statements for the year ended June 30, 2025.

Program	Strategic Objective	Output Indicator	Output	Outcome	Achievement for the FY 2024/25			Cumulative Achievement by end of FY 2024/25			Remarks
					Target	Actual	Variance	Target	Actual	Variance	
		Number of existing Sub County and Ward offices equipped.			5	0	5	5	0	5	Inadequate budgetary allocation
		Number of vehicles purchased.			2	0	2	2	0	2	Inadequate budgetary allocation
		Number of assorted staff uniforms purchased.			100	0	100	100	0	100	Inadequate budgetary allocation
		Proportion of Departmental Assets valued	Enhanced		50	0	50	50	0	50	To be conducted in collaboration with Finance department
		Proportion of assets captured in the Asset management system	County		50	10	40	50	10	40	All motor vehicles were captured
		Proportion of assets tagged	Asset		50	0	50	50	0	50	Inadequate budgetary allocation
		Number of Staff trained on asset management	Asset management framework		35	0	35	35	0	35	Inadequate budgetary allocation
		Quarterly Monitoring and Evaluation Reports prepared.	Improved		4	4	0	8	8	0	Quarterly reports prepared
		Number of monitoring and evaluation field visits.	Reporting and implementation		4	4	0	8	8	0	Held once quarterly
		Number of staff promoted	Improved		200	178	22	200	178	22	Inadequate budgetary allocation
		Compensation to employees (Ksh Millions)	Improved		722	415.75	306.25	1442	828.5	613.5	All staff compensated
		Number of staff recruited	Human resource productivity		50	0	50	50	0	50	Inadequate budgetary allocation

Nakuru County Executive
Annual Report and Financial Statements for the year ended June 30, 2025.

Program	Strategic Objective	Output Indicator	Output	Outcome	Achievement for the FY 2024/25			Cumulative Achievement by end of FY 2024/25			Remarks
					Target	Actual	Variance	Target	Actual	Variance	
COUNTRY CIVIC EDUCATION AND PUBLIC PARTICIPATION	To equip citizens with knowledge, skills and engaging the public in decision making	Number of PP&CE ICE materials developed and disseminated	Improved Public participation	Improved citizen participation in policy formulation and implementation	8,250	1200	7050	8,250	1200	7050	PP&CE policies, and customized CE curriculum, though yet to be translated into other formats
		Number of Tots trained on Civic Education	Civic participation (PP) and Civic Education (CE)		1650	110	1540	1650	110	1540	Ward & SCA and 13 champions.
		Number of Citizens trained on Civic Education (by Tots)			27,500	1100	26,400	27,500	1100	26,400	Trained on need basis due to constrained budget
		Number of CE forums held			55	44	11	55	44	11	Forums held in all Sub-Counties, to be cascaded to ward level
		Stakeholders database in place			1	3	(2)	1	3	(2)	These stakeholders include; Viana bila noma, Jukumu Langu, Kenya Law, Concern Worldwide, SUPKEM, Katiba Institute etc
		Number of ward and Sub-County administrators trained on CE & PP			77	211	(134)	77	211	(134)	overachieved
		Monitoring, Evaluation and Learning tool in place			1	0	1	1	0	1	Development in progress
COUNTRY ENFORCEMENT SERVICES	To promote compliance with County Laws	Annual public service week event held			1	0	1	1	0	1	Inadequate budgetary allocation
		Number of public participation sensitization forums held			165	38	127	165	38	127	Inadequate budgetary allocation, achievement through partner support
		Number of enforcement officers recruited	Improved compliance	County law and order maintained	50	0	50	50	0	50	Inadequate budgetary allocation
		Proportion of enforcement officer issued with uniforms and assorted accessories	Improved compliance		100	0	100	100	0	100	Inadequate budgetary allocation
CO-ORDINATION OF COUNTY HUMAN	To enhance human resource	Operationalization of County enforcement band (%)			40	0	40	40	0	40	Inadequate budgetary allocation
		Staff training needs assessment report	Enhanced employment	Improved human resource	1	1	0	1	1	0	Complete
		Number of staff trained on professional courses			31	7	24	31	7	24	Inadequate budgetary allocation

Nakuru County Executive
Annual Report and Financial Statements for the year ended June 30, 2025.

Program	Strategic Objective	Output Indicator	Output	Outcome	Achievement for the FY 2024/25			Cumulative Achievement by end of FY 2024/25			Remarks
					Target	Actual	Variance	Target	Actual	Variance	
RESOURCE MANAGEMENT AND DEVELOPMENT	management systems and structures	Number of staff trained on promotional courses	motivation and productivity	resource productivity	50	6	44	50	6	44	Inadequate budgetary allocation
		Number of staff trained on pre-retirement			538	0	538	538	0	538	Inadequate budgetary allocation
		Number of new staff inducted			100	126	(26)	100	126	(26)	New recruits
		Number of schemes of service reviewed and validated			2	0	2	2	0	2	In progress with CPSB
		Percentage implementation of approved schemes of service			100	100	0	100	100	0	Continuous
	Improved service delivery	Number of departmental staffing plans prepared	Improved service delivery		14	0	14	14	0	14	Inadequate budgetary allocation
		Number of HR policies developed			1	0	1	1	0	1	Inadequate budgetary allocation
		Proportion of staff sensitised on Nakuru County Human Resource Policy and Procedures Manual 2023			100	100	0	100	100	0	Continuous
		Development of Human Resource Management Information System (%)			100	70	30	100	70	30	Ongoing
		Assorted equipment for HR registry procured			5	1	4	5	1	4	Inadequate budgetary allocation
		Record survey appraisal	Records and data management		1	0	1	1	0	1	Inadequate budgetary allocation
		Number of departmental annual work plans reviewed			16	16	0	16	16	0	Completed in Quarter One
		Proportion of staff sensitized on PC guidelines			100	100	0	100	100	0	Complete
		Rate of implementation of PC			100	100	0	100	100	0	Complete
		Rate of implementation of PAS			100	90	10	100	90	10	Some activities were not

Nakuru County Executive
Annual Report and Financial Statements for the year ended June 30, 2025.

Program	Strategic Objective	Output Indicator	Output	Outcome	Achievement for the FY 2024/25			Cumulative Achievement by end of FY 2024/25			Remarks
					Target	Actual	Variance	Target	Actual	Variance	
		Performance evaluation reports prepared and submitted	Performance evaluation reports prepared and submitted	Improved service delivery	16	1	15	16	1	15	adequately funded
					1	0	1	1	0	1	End term performance report for FY 2023/24 completed
		Staff performance feedback report prepared	Staff performance feedback report prepared								To be completed after evaluation
		Number of surveys on psychosocial wellness amongst employees	Enhanced employee health and psychosocial wellbeing		1	1	0	1	1	0	Completed in quarter one
		Proportion of employees provided with psychosocial support on request	Employee health and psychosocial wellbeing		100	100	0	100	100	0	a total of 483 County employees have been accorded support both individually and in group setting
		Number of sensitization fora held on psychosocial issues across the County	Enhanced psychosocial wellbeing		11	18	(7)	11	18	(7)	Held in collaboration with county departments
		Number of operational special programs units (Sub-County and departmental)	Enhanced psychosocial wellbeing		11	4	7	11	4	7	Inadequate budgetary allocation
		Establishment of a County Humanitarian assistance Emergency Call Centre	Enhanced disaster preparedness and response		1	1	0	1	1	0	Completed in previous FY
		Construction and equipping of disaster management centres	Disaster mitigation and response		2	0	2	2	0	2	Inadequate budgetary allocation
		Number of disaster management officers recruited	Disaster mitigation and response		5	0	5	5	0	5	Inadequate budgetary allocation
DISASTER MANAGEMENT AND HUMANITARIAN ASSISTANCE	To mitigate and provide rapid response to fire outbreaks and other disasters	Number of staff sensitized on disaster preparedness	Disaster preparedness		100	10	90	100	10	90	Inadequate budgetary allocation
		Number of sensitization forums held on DRR	Disaster preparedness		4	4	0	4	4	0	Achieved through collaboration with other stakeholders
		Percentage of early warning system developed	Disaster preparedness		40	0	40	40	0	40	Inadequate budgetary allocation & other resources
		Percentage of disaster-prone areas mapped	Disaster preparedness		40	50	(10)	40	50	(10)	This has remained the case since FY2023/24

Nakuru County Executive
Annual Report and Financial Statements for the year ended June 30, 2025.

Program	Strategic Objective	Output Indicator	Output	Outcome	Achievement for the FY 2024/25			Cumulative Achievement by end of FY 2024/25			Remarks
					Target	Actual	Variance	Target	Actual	Variance	
		Number of fire engine drivers recruited	Enhanced response to fire outbreaks	and disasters	10	0	10	10	0	10	Inadequate budgetary allocation
		Number of firefighters recruited			15	0	15	15	0	15	Inadequate budgetary allocation
		Number of divers recruited			2	0	2	2	0	2	Inadequate budgetary allocation
		Number of assorted fire and rescue equipment procured			500	40	460	500	40	460	20 delivery hoses, eight self-powered grinders, six harnesses, and six rescue lines
		Number of fire engines procured			1	0	1	1	0	1	Inadequate budgetary allocation
		Number of water bowser procured			2	0	2	2	0	2	Inadequate budgetary allocation
		Number of rapid response vehicles procured			1	0	1	1	0	1	Inadequate budgetary allocation
		Number of extrication trucks procured			1	0	1	1	0	1	Inadequate budgetary allocation
		100,000 litres capacity of underground storage water tank constructed			1	0	1	1	0	1	Inadequate budgetary allocation
		Number of premises inspected	Enhanced safety surveillance and inspection		350	100	250	350	100	250	Ongoing
		Number of fire safety compliance certificates issued			300	130	170	300	130	170	Ongoing

Nakuru County Executive
Annual Report and Financial Statements for the year ended June 30, 2025.

16. County Public Service Board

Table 16: County Public Service Board programmes performance

Program	Strategic Objective	Output Indicator	Output	Outcome	Achievement for the FY 2024/25			Cumulative Achievement by end of FY 2024/25			Remarks
					Target	Actual	Variance	Target	Actual	Variance	
ADMINISTRATION, PLANNING AND SUPPORT SERVICES	To provide effective and efficient service delivery	Number of new board members recruited.	Improved service delivery	Effective and efficient service delivery to clients and stakeholders	0	0	0	0	0	0	No vacant Board Member position
		Number of board members trained.			7	7	0	7	7	0	Target achieved
		Strategic Plan Developed and published.			1	1	0	1	1	0	Development is complete
	Implementation of the strategic plan (%)	NCPSP Service charter developed.			40	40	0	40	40	0	Publishing process on procurement stage
					0	0	0	1	0	1	Ongoing.
					100	100	0	100	100	0	Achieved.
	Number of motor vehicles purchased.	Online application system developed (%)			2	0	2	4	0	4	Recruitment module will be part of HRMIS by PSM
					13	0	13	25	0	25	No budgetary allocation
											5 desktops for video conferencing project, printers and IP phones did not have budgetary allocation
	No of assorted furniture, fittings and office equipment procured				17	0	17	17	24	(7)	Additional furniture to furnish boardroom

Nakuru County Executive
Annual Report and Financial Statements for the year ended June 30, 2025.

Program	Strategic Objective	Output Indicator	Output	Outcome	Achievement for the FY 2024/25			Cumulative Achievement by end of FY 2024/25			Remarks
					Target	Actual	Variance	Target	Actual	Variance	
		Proportion of CPSB Assets Valued			50	0	50	50	0	50	No valuation took place; assets were disposed through transfer to the County Secretary office and Health department without financial adjustment
		Proportion of CPSB assets captured in the Asset management system			50	50	0	100	50	50	Computer & ICT equipment and furniture were captured
		Proportion of CPSB assets tagged			50	50	0	50	50	0	Computer & ICT equipment and furniture were tagged
		Number of CPSB Staff trained on asset management			34	0	34	34	0	34	Inadequate training budget.
		Customer satisfaction Index Report			1	0	1	1	0	1	No budgetary allocation, to be undertaken in FY 2025/26
		Compensation to employees (Ksh. M)			39.6	26.7	12.9	66.3	54.6	11.7	All staff compensated as scheduled.
		Number of secretariat staff recruited.			12	0	12	34	0	34	No budgetary allocation
		Number of secretariat staff promoted.			3	1	2	10	1	9	Only one officer qualified for promotion and was promoted
		Number secretariat staff trained.			52	4	48	52	25	27	Projected recruitment

Nakuru County Executive
Annual Report and Financial Statements for the year ended June 30, 2025.

Program	Strategic Objective	Output Indicator	Output	Outcome	Achievement for the FY 2024/25			Cumulative Achievement by end of FY 2024/25			Remarks
					Target	Actual	Variance	Target	Actual	Variance	
HUMAN RESOURCE PLANNING AND ADVISORY SERVICES	To facilitate the recruitment and development of a productive public service	No. of financial reports generated.			4	4	0	8	8	0	target was not achieved, and inadequate budget to train all the in posts
											Quarterly financial reports generated
		Proportion of persons recruited as per departmental requests	Improved employee productivity and motivation	Enhanced productivity in County public service	100	70	30	100	80	20	14 departmental requests were processed, 6 requests awaiting processing from Health, Trade and Environment. 214 recruited in FY 2023/24.
		Proportion of staff promoted as per departmental requests			100	46.8	53.2	100	72.3	27.7	147 total requests have been received 57 meet the requirement and were approved. 236 promoted in FY 2023/24.
		Proportion of staff re-designated as per departmental requests			100	83	17	100	30	70	165 requests were received 137 meet the requirement and approved. 6 re-designated in FY 2023/24.
		Employee Satisfaction index Survey Report			1	0	1	1	0	1	No budgetary allocation

Nakuru County Executive
Annual Report and Financial Statements for the year ended June 30, 2025.

Program	Strategic Objective	Output Indicator	Output	Outcome	Achievement for the FY 2024/25			Cumulative Achievement by end of FY 2024/25			Remarks
					Target	Actual	Variance	Target	Actual	Variance	
		Compliance to requirements in the appointment of public officers (%).			100	100	0	100	100	0	The Board is fully compliant
		Proportion of disciplinary cases handled & finalized as per departmental submissions			100	81.1	18.9	100	83.6	16.4	74 total requests were received. 60 were finalized. 9 disciplinary cases handled in FY 2023/24.
		HR policies formulated and approved.			2	0	2	5	0	5	Completed awaiting final approval
		Number of HR policies operationalized.			3	0	3	5	0	5	HR Policy and Procedure Manual awaiting approval
		Proportion of Schemes of service approved. (As per departmental submissions)			100	100	0	100	100	0	Administrators Scheme of Service was approved.
		Proportion of staff who have signed the Code of Conduct and Ethics for public officers.			100	100	0	100	100	0	All Board members and Board staff have signed code of conduct
		Proportion of staff sensitized on Articles 10 and 232 of the Constitution of Kenya, 2010.	Improved compliance.		100	100	0	100	100	0	Target achieved
		Corruption Risk Assessment report.			1	0	1	1	0	1	No budgetary allocation
		HR Audit Report			1	0	1	1	0	1	No budgetary allocation

Nakuru County Executive
Annual Report and Financial Statements for the year ended June 30, 2025.

Program	Strategic Objective	Output Indicator	Output	Outcome	Achievement for the FY 2024/25			Cumulative Achievement by end of FY 2024/25			Remarks
					Target	Actual	Variance	Target	Actual	Variance	
		Number of reports submitted to the County Assembly.			2	2	0	4	4	0	Submitted to CA
		Number of stake holders' meetings held annually			12	4	8	24	17	7	Held engagements with KMPDU and PSC

17. Office of The County Attorney

Table 17: Office of The County Attorney programmes performance

Program	Strategic Objective	Output Indicator	Output	Outcome	Achievement for the FY 2024/25			Cumulative Achievement by end of FY 2024/25			Remarks
					Target	Actual	Variance	Target	Actual	Variance	
ADMINISTRATION, PLANNING AND SUPPORT SERVICES	To provide effective and efficient service delivery	Strategic plan developed	Improved access to legal services	Effective and efficient service delivery to clients and stakeholders	1	1	0	1	1	0	To be developed in FY 2025/26
		Legal resource centre established			-	-	-	1	1	0	Legal resource centre established
		Number of Office furnished and equipped			9	0	0	9	5	4	County Attorney, Solicitor, reception, and main Hall/library
		Digitization of County legal records (%)			100	100	0	100	100	0	This is a continues exercise. All new case files are scanned and kept in digital format for easier archiving and referencing
		Case records management system			30	0	30	60	0	30	Awaiting Legal Resource Centre to be operationalized
		Number of legal publications made			4	0	4	8	0	8	Legal Resource Centre not yet operational
		Number of vehicles purchased			1	0	1	2	0	2	Budget allocation removed at assembly during budget approval
		Number of staff trained			11	0	11	11	1	10	Inadequate training budget.
		Number of staff promoted			5	0	5	8	0	8	No budget for promotion.
			Enhanced human								

Nakuru County Executive
Annual Report and Financial Statements for the year ended June 30, 2025.

Program	Strategic Objective	Output Indicator	Output	Outcome	Achievement for the FY 2024/25				Cumulative Achievement by end of FY 2024/25			Remarks
					Targ et	Actual	Variance	Target	Actual	Varian ce		
LEGAL ADVISORY SERVICES	To provide legal advisory services to the County Government	Compensation to employees (Ksh. M)	resource capacity and productivity	Legal compliance in service delivery	126	7.2	5.4	25.8	14.4	11.4	Achieved.	
		Implementation rate for PC and PAS			100	60	40	100	60	40	Annual Workplan prepared and PCs cascaded.	
		Number of County legal counsels recruited			4	0	4	8	1	7	County solicitor Recruited	
		Number of legal pupils supervised			10	3	7	20	5	15	5 legal Pupils engaged with the department	
		Percentage of legal pending bills settled			30	0	30	50	26	24	Budget allocation for debt management and settling of pending bills is a role of treasury	
		Number of development partners engaged	4		1	3	4	1	3	KLR on the establishment of the County resource Centre		
		Number of case files closed	200		314	0	300	314	(14)	287 closed cases, 5 dismissed cases and 21 concluded cases, 1 resolved through ADR		
		Proportion of cases settled using AJS/ADR (%)	10		0	10	20	0	20	Only one cases was resolved outside court making a percentage of 0.0006%		
		Percentage of lands conveyancing applications received and processed	100		0	100	100	0	100	No land purchases made during the quarter.		
		Percentage of bills and policies reviewed	100		100	0	100	100	0	All cabinet memos Draft risk management policy Valuation and Rating Act.		
		Number of pro-devolution bills reviewed	6	0	6	12	0	12	Model devolution laws still to be developed			
		Number of sensitization forums offered to other departments	2	0	2	3	1	2	Delayed operationalization of the budget. Sensitization meeting to be conducted in Q4			

Nakuru County Executive
Annual Report and Financial Statements for the year ended June 30, 2025.

18. Youth, Sports, Gender, Social Services and Inclusivity

Table 18: Youth, Sports, Gender, Social Services and Inclusivity programmes performance

Program	Strategic Objective	Output Indicator	Output	Outcome	Achievement for the FY 2024/25			Cumulative Achievement by end of FY 2024/25			Remarks
					Target	Actual	Variance	Target	Actual	Variance	
ADMINISTRATION, PLANNING AND SUPPORT SERVICES	To provide effective and efficient service delivery	Strategic plan developed	Improved service delivery	Effective and efficient service delivery to clients and stakeholders	-	-	-	1	0	1	Not achieved.
		Implementation rate of strategic plan			30	0	30	40	0	40	Not achieved due to delay in disbursement of funds
		Number of motor vehicles procured			2	0	2	2	0	2	Not achieved due to delay in disbursement of funds
		Service charter approved			-	-	-	1	0	1	Development of service charter is ongoing.
		ADP inputs prepared and submitted			1	1	0	2	2	0	ADP 2025/26 and ADP 2024/25 was prepared and submitted
		Quarterly M&E reports prepared and submitted			4	4	0	8	8	0	Prepared quarterly.
		Number of buildings/sites serviced with Solar			4	0	4	4	0	4	Not achieved due to delay in disbursement of funds
		Number of buildings renovated and maintained			5	0	5	5	0	5	Not achieved due to delay in disbursement of funds
		Number of buildings/sites serviced with			10	0	10	10	0	10	Not achieved due to delay in

Nakuru County Executive
Annual Report and Financial Statements for the year ended June 30, 2025.

Program	Strategic Objective	Output Indicator	Output	Outcome	Achievement for the FY 2024/25			Cumulative Achievement by end of FY 2024/25			Remarks
					Target	Actual	Variance	Target	Actual	Variance	
		internet and CCTVs			-	-	-	1	1	0	disbursement of funds
		Asset register in place			1	1	0	2	2	0	Asset register in place.
		Asset register updated (annually)			40	0	40	60	0	60	Asset register updated annually.
		Proportion of assets valued and tagged			30	0	30	40	0	40	Not achieved due to delay in disbursement of funds
		Proportion of asset ownership documents processed			-	-	-	15	0	15	Not achieved due to delay in disbursement of funds
		Number of officers trained on asset management			120.3	71.1	49.2	230.1	159	71.1	Target achieved
		Compensation for employees	Improved human resource productivity		20	0	20	45	0	45	18 casuals are engaged. Not achieved.
		Number of staff recruited			10	2	8	40	2	38	Not achieved due to of funds
		Number of staff promoted			100	10	90	100	100	0	PC is already developed
		Implementation rate for PC and PAS			57	0	57	114	0	114	Not achieved due to delay in disbursement of funds and freeze on training.
		Number of staff trained			100	0	100	100	0	100	Not achieved due to delay in
		Proportion of staff covered by welfare programmes									

Nakuru County Executive
Annual Report and Financial Statements for the year ended June 30, 2025.

Program	Strategic Objective	Output Indicator	Output	Outcome	Achievement for the FY 2024/25			Cumulative Achievement by end of FY 2024/25			Remarks
					Target	Actual	Variance	Target	Actual	Variance	
GENDER EMPOWERMENT AND SOCIAL INCLUSIVITY	To promote gender equality and socioeconomic empowerment	Quarterly financial reports generated	Improved financial reporting	Improved social inclusivity and gender empowerment	4	4	0	8	8	0	disbursement of funds Achieved.
		Gender policy approved	Gender equity and equality achieved		-	-	-	1	0	1	Draft policy submitted to the Cabinet for approval
		Number of gender focal persons trained			10	11	(1)	20	21	(1)	Gender champions trained.
		Quarterly gender mainstreaming workshops held			4		(3)	8	10	(2)	Over achieved through support of partners
		Number of community sensitization forums held			11	12	(1)	22	27	(5)	Over achieved through partner's support. Target Achieved through community dialogues during 16 days of activism.
		Number of international days marked			4	0	4	8	4	4	Target achieved during international women day and 16 days of activism.
		Stakeholders database updated			1	1	0	1	1	0	International day of the girl child, 16 days of activism Target achieved

Nakuru County Executive
Annual Report and Financial Statements for the year ended June 30, 2025.

Program	Strategic Objective	Output Indicator	Output	Outcome	Achievement for the FY 2024/25			Cumulative Achievement by end of FY 2024/25			Remarks
					Target	Actual	Variance	Target	Actual	Variance	
		Number of stakeholder forums held			1	4	(3)	2	4	(2)	Target achieved. Achieved during the Gala dinner held in December, it aimed at evaluating outcome from 16 days of activism
		Number of workshops conducted for Sub County GBV clusters and gender TWG	Reduced GBV		12	3	9	24	13	11	Achieved through collaboration with partners
		GBV rescue centre established (%)			50	0	50	50	0	50	Land has been identified; contract awarded but contractor is yet to start the works
		Proportion of reported GBV cases resolved (%)			100	100	0	100	100	0	Those reported at our office have been resolved and others referred to relevant authorities.
		GBV survivors supported (%)			100	100	0	100	100	0	All those reported/referred to our office have been supported
		County GBV safe shelter regulations			-	-	-	1	0	1	Not achieved.

Nakuru County Executive
Annual Report and Financial Statements for the year ended June 30, 2025.

Program	Strategic Objective	Output Indicator	Output	Outcome	Achievement for the FY 2024/25			Cumulative Achievement by end of FY 2024/25			Remarks
					Target	Actual	Variance	Target	Actual	Variance	
		developed and disseminated									
		Number of teenage mentorship forums on triple threat held (i.e., HIV/AIDS, GBV and teenage pregnancy)	Women and teenagers empowered		33	4	29	66	17	49	Target not achieved due to delay in disbursement of funds
		Number of dignity packs distributed			9,900	0	9,900	19,800	350	19,450	Target not achieved due to delay in disbursement of funds
		Number of women economic empowerment forums held			55	14	41	110	21	89	Target not achieved due to delay in disbursement of funds
		Number of women groups supported with empowerment tools			110	0	110	220	0	110	Target not achieved due to delay in disbursement of funds
		Number of workshops on women leadership held			11	0	11	22	0	22	Target not achieved due to delay in disbursement of funds
		Quarterly PWDs' sensitization forums on AGPO held	Improved social welfare and empowerment		4	0	4	8	1	7	Achieved during the UN day celebration for PWD
		Number of assistive/mobility devices issued			550	0	550	1050	0	1050	Persons with disabilities funds regulations under review to support

Nakuru County Executive
Annual Report and Financial Statements for the year ended June 30, 2025.

Program	Strategic Objective	Output Indicator	Output	Outcome	Achievement for the FY 2024/25			Cumulative Achievement by end of FY 2024/25			Remarks
					Target	Actual	Variance	Target	Actual	Variance	
											requisitions of items
		Amount of disability fund disbursed (Ksh millions)			27.5	6.875	20.63	55	6.875	48.13	Amended Disability act 2016 is awaiting public participation
		Number of trainings on care and support for PWD care givers held			11	2	9	22	3	19	participation achieved through collaboration with partner.
		Completion rate of Njoro drop-in rehabilitation centre			100	100	0	100	100	0	Completed but it's occupied by Njoro sub county as sub county administration offices
		Number of street children rescued and rehabilitated			60	0	60	90	0	90	Not achieved since Street children drop-in is incomplete
		Number of young breast-feeding mothers sensitized			20	0	20	30	0	30	Not achieved due to inadequate funds
		Number of trainings on care and support for the elderly			11	0	11	22	0	22	Not achieved due to inadequate funds
		Completion rate of multipurpose hall at Alms house			100	0	100	100	0	100	No budgetary allocation
		Number of elderly persons admitted at Alms House			16	3	13	28	6	22	More to be rescued and admitted once

Nakuru County Executive
Annual Report and Financial Statements for the year ended June 30, 2025.

Program	Strategic Objective	Output Indicator	Output	Outcome	Achievement for the FY 2024/25			Cumulative Achievement by end of FY 2024/25			Remarks
					Target	Actual	Variance	Target	Actual	Variance	
					1	0	1	1	0	1	the old structure is rehabilitated.
		Vulnerable persons' skills database updated			4	0	4	7	0	7	Not achieved due to inadequate funds
		Number of business linkages meetings organized			2	0	2	4	0	4	Not achieved due to inadequate funds
		Number of community day care centres established			2	0	2	4	0	4	Not achieved due to inadequate funds
		Number of social halls renovated and equipped			1	2	(1)	2	2	0	Kuresoi and Githoro social halls. Karu Chua Multipurpose Hall and Elburg on social hall ongoing
		Number of social halls constructed			11	0	11	22	0	22	Not achieved due to inadequate funds
		Number of sensitization forums for HIV/AIDS care and support groups held			11	0	11	22	0	22	Not achieved due to inadequate funds
		Number of sensitization forums on drugs and substance abuse held			11	0	11	22	0	22	Not achieved due to inadequate funds

Nakuru County Executive
Annual Report and Financial Statements for the year ended June 30, 2025.

Program	Strategic Objective	Output Indicator	Output	Outcome	Achievement for the FY 2024/25			Cumulative Achievement by end of FY 2024/25			Remarks
					Target	Actual	Variance	Target	Actual	Variance	
MANAGEMENT AND DEVELOPMENT OF SPORTS & RECREATION	To showcase, nurture & develop sports and provide recreation services	Number of self-help groups mobilized/conflict resolution			-	-	-	88	11	77	Ksh 3,000 charges as stipulated in the current finance bill discourages clients for seeking for services
		Number of stadia rehabilitated	Improved sports infrastructure	Nurtured talents and psychosocial wellness	2	0	2	4	0	4	Not achieved due to inadequate funds
		Number of sports grounds graded			3	2	1	5	2	3	Faraha annex was graded. Kamkunji, kirathimo ongoing
		Completion rate of high altitude Keringet sports academy			60	95	(35)	60	95	(35)	Phase 1 is at 95%
		Number of sports centres established			11	2	9	22	3	19	5 sports centers are Ongoing. Gilgil, Kamkunji, Bahati playground, Molo and Rongai.
		Number of sports facilities equipped			1	3	(2)	2	4	(2)	Basketball court completed at Kamkunji
		Sports policy developed	Improved sports development and recreation		-	-	-	1	0	1	Zero draft developed.
		Number of sports men nurtured			750	0	750	1250	61	1189	Not achieved due to delay in disbursement funds

Nakuru County Executive
Annual Report and Financial Statements for the year ended June 30, 2025.

Program	Strategic Objective	Output Indicator	Output	Outcome	Achievement for the FY 2024/25			Cumulative Achievement by end of FY 2024/25			Remarks
					Target	Actual	Variance	Target	Actual	Variance	
		Number of sports women nurtured			750	0	750	1250	61	1189	Not achieved due to delay in disbursement funds
		Governor's Cup tournament organized			1	0	1	2	0	2	Not achieved due to inadequate funds
		Number of sports disciplines participating in KICOSCA			15	10	5	29	19	10	Target achieved in Kakamega county.
		Number of sports disciplines participating in EALASCA			6	3	3	12	7	5	Target achieved; games were held in Uganda
		Number of sports disciplines participating in KYISA games			3	0	3	6	6	0	6 disciplines participated
		Number of new sports disciplines formed			6	7	(1)	11	7	4	Not achieved due to delay in disbursement funds
		Number of athletes participating in City marathon			1100	0	1100	2100	0	2100	Not achieved due to inadequate funds
		Number of clubs/ federations funded			12	6	6	22	6	16	Not achieved due to delay in disbursement funds
		Number of coaches and referees trained			220	0	220	330	0	330	Not achieved due to delay in disbursement funds

Nakuru County Executive
Annual Report and Financial Statements for the year ended June 30, 2025.

Program	Strategic Objective	Output Indicator	Output	Outcome	Achievement for the FY 2024/25			Cumulative Achievement by end of FY 2024/25			Remarks
					Target	Actual	Variance	Target	Actual	Variance	
YOUTH EMPOWERMENT	To provide youth empowerment opportunities	Number of technical staff trained			9	0	9	15	0	15	Not achieved due to inadequate funds
		Number of PWDs sports events organized			4	4	0	7	5	2	Target achieved.
		Number of teams/clubs/organizations registered			15	10	5	25	70	(45)	Target achieved
		Number of Sports equipment acquired and distributed			2700	0	2700	5200	2500	2700	Sports equipment received, and distribution done.
		Quarterly sports fund M&E reports			4	0	4	8	0	8	Not achieved. procurement of sports items is ongoing
		Number of youths trained/ capacity build	Increased youth empowerment opportunities	An empowered youth	2,200	300	1900	4200	1400	2800	under achieved due to delay in disbursements of funds
		Number of trainings conducted			8	15	(7)	15	33	(18)	under achieved due to delay in disbursements of funds
		Number of youths engaged in the youth mentorship programme			250	80	170	450	80	370	Under achieved due to delay in disbursements of funds
		Number of soko ya Vijana events held			4	1	3	12	6	6	2 days Exhibitions were done during the Youth Week at Nyayo Gardens

Nakuru County Executive
Annual Report and Financial Statements for the year ended June 30, 2025.

Program	Strategic Objective	Output Indicator	Output	Outcome	Achievement for the FY 2024/25			Cumulative Achievement by end of FY 2024/25			Remarks
					Target	Actual	Variance	Target	Actual	Variance	
		Number of production hubs established			1	0	1	2	2	0	Achieved.
		Number of youth groups supported with tools and equipment			100	0	100	150	39	130	Supply of empowerment items is ongoing
		Number of individual youths supported with tools and equipment			500	0	500	600	20	580	Supply of empowerment items is ongoing
		Number of youths recruited by CPSB			500	0	500	1000	7	993	Not achieved during the quarter
		Number of youths reached with IEC materials			700	40	660	1200	540	660	Achieved during youth week. Reached during Cooperate social day, and International Youth Day
		Number of stakeholders' fora held			5	4	1	9	11	(2)	Achieved during the youth week preparation and NCMAF
		Number of departments offering youth friendly services			12	12	0	22	22	0	10 departments and Gilgil, City board, Naivasha municipalities
		Number of partners engaged on youth programs			12	12	0	22	72	(50)	Supported the department during the youth week. Over achieved through support from partners

Nakuru County Executive
Annual Report and Financial Statements for the year ended June 30, 2025.

Program	Strategic Objective	Output Indicator	Output	Outcome	Achievement for the FY 2024/25			Cumulative Achievement by end of FY 2024/25			Remarks
					Target	Actual	Variance	Target	Actual	Variance	
		Youth policy developed			-	-	-	1	0	1	Draft has been Forwarded to the Cabinet for approval.
		Nakuru County Youth engagement service bill developed			1	0	1	1	0	1	At the county. Awaiting publication
		Number of youth/essential days marked			7	1	6	14	2	12	International Youth Day Marked.
		Youth information sharing tool and data bank updated			1	0	1	1	0	1	Not achieved

6. Environmental and Sustainability Reporting

The mandate of the Nakuru County Government is to provide efficient, equitable, and sustainable services that improve the quality of life for its citizens while safeguarding the county's natural resources and future prosperity. Guided by Kenya's Constitution and Vision 2030, the County has adopted a long-term sustainability strategy that ensures service delivery is resilient, inclusive, and environmentally responsible. This strategy views sustainability as the ability to maintain and continually improve the county's capacity to serve its people across generations.

a) Sustainability strategy and profile

The County's sustainable efforts are anchored on the legal & policy frameworks i.e., the Nakuru County Climate Change Act, 2020 establishing the County Climate Change Fund and Nakuru County Solid Waste Management Act, 2020 prioritising robust climate action ensuring county funds are ring-fenced for climate change adaptation & mitigation and effective waste management. Moreover, the Nakuru County Climate Change Action Plan (2023-2027) aggregates all the ward climate action plans, sector/stakeholders' actions and an implementation matrix. Sustainability priorities are shaped by stable inflation rates of 3-4% & CBK rate cuts. Despite these positive trends, debt service & revenue gaps still exist pushing for resource prioritisation & PPPs approach. Additionally, the volatility of the Kenya Shillings against foreign currencies has affected import costs. Climate change with torrential rainfalls leading to floods have put pressure on drainage systems, riparian buffers etc. The National tax & regulatory shifts in levies, plastic exercise scope, PAYE bands etc. have affected household spending and business costs on cleaning cooking uptake and private sector waste services. Nakuru County can report & steer to global best practices by adopting the Global Reporting Initiative standards for impact-based sustainability reporting. The county has made overarching achievements on the legal & fiscal architecture with the County Climate Change Act, 2020 & Climate Change Fund in place, clean-cooking alternatives scale-up and air-quality monitoring ramp-up. Gaps persist with failures to address disposal and mismanagement of waste at Gioto dumping site have been declared illegal, quarry operations sparking health risks and compliance issues on court actions over illegal waste disposal into Lake Nakuru.

The top management especially the accounting officer should refer to sustainable efforts, broad trends in political and macroeconomic affecting sustainability priorities, reference to international best practices and key achievements and failure.

b) Environmental performance

Policy and legal framework guiding the organization on matters Environmental Sustainability

The Nakuru County Climate Change Act, No.4 of 2021 (assented to 10 March 2021 and effective from 17 May 2021) and Nakuru County climate change Policy framework sets out a legal and institutional framework to empower Nakuru County and its communities to respond to climate change across all sectors. Its main aim is to Mainstream climate action into county development planning. It ensures that all departments such as agriculture, water, health, infrastructure, etc. integrate climate adaptation and mitigation into their policies and interventions. Enhances adaptive capacity and resilience, and reduce vulnerability by Providing legal backing to actions that shield communities against climate hazards like droughts, floods and other risks. Promote local, community-led climate initiatives that Encourage community-based adaptation and mitigation such as

afforestation, water harvesting, and sustainable land management to be supported, initiated, and scaled. Support climate research, technology, innovation and learning through Promoting mechanisms and partnerships that foster climate research, technology development, and knowledge sharing.

Mobilises finance via a County Climate Change Fund an Institutionalised a dedicated fund to finance county-level climate adaptation and mitigation efforts and ensuring compliance and accountability where Institute standards for monitoring, reporting, and consistent coordination across all public and private actors in climate response.

Through Climate financing 56N0 of locally led climate resilience projects emanating from water, Environment, Agriculture and energy sectors have been identified 30No are complete and other are in the final stages to completion. This projects are high impact and the direct beneficiaries are locals.

Nakuru County waste Management Act 2021 and Nakuru county Waste management policy: Establishes a legal and institutional framework for the sustainable management of solid and liquid waste in Nakuru County in order to protect human health, conserve the environment, and promote a circular economy. With the focus of:

Regulating all aspects of waste management from generation, storage, collection, transportation, treatment, recycling, to final disposal.

Promote waste reduction and resource recovery encouraging (7Rs), and advancing toward a zero-waste economy. Ensure public health and environmental safety by eliminating illegal dumping, pollution and improving sanitation and hygiene. Support community and private sector involvement especially informal waste pickers, recyclers, and youth enterprises. Currently the county has engaged 93No waste service providers across the county ranging from youth enterprises, women groups, CBOs and companies creating green job opportunities and revenues to the County. The Instrument has also Established a coordinated governance through clear roles for county departments, municipalities, and community structures thus seamless operations. The Nakuru County Waste Management Act (2021) and the Climate Change Act (2021) have marked significant progress in promoting environmental sustainability and resilience in the county. Together, they have established strong legal frameworks that enable coordinated, inclusive, and data-driven approaches to managing waste and climate risks. The successful rollout of structured waste collection, support for recycling enterprises like NAWASCOAL, Griincom, the creation of ward climate committees, and participation in national programs such as FLLoCA (Financing Locally Led Climate Action) reflect tangible achievements. These Acts have also improved public awareness, empowered community-led green initiatives, and attracted climate finance, positioning Nakuru as a national leader in sub-national environmental governance, as we also report annually on carbon disclosure programme which is a global platform. Partnerships and collaborations had also helped in bridging the resources gap especially on capacity development, and environmental education and awareness and research related areas.eg Stockholm Environment institute support on installation air quality sensors and monitoring installation and monitoring of Energy smart meters in 14No. County facilities.

Shortcoming

Inadequate funding to implement activities, programs and projects on environment and climate change

Emerging issues such as carbon credit/markets, in Climate change space and Extended producer responsibility regulations in waste management. Thus, the county in the process of Reviewing Climate change and waste management Acts to align with the emerging issues.

c) Employee welfare

Give account of the policies guiding the hiring process and whether they consider the gender ratio, whether they take in stakeholder engagements and how often they are improved. Explain efforts made in improving skills and managing careers, appraisal and reward systems. The organisation should also disclose their policy

on safety and compliance with Occupational Safety and Health Act of 2007, (OSHA.). How is the entity treating its staff to ensure that talent is retained to continue offering the services needed by the citizenry.

d) Marketplace practices-

The County Executive of Nakuru outlines its efforts towards fair Market practices as follows:

a) Responsible Supply chain and supplier relations-

The County Government of Nakuru Department of Finance and Economic Planning maintains good business practice and treats its suppliers responsibly by honouring contracts and respecting payment practices through:

- b) Ensuring that all its activities are in line with the Public Procurement and Asset Disposal Act, 2015 and Regulation 2022 that mandates transparency in procurement by ensuring integrity throughout the procurement process.
- c) Good governance structure that oversees procurement, budget controls and manages grievances raised by suppliers.
- d) Planning of procurement based on actual needs from departments, proper market research and monitoring contract implementation by ensuring timely and quality deliveries.
- e) Advertising of tenders publicly on Public Procurement Information Portal (PPIP) so as to allow fair competition and avoid favouritism or discrimination in the bid evaluation and award.
- f) Keeping of proper procurement records of procurement proceedings for auditing and review and submitting of regular procurement implementation reports to oversight bodies.
- g) Committing to pay invoices within agreed period by ensuring payments are done to eligible suppliers whose claims meet all required documentation while subjecting the ineligible suppliers to audit pending bill committee.

h) Responsible ethical practices-

Corruption free environment

To ensure that the County Government of Nakuru operates in a corruption-free environment, the County has adopted strategies as follows:

- i) Involving of citizens in budget making, project planning and monitoring of County services.
- j) Publishing of all tenders, contracts, budget and expenditures in official platforms i.e county website and Public Procurement Information Portal.
- k) Training of staff on ethics, leadership, integrity, and anti-corruption laws.
- l) Investigation of corruption allegations promptly and transparently.
- m) Ensuring all officers declare their asset as required by law.

n) Stewardship of goods and services

Outlined are the efforts to safeguard the rights and interests of the citizens

1. Facilitate citizen engagement and involvement in decision making processes including budgeting, development planning and policy formulation by holding public forums and barazas to gather community views and address local concerns.
2. Publishing and disseminate information on budgets, projects, procurement and performance through relevant websites and public notices so as to comply to Access of Information Act and ensure public documents are available upon request.
3. Prioritizing of service delivery to marginalized, vulnerable and underserved communities such as Youth, Women and People Living with Disability (PWD).
4. Collaborate with oversight and anti-corruption bodies to ensure responsible use of public resources

e) Community Engagements

Give evidence of community engagement including charitable giving (cash & material), Community Social Investment and any other forms of community social responsibility. The statement may also include how the organisation promotes education, sports, healthcare, labour relations, staff training and development, and water and sanitation initiatives).

7. Management Discussion and Analysis

I. Management Discussion and Analysis

Revenue Performance

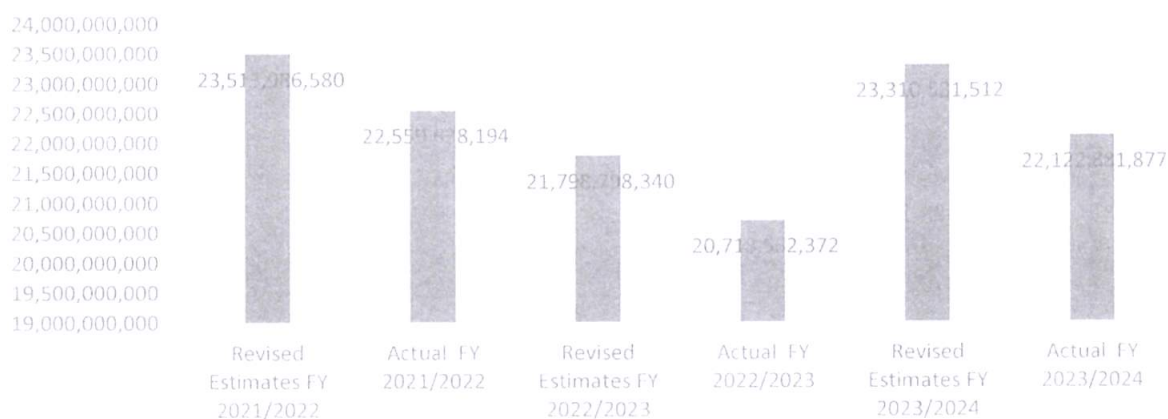
1. An analysis of the total county receipts for the three years shows that the county relies heavily on C.R.A. Equitable Share as it accounts to almost 80 percent of total County revenues. The table below shows the revenue performance per source/stream.

Cumulative Analysis of Revenue Performance from FY 2021/22-2023/24

Revenue Source	Revised Estimates FY 2021/2022	Actual FY 2021/2022	Revised Estimates FY 2022/2023	Actual FY 2022/2023	Revised Estimates FY 2023/2024	Actual FY 2023/2024
Local Source Revenue	1,980,000,000	1,707,447,685	2,280,000,000	1,611,062,682	2,400,000,000	1,829,822,133
Facility Improvement Fund	1,400,000,000	1,551,625,289	1,889,099,425	1,519,361,043	1,700,000,000	1,468,498,216
OSR Sub Total	3,380,000,000	3,259,072,974	4,169,099,425	3,130,423,725	4,100,000,000	3,298,320,350
Fiscal Balances	5,695,548,026	5,695,548,026	3,915,012,915	3,915,012,915	4,094,808,358	4,094,808,358
Grants (Conditional & Unconditional)	1,412,322,231	578,900,871	688,569,677	647,009,409	1,522,298,462	1,136,328,476
C.R.A. Equitable Share	13,026,116,323	13,026,116,323	13,026,116,323	13,026,116,323	13,593,424,693	13,593,424,693
Exchequer Releases Sub Total	20,133,986,580	19,300,565,220	17,629,698,915	17,588,138,647	19,210,531,513	18,824,561,527
TOTAL	23,513,986,580	22,559,638,194	21,798,798,340	20,718,562,372	23,310,531,512	22,122,831,877

Source: Nakuru CBROP 2022,2023 &2024

Total County Receipts for the Last Three Financial Years



2. The Own source Revenue (OSR) collections for FY 2024/2025 amounted to KShs. 3.6 billion against a target of KShs. 4.3 billion (83 percent achievement). These include Local Source Revenue (LSR) collection of KShs. 1.8 billion and Facility Improvement Fund (FIF) collection amounting to KShs. 1.7 billion.

3. The county is continuously implementing robust measures to ensure that it maximizes its revenue collection each financial year. These include: change in the new administration policies which introduced dedicated teams of revenue champions and inspectorate that focused on revenue enhancement, introduction of Unified Business Permit replacing Single business permit and compliance through targeted outreach and enforcement efforts; Clearly defined targets for departments' revenue related streams and sub-counties were set and thus created accountability and encouraged focused efforts towards achieving revenue goals.
4. As shown in table below, the period under review FY 2024/2025 recorded the highest collection in the last five financial years despite an achievement target of 83 percent for the financial year.

Cumulative Analysis of OSR Performance from FY 2020/21-2024/25

FIF			LSR		OSR		
FY	Target	Actual	Target	Actual	Target	Actual	% of Achievement
2020/2021	1,400,000,000	1,194,128,375	1,800,000,000	1,628,821,537	3,200,000,000	2,822,949,912	88%
2021/2022	1,400,000,000	1,551,625,289	1,980,000,000	1,707,447,685	3,380,000,000	3,259,072,974	96%
2022/2023	1,300,000,000	1,519,316,043	2,280,000,000	1,611,062,682	3,580,000,000	3,130,378,725	87%
2023/2024	1,700,000,000	1,468,498,216	2,400,000,000	1,829,822,133	4,100,000,000	3,298,320,350	80%
2024/2025	1,997,210,000	1,797,785,103	2,381,881,659	1,850,139,821	4,379,091,659	3,647,924,924	83%

Source: County Receiver of Revenue

RISKS IN THE MEDIUM TERM

Weak execution of development expenditure remains a concern. The county has recorded suboptimal performance in this area, partly due to delays in project conceptualization, planning, and implementation. This hinders the realization of development outcomes and reduce the credibility of the county's budget.

Erratic disbursement of national transfers poses another risk. Equitable share allocations and conditional grants account for approximately 80 percent of the county's budget funding. Delays in these transfers could disrupt cash flow projections and hinder effective financial planning.

The accumulation of pending bills continues to constrain the county's fiscal operations. The inability to meet financial obligations in a timely manner could reduce budget execution efficiency and dampen the local business climate by undermining supplier confidence.

Ageing workforce; majority of the staff inherited from the defunct local authorities and devolved units are exiting at a high rate whereas replacement is taking long to take effect. This is likely to hinder service delivery due to delays in succession management.

Entity's key Programs/projects or investment decisions implemented or ongoing will leverage on

The key policies guiding the development that aims to support the objectives of the CIDP 2023-2027 and MTP while leveraging the Bottom-Up Economic Transformation Agenda (BETA). The County has adopted six fiscal policy initiatives for the medium-term period including:

- i. Leveraging on the Growth of Productive Sectors in the Economy
- ii. Promotion of Access to Quality and Affordable Healthcare Services
- iii. Completion, Operationalization and Expansion of County Infrastructure
- iv. Creating an Enabling Environment and transformation of medium and small enterprise and private Sector.
- v. County Public Service Reforms, Enhancing Governance, Transparency and Accountability
- vi. Social Development and Inclusivity

8. Statement of Management Responsibilities

Section 164 of the Public Finance Management Act, 2012 requires that, at the end of each financial year, the Accounting Officer of a County Government Entity to prepare financial statements in accordance with the standards and formats prescribed by the Public Sector Accounting Standards Board.

The County Executive Committee (CEC) member for Finance and Economic planning of the County Government is responsible for the preparation and presentation of the County Executive's financial statements, which give a true and fair view of the state of affairs of the County Executive for and as at the end of the financial year ended on June 30, 2025. This responsibility includes: (i) Maintaining adequate financial management arrangements and ensuring that these continue to be effective throughout the reporting period; (ii) Maintaining proper accounting records, which disclose with reasonable accuracy at any time the financial position of the county Executive/assembly; (iii) Designing, implementing and maintaining internal controls relevant to the preparation and fair presentation of the financial statements, and ensuring that they are free from material misstatements, whether due to error or fraud; (iv) Safeguarding the assets of the county Executive; (v) Selecting and applying appropriate accounting policies; and (iv) Making accounting estimates that are reasonable in the circumstances.

The CEC member for finance accepts responsibility for the County Executive's financial statements, which have been prepared on the Accrual Basis Method of Financial Reporting, using appropriate accounting policies in accordance with International Public Sector Accounting Standards (IPSAS). The CEC member for finance is of the opinion that the County Executive's financial statements give a true and fair view of the state of the County Executive's transactions during the financial year ended June 30, 2025, and of its financial position as at that date.

The CEC member for finance further confirms the completeness of the accounting records maintained for the County Executive/Assembly which have been relied upon in the preparation of its financial statements as well as the adequacy of the systems of internal financial control.

The CEC member for finance confirms that the County Executive has complied fully with applicable Government Regulations and the terms of external financing covenants, and that the County Executive's funds received during the year under audit were used for the eligible purposes for which they were intended and were properly accounted for.

Further the CEC member for finance confirms that the County Executive's financial statements have been prepared in a form that complies with relevant accounting standards prescribed by the Public Sector Accounting Standards Board of Kenya.

Nakuru County Executive

Annual Report and Financial Statements for the year ended June 30, 2025.

Approval of the financial statements

The Nakuru County Executive financial statements were approved and signed by the CEC member for finance on

27/11/2025



CECM – Finance and Economic Planning

REPUBLIC OF KENYA

Telephone: +254-(20) 3214000
E-mail: info@oagkenya.go.ke
Website: www.oagkenya.go.ke



HEADQUARTERS
Anniversary Towers
Monrovia Street
P.O. Box 30084-00100
NAIROBI

REPORT OF THE AUDITOR-GENERAL ON COUNTY EXECUTIVE OF NAKURU FOR THE YEAR ENDED 30 JUNE, 2025

PREAMBLE

I draw your attention to the contents of my report which is in three parts:

- A. Report on Financial Statements that considers whether the financial statements are fairly presented in accordance with the applicable financial reporting framework, accounting standards and the relevant laws and regulations that have a direct effect on the financial statements;
- B. Report on Lawfulness and Effectiveness in the Use of Public Resources which considers compliance with applicable laws, regulations, policies, gazette notices, circulars, guidelines and manuals and whether public resources are applied in a prudent, efficient, economic, transparent and accountable manner to ensure that the Government achieves value for money and that such funds are applied for the intended purpose; and,
- C. Report on Effectiveness of Internal Controls, Risk Management and Governance which considers how the entity has instituted checks and balances to guide internal operations. This responds to the effectiveness of the governance structure, risk management environment and internal controls, developed and implemented by those charged with governance for orderly, efficient and effective operations of the entity.

A Qualified Opinion is issued when the Auditor-General concludes that, except for material misstatements noted, the financial statements are fairly presented in accordance with the applicable financial reporting framework. The Report on Financial Statements should be read together with the Report on Lawfulness and Effectiveness in the Use of Public Resources and the Report on Effectiveness of Internal Controls, Risk Management and Governance.

The three parts of the report are aimed at addressing the statutory roles and responsibilities of the Auditor-General as provided by Article 229 of the Constitution, the Public Finance Management Act, 2012 and the Public Audit Act, 2015. The three parts of the report when read together constitute the report of the Auditor-General.

REPORT ON THE FINANCIAL STATEMENTS

Qualified Opinion

I have audited the accompanying transitional IPSAS financial statements of County Executive of Nakuru set out on pages 1 to 90, which comprise of the statement of financial position as at 30 June, 2025 and the statement of financial performance, statement of changes in net assets, statement of cash flows and the statement of comparison of budget and actual amounts for the year then ended and a summary of significant accounting policies and other explanatory information in accordance with the provisions of Article 229 of the Constitution of Kenya and Section 35 of the Public

Audit Act, 2015. I have obtained all the information and explanations which to the best of my knowledge and belief, were necessary for the purpose of the audit.

In my opinion, except for the effect of the matters described in the Basis for Qualified Opinion section of my report, the transitional IPSAS financial statements present fairly, in all material respects, the financial position of County Executive of Nakuru as at 30 June, 2025 and of its financial performance and its cash flows for the year then ended, in accordance with International Public Sector Accounting Standards Accrual Basis (including the transitional provisions permitted under IPSAS 33) and comply with the County Governments Act, 2012, the Public Finance Management Act, 2012 and the National Treasury and Economic Planning Circular No. 3 of 14 April, 2025.

Basis for Qualified Opinion

1. Inaccuracies in the Financial Statements

1.1. Irregular Transfer to Other Government Agencies

The statement of financial performance reflects transfers to other Government entities amount of Kshs.2,122,942,239 as disclosed in Note 11 to the financial statements. However, review of the Integrated Financial Management Information System (IFMIS) payment details revealed that three hundred and thirty-eight (338) transfer payments amounting to Kshs.725,862,918 were irregularly charged to transfers/grants to other Government agencies, instead of being payments made to suppliers or individuals. The transfers/grants to other Government agencies accounts are supposed to transfer funds from one Government agency to another and not to suppliers or individuals.

In the circumstances, the accuracy, completeness and regularity of the transfers to other Government entities amounting to Kshs.725,862,918 could not be confirmed.

1.2. Unsupported Adjustments Balance

The statement of changes in net asset reflects total net assets balance of Kshs.25,079,839,418 which includes an amount of Kshs.794,430,677 in respect of adjustments. However, the latter amount was not supported with journal entries and a schedule of the transactions related to the adjustment.

In the circumstances, the accuracy and completeness of net assets balance of Kshs.25,079,839,418 could not be confirmed.

2. Property, Plant and Equipment Without Ownership Documents

The statement of financial position reflects property, plant and equipment balance of Kshs.23,168,922,681 as disclosed in Note 26 to financial statements. However, review of the property, plant and equipment records revealed that there were two hundred and eighteen (218) motor vehicles which did not have log books and eight hundred and seventy-eight (878) parcels of land without title deeds or allotment letters. No explanation was provided for the absence of ownership documents for the motor vehicles and the parcels of land.

Further, the land register indicated that ten (10) parcels of land had been encroached by illegal settlers and private developers and Management had not taken any action to reclaim or settle the matter and acquire the title deed for the encroached parcels of land.

In the circumstances, the accuracy, completeness and ownership of the property, plant and equipment balance of Kshs.23,168,922,681 could not be confirmed.

3. Unaccounted for Disbursements to Another County Fund

The County Executive of Nakuru Receiver of Revenue - Revenue Statements under the statement of revenue and disbursements reflect disbursements to another County Fund amount of Kshs.1,960,729,790. However, accountability for the funds was not provided by way of financial statements of the recipient or beneficiary Fund. Further, Management did not provide a detailed schedule indicating the particulars of the Fund to which the funds were disbursed.

In the circumstances, the regularity of the disbursements to another County Fund amount of Kshs.1,960,729,790 could not be confirmed.

4. Long Outstanding Receivables from Exchange Transactions

The statement of financial position reflects receivables from exchange transactions balance of Kshs.703,353,351 as disclosed in Note 22 to the financial statements. However, review of the ageing analysis revealed that an amount of Kshs.602,408,309 or 86% of the total receivables has been outstanding for more than three (3) years making their recoverability doubtful. Management did not provide any evidence of the measures the County Executive had put in place to ensure recovery of the long outstanding debts. Further, Management did not make any provision for bad and doubtful debts in the financial statements.

In the circumstances, the accuracy, completeness and recoverability of receivables from exchange transactions balance of Kshs.602,408,309 could not be confirmed.

5. Inaccuracies in the Trade and Other Payables Balance

The statement of financial position reflects trade and other payable balance of Kshs.6,486,082,856 and a comparative balance of Kshs.1,478,761,394 which reflects an increase of Kshs.5,007,321,462 for the year under review as disclosed in Note 32 to the financial statements. However, review of the supporting schedule reflects a balance of Kshs.5,843,012,764 resulting to unexplained and unreconciled variance of Kshs.643,070,092.

In the circumstances, the accuracy and completeness of trade and other payables balance of Kshs.6,486,082,856 could not be confirmed.

6. Unsupported Intangible Assets Balances

The statement of financial position reflects intangible assets balance of Kshs.221,518,856 as disclosed in Note 27 to the financial statements. However, the intangible assets balance has not been supported with a detailed schedule indicating the nature and state of the intangible assets.

In the circumstances, the accuracy and completeness of the intangible assets balance of Kshs.221,518,856 could not be confirmed.

7. Non-Compliance with Transitional IPSAS Reporting Template

The cover page to the annual report and financial statements indicates "Transitional IPSAS financial statements/ Prepared in accordance with accrual basis of accounting method under international public sector accounting standards (IPSAS). This is indicative of Management failure to choose the method adopted to prepare the financial statements. Further, under Note 2 to Financial Statements on Statement of Compliance and Basis of Preparation of the financial statements, Management having taken advantage of the transitional provisions under IPSAS 33 have not indicated the elements of the financial statements that have not been recognized and the steps being taken towards full compliance with IPSAS Accrual.

In the circumstances, the financial statements as prepared and presented are not in compliance with IPSAS reporting framework.

8. Non-Compliance with Facility Improvement Financing Act, 2023

Review of County revenue records for level 4 and 5 hospitals revealed that the sixteen (16) Facilities collected Kshs.1,797,785,103 and transferred a Nil amount to the County Revenue Fund. Further, available records indicate that the amount of Kshs.1,797,785,103 was disbursed to the sixteen (16) Hospitals from the Facility Improvement Fund collection account. However, the Hospitals financial statements reflected a total amount of Kshs.1,726,121,564 as having been received from the FIF account resulting in an unexplained undisbursed amount of Kshs.71,663,539.

Further, the County Government of Nakuru - Receiver of Revenue statements reflect transfers to another County Fund (FIF) amount of Kshs.1,960,729,790 which is at variance with the County records amount of Kshs.1,797,785,103 resulting in an unexplained variance of Kshs.162,944,687. The inconsistency between the various records has not been explained by Management.

In addition, the Facility Improvement Financing (FIF) revenues were deposited into the general county revenue accounts instead of the designated Facility bank accounts. This was contrary to the provisions of Section 20(1) of the Facilities Improvement Financing Act, 2023 which requires that all revenues collected by health facilities be retained in designated FIF accounts and utilized strictly for approved operational and improvement activities.

In the circumstances, the accuracy and completeness of County revenue amounting to Kshs.1,797,785,103 could not be confirmed.

The audit was conducted in accordance with International Standards of Supreme Audit Institutions (ISSAIs). I am independent of the County Executive of Nakuru Management in accordance with ISSAI 130 on the Code of Ethics. I have fulfilled other ethical responsibilities in accordance with the ISSAI and in accordance with other ethical requirements applicable to performing audits of financial statements in Kenya. I believe that the audit evidence I have obtained is sufficient and appropriate to provide a basis for my qualified opinion.

Emphasis of Matter

1. Budgetary Control and Performance

The statement of comparison of budget and actual amounts reflects total receipts budget and actual on a comparable basis of Kshs.23,980,402,312 and Kshs.19,534,080,837 respectively resulting to under-funding of Kshs.4,446,321,475 or 19% of the budget. Further, the statement reflects that the County Executive spent an amount of Kshs.12,116,116,256 against actual receipts of Kshs.19,534,080,837 resulting to an under-absorption of Kshs.7,417,964,581 or 38% of the actual receipts. Further, no explanation has been provided for budget utilization difference exceeding 10% contrary to Section 164 (2) (ii) and (iv) of the Public Finance Management Act, 2012 which requires a County Government entity to present appropriation accounts showing the status of each vote compared with the appropriation for the vote and a statement explaining any variations between actual expenditure and the sums voted.

The under-funding and under-utilization affected the planned activities of the County Executive and may have impacted negatively on service delivery to the public.

2. Closure of Nakuru War Memorial Hospital

As reported in the previous year, Nakuru War Memorial Hospital sits on plot No. Nakuru Municipality Block 11/107 that measures approximately 11.25 Hectares and also hosts Nakuru County Referral and Teaching Hospital, Nakuru Annex Hospital and State House landing field or helipad. The land was leased to War Memorial Hospital for ninety-nine (99) years from 1 May, 1922 which has since expired.

However, the facility which is a Level 4 Hospital has remained closed and idle since the expiry of the lease due to ownership wrangles between the County Government of Nakuru and War Memorial Hospital Management that is the subject of a court case which is ongoing. The Hospital has various installations, equipment, buildings and other assets which are worth millions of shillings and which the National and County Governments have invested in over the years. These assets risk becoming obsolete or unserviceable or being lost or misappropriated due to the many years of being idle.

In the circumstances, the value for money on the funds already invested in the Hospital cannot be achieved and the residents of Nakuru County and its environs are being denied the intended benefits of the Hospital.

My opinion is not modified in respect of these matters.

Key Audit Matters

Key audit matters are those matters that, in my professional judgement, are of most significance in the audit of the financial statements. Except for the matters described in the Basis for Qualified Opinion section, I have determined that there are no other key audit matters to communicate in my report.

Other Matter

Unresolved Prior Year Matters

In the audit report of the previous year, several issues were raised under the Report on Financial Statements, Report on Lawfulness and Effectiveness in Use of Public

Resources and Report on Effectiveness of Internal Controls, Risk Management and Governance. Review of the status during audit of the County Executive for the financial year 2024/2025 revealed that the several issues remained unresolved as detailed in the attached **Appendix 1**.

Other Information

Management is responsible for the Other Information set out on page v to cliii which comprise of Key Entity Information and Management, Governance statement, foreword by CECM Finance and Economic Planning, Statement of Performance Against Predetermined Objectives, Environmental and Sustainability Reporting, Management Discussion and Analysis and the Statement of Management Responsibilities. The Other Information does not include the financial statements and my audit report thereon.

In connection with my audit on the County Executive's financial statements, my responsibility is to read the Other Information and in doing so, consider whether the Other Information is materially inconsistent with the financial statements or my knowledge obtained in the audit or otherwise appears to be materially misstated. If based on the work I have performed, I conclude that there is a material misstatement of this Other Information, I am required to report that fact. I have nothing to report in this regard

My opinion on the financial statements does not cover the Other Information and accordingly, I do not express an audit opinion or any form of assurance conclusion thereon.

REPORT ON LAWFULNESS AND EFFECTIVENESS IN THE USE OF PUBLIC RESOURCES

Conclusion

As required by Article 229(6) of the Constitution, based on the audit procedures performed, except for the effect of the matters described in the Basis for Conclusion on Lawfulness and Effectiveness in the Use of Public Resources section of my report, I confirm that nothing else has come to my attention to cause me to believe that public resources have not been applied lawfully and in an effective way.

Basis for Conclusion

1. Long Outstanding Trade and Other Payables

The statement of financial position reflects trade and other payables balance of Kshs.6,486,082,856 as disclosed in Note 32 to the financial statements. However, review of ageing analysis revealed that there was a balance of Kshs.1,478,761,394 or 23% of the total payables have been outstanding for more than one (1) year. This was contrary to Section 53 (8) of the Public Procurement and Asset Disposal Act, 2015 which states that 'an Accounting Officer shall not commence any procurement proceedings until satisfied that sufficient funds to meet the obligations of the resulting contract (s) are reflected in approved budget estimates. Further, failure to clear trade payables in the year to which they relate distorts the budget of the following year as they constitute a first charge on the budget.

In the circumstances, Management was in breach of the law and the County Executive runs the risk of incurring significant and unquantified costs of interest and penalties associated with delays in settling the invoiced bills.

2. Non-Compliance with Fiscal Responsibility Principle on Wage Bill

The statement of financial performance reflects expenditure on employee costs amounting to Kshs.6,590,685,950 as disclosed in Note 9 to the financial statements. The amount constitutes of 42% of the total revenue amount of Kshs.15,593,236,618. This is 7% above the limit contrary to Regulation 25 (1) (a) of the Regulation 25 (1) of the Public Finance Management (County Governments) Regulations, 2015 which states that the County Executive Committee Member with the approval of the County Assembly shall set a limit on the County Government's expenditure on wages and benefits for its public officers pursuant to Section 107 (2) of the Act; and the limit set under paragraph (a) above, shall not exceed thirty-five (35) percent of the county government's total revenue.

In the circumstance, the County Management was in breach of the law.

3. Non-Compliance with One-Third of Basic Salary Rule

Review of the Integrated Personnel Payroll Data (IPPD) payroll for the year under review revealed that a total of one thousand one hundred and sixty-six (1,166) employees earned net salary lower than a third of their basic salary. This is contrary to Section C.1 (3) of the Human Resource Policies and Procedures Manual for the Public Service (2016) which prohibits one from drawing a net salary lower than a third of the basic salary.

In the circumstances, Management was in breach of the law.

4. Payment of Salaries Outside the Integrated Personnel Payroll Data

Review of the Integrated Personnel Payroll Data (IPPD) payroll revealed that salaries and wages for one thousand four hundred and fifty-seven (1,457) casual employees totalling Kshs.286,945,211 were paid outside the IPPD system. This was contrary to Treasury Circular No.13/2019 of 28 August, 2019 which provides that the allocation of personnel emoluments must be supported by Integrated Personnel Payroll Data (IPPD) and each public entity will be required to provide this information to support personnel requirements.

In the circumstances, Management was in breach of the law.

5. Avoidable Costs incurred on Court Decrees

Review of records provided for audit revealed that several legal cases filed in court against the County Executive were decreed in the interest of the claimants. Further, the County was instructed by the court to pay a total amount of Kshs.180,736,467 in respect of the Court decrees out of which an amount of Kshs.66,472,548 has been paid leaving balance of Kshs.112,721,131 outstanding.

In the circumstances, the public lost an amount of Kshs.180,736,467 arising from court rulings in favor of claimants due to poor Management decisions.

6. Project Implementation Status

Review of the project implementation status report for the year under review revealed that a total of three hundred and twenty-five (325) projects with contract costs totalling to Kshs.2,729,019,918 were incomplete at various stages of completion as detailed below.

- i. One hundred and twelve (112) projects with a total contract sum of Kshs.1,854,582,378 had extended beyond the expected dates of completion. Management did not provide any explanation for the delays in completion and evidence of action taken against the contractors for delayed completion of projects.
- ii. Three (3) projects with a total contract price of Kshs.17,932,735 had stalled at different stages of completion. However, Management did not provide the strategies to have the projects completed or any action taken against the contractors for failure to execute the projects to completion within the stipulated time in the contract agreement.
- iii. Fifty-seven (57) projects with a total contract cost of Kshs.137,999,172 were awarded to various contractors during the year under review. However, none of the projects listed in this category had started during the year. Management did not provide explanations as to why the projects were awarded and not initiated.
- iv. One hundred and fifty-three (153) projects with an estimated cost of Kshs.718,505,638 were budgeted for the financial years 2023/2024 and 2024/2025. However, review of the procurement records revealed that the projects were still in the early stages of procurement at the time of audit in October, 2025. Management did not provide an explanation for the delayed project implementation which would lead to low budget absorption.

In the circumstances, the residents of the County did not receive value for money for resources spent on the incomplete and stalled projects and projects not started or initiated due to slow project implementation and inadequate budget allocation.

7. Delays in Completion of Inpatient and Outpatient Block at Mai Mahiu Level 4 Hospital - Naivasha Sub County

The statement of financial position reflects property, plant and equipment balance of Kshs.23,168,922,681 which includes work in progress balance of Kshs.4,177,860,829 in respect of the on-going and incomplete projects. Review of the project files and procurement records revealed that Management entered into a contract with a local company for the proposed construction of outpatient and inpatient block at Mai Mahiu Level 4 Hospital in Naivasha Sub County which was to be implemented in two (2) phases. Phase one (1) was awarded a contract sum of Kshs.154,528,397. The contract period was forty (40) weeks and the contract agreement was signed on 28 December, 2020 and was fully paid. Further, phase two (2) was awarded to the same company at a contract sum of Kshs.68,166,204. The contract was signed on 28 June, 2024 and the contract period was thirty-two (32) weeks with the contractor being paid an amount of Kshs.11,941,071 as per the certificate of payment No.1 dated 16 September, 2024. However, audit inspection carried out on 18 June, 2025 revealed that although the contractor was on site, not much progress had been realized. Further, review of the acceptance certificate form indicated that the percentage of work done was at 31.56% with more than 100% of time lapsed.

In the circumstances, the residents of the County did not receive value for money for the expenditure amounting to Kshs.166,469,468 already spent on the project.

8. Incomplete Construction of Outpatient Block at Molo Level 4 Hospital

The statement of financial position reflects property, plant and equipment balance of Kshs.23,168,922,681 which includes work in progress amount of Kshs.4,177,860,829 in respect of the on-going and incomplete projects. Review of the project files and procurement records revealed that Management entered into a contract with a local company on 26 April, 2021 for the construction of outpatient block at Molo Level 4 Hospital at a contract sum of Kshs.150,095,777. Further, two (2) payments of Kshs.12,086,126 and Kshs.12,042,041 were made in relation to interim payment certificate Nos.7 and 8 respectively for works done as per the bills of quantities provided. Audit inspection of the project carried out on 23 June, 2025 revealed that there were no major works done and the contractor was not on site. Further, the site inspection revealed that the drainage works were incomplete, landscaping and clearing of construction and excavation debris was not done.

In the circumstances, the residents of the County did not receive value for money for the expenditure amounting to Kshs.24,128,167 spent on the project.

9. Stalled Projects implemented by the Department Health

The statement of financial position reflects property, plant and equipment balance of Kshs.23,168,922,681 which includes work in progress balance of Kshs.4,177,860,829 in respect of the on-going and incomplete projects. Review of the health department project implementation status report provided for audit revealed that four (4) projects started in the previous years with total sum cost of Kshs.159,702,024 had stalled and at different stages of execution. The projects had extended beyond the expected dates of completion. However, Management did not provide documents supporting the extension of the contract period and explaining the delays or termination of contract. The stalled projects are as detailed in the table below:

No.	Project Description	Sub County	Estimated Cost of Project or Contract Value (Kshs.)	FY Started	FY Expected Completion	Remarks
1	Fencing and equipping of Hopewell dispensary	Naivasha	5,000,000	2022/23	2022/2023	No contractor on site, due to land ownership disputes.
2	Design and construction of Chebotoi Dispensary	Kuresoi South	4,000,000	2017/18	2017/2018	The contractor was partially paid & structure vandalized.

No.	Project Description	Sub County	Estimated Cost of Project or Contract Value (Kshs.)	FY Started	FY Expected Completion	Remarks
3	Completion Of Engashura Health Centre at Kiamaina sublocation	Bahati	1,800,000	2023/24	2023/2024	Contractor not on site
Total			10,800,000			

In the circumstances, the residents of the County did not receive value for money for the expenditure amounting to Kshs.10,800,000 spent on the projects.

10. Abandoned Construction of Outpatient Block at Njoro Level 4 Hospital

The statement of financial position reflects property, plant and equipment balance of Kshs.23,168,922,681 which includes work in progress balance of Kshs.4,177,860,829 in respect of the on-going and incomplete projects. Review of the project files and procurement records revealed that Management entered into a contract with a local Company on 28, December, 2020 at a cost of Kshs.148,902,024 and the contract period was forty (40) weeks for the construction of an outpatient block at Njoro Level 4 Hospital. Review of project file and procurement records revealed that payments amounting to Kshs.119,944,848 or 80% of the contract sum had been paid. However, the project implementation status indicated that the contract was terminated since the contractor had abandoned site.

In the circumstances, the residents of the County did not receive value for money for the amount of Kshs.119,944,848 already spent on the project.

11. Incomplete Construction of Outpatient Department Block at Olenguruone Sub-County Hospital

The statement of financial position reflects property, plant and equipment balance of Kshs.23,168,922,681 which includes work in progress balance of Kshs.4,177,860,829 in respect of the on-going and incomplete projects. Review of the project files and procurement records revealed that Management entered into a contract with a local company for construction of an outpatient department block at Olenguruone Sub - County Hospital which was implemented in two (2) phases. Phase one (1) was awarded at a contract sum of Kshs.19,984,065. The contract period was eighteen (18) weeks and the contract agreement was signed on 28 February, 2020 and the contractor was paid the full amount of the contract sum. Further, phase two (2) was awarded to the same company at a contract sum of Kshs.19,988,315 for finishing works with the contractor having been paid the full amount of the contract price. However, as at the time of the audit in October, 2025 the works were incomplete and the project was behind schedule.

In the circumstances, the residents of the County did not receive value for money for resources amounting to Kshs.39,972,380 spent on the project.

12. Delayed Projects

The statement of financial position reflects property, plant and equipment balance of Kshs.23,168,922,681 which includes work in progress balance of Kshs.4,177,860,829 in respect of the on-going and incomplete projects.

12.1 Construction of High-Altitude Training Facility in Keringet Ward

Review of the project files and procurement records revealed that Management entered into a contract with a local Company for construction of the proposed construction of high attitude training facility in Keringet ward Nakuru County which was signed on 10 February, 2021 at a contract price of Kshs.121,997,573 for contract period of forty-two (42) weeks. Review of the project file and procurement records revealed that payments amounting to Kshs.110,024,225 or 90% of the contract sum had been made as at 31 May, 2025 including an amount of Kshs.13,936,277 paid during the year under review. However, audit inspection of the project revealed that the contractor had not completed the works and was not on site. Further no documents were provided to support extension of time that had been granted in form of request for extension of time, approvals from project engineers and a letter of no objection.

In addition, the title deed for the land on which the project was constructed was not provided to confirm ownership by the County Executive.

In the circumstances, the residents of the County did not receive value for money for the expenditure amounting to Kshs.110,024,225 spent on the project.

12.2 Delayed Construction of Dormitories, Kitchen, Dining Area and a Shed at the High-Altitude Training Centre in Keringet

Review of the project files and procurement records revealed that Management entered into a contract with a local company for construction of the two dormitories, kitchen, dining area and a shed at the high attitude training facility in Keringet. The tender which was awarded on 23 February, 2021 at a contract price of Kshs.16,999,852 with payments amounting to Kshs.13,966,085 or 82.15% of the contract sum being made as at 31 May, 2025. However, audit inspection of the works revealed that the project was incomplete and the contractor was not on site.

In the circumstances, the residents of the County did not receive value for money for the expenditure amounting to Kshs.13,966,085 spent on the project.

12.3 Mechanical Works and Borehole Drilling at The High Attitude Training Centre in Keringet

The County Executive entered into a contract with a local company for mechanical works and borehole drilling at the high attitude training center in Keringet Ward - Kuresoi South Sub County on 22, May, 2023 at a contract price of Kshs.18,431,860 with expected completion date of 22 November, 2023. Review of the records revealed that payments amounting to Kshs.15,552,830 or 84% of the contract sum had been made as at 31 May, 2025. However, audit inspection of the works revealed that the project was incomplete as equipping and water treatment, plumbing and drainage

works for ablution block and external water reticulation and lawn irrigation works were not done.

In the circumstances, the residents of the County did not receive value for money for the expenditure amounting to Kshs.15,552,830 spent on the project.

12.4 Delay in the Construction of Nakuru County Treasury Headquarters

Review of the project files and procurement records revealed that Management entered into a contract with a local Company for the construction of the Nakuru County Treasury Headquarters on 2 December, 2020 for a period of ninety-six (96) weeks with the expected completion date of 1 December, 2022 at a contract sum of Ksh.886,630,388. During the year under review, the contractor was paid a total amount of Kshs.156,496,439 resulting to cumulative total payments of Ksh.842,228,974 or 95% of the contract price, as at 30 June, 2025. Audit inspection carried out on 11 June, 2025 revealed that the project was about 90% complete having nearly taken thirty (30) months after the original contract period lapsed.

In the circumstances, the residents of the County did not receive value for money for the expenditure amounting to Kshs.842,228,974 spent on the project.

13. Community Boreholes Sunk on Land with Doubtful Ownership

Review of the project files and procurement records revealed that the Department of Water, Environment, Energy, Climate Change and Natural Resources during the year under review awarded tenders to various contractors to supply pipes and fittings and drill boreholes. Further, as at 31 May, 2025, the department had spent on the project's funds amounting to Kshs.194,568,159 for equipping, drilling and fencing of sixty-four (64) boreholes within the County in various sub-counties. However, review of the supporting documents revealed that all the boreholes were on land which did not have community ownership documents. In addition, ten (10) boreholes which had been drilled were not in use and lying idle hence no value for money was realized.

In the circumstances, the residents of the County may not receive value for money from the expenditure amounting to Kshs.194,568,159 spent on the projects.

14. Lack of Value for Money from the Installed Revenue Management System

The County Executive entered into an agreement with a supplier on 1 December, 2020 for the supply, installation, configuration and commissioning of the Integrated Revenue Collection Management System at a contract sum of Kshs.34,510,000. According to the terms of reference (TORs) the vendor was to ensure that the County is maximizing the revenue but there has been no much improvement in the revenue collection since its installation.

Further, Clause 3.1.2 of the contract agreement states that upon completion of the supply, the client shall be paid 4.3% of the total revenue processed and collected through the system on a monthly basis.

During the year under review, the supplier of the system had been paid a total of Kshs.42,772,154 being 4.3% of the total revenue collected per month, for the year under review. However, Management did not demonstrate that the County Executive's revenue collection had improved significantly from the previous year's collections as

was envisaged in the TORs of the contract yet the Consultant was being paid a fee of 4.3% on total revenue collected on a monthly basis.

In the circumstances, the residents of the County did not receive value for money for public funds amounting to Kshs.42,772,154 spent on the Integrated Revenue Collection Management system.

15. Incomplete Construction of Naivasha Smart Fish Market

The statement of financial position reflects property, plant and equipment balance of Kshs.23,168,922,681 which includes work in progress balance of Kshs.4,177,860,829 in respect of the on-going and incomplete projects. Review of the project files and procurement records revealed that Management entered into a contract with a local company for construction of the proposed construction of Naivasha Smart Fish Market at a cost of Kshs.80,000,000. The project was to be financed by stakeholders from East Africa Grain Council and County Government of Nakuru with both contributing a total amount of Kshs.70,000,000 to cater for the works and Kshs.10,000,000 for boundary walls and external paving respectively. The agreement also included Jomo Kenyatta University of Agriculture and Technology which was to provide the bills of quantities (BQs). The project commenced on 3 January, 2022. The audit inspection carried out on 18 June, 2025 revealed that the works were behind schedule, incomplete and the contractor was not on site. Available information revealed that the contractor had been paid the full amount of Kshs.80,000,000 but the market had not been completed and it could not be used.

In the circumstances, the residents of the County did not receive value for money for expenditure amounting to Kshs.80,000,000 already spent on the project.

16. Irregularities in the Construction of County Aggregation and Industrial Park

The contract for the construction of Nakuru County Aggregation and Industrial Park was awarded in the financial year 2023/2024 at a contract sum of Kshs.464,221,150 and was to be financed by the County Government and the National Government. However, the ownership documents for the land on which the aggregation and industrial park has been constructed were not provided for audit verification. It was explained that the County Government entered into an agreement with Egerton University for the County Government to use the land, but the agreement was not provided for audit verification. Further, the feasibility study reports and details of the intended works were also not provided for audit review. This was contrary to Regulation 75(1) of the Public Finance Management (County Governments) Regulations, 2015 states that, "it shall be the responsibility of the County Treasury to ensure that any project approved for financing through grants - has been approved by the Accounting Officer; and the project feasibility study report has been inspected and approved by the relevant County Government entity".

In the circumstances, Management was in breach of the Regulations.

17. Lack of Annual Recruitment Plans

Review of the Integrated Personnel Payroll Data (IPPD) payroll for the year revealed that one hundred and ninety-six (196) officers were appointed and integrated into the payroll. However, there were no annual recruitment plans provided by the departments. Further, no evidence was provided as proof that budgetary availability

had been sought from treasury before recruitment process was started. This is contract Section B.2 (1) of the human resources policies and procedures manual in the public services, 2016 which states that “ B.2 (1) public entity shall prepare Human Resource Plans to support achievement of goals and objectives in their Strategic plans. The plans shall be based on comprehensive job analysis and shall be reviewed every year to address emerging issues and needs”.

In the circumstances, Management was in breach of the Regulations.

The audit was conducted in accordance with ISSAI 3000 and ISSAI 4000. The standards require that I comply with ethical requirements and plan and perform the audit to obtain assurance about whether the activities, financial transactions and information reflected in the financial statements comply in all material respects, with the authorities that govern them. I believe that the audit evidence I have obtained is sufficient and appropriate to provide a basis for my conclusion.

REPORT ON EFFECTIVENESS OF INTERNAL CONTROLS, RISK MANAGEMENT AND GOVERNANCE

Conclusion

As required by Section 7(1)(a) of the Public Audit Act, 2015, based on the audit procedures performed, except for the effect of the matters described in the Basis for Conclusion on Effectiveness of Internal Controls, Risk Management and Governance section of my report, I confirm that nothing else has come to my attention to cause me to believe that internal controls, risk management and governance were not effective.

Basis for Conclusion

1. Transactions Included in IFMIS Payments System but not in the Payment Details Report

Review of the Integrated Financial Management Information System (IFMIS) payments report processed against the payments made revealed that there were seven hundred and eight (708) transactions amounting to Kshs.787,431,649 which were paid in IFMIS but not captured in the IFMIS payment details report as at 30 June, 2025.

In the circumstances, the effectiveness of internal controls in relation to the management of the transactions amounting to Kshs.787,431,649 could not be confirmed.

2. Lack of Policies and Procedures for Land Management in the Department of Lands

The Department of Lands did not have in place policies and procedures relating to land management and guidelines on land acquisition, use, control, protection, maintenance and disposal. This is contrary to Section 149(2)(o) of the Public Finance Management Act, 2012 which provides that in carrying out a responsibility imposed by subsection (1), an Accounting Officer shall, in respect of the entity concerned - ensure that the respective County Government entity has adequate systems and processes in place to plan for, procure, account for, maintain, store and dispose of assets, including an asset register that is current, accurate and available to the relevant County Treasury or the Auditor-General.

Further, review of the land register provided for audit review revealed that the register was missing key information including parcel numbers for some of the parcels of land, details whether the parcels of land had title deeds and their estimated market value.

In the circumstances, Management was in breach of the law and ownership and values of the parcels in the assets register could not be confirmed.

The audit was conducted in accordance with ISSAI 2315 and ISSAI 2330. The standards require that I plan and perform the audit to obtain assurance about whether effective processes and systems of internal controls, risk Management and overall governance were operating effectively in all material respects. I believe that the audit evidence I have obtained is sufficient and appropriate to provide a basis for my conclusion.

Responsibilities of the Management and those Charged with Governance

Management is responsible for the preparation and fair presentation of these financial statements in accordance with International Public Sector Accounting Standards (Accrual Basis) and for maintaining effective internal controls as Management determines is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error and for its assessment of the effectiveness of internal controls, risk management and governance.

In preparing the financial statements, Management is responsible for assessing the County Executive's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless Management is aware of the intention to cease operations.

Management is also responsible for the submission of the financial statements to the Auditor-General in accordance with the provisions of Section 47 of the Public Audit Act, 2015.

In addition to the responsibility for the preparation and presentation of the financial statements described above, Management is also responsible for ensuring that the activities, financial transactions and information reflected in the financial statements comply with the authorities which govern them and that public resources are applied in an effective way.

Those charged with governance are responsible for overseeing the County Executive's financial reporting process, reviewing the effectiveness of how Management monitors compliance with relevant legislative and regulatory requirements, ensuring that effective processes and systems are in place to address key roles and responsibilities in relation to governance and risk management, and ensuring the adequacy and effectiveness of the control environment.

Auditor-General's Responsibilities for the Audit

My responsibility is to conduct an audit of the financial statements in accordance with Article 229(4) of the Constitution, Section 35 of the Public Audit Act, 2015 and the International Standards of Supreme Audit Institutions (ISSAIs). The standards require that, in conducting the audit, I obtain reasonable assurance about whether the financial statements as a whole are free from material misstatements, whether due to fraud or error and to issue an auditor's report that includes my opinion in accordance with

Section 48 of the Public Audit Act, 2015. Reasonable assurance is a high level of assurance but is not a guarantee that an audit conducted in accordance with ISSAIs will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

In conducting the audit, Article 229(6) of the Constitution also requires that I express a conclusion on whether or not in all material respects, the activities, financial transactions and information reflected in the financial statements are in compliance with the authorities that govern them and that public resources are applied in an effective way. In addition, I consider the entity's control environment in order to give an assurance on the effectiveness of internal controls, risk management and governance processes and systems in accordance with the provisions of Section 7 (1) (a) of the Public Audit Act, 2015.

Further, I am required to submit the audit report in accordance with Article 229(7) of the Constitution.

Detailed description of my responsibilities for the audit is located at the Office of the Auditor-General's website at: <https://www.oagkenya.go.ke/auditor-generals-responsibilities-for-audit/>. This description forms part of my auditor's report.


FCPA Nancy Gathungu, CBS
AUDITOR-GENERAL

Nairobi

05 December, 2025

Appendix 1: Unresolved Prior Year Matters

No.	Financial Year	Audit Issue
1.	2023/2024	Undisclosed Decrease in Retention Money
2.	2023/2024	Inaccuracies in the Compensation of Employees
3.	2023/2024	Unsupported Expenditure on Domestic Travel and Subsistence
4.	2023/2024	Unsupported Training Expenses
5.	2023/2024	Misclassification of Foreign Travel and Subsistence Expenditure
6.	2023/2024	Misclassification of Routine Maintenance-Other Assets Expenditure
7.	2023/2024	Misclassification Purchase of Office Furniture and General Equipment Expenses
8.	2023/2024	Unconfirmed Cash and Bank Balances
9.	2023/2024	Inaccuracies in the Summary of Non-Current Assets Register
10.	2023/2024	Closure of Nakuru War Memorial Hospital
11.	2023/2024	Budgetary Control and Performance
12.	2023/2024	Authenticity of Pending Bills
13.	2023/2024	Unresolved Prior Year Matters
14.	2023/2024	Project Implementation
15.	2023/2024	Payment of Court Decrees
16.	2023/2024	Unsupported Legal Fees
17.	2023/2024	Delay in the Construction of Treasury Headquarters
18.	2023/2024	Voided Transactions
19.	2023/2024	Acquisition of Land by the Department of Lands
20.	2023/2024	Project Verification - Department of Water and Irrigation
21.	2023/2024	Implementation of Contracts – Department of Youth, Gender, Sports and Social Services
22.	2023/2024	Delay in Implementation of Menengai and Kiamaina Water Project
23.	2023/2024	Delay in Implementation of Rapland Water Project
24.	2023/2024	Lack of Feasibility Study for the Construction of County Aggregation and Industrial Park (CAIP)
25.	2023/2024	Ineffective and Uneconomical Use of Completed Projects – Department of Health
26.	2023/2024	Irregular Procurement of Drugs and Medical Supplies
27.	2023/2024	Proposed Construction of Outpatient Block at Molo Level 4 Hospital
28.	2023/2024	Proposed Construction of Outpatient Block at Njoro Level 4 Hospital
29.	2023/2024	Irregular Payment of Salaries Outside the Integrated Payroll and Personnel Database (IPPD)
30.	2023/2024	Non-Compliance with Law on Recruitment of Staff Living with Disabilities
31.	2023/2024	Irregular Engagement of Casuals
32.	2023/2024	Non-Compliance with Law on Ethnic Composition
33.	2023/2024	Payroll Deductions in Excess of Two-thirds of Basic Pay

No.	Financial Year	Audit Issue
34.	2023/2024	Irregular Operation of Accounts in Commercial Banks
35.	2023/2024	Retention of Employees Beyond the Mandatory Retirement Age
36.	2023/2024	Assets Without Ownership Documents
37.	2023/2024	Supply, Installation and Commissioning of the Revenue Management System
38.	2023/2024	Construction of High-Altitude Training Facility Keringet Sports Center
39.	2023/2024	Failure to Establish Departmental Training Committees
40.	2023/2024	Compensation of Employees Beyond the Set Threshold
41.	2023/2024	Lack of an Inventory Management System for the Health Stores

10. Statement of Financial Performance for the year ended 30 June 2025

	Notes	FY 2024 - 2025
		Kshs
Revenue from non-exchange transactions		
Transfers from CRF	6	15,593,236,618
Miscellaneous Revenue	7	-
Total		15,593,236,618
Revenue from exchange transactions		
Other income	8	-
Total revenue		
Expenses		
Employee costs	9	6,590,685,950
Use of goods and services	10	3,759,227,308
Transfers to other Government Entities	11	2,122,942,239
Depreciation and amortization expense	12	214,663,346
Other Grants and Subsidies	13	1,228,223,073
Finance costs	14	-
Social Benefits	15	-
Total expenses		13,915,741,916
Gain/(loss) on sale of assets	16	-
Gain/Loss on Foreign Exchange	17	-
Gain/Loss on fair value of investments	18	-
Impairment loss	19	-
Surplus/Deficit for the year		1,677,494,702
Taxation	20	-
Net Surplus/Deficit		1,677,494,702

The Financial Statements set out on pages 1 to 8 were signed by:

.....


Name: Samuel Ndegwa

Chief Officer Finance

.....


Name: CPA Everlyne B. Kakai

Director Accounting Services

ICPAK M/No. 9735

11. Statement of Financial Position as at 30 June 2025

	Notes	FY 2024 - 2025	Opening Statement 1 st July 2024
		Kshs	Kshs
Assets			
Current Assets			
Cash and Cash equivalents	21	7,417,964,581	3,940,844,219
Receivables from Exchange Transactions	22	703,353,351	684,330,719
Receivables from Non-Exchange Transactions	23	-	-
Inventories	24	124,413,142	-
Current portion of investments	25	-	-
Total Current Assets		8,245,731,074	4,625,174,938
Non-Current Assets			
Receivables from Exchange Transactions	22(b)	-	-
Non- Current portion of investments	25	-	-
Property, Plant and Equipment	26	23,168,922,681	20,181,184,285
Intangible Assets	27	221,518,856	221,518,856
Investment Property	28	-	-
Right-of-use assets	29	-	-
Biological Assets	30	-	-
Tangible Natural Resources	31	-	-
Total Non- Current Assets		23,390,441,537	20,402,703,141
Total Assets (A)		31,636,172,611	25,027,878,079
Liabilities			
Current Liabilities			
Trade and Other Payables	32	6,486,082,856	1,478,761,394
Refundable Deposits and Prepayments	33	70,250,336	146,771,968
Current Provision	34	-	-
Lease Liabilities	35	-	-
Deferred Income	36	-	-
Employee Benefit Obligation	37	-	-
Current Portion of Borrowings	38	-	-
Total Current Liabilities		6,556,333,192	1,625,533,362
Non-Current Liabilities			

Nakuru County Executive

Annual Report and Financial Statements for the year ended June 30, 2025.

	Notes	FY 2024 - 2025	Opening Statement 1 st July 2024
		Kshs	Kshs
Non-Current Provisions	34	-	-
Lease Liabilities	35	-	-
Deferred Income	36	-	-
Non-Current Employee Benefit Obligation	37	-	-
Borrowings – Non-Current Portion	38	-	-
Service Concession Liability	39	-	-
Total Non- Current Liabilities		-	-
Total Liabilities (B)		6,556,333,192	1,625,533,362
Net Assets(A-B)		25,079,839,419	23,402,344,717
Represented By:			
Reserves		-	-
Accumulated Surplus		2,378,810,113	701,315,411
Capital Fund		22,701,029,306	22,701,029,306
Net Assets		25,079,839,419	23,402,344,717

The financial statements set out on pages 1 to 8 were signed by:


.....

Name: Samuel Ndegwa
Chief Officer Finance


.....

Name: CPA Everlyne B. Kakai
Director Accounting Services
ICPAK M/No. 9735

12. Statement of Changes in Net Assets for the year ended 30 June 2025

	Accumulated Surplus	Reserves	Capital Fund	Total
As at 30th June 2024 (cash basis)	701,315,411		3,092,756,842	3,794,072,253
Adjustments:			(794,430,677)	
Recognition of assets			20,402,703,141	20,402,703,141
Recognition of liabilities				-
As at July 1, 2024	701,315,411		22,701,029,306	23,402,344,717
Return to CRF				
Surplus/ deficit for the year	1,677,494,702			1,677,494,702
Other changes (Recognition of Assets)				-
Additions during the period				
As at June 30, 2025	2,378,810,113		22,701,029,306	25,079,839,418

13. Statement of Cash Flows for the year ended 30 June 2025

		FY 2024 – 2025
	Notes	Kshs
Cash flows from operating activities		
Receipts		
Transfers from CRF		15,593,236,618
Miscellaneous Revenue		
Other income		
Total receipts		15,593,236,618
Payments		
Employee costs		6,036,527,899
Use of goods and services		2,324,262,829
Transfers to other Government Entities		1,904,255,271
Other Grants and Subsidies		814,516,979
Finance costs		
Social Benefits		-
Total payments		11,079,562,978
Net cash flows from/(used in) operating activities	40	4,513,673,640
Cash flows from investing activities		
Purchase of PPE		
Purchase Intangible assets		-
Proceeds from sale of PPE		(1,036,553,278)
Proceeds from sale of Biological Assets		-
Purchase of investments		
Sale of investments		-
Net cash flows from/(used in) investing activities		(1,036,553,278)
Cash flows from financing activities		
Returns to CRF		-
Proceeds from borrowings		-
Repayment of borrowings		-
Net cash flows from financing Activities		-
Net increase/(decrease) in cash & Cash equivalents		3,477,120,361
Cash and cash equivalents at 1 July	21	3,940,844,219
Cash and cash equivalents at 30 June	21	7,417,964,581

(PSASB has prescribed the use of the direct method for cash flow preparation)

Nakuru County Executive
Annual Report and Financial Statements for the year ended June 30, 2025.

14. Statement of Comparison of Budget and Actual Amounts for the Year ended 30 June 2025

Recurrent and Development Budgets Combined

Receipts/Payments Item	Original Budget a	Adjustments b	Final Budget c=a+b	Actual on Comparable Basis d	Budget Utilization Difference e=c-d	% Of Utilization f=d/a
	Kshs	Kshs	Kshs	Kshs	Kshs	%
Budget carry overs (Special Purpose A/c)	1,826,301,984	194,153,862	2,020,455,846	3,940,844,219	(1,920,388,373)	2.0
Receipts						
Transfers from the CRF	14,133,795,185	(466,797,539)	13,666,997,646	15,593,236,618	(1,926,238,972)	1.1
Miscellaneous Revenue	4,107,158,048	271,933,611	4,379,091,659		4,379,091,659	-
Other receipts	1,005,000,000	2,908,857,161	3,913,857,161		3,913,857,161	-
Total Receipts	21,072,255,217	2,908,147,095	23,980,402,312	19,534,080,837	4,446,321,475	0.8
Payments						
Compensation of employees	7,648,144,063	200,327,316	7,848,471,380	6,036,527,900	1,811,943,480	0.8
Use of goods and services	4,380,724,314	(73,208,470)	4,307,515,844	2,539,664,433	1,767,851,410	0.6
Subsidies	-	-	-	-	-	-
Transfers to other government units	1,420,221,758	786,035,823	2,206,257,581	1,904,255,271	302,002,310	0.9
Other grants and transfers	2,421,891,878	(206,089,205)	2,215,802,673	814,516,979	1,401,285,695	0.4
Social security benefits	-	-	-	-	-	-
Total	15,870,982,013	707,065,464	16,578,047,477	11,294,964,583	5,283,082,894	0.7
Acquisition of assets	5,201,273,204	2,201,081,631	7,402,354,835	821,151,674	6,581,203,161	0.1
Finance costs, including loan interest	-	-	-	-	-	-
Repayment of principal on borrowings	-	-	-	-	-	-
Other payments	-	-	-	-	-	-
Total expenses Development	5,201,273,204	2,201,081,631	7,402,354,835	821,151,674	6,581,203,161	0.1
Total Expenses	21,072,255,217	2,908,147,095	23,980,402,312	12,116,116,256	11,864,286,056	0.5

Nakuru County Executive
Annual Report and Financial Statements for the year ended June 30, 2025.

Receipts/ Payments Item	Original Budget	Adjustments	Final Budget	Actual on Comparable Basis	Budget Utilization Difference	% Of Utilization
Surplus/ deficit	0	0	0	7,417,964,581		

Reconciliation table

	Description of Particulars	Amount in Kshs
	Actual Surplus Amounts as per the statement of Budget	7,417,964,581
1	Reason for differences	-
2	Reason for differences	-
3	Reason for differences	-
4	Reason for differences	-
	Closing Cash and Cash Equivalent as per the statement of Cash flows	7,417,964,581

15. Notes to the Financial Statements

1. General Information

County Government of Nakuru is established by and derives its authority and accountability from The Constitution of Kenya 2010. The Entity is domiciled in Kenya and its principal activities are outlined in the Fourth Schedule of the Constitution and include functions such as Agriculture, County Health Services, Transport, Trade development and Management and Environmental conservation within Nakuru County as outlined below:-

- 1) **Health Care** – Providing and Managing health facilities with a focus on promoting health care;
- 2) **County Planning & Development** – Developing and Implementing plans for the overall development of Nakuru County;
- 3) Trade Development and Regulation by supporting local businesses, managing markets and regulating trade activities;
- 4) Promoting Agricultural development, including crop and livestock production;
- 5) Supporting pre-primary (ECDE) Education and Vocational training centres;
- 6) Building and maintaining roads, storm water management systems and other essential infrastructure;
- 7) Implementing systems for proper waste disposal and management within Nakuru County;
- 8) Providing Firefighting services and Disaster Management;
- 9) Managing and promoting cultural activities, public entertainment and other public amenities;
- 10) Ensuring access to clean water and sanitation services within Nakuru County.

2. Statement of Compliance and Basis of Preparation

Statement of compliance

The financial statements have been prepared in accordance with the Public Finance Management Act, 2012 and with the International Public Sector Accounting Standards (IPSAS).

Guiding note during the transition period:

The financial statements have been prepared in accordance with the PFM Act, and International Public Sector Accounting Standards (IPSAS), or the entity has taken advantage of the transitional provisions under IPSAS 33 and therefore these 1st year financial statements are transitional financial statements and the following elements of the financial statements have not been recognised as the entity has taken advantage of the transition provisions outlined in IPSAS 33. (entity to state the transitional provisions it has applied and the steps being towards full compliance with IPSAS Accrual).

These financial statements were authorised for issue by the accounting officer on 25/11/2025.

Basis of Preparation

These financial statements have been prepared on a going concern basis, and the accounting policies have been applied consistently throughout the period. These financial statements have been prepared on an accrual basis unless otherwise specified (for example, the Statement of Cash Flows). Under an accrual basis, revenues are recognised when rights to assets are earned or levied rather than when cash is received, and expenses are recognised when obligations are incurred rather than when they are settled. The financial statements have been prepared and presented in Kenya Shillings, which is the functional and reporting currency of the Entity. The accounting policies adopted have been consistently applied to all the years presented.

Reporting period

The reporting period for these financial statements is for the period ended 30 June, 2025.

Notes to the financial statements

Critical accounting judgements

IPSAS requires accounting judgements to be made in determining accounting policies that impact the presentation of these financial statements. The most critical of these judgements, and their impact, are:

Recognition of revenue

Revenue is an increase in the net financial position, other than increases arising from ownership contributions. Revenue is required to be measured when the event occurs and when recognition criteria (probable inflow of resources and ability to reliably measure their value) are met. Judgment is required to determine if these criteria are met, particularly where limited evidence is available at the time the revenue is earned.

Recognition of non-exchange expenses and liabilities

A liability is a present obligation of an entity for an outflow of resources that results from a past event. Expenses (and other liabilities) are recognized when there is a present obligation (legal or constructive) as a result of a past event. An outflow of resources embodying economic benefits will probably be required to settle the obligation and a reliable estimate of the obligation can be made. Judgment is required in assessing each of these conditions, and therefore reporting if an expense and a present obligation should be reported.

The *County Executive of Nakuru* pursues a number of policy targets and outcomes. However the commitment to these targets and outcomes, generally, do not of themselves constitute a present obligation unless the *County Executive of Nakuru* is clear on the cost it intends to incur, when payment will be made, and to whom and as a consequence has raised a valid expectation. As a consequence, liabilities are not reported for costs associated with the *County Executive of Nakuru* policy objectives and targets. Where a policy choice gives rise to an obligation that exists independently of the *County Executive of Nakuru* future actions, expenses (and other related liabilities) are recognized for that policy.

Purpose and nature of financial instruments

Judgment is required in determining whether financial assets (including investment in securities and advances) and financial liabilities are held for trading or to provide a return through interest and principal transactions. Depending on that judgment, financial instruments will be reported at fair value or on an amortized cost basis.

Climate change obligations

Kenya's current National Determined Contribution (NDC) to deliver on the goals of the Paris Agreement sets a headline target of a 32 per cent emission reduction by 2030 relative to the business-as-usual scenario

of 143 MtCO₂eq. The *County Executive of Nakuru* commitment to climate change action does not constitute a present obligation on the balance sheet but are disclosed separately.

Physical assets

An asset is a resource presently controlled by the entity as a result of a past event. The primary reason for holding property, plant and equipment and other assets is for their service potential rather than their ability to generate cash flows. Because of the types of services provided, a significant proportion of assets used by public sector entities including roads, national parks, heritage buildings etc are specialized in nature. There may be a limited market for such assets and so judgement is required on measurement. Judgment is also required whether assets are held for commercial purposes or public benefit purposes.

Notes to the Financial Statements (Continued)

3. Adoption of New and Revised Standards

- i) *New and amended standards and interpretations in issue effective in the year ended 30 June 2025.*

Standard	Effective date and impact:
IPSAS 43	<i>Applicable 1st January 2025</i> The standard sets out the principles for the recognition, measurement, presentation, and disclosure of leases. The objective is to ensure that lessees and lessors provide relevant information in a manner that faithfully represents those transactions. This information gives a basis for users of financial statements to assess the effect that leases have on the financial position, financial performance and cashflows of an Entity. The new standard requires entities to recognise, measure and present information on right of use assets and lease liabilities. <i>State the expected impact of the standard to the Entity if relevant</i>
IPSAS 44: Non- Current Assets Held for Sale and Discontinued Operations	<i>Applicable 1st January 2025</i> The Standard requires, Assets that meet the criteria to be classified as held for sale to be measured at the lower of carrying amount and fair value less costs to sell and the depreciation of such assets to cease and; Assets that meet the criteria to be classified as held for sale to be presented separately in the statement of financial position and the results of discontinued operations to be presented separately in the statement of financial performance. <i>State the expected impact of the standard to the Entity if relevant</i>
IPSAS 45- Property Plant and Equipment	<i>Applicable 1st January 2025</i> The standard supersedes IPSAS 17 on Property, Plant and Equipment. IPSAS 45 has additional guidance/ new guidance for heritage assets, infrastructure assets and measurement. Heritage assets were previously excluded from the scope of IPSAS 17 in IPSAS 45, heritage assets that satisfy the definition of PPE shall be recognised as assets if they meet the criteria in the standard. IPSAS 45 has an additional application guidance for infrastructure assets, implementation guidance and illustrative examples. The standard has clarified existing principles e.g valuation of land over or under the infrastructure assets, under- maintenance of assets and distinguishing significant parts of infrastructure assets. <i>State the expected impact of the standard to the Entity if relevant</i>
IPSAS 46 Measurement	<i>Applicable 1st January 2025</i> The objective of this standard was to improve measurement guidance across IPSAS by: Providing further detailed guidance on the implementation of commonly used measurement bases and the circumstances under which they should be used.

Standard	Effective date and impact:
	ii. Clarifying transaction costs guidance to enhance consistency across IPSAS; iii. Amending where appropriate guidance across IPSAS related to measurement at recognition, subsequent measurement and measurement related disclosures. The standard also introduces a public sector specific measurement bases called the current operational value. <i>State the expected impact of the standard to the Entity if relevant</i>

ii) *New and amended standards and interpretations in issue but not yet effective in the year ended 30 June 2025*

Standard	Effective date and impact:
IPSAS 47- Revenue	<i>Applicable 1st January 2026</i> This standard supersedes IPSAS 9- Revenue from exchange transactions, IPSAS 11 Construction contracts and IPSAS 23 Revenue from non- exchange transactions. This standard brings all the guidance of accounting for revenue under one standard. The objective of the standard is to establish the principles that an entity shall apply to report useful information to users of financial statements about the nature, amount, timing and uncertainty of revenue and cash flow arising from revenue transactions. <i>State the expected impact of the standard to the Entity if relevant</i>
IPSAS 48- Transfer Expenses	<i>Applicable 1st January 2026</i> The objective of the standard is to establish the principles that a transfer provider shall apply to report useful information to users of financial statements about the nature, amount, timing and uncertainty of expenses and cash flow arising from transfer expense transactions. This is a new standard for public sector entities geared to provide guidance to entities that provide transfers on accounting for such transfers. <i>State the expected impact of the standard to the Entity if relevant</i>
IPSAS 49- Retirement Benefit Plans	<i>Applicable 1st January 2026</i> The objective is to prescribe the accounting and reporting requirements for the public sector retirement benefit plans which provide retirement to public sector employees and other eligible participants. The standard sets the financial statements that should be presented by a retirement benefit plan. <i>State the expected impact of the standard to the Entity if relevant</i>
IPSAS 50: Exploration For & Evaluation of Mineral Resources	<i>Applicable 1st January 2027</i> The objective of this Standard is to specify the financial reporting for the exploration for and evaluation of mineral resources. The Standard requires: i. Limited improvements to existing accounting practices for exploration and evaluation expenditures.

Standard	Effective date and impact:
	ii. Entities that recognize exploration and evaluation assets to assess such assets for impairment in accordance with this Standard and measure any impairment in accordance with IPSAS 26. iii. Disclosures that identify and explain the amounts in the entity's financial statements arising from the exploration for and evaluation of mineral resources and help users of those financial statements understand the amount, timing and certainty of future cash flows from any exploration and evaluation assets recognized. <i>State the expected impact of the standard to the Entity if relevant</i>

iii) Early adoption of standards

The Entity did not early – adopt any new or amended standards in the financial year or *the entity adopted the following standards early.*

Notes to the Financial Statements (Continued)

4. Summary of Significant Accounting Policies

a) Revenue recognition

i) Revenue from non-exchange transactions

Transfers from other government entities

Revenues from non-exchange transactions with other government entities are measured at fair value and recognized on obtaining control of the asset (cash, goods, services and property) if the transfer is free from conditions and it is probable that the economic benefits or service potential related to the asset will flow to the *County Executive of Nakuru* and can be measured reliably. Recurrent grants are recognized in the statement of financial performance. Development/Capital grants are recognized in the statement of financial performance after meeting revenue recognition criteria. Conditional grants are recognized as revenue upon fulfillment of the set conditions.

ii) Revenue from exchange transactions

Interest income

Interest income is accrued using the effective yield method. The effective yield discounts estimated future cash receipts through the expected life of the financial asset to that asset's net carrying amount. The method applies this yield to the principal outstanding to determine interest income each period.

Dividends

Dividends or similar distributions must be recognized when the shareholder's or the Entity's right to receive payments is established.

Rental income

Rental income arising from operating leases on investment properties is accounted for on a straight-line basis over the lease terms and included in revenue.

b) Budget information

The original budget for FY 2024/25 was approved by the County Assembly on 25th June 2024. Subsequent revisions or additional appropriations were made to the approved budget in accordance with specific approvals from the appropriate authorities. The additional appropriations are added to the original budget by the Entity upon receiving the respective approvals in order to conclude the final budget. Accordingly, the Entity recorded additional appropriations of *KShs 2.9 billion* on the 2024/2025 budget following the governing body's approval. The Entity's budget is prepared on a different basis to the actual income and expenditure disclosed in the financial statements.

Budget information (continued)

The financial statements are prepared on accrual basis using a classification based on the nature of expenses in the statement of financial performance, whereas the budget is prepared on a cash basis. The amounts in the financial statements were recast from the accrual basis to the cash basis and reclassified by presentation to be on the same basis as the approved budget. A comparison of budget and actual amounts, prepared on a comparable basis to the approved budget, is then presented in the statement of comparison of budget and actual amounts. In addition to the Basis difference, adjustments to amounts in the financial statements are also made for differences in the formats and classification schemes adopted for the presentation of the financial statements and the approved budget. A statement to reconcile the actual amounts on a comparable basis included in the statement of comparison of budget and actual amounts and the actuals as per the statement of financial cash flows has been presented under section xxx of these financial statements.

c) Investment property

Investment properties are measured initially at cost, including transaction costs. The carrying amount includes the replacement cost of components of an existing investment property at the time that cost is incurred if the recognition criteria are met and excludes the costs of day-to-day maintenance of an investment property. Investment property acquired through a non-exchange transaction is measured at its fair value at the date of acquisition. Subsequent to initial recognition, investment properties are measured using the cost model and are depreciated over an year period. Investment properties are derecognized either when they have been disposed of or when the investment property is permanently withdrawn from use and no future economic benefit or service potential is expected from its disposal. The difference between the net disposal proceeds and the carrying amount of the asset is recognized in the surplus or deficit in the period of de-recognition. Transfers are made to or from investment property only when there is a change in use.

d) Property, plant and equipment

All property, plant and equipment are stated at cost less accumulated depreciation and impairment losses. Cost includes expenditure that is directly attributable to the acquisition of the items. When significant parts of property, plant and equipment are required to be replaced at intervals, the Entity recognizes such parts as individual assets with specific useful lives and depreciates them accordingly. Likewise, when a major inspection is performed, its cost is recognized in the carrying amount of the plant and equipment as a replacement if the recognition criteria are satisfied. All other repair and maintenance costs are recognized in surplus or deficit as incurred. Where an asset is acquired in a non-exchange transaction for nil or nominal consideration the asset is initially measured at its fair value

Notes to the Financial Statements (Continued)

e) Right of use asset

The right-of-use assets comprises the initial measurement of the corresponding lease liability, lease payments made at or before the commencement day, less any lease incentives received and any initial direct costs. They are subsequently measured at cost less accumulated depreciation and impairment losses. Whenever the entity incurs an obligation for costs to dismantle and remove a leased asset, restore the site on which it is located or restore the underlying asset to the condition required by the terms and conditions of the lease, a provision is recognized and measured under IPSAS 21 or IPSAS 26. To the extent that the costs relate to a right-of-use asset, the costs are included in the related right-of-use asset, unless those costs are incurred to produce inventories. Right-of-use assets are depreciated over the shorter period of lease term and useful life of the underlying asset. If a lease transfers ownership of the underlying asset or the cost of the right-of-use asset reflects that the entity expects to exercise a purchase option, the related right-of-use asset is depreciated over the useful life of the underlying asset. The depreciation starts at the commencement date of the lease. The right-of-use assets are presented as a separate line in the statement of financial position.

f) Tangible Natural Resources

The entity recognises a tangible natural resource recognized if, and only if: It is probable that service potential associated with the natural resource will flow to the entity; the entity controls the tangible natural resource as a result of past events; and The tangible natural resource can be measured reliably. Where this criterion is not met, the entity discloses the tangible natural resource in the notes to the financial statements. Where a tangible natural resource is recognized as an asset as the result of an event that is not a transaction in an orderly market, including non-exchange transactions, the asset shall be measured initially at its deemed cost. An entity shall apply IPSAS 46, Measurement, when measuring the deemed cost of such a recognized tangible natural resource. A recognized tangible natural resource acquired through an exchange transaction shall be measured at its cost. Historical cost model is applied after initial recognition less any depreciation and impairment losses.

Leases

Finance leases are leases that transfer substantially all of the risks and benefits incidental to ownership of the leased item to the Entity. Assets held under a finance lease are capitalized at the commencement of the lease at the fair value of the leased property or, if lower, at the present value of the future minimum lease payments. The Entity also recognizes the associated lease liability at the inception of the lease. The liability recognized is measured as the present value of the future minimum lease payments at initial recognition. Subsequent to initial recognition, lease payments are apportioned between finance charges and reduction of the lease liability so as to achieve a constant rate of interest on the remaining balance of the liability. Finance charges are recognized as finance costs in surplus or deficit. An asset held under a finance lease is depreciated over the useful life of the asset. However, if there is no reasonable certainty that the Entity will obtain ownership of the asset by the end of the lease term, the asset is depreciated over the shorter of the estimated useful life of the asset and the lease term.

Notes to the Financial Statements (Continued)

g) Intangible assets

Intangible assets acquired separately are initially recognized at cost. The cost of intangible assets acquired in a non-exchange transaction is their fair value at the date of the exchange. Following initial recognition, intangible assets are carried at cost less any accumulated amortization and accumulated impairment losses. Internally generated intangible assets, excluding capitalized development costs, are not capitalized and expenditure is reflected in surplus or deficit in the period in which the expenditure is incurred. The useful life of the intangible assets is assessed as either finite or indefinite.

h) Research and development costs

The Entity expenses research costs as incurred. Development costs on an individual project are recognized as intangible assets when the Entity can demonstrate:

- i) The technical feasibility of completing the asset so that the asset will be available for use or sale;
- ii) Its intention to complete and its ability to use or sell the asset;
- iii) How the asset will generate future economic benefits or service potential;
- iv) The availability of resources to complete the asset;
- v) The ability to measure reliably the expenditure during development.

Following initial recognition of an asset, the asset is carried at cost less any accumulated amortization and accumulated impairment losses. Amortization of the asset begins when development is complete, and the asset is available for use. It is amortized over the period of expected future benefit. During the period of development, the asset is tested for impairment annually with any impairment losses recognized immediately in surplus or deficit.

i) Financial instruments

IPSAS 41 addresses the classification, measurement and de-recognition of financial assets and financial liabilities, introduces new rules for hedge accounting and a new impairment model for financial assets. The entity does not have any hedge relationships and therefore the new hedge accounting rules have no impact on the Company's financial statements. (amend as appropriate). A financial instrument is any contract that gives rise to a financial asset of one entity and a financial liability or equity instrument of another entity. At initial recognition, the entity measures a financial asset or financial liability at its fair value plus or minus, in the case of a financial asset or financial liability not at fair value through surplus or deficit, transaction costs that are directly attributable to the acquisition or issue of the financial asset or financial liability.

i. Financial assets

Classification of financial assets

The entity classifies its financial assets as subsequently measured at amortized cost, fair value through net assets/ equity or fair value through surplus and deficit on the basis of both the entity's management model for financial assets and the contractual cash flow characteristics of the financial asset. A financial asset is measured at amortized cost when the financial asset is held within a management model whose objective is to hold financial assets in order to collect contractual cash flows and the contractual terms of the financial asset give rise on specified dates to cash flows that are solely payments of principal and interest on the principal outstanding. A financial asset is measured at fair value through net assets/ equity if it is held within the management model whose objective is achieved by both collecting contractual cashflows and selling financial assets and the contractual terms of the financial asset give rise on specified dates to cash flows that are solely payments of principal and interest on the principal amount outstanding. A financial asset shall be measured at fair value through surplus or deficit unless it is measured at amortized cost or fair value through net assets/ equity unless an entity has made irrevocable election at initial recognition for particular investments in equity instruments.

Subsequent measurement

Based on the business model and the cash flow characteristics, the entity classifies its financial assets into amortized cost or fair value categories for financial instruments. Movements in fair value are presented in either surplus or deficit or through net assets/ equity subject to certain criteria being met.

Amortized cost

Financial assets that are held for collection of contractual cash flows where those cash flows represent solely payments of principal and interest, and that are not designated at fair value through surplus or deficit, are measured at amortized cost. A gain or loss on an instrument that is subsequently measured at amortized cost and is not part of a hedging relationship is recognized in profit or loss when the asset is de-recognized or impaired. Interest income from these financial assets is included in finance income using the effective interest rate method.

Fair value through net assets/ equity

Financial assets that are held for collection of contractual cash flows and for selling the financial assets, where the assets' cash flows represent solely payments of principal and interest, are measured at fair value through net assets/ equity. Movements in the carrying amount are taken through net assets, except for the recognition of impairment gains or losses, interest revenue and foreign exchange gains and losses which are recognized in surplus/deficit. Interest income from these financial assets is included in finance income using the effective interest rate method.

Trade and other receivables

Trade and other receivables are recognized at fair values less allowances for any uncollectible amounts. Trade and other receivables are assessed for impairment on a continuing basis. An estimate is made of doubtful receivables based on a review of all outstanding amounts at the year end.

Fair value through surplus or deficit

Financial assets that do not meet the criteria for amortized cost or fair value through net assets/ equity are measured at fair value through surplus or deficit. A business model where the entity manages financial assets with the objective of realizing cash flows through solely the sale of the assets would result in a fair value through surplus or deficit model.

Impairment

The entity assesses, on a forward-looking basis, the expected credit loss ('ECL') associated with its financial assets carried at amortized cost and fair value through net assets/equity. The entity recognizes a loss allowance for such losses at each reporting date. Critical estimates and significant judgments made by management in determining the expected credit loss (ECL) are set out in Note 19.

ii. Financial liabilities

Classification

The entity classifies its liabilities as subsequently measured at amortized cost except for financial liabilities measured through surplus or deficit

Notes to the Financial Statements (Continued)

j) Inventories

Inventory is measured at cost upon initial recognition. To the extent that inventory was received through non-exchange transactions (for no cost or for a nominal cost), the cost of the inventory is its fair value at the date of acquisition. Costs incurred in bringing each product to its present location and conditions are accounted for, as follows:

i) Raw materials: purchase cost using the weighted average cost method.

ii) Finished goods and work in progress: cost of direct materials and labour and a proportion of manufacturing overheads based on the normal operating capacity but excluding borrowing costs.

After initial recognition, inventory is measured at the lower of cost and net realizable value. However, to the extent that a class of inventory is distributed or deployed at no charge or for a nominal charge, that class of inventory is measured at the lower of cost and current replacement cost. Net realizable value is the estimated selling price in the ordinary course of operations, less the estimated costs of completion and the estimated costs necessary to make the sale, exchange, or distribution. Inventories are recognized as an expense when deployed for utilization or consumption in the ordinary course of operations of the *Entity*.

k) Provisions

Provisions are recognized when the Entity has a present obligation (legal or constructive) as a result of a past event, it is probable that an outflow of resources embodying economic benefits or service potential will be required to settle the obligation and a reliable estimate can be made of the amount of the obligation. Where the Entity expects some or all of a provision to be reimbursed, for example, under an insurance contract, the reimbursement is recognized as a separate asset only when the reimbursement is virtually certain. The expense relating to any provision is presented in the statement of financial performance net of any reimbursement.

l) Contingent liabilities

The Entity does not recognize a contingent liability but discloses details of any contingencies in the notes to the financial statements, unless the possibility of an outflow of resources embodying economic benefits or service potential is remote.

Notes to the Financial Statements (Continued)

m) Contingent assets

The Entity does not recognize a contingent asset but discloses details of a possible asset whose existence is contingent on the occurrence or non-occurrence of one or more uncertain future events not wholly within the control of the Entity in the notes to the financial statements. Contingent assets are assessed continually to ensure that developments are appropriately reflected in the financial statements. If it has become virtually certain that an inflow of economic benefits or service potential will arise and the asset's value can be measured reliably, the asset and the related revenue are recognized in the financial statements of the period in which the change occurs.

n) Nature and purpose of reserves

The Entity creates and maintains reserves in terms of specific requirements.

o) Changes in accounting policies and estimates

The Entity recognizes the effects of changes in accounting policy retrospectively. The effects of changes in accounting policy are applied prospectively if retrospective application is impractical.

p) Employee benefits

Retirement benefit plans

The Entity provides retirement benefits for its employees and directors. Defined contribution plans are post-employment benefit plans under which an Entity pays fixed contributions into a separate Entity (a fund), and will have no legal or constructive obligation to pay further contributions if the fund does not hold sufficient assets to pay all employee benefits relating to employee service in the current and prior periods. The contributions to fund obligations for the payment of retirement benefits are charged against income in the year in which they become payable. Defined benefit plans are post-employment benefit plans other than defined-contribution plans. The defined benefit funds are actuarially valued tri-annually on the projected unit credit method basis. Deficits identified are recovered through lump sum payments or increased future contributions on proportional basis to all participating employers. The contributions and lump sum payments reduce the post-employment benefit obligation.

q) Foreign currency transactions

Transactions in foreign currencies are initially accounted for at the ruling rate of exchange on the date of the transaction. At each reporting date, foreign currency monetary items are translated using the closing rate. Non-monetary items measured in historical cost are translated using the exchange rate at the date of the transaction, and those measured at fair value are translated using the exchange rates at the date when the fair value was determined. Exchange differences arising from the settlement of monetary items or translation of monetary/non-monetary items at rates

different from those at which they were initially reported are recognized in surplus or deficit in the period.

Notes to the Financial Statements (Continued)

r) Borrowing costs

Borrowing costs are capitalized against qualifying assets as part of property, plant and equipment. Such borrowing costs are capitalized over the period during which the asset is being acquired or constructed and borrowings have been incurred. Capitalization ceases when construction of the asset is complete. Further borrowing costs are charged to the statement of financial performance.

s) Related parties

The *Entity* regards a related party as a person or an Entity with the ability to exert control individually or jointly, or to exercise significant influence over the *Entity*, or vice versa. Members of key management are regarded as related parties and comprise *the Governor, Deputy governor, County Secretary, County Executive Committee Members and Chief Officers.*

t) Service concession arrangements.

The *Entity* analyses all aspects of service concession arrangements that it enters into in determining the appropriate accounting treatment and disclosure requirements. In particular, where a private party contributes an asset to the arrangement, the *Entity* recognizes that asset when, and only when, it controls or regulates the services the operator must provide together with the asset, to whom it must provide them, and at what price. In the case of assets other than 'whole-of-life' assets, it controls, through ownership, beneficial entitlement or otherwise – any significant residual interest in the asset at the end of the arrangement. Any assets so recognized are measured at their fair value. To the extent that an asset has been recognized, the *Entity* also recognizes a corresponding liability, adjusted by a cash consideration paid or received.

u) Cash and cash equivalents

Cash and cash equivalents comprise cash on hand and cash at bank, short-term deposits on call and highly liquid investments with an original maturity of three months or less, which are readily convertible to known amounts of cash and are subject to insignificant risk of changes in value. Bank account balances include amounts held at the Central Bank of Kenya and at various commercial banks at the end of the financial year.

Notes to the Financial Statements (Continued)

v) Comparative figures

In preparing these financial statements the entity has elected to apply paragraph 79 of IPSAS 33, which allows for the election by an entity to present one statement of financial performance, one statement of cash flow, one statement of net assets and the statement of financial position and an opening statement of financial position as at the time of first-time adoption of the accrual basis of accounting.

w) Subsequent events

There have been no events subsequent to the financial year end with a significant impact on the financial statements for the year ended June 30, 2025.

Notes to the Financial Statements (Continued)

5. Significant Judgments and Sources of Estimation Uncertainty

The preparation of the Entity's financial statements in conformity with IPSAS requires management to make judgments, estimates and assumptions that affect the reported amounts of revenues, expenses, assets and liabilities, and the disclosure of contingent liabilities, at the end of the reporting period. However, uncertainty about these assumptions and estimates could result in outcomes that require a material adjustment to the carrying amount of the asset or liability affected in future periods. State all judgements, estimates and assumptions made:

Estimates and assumptions.

The key assumptions concerning the future and other key sources of estimation uncertainty at the reporting date, that have a significant risk of causing a material adjustment to the carrying amounts of assets and liabilities within the next financial year, are described below. The Entity based its assumptions and estimates on parameters available when the financial statements were prepared. However, existing circumstances and assumptions about future developments may change due to market changes or circumstances arising beyond the control of the Entity. Such changes are reflected in the assumptions when they occur.

Useful lives and residual value

The useful lives and residual values of assets are assessed using the following indicators to inform potential future use and value from disposal:

- a) The condition of the asset based on the assessment of experts employed by the Entity.
- b) The nature of the asset, its susceptibility and adaptability to changes in technology and processes.
- c) The nature of the processes in which the asset is deployed.
- d) Availability of funding to replace the asset.
- e) Changes in the market in relation to the asset

Provisions

Provisions were raised and management determined an estimate based on the information available. Additional disclosure of these estimates of provisions is included in Note xx. Provisions are measured at the management's best estimate of the expenditure required to settle the obligation at the reporting date and are discounted to present value where the effect is material.

(include provisions applicable for your organisation e.g. provision for bad debts, provisions of obsolete stocks and how management estimates these provisions).

Notes to the Financial Statements (Continued)

6. Transfers from CRF

Nature of Transfer	Amount recognized to Statement of financial performance.	Amount deferred under deferred income.	Total transfers Current FY
	Kshs	Kshs	Kshs
Recurrent	12,032,043,698		12,032,043,698
Development	3,114,633,371		3,114,633,371
Special purpose transfers	446,559,549		446,559,549
Total	15,593,236,618	-	15,593,236,618

7. Miscellaneous Revenue

Nature of Revenue	FY 2024 - 2025
	Kshs
In kind grants and donations	-
Refunds & Reimbursements	-
Revenues not classified anywhere else	-
Total	-

8. Other Incomes

Description	FY 2024 - 2025
	Kshs
Insurance recoveries	-
Sale of tender documents	-
Services concession income	-
Other incomes not specified elsewhere	-
Total other income	-

Notes to the Financial Statements (Continued)

9. Employee Costs

Description	FY 2024 - 2025
	Kshs
Basic salaries of permanent employees	3,134,744,309
Basic wages of temporary employees	384,169,401
Personal allowances – part of salary	2,327,215,903
Pension and other social security contributions	538,910,256
Employer contributions to compulsory national social security schemes	
Employer contributions to compulsory national health insurance schemes	-
Employer contribution to compulsory housing scheme	-

Other social benefit schemes	-
Other personnel costs	205,646,082
Total Employee costs	6,590,685,950

* Other personnel costs- please provide a brief explanation for these costs

10. Use of Goods and Services

Description	FY 2024 - 2025
	Kshs
Utilities, supplies and services	278,259,920
Communication, supplies and services	24,793,255
Domestic travel and subsistence	221,473,167
Foreign travel and subsistence	10,898,960
Printing, advertising, and information supplies & services	138,190,094
Rentals of produced assets	4,612,012
Training expenses	31,369,663
Hospitality supplies and services	113,448,157
Insurance costs	366,829,211
Specialized materials and services	1,354,422,341
Other operating expenses <i>including bank Charges</i>	594,589,500
Office and general supplies and services	148,102,538
Fuel Oil and Lubricants	180,172,959
Routine maintenance – vehicles and other transport equipment	37,771,064
Routine maintenance – other assets	186,523,292
Others	67,771,173
Total	3,759,227,308

11. Transfers to Other Government Entities

Description	FY 2024 - 2025
	Kshs
Transfers to other County Government entities (County Assembly)	1,259,512,738
Transfers to Climate Change	213,312,720
Transfers to self-reporting projects	-
Transfers to car loan schemes	10,000,000
Transfers to mortgage schemes	35,000,000
Transfers to Emergency relief and refugee assistance	70,000,000
Transfers to Urban Development Grant	32,309,300
Transfers to Enterprise fund	25,000,000
Transfers to Co-operative revolving development fund	25,000,000
Scholarships and other educational benefits	452,807,481
Others (specify)	-
Total	2,122,942,239

12. Depreciation and Amortization Expense

Description	FY 2024 - 2025
	Kshs
Property, plant and equipment	214,663,346
Intangible assets	-
Investment property carried at cost	-
Total	214,663,346

13. Other Grants and Subsidies

Description	FY 2024 - 2025
	Kshs
Membership dues and subscriptions to international organizations	-
Youth Polytechniques	133,216,544
Nakuru Value Chain development Project	56,728,732
Kenya Roads Levy Fund	183,432,688
Kenya Livestock Commercialization Project	38,135,675
Grants to small businesses, cooperatives, and self employed	-
Subsidies to Public entities	-
Subsidies to Private entities	-
Youth sports items distributed	123,136,861
Agricultural Subsidies to farmers	113,416,745
Kenya informal Settlement Improvement Project II	209,000,000
Nutrition International	7,500,000

Annual Reports and Financial Statements for the year ended June 30, 2025.

Second Kenya Devolution Support Programme	15,000,000
Primary Health Care Fund	32,024,250
Aggregated Industrial Parks Fund	116,631,579
Kenya Devolution Support Programme (KDSP)	-
School Feeding Programme	200,000,000
Scholarships and other educational benefits	-
Emergency relief and refugee assistance	-
Total Grants and Subsidies	1,228,223,073

14. Finance Costs

Description	FY 2024 - 2025
	Kshs
Interest Payments on Guaranteed Debt Taken over by Govt	-
Interest on Domestic Borrowings (Non-Govt)	-
Interest on Borrowings from Other Government Units	-
Interest on bank overdrafts	-
Interest on loans from commercial banks	-
Total finance costs	-

15. Social Benefits

Description	FY 2024 - 2025
	Kshs
Transfers to the elderly	-
Transfers to orphans	-
Transfers to the physically challenged	-
Add any other category	-
Total social benefit expenses	-

16. Gain/Loss on Sale of Assets

Description	FY 2024 - 2025
	Kshs
Property, plant and equipment	-
Intangible assets	-
Other assets not capitalised	-
Total gain on sale of assets	-

17. Gain/Loss on Foreign Exchange

Description	FY 2024 - 2025
	Kshs
Gain or loss on foreign exchange transactions	-
Gain or loss on balances in foreign exchanges	-
Total	-

18. Gain/Loss on Fair Value Investments

Description	FY 2024 - 2025
	Kshs
Investments at Fair Value	-
Total Gain	-

19. Impairment Loss

Description	FY 2024 - 2025
	Kshs
Property, Plant and Equipment	-
Intangible Assets	-
Total Impairment Loss	-

Notes to the Financial Statements (Continued)

20. Taxation

Description	FY 2024 - 2025
	Kshs
Current income tax charge	-
Tax charged on rental income	-
Tax charged on interest income	-
Original and reversal of temporary differences	-
Income tax expense reported in the statement of financial performance	-

21. Cash and Cash Equivalents

Description	FY 2024 - 2025	Opening Statement 1 st July 2024
	Kshs	Kshs
Recurrent Account	531,197,022	0
Development Account	46,462,041	0
Deposits Account	70,250,336	146,771,968
Special Purpose Accounts	6,257,202,857	3,005,323,998
Other operating commercial accounts (<i>Specify</i>)	512,852,325	788,748,253
Total	7,417,964,581	3,940,844,219

21 (a) Detailed Analysis of the Cash and Cash Equivalents

Financial Institution	Account number	FY 2024 - 2025	Opening Statement 1 st July 2024
		Kshs	Kshs
Recurrent Accounts			
NAKURU COUNTY RECURRENT	1000171178	531,197,022	-
Development Accounts			
NAKURU COUNTY DEVELOPMENT	1000171103	46,462,041	-
Deposits Accounts			
NAKURU COUNTY DEPOSIT ACCOUNT	1000238356	70,250,336	146,771,968
NAKURU COUNTY REVENUE FUND	1000171607	5,437,147,846	2,448,604,332
Special Purpose Accounts			
NAKURU COUNTY ROAD MAINTENCE LEVY F	1000277537	310,496,068	360,034,846
NAKURU COUNTY DANIDA GRANTS FUNDS A	1000344188	450	62,835

Annual Reports and Financial Statements for the year ended June 30, 2025.

		FY 2024 - 2025	Opening Statement 1 st July 2024
Financial Institution	Account number	Kshs	Kshs
NAKURU COUNTY VILLAGE POLY.PRJ.FUND	1000368454	3,026	3,026
NAKURU COUNTY NAT.AGRIL.RURAL GR. IN	1000368462	1	1
NAKURU COUNTY URBAN DEVELOPMENT GRA	1000382357	1	1
NAKURU COUNTY URBAN INSTL. GRANT	1000382376	-	-
NAKURU COUNTY KE DEVO SUPP. PROG	1000451734	-	-
NAKURU COUNTY NUTRITION INTER GRANT	1000534044	1,389,674	12,310,236
NAKURU COUNTY CLIMATE CHANGE FUND	1000552395	344,698,588	183,473,890
NAKURU COUNTY PRIMARY HEALTH CARE S	1000564277	7,641,102	834,831
NAKURU COUNTY AGGREG INDUST PARKS	1000726806	-	-
NAKURU COUNTY NAT AGRIC VAL. CHAIN D	1000726849	0	0
NAKURU COUNTY EQUALIZATION FUND	1000738766	3,046,902	-
NAKURU COUNTY KE LIVESTOCK COMMERC	1000739077	0	-
NAKURU COUNTY COMM HEALTH PROMOTERS'	1000742496	-	-
NAKURU COUNTY SECOND KENYA DEVOLUTION SUPPORT PROGRAM	1000746629	15,000,000	-
NAKURU COUNTY FACILITY IMPROVEMENT	1000761776	137,779,198	
OTHER OPERATING COMMERCIAL ACCOUNTS (SPECIFY)			
ATC AGR. TRA. C	Kenya Commercial Bank A/c.1271475472	1,248,355	1,087,902
NAKURU COUNTY DEVOLUTION (KDSP)	NCBA A/C NO.8647430012	7,736,838	52,456,975
NAKURU COUNTY REVENUE MOBILIZATION ACCOUNT	National Bank A/c.01022260031900	8,017	5,445

Financial Institution	Account number	FY 2024 - 2025	Opening Statement 1 st July 2024
		Kshs	Kshs
NAT.AGRI. VALUE CHAIN DEV. PROJECT (NAVCDP)	Kenya Commercial Bank A/c.1316155528	10,326	61,380
SCHOOL FEEDING PROGRAMME	National Bank A/C No.01071260371300	144,298,570	101,181,286
NAKURU COUNTY SUB AWARD	National Bank of Kenya-Nakuru Branch 01071261094800	292,755	27,818
MINISTRY OF HEALTH OPERATION BANK ACCOUNT	Co-operative Bank of Kenya Ltd- 01141506466101	132,185	293,378
KENYA INFORMAL SETTLEMENT IMPROVEMENT PROJECT KISIP II	Sidian Bank 01004710003456	643,413	219,140,202
NATIONAL AGRI. VALUE CHAIN DEVELOPMENT PROJECT	Sidian Bank 01004710003376	-	139,672,201
KENYA LIVESTOCK COMMERCIALIZATION (KELCOP) PROJECT ACCOUNT	Kenya Commercial Bank 130336780	27,141,960	20,570,016
NAKURU COUNTY IMPREST ACCOUNT	National Bank A/c 7716562940	185,727	116,020
AGGREGATION AND INDUSTRIAL PARKS	Sidian Bank A/c No.01004710004414	246,150,839	204,075,355
NAKURU COUNTY ENTERPRISE FUND HOLDING A/C	Kenya Commercial Bank No.1330517121	24,263,035	25,000,000
NAKURU COUNTY ENTERPRISE FUND ADMIN A/C	Kenya Commercial Bank No.1330513355	534,190.00	
NAKURU COUNTY COOPERATIVE REVOLVING DEVELOPMENT FUND MAIN	Kenya Commercial Bank No.1330516540	24,254,795	25,000,000
NAKURU COUNTY COOPERATIVE REVOLVING DEVELOPMENT FUND ADMIN	Kenya Commercial Bank No.1330516613	755,003.00	
KENYA INFORMAL SETTLEMENT	Family Bank No.018000097126	35,196,316	-

Annual Reports and Financial Statements for the year ended June 30, 2025.

		<i>FY 2024 - 2025</i>	<i>Opening Statement 1st July 2024</i>
Financial Institution	Account number	Kshs	Kshs
IMPROVEMENT PROJECT KISIP II			
National Agri & Rural Inclusive	Kenya Commercial Bank A/c No.1235337995		60,275
<i>Cash on Hand</i>		-	-
Total		7,417,964,581	3,940,844,219

22. Receivables from Exchange Transactions

Description	FY 2024 - 2025	Opening Statement 1 st July 2024
	Kshs	Kshs
Total receivables		
House rent	697,631,044	679,243,008
Market stall Rent	5,722,307	5,087,711
Other exchange debtors (<i>Specify</i>)	-	-
Less: impairment allowance	-	-
Total receivables	703,353,351	684,330,719
a) Current receivables	-	-
b) Non-current receivables	-	-
Total Receivables (a+b)	703,353,351	684,330,719

i) Ageing analysis for Receivables

Description	FY 2024/2025		Opening Statement 1 st July 2024	
		Kshs		Kshs
	Current FY	% of the total	Opening Balance	% of the total
Less than 1 year		%		%
Between 1- 2 years	19,022,632	3%	81,922,410	12%
Between 2-3 years	81,922,410	11%	79,668,355	13%
Over 3 years	602,408,309	86%	522,739,954	75%
Total (a+b)	703,353,351	100%	684,330,719	100%

ii) Reconciliation for Impairment Allowance on Receivables from Exchange Transactions

Impairment allowance	FY 2024/2025
	Kshs
At the beginning of the year	684,330,719
Additional allowance during the year	
Recovered during the year	(0)
Written off during the year	(0)
At the end of the year	703,353,351

23. Receivables from Non-Exchange Transactions

Description	FY 2024 - 2025		Opening Statement 1 st July 2024	
	Kshs		Kshs	
Other debtors (non-exchange transactions)	-		-	
Less: impairment allowance	-		-	
Total receivables from non- exchange transactions	-		-	
Ageing Analysis- Receivables from non-exchange transactions	Insert Current FY	% of the total	Opening Balance	% of the total
Less than 1 year	-	%	-	%
Between 1-2 years	-	%	-	%
Over 3 years	-	%	-	%
Total	-	%	-	%

i. Reconciliation for Impairment Allowance on Receivables from Non-Exchange Transactions

Description	FY 2024 - 2025
	Kshs
At the beginning of the year	-
Additional provisions during the year	-
Recovered during the year	-
Written off during the year	-
At the end of the year	-

24. Inventories

Description	FY 2024 - 2025	Opening Statement 1 st July 2024
	Kshs	Kshs
Spare parts		-
Goods held for distribution	124,413,142	-
Less: allowance for impairment		-
Total	124,413,142	-

Detailed disclosure on inventories

	FY 2024 - 2025
Opening balance	-
Additional Inventory in the year	-
Inventory expensed in the year	-
Write-downs in the year	-
Others specify	-
Closing balance	-

25. Investments

Description	FY 2024 - 2025	Opening Statement 1 st July 2024
	Kshs	Kshs
a) Investment in Treasury bills and bonds		
Financial institution		
CBK	-	-
CBK	-	-
Sub- total	-	-
b) Investment with Financial Institutions/ Banks		
Bank x	-	-
Bank y	-	-
Sub- total	-	-
c) Equity investments (specify)		
Equity/ shares in Entity xxx	-	-
Sub- total	-	-
Grand total	-	-
Analysed as:		
Current portion of Investment	-	-
Non-current portion of investment	-	-

d) Movement of Equity Investments

	<i>FY 2024 - 2025</i>
	Kshs
At the beginning of the year	-
Purchase of investments in the year	-
Sale of investments during the year	-
Increase /(decrease) in fair value of investments	-
At the end of the year	-

Notes to the Financial Statements (Continued)

e) Shareholding in other entities

For investments in equity share listed under note 25 above, list down the equity investments under the following categories.

Name of Entity where investment is held	No of shares			Nominal value of shares	Fair value of shares	Fair value of shares
	Direct shareholding	Indirect shareholding	Effective shareholding			
					Current year	Opening Statement 1 st July 20XX
	%	%	%	Kshs	Kshs	Kshs
Entity A	-	-	-	-	-	-
Entity B	-	-	-	-	-	-
Entity C	-	-	-	-	-	-
	-	-	-	-	-	-

Annual Reports and Financial Statements for the year ended June 30, 2025.

Notes to the Financial Statements (Continued)

26. Property, Plant and Equipment

	Land	Buildings	Plant and Equipment	Motor Vehicles	Infrastructure Assets	Furniture and fittings	Computers & ICT Equipment	Heritage Assets	Work in Progress	Total
Depreciation Rate		2%	16.67%	16.67%	20%	12.50%	33.30%			
Cost	Kshs	Kshs		Kshs	Kshs	Kshs	Kshs	Kshs	Kshs	Kshs
Opening Bal as 1 st July 2024	312,841,059	3,047,693,867	1,617,817,151	1,250,108,134	10,261,420,024	307,522,429	320,112,162	1,190,506,357	1,873,163,102	20,181,184,285
Additions	69,380,000	94,980,706	231,766,144		776,342,662	15,502,535	28,827,535		1,991,101,160	3,207,901,742
Disposals				(5,500,000)						(5,500,000)
Transfer		366,103,206							(366,103,206)	0
Adjustments		510,806,584						(1,190,506,357)	679,699,773	0
As At 30 th June 2025	382,221,059	4,019,584,363	1,849,583,295	1,244,608,134	11,037,762,686	323,024,964	348,940,697		4,177,860,829	23,383,586,027
Depreciation and Impairment										
Depreciation (on additions only)		9,221,678	38,635,416		155,268,532	1,937,817	9,599,902			214,663,346
Disposals										0
Impairment										0
Transfer/Adjustment										0
As At 30 th June 2025	-	9,221,678	38,635,416		155,268,532	1,937,817	9,599,902	-	-	214,663,346
Net Book Values	382,221,059	4,010,362,685	1,810,947,879	1,244,608,134	10,882,494,154	321,087,147	339,340,795	-	4,177,860,829	23,168,922,681

Notes to the Financial Statements (Continued)

27. Intangible Assets

Description	FY 2024 - 2025
	Kshs
Cost/Opening balance at the beginning of the year	221,518,856
Additions	
Disposal	
At end of the year	221,518,856
Additions-internal development	
Disposal	
At end of the year	221,518,856
Amortization and impairment	
At beginning of the year	
Amortization	
At end of the year	0
Impairment loss	
At end of the year	0
NBV	221,518,856

28. Investment Property

Description	FY 2024 - 2025
	Kshs
Cost/Opening balance at the beginning of the year	
Additions	
Disposal during the year	
Depreciation	
Impairment	
At end of the year	

Notes to the Financial Statements (Continued)

29. Right-of-use assets

	<i>Buildings</i>	<i>Motor vehicles</i>	<i>Plant and equipment</i>	<i>Total</i>
	Kshs	Kshs	Kshs	Kshs
Cost				
As at 1 July 2024	-	-	-	-
Additions	-	-	-	-
As at June 2025	-	-	-	-
	-	-	-	-
Accumulated Depreciation	-	-	-	-
As at 1 July 2024	-	-	-	-
Charge for the year	-	-	-	-
As at June 2025	-	-	-	-
	-	-	-	-
Carrying Amount	-	-	-	-
As at June 2025	-	-	-	-

30. Biological Assets

<i>Description</i>	<i>FY 2024 - 2025</i>	<i>Opening Statement 1st July 2024</i>
	Kshs	Kshs
Specify	-	-
Specify	-	-
	-	-
Total	-	-

31. Tangible Natural Resources

	<i>Sub- soil assets</i>	<i>Water</i>	<i>Wildlife</i>	<i>Total</i>
	Kshs	Kshs	Kshs	Kshs
Cost				
As at 1 July 2024	-	-	-	-
Additions	-	-	-	-
As at June 2025	-	-	-	-
Accumulated Depreciation	-	-	-	-
As at 1 July 2024	-	-	-	-
Charge for the year	-	-	-	-
As at June 2025	-	-	-	-
Carrying Amount	-	-	-	-
As at June 2025	-	-	-	-

Notes to the Financial Statements (Continued)

32. Trade and Other Payables

Description	FY 2024 - 2025		Opening Statement 1 st July 2024	
	Kshs		Kshs	
Trade payables	4,298,947,026		1,441,352,540	
Payments received in advance			-	
Employee payables (Compensation)	554,158,051		28,535,088	
Third-party payments	314,885,737		7,275,000	
Other payables	373,639,647		1,598,766	
Employee payables (Staff payables)	312,059,333			
Transfers to other Government entities	218,686,968			
Other Grants	413,706,095			
Total trade and other payables	6,486,082,857		1,478,761,394	
Ageing analysis:				% of
(Trade and other payables)	FY2024 -2025	%	Opening balance	the
Under one year	5,007,321,463	77%	-	Total
1-2 years	523,862,321	8%	532,789,440	
2-3 years	273,768,981	4%	251,595,013	
Over 3 years	681,130,092	11%	694,376,941	
Total (tie to above total)	6,486,082,857	100%	1,478,761,394	100%

33. Refundable Deposits and Prepayments

Description	FY 2024 - 2025		Opening Statement 1 st July 2024		
	Kshs		Kshs		
Customer deposits					
Prepayments					
Other deposits	70,250,336		146,771,968		
Total deposits	70,250,336		146,771,968		
Ageing analysis: (Refundable deposits)		% of the	Opening Balance	% of the	
	Current FY	Total			
	Under one year	50,580,242	72%	146,771,968	100%
	1-2 years	12,645,060	18%		%
	2-3 years	4,917,523	7%		%
	Over 3 years	2,107,510	3%		%
	Total	70,250,336	100%	146,771,968	100%

Notes to the Financial Statements (Continued)

34. Provisions

Description	Leave provision	Gratuity Provision	Other provision	Total
	Kshs	Kshs	Kshs	Kshs
Balance b/f	-	-	-	-
Additional provisions	-	-	-	-
Provision utilised	-	-	-	-
Change due to discount and time value for money	-	-	-	-
Total provisions year end	-	-	-	-
Current Provisions	-	-	-	-
Non-Current Provisions	-	-	-	-

35. Lease Liabilities

Description	FY 2024 - 2025	Opening Statement 1 st July 2024
	Kshs	Kshs
Balance at the beginning of the year	-	-
Discount interest on lease liability	-	-
Paid during the year	-	-
At end of the year	-	-

Maturity Analysis

Period	Amount
Year 1	-
Year 2	-
Year 3	-
Year 4	-
Year 5 and onwards	-
Less: unearned Interest	-
	-

Analysed as:

Description	Amount
Current	-
Non- Current	-
Total	-

Notes to the Financial Statements (Continued)

36. Deferred Income

Description	FY 2024 - 2025	Opening Statement 1 st July 2024
	Kshs	Kshs
National Government	-	-
International Funders	-	-
Public Contributions and Donations	-	-
Total Deferred Income	-	-

The deferred income movement is as follows:

	National government	International funders	Public contributions and donations	Total
	Kshs	Kshs	Kshs	Kshs
Balance Brought Forward	-	-	-	-
Additions	-	-	-	-
Transfers To Capital Fund	-	-	-	-
Transfers To Income Statement	-	-	-	-
Other Transfers	-	-	-	-
Balance Carried Forward	-	-	-	-

Analysed as:

Description	Amount
Current	-
Non- Current	-
Total	-

Notes to the Financial Statements (Continued)

37. Employee Benefit Obligations

Description	Defined benefit plan	Post-employment medical benefits	Other Benefits	Insert Current FY	Opening Statement 1 st July 2024
	Kshs	Kshs	Kshs	Kshs	Kshs
Current Benefit Obligation	-	-	-	-	-
Non-Current Benefit Obligation	-	-	-	-	-
Total Employee Benefits Obligation	-	-	-	-	-

Retirement benefit Asset/ Liability (to Applicable Pensions)

The Entity operates a defined benefit scheme for all full-time employees from July 1, 2024. The scheme is administered by LAPTRUST Defined Benefit Scheme while LAPTRUST are the custodians of the scheme. The scheme is based on 12 percentage of salary of an employee at the time of retirement.

An actuarial valuation to fulfil the financial reporting disclosure requirements of IPSAS 39 was carried out as at xxx June xxx by xxx actuarial valuers. On this basis the present value of the defined benefit obligation and the related current service cost and past service cost were measured using the Projected Unit Credit Method. The principal assumptions used for the purposes of valuation are as follows:

	FY 2024 - 2025	Opening Statement 1 st July 2024
Discount Rates	x%	x%
Future Salary Increases	x%	x%
Future Pension Increases	x%	x%
Mortality (Pre- Retirement)	x%	x%
Mortality (post-retirement)	x%	x%
Withdrawals	xx	xx
Ill Health	xx	xx
Retirement	xx years	xx years

Notes to the Financial Statements (Continued)

Recognition of Retirement Benefit Asset/ Liability

a) Amounts recognised under other gains/ Losses in the statement of Financial Performance:

	<i>FY 2024 - 2025</i>	<i>Opening Statement 1st July 2024</i>
Description	Kshs	Kshs
The return on defined plan assets	-	-
Actuarial gains/ losses arising from changes in demographic assumptions	-	-
Actuarial gains/ losses arising from changes in financial assumptions	-	-
Actuarial gains and losses arising from experience adjustments	-	-
Others (specify)	-	-
Adjustments for restrictions on the defined benefit asset	-	-
Remeasurement of the net defined benefit liability (asset)	-	-

b) Amounts recognized in the Statement of Financial Position

	<i>FY 2024 - 2025</i>	<i>Opening Statement 1st July 2024</i>
Description	Kshs	Kshs
Present value of defined benefit obligations(a)	-	-
Fair value of plan assets(b)	-	-
Funded status(=a-b)	-	-
Restrictions on asset recognised	-	-
Others	-	-
Net asset or liability arising from defined benefit obligation	-	-

The Entity also contributes to the statutory National Social Security Fund (NSSF). This is a defined contribution scheme registered under the National Social Security Act. The Entity's obligation under the scheme is limited to specific contributions legislated from time to time and is currently at KShs. XXX per employee per month. Other than NSSF the Entity also has a defined contribution scheme operated by XXX Pension Fund. Employees contribute xx% while employers contribute xx% of basic salary. Employer contributions are recognised as expenses in the statement of financial performance within the period they are incurred.

Notes to the Financial Statements (Continued)

38. Borrowings

Description	FY 2024 - 2025
	Kshs
a) External borrowings	
Balance at beginning of the year	-
External borrowings during the year	-
Repayments of during the year	-
Balance at end of the year	-
b) Domestic borrowings	
Balance at beginning of the year	-
Domestic borrowings during the year	-
Repayments during the year	-
Balance at end of the year	-
Balance at end of the period- domestic and External borrowings c = (a+b)	-

The analyses of both external and domestic borrowings are as follows:

	FY 2024 - 2025	Opening Statement 1 st July 2024
	Kshs	Kshs
External Borrowings		
Dollar Denominated Loan From 'X Organisation'	-	-
Sterling Pound Denominated Loan From 'Y Organisation'	-	-
Euro Denominated Loan from Z Organisation'	-	-
Domestic Borrowings	-	-
Kenya Shilling Loan From KCB	-	-
Kenya Shilling Loan from Barclays Bank	-	-
Kenya Shilling Loan from Consolidated Bank	-	-
Total /Balance at end of The Year	-	-

Notes to the Financial Statements (Continued)

Description	FY 2024 - 2025	Opening Statement
	Kshs	Kshs
Short Term Borrowings (Current Portion)	-	-
Long Term Borrowings	-	-
Total	-	-

39. Service Concession Arrangements Liability

Description	FY 2024 - 2025	Opening Statement 1 st July 2024
	Kshs	Kshs
Fair value of service concession assets recognized under PPE	-	-
Accumulated depreciation to date	-	-
Net carrying amount	-	-
Service concession liability at beginning of the year	-	-
Service concession revenue recognized	-	-
Service concession liability at end of the year	-	-

40. Cash Generated from Operations

	FY 2024 - 2025
	Kshs
Surplus for the year before tax	1,677,494,702
Adjusted for:	
Depreciation	214,663,346
Non-cash grants received	-
Contributed assets	-
Impairment	-
Gains and losses on disposal of assets	-
Contribution to provisions	-
Contribution to impairment allowance	-
Working capital adjustments	
Increase in inventory	(124,413,142)
Increase in receivables	(19,022,632)
Increase in deferred income	-
Increase in payables	2,841,472,998
Decrease in Refundable deposits and prepayments	(76,521,632)
Increase in payments received in advance	-
Net cash flow from operating activities	4,513,673,640

(The total of this statement should tie to the cash flow section on net cash flows from/ used in operations)

Notes to the Financial Statements (Continued)

41. Financial Risk Management

The *County Executive of Nakuru* activities expose it to a variety of financial risks including credit and liquidity risks and effects of changes in foreign currency. The Entity's overall risk management programme focuses on unpredictability of changes in the business environment and seeks to minimise the potential adverse effect of such risks on its performance by setting acceptable levels of risk. The Entity does not hedge any risks and has in place policies to ensure that credit is only extended to customers with an established credit history.

The *County Executive of Nakuru* financial risk management objectives and policies are detailed below:

i) Credit risk

The *County Executive of Nakuru* has exposure to credit risk, which is the risk that a counterparty will be unable to pay amounts in full when due. Credit risk arises from cash and cash equivalents, and deposits with banks, as well as trade and other receivables and available-for-sale financial investments. Management assesses the credit quality of each customer, taking into account its financial position, past experience and other factors. Individual risk limits are set based on internal or external assessment in accordance with limits set by the directors. The amounts presented in the statement of financial position are net of allowances for doubtful receivables, estimated by the Entity's management based on prior experience and their assessment of the current economic environment.

The carrying amount of financial assets recorded in the financial statements representing the *County Executive of Nakuru* maximum exposure to credit risk without taking account of the value of any collateral obtained is made up as follows:

	Total amount	Fully performing	Past due	Impaired
	Kshs	Kshs	Kshs	Kshs
As at 30 June 2025				
Receivables from exchange transactions	-	-	-	-
Receivables from non-exchange transactions	-	-	-	-
Bank balances	-	-	-	-
Total	-	-	-	-

Notes to the Financial Statements (Continued)

Financial Risk Management

The customers under the fully performing category are paying their debts as they continue trading. The credit risk associated with these receivables is minimal and the allowance for uncollectible amounts that the *County Executive of Nakuru* has recognised in the financial statements is considered adequate to cover any potentially irrecoverable amounts. The Entity has significant concentration of credit risk on amounts due from xxxx. The board of directors sets the Entity's credit policies and objectives and lays down parameters within which the various aspects of credit risk management are operated.

ii) Liquidity risk management

Ultimate responsibility for liquidity risk management rests with the *County Executive Committee Members of Nakuru*, who have built an appropriate liquidity risk management framework for the management of the Entity's short, medium and long-term funding and liquidity management requirements. The County Executive of Nakuru manages liquidity risk through continuous monitoring of forecasts and actual cash flows.

The table below represents cash flows payable by the Entity under non-derivative financial liabilities by their remaining contractual maturities at the reporting date. The amounts disclosed in the table are the contractual undiscounted cash flows. Balances due within 12 months equal their carrying balances, as the impact of discounting is not significant.

	Less than 1 month	Between 1-3 months	Over 5 months	Total
	Kshs	Kshs	Kshs	Kshs
As at 30 June 20xx				
Trade payables	-	-	-	-
Current portion of borrowings	-	-	-	-
Provisions	-	-	-	-
Deferred income	-	-	-	-
Employee benefit obligation	-	-	-	-
Total	-	-	-	-

Notes to the Financial Statements (Continued)

Financial Risk Management

iii) Market risk

The *County Executive of Nakuru* has put in place an internal audit function to assist it in assessing the risk faced by the Entity on an ongoing basis, evaluate and test the design and effectiveness of its internal accounting and operational controls.

Market risk is the risk arising from changes in market prices, such as interest rate, equity prices and foreign exchange rates which will affect the *County Executive of Nakuru* income or the value of its holding of financial instruments. The objective of market risk management is to manage and control market risk exposures within acceptable parameters, while optimising the return. Overall responsibility for managing market risk rests with the Audit and Risk Management Committee. The *County Executive of Nakuru* Finance Department is responsible for the development of detailed risk management policies (subject to review and approval by Audit and Risk Management Committee) and for the day-to-day implementation of those policies. There has been no change to the *County Executive of Nakuru* exposure to market risks or the manner in which it manages and measures the risk.

a) Foreign currency risk

The *County Executive of Nakuru* has transactional currency exposures. Such exposure arises through purchases of goods and services that are done in currencies other than the local currency. Invoices denominated in foreign currencies are paid after 30 days from the date of the invoice and conversion at the time of payment is done using the prevailing exchange rate. The *County Executive of Nakuru* manages foreign exchange risk from future commercial transactions and recognised assets and liabilities by projecting for expected sales proceeds and matching the same with expected payments.

Notes to the Financial Statements (Continued)

Financial Risk Management

The carrying amount of the *County Executive of Nakuru* foreign currency denominated monetary assets and monetary liabilities at the end of the reporting period are as follows:

Current FY

	In Kshs	Other currencies	Total
	Kshs	Kshs	Kshs
As at 30 June 20xx			
Financial Assets	-	-	-
Investments	-	-	-
Cash	-	-	-
Debtors	-	-	-
Total Financial Assets	-	-	-
Financial Liabilities			
Trade And Other Payables	-	-	-
Borrowings	-	-	-
Total Financial Liabilities	-	-	-
Net Foreign Currency Asset/(Liability)	-	-	-

Financial Risk Management

The following table demonstrates the effect on the *County Executive of Nakuru* statement of comprehensive income on applying the sensitivity for a reasonable possible change in the exchange rate of the three main transaction currencies, with all other variables held constant. The reverse would also occur if the Kenya Shilling appreciated with all other variables held constant.

	Change in currency rate	Effect on Profit before tax	Effect on Equity/Net assets
	Kshs	Kshs	Kshs
20xx			
Euro	10%	-	-
USD	10%	-	-
20xx-1			
Euro	10%	-	-
USD	10%	-	-

Notes to the Financial Statements (Continued)

b) Interest rate risk

Interest rate risk is the risk that the *County Executive of Nakuru* financial condition may be adversely affected as a result of changes in interest rate levels. The *County Executive of Nakuru* interest rate risk arises from bank deposits. This exposes the *County Executive of Nakuru* to cash flow interest rate risk. The interest rate risk exposure arises mainly from interest rate movements on the Entity's deposits.

Management of interest rate risk

To manage the interest rate risk, management has endeavoured to bank with institutions that offer favourable interest rates.

Financial Risk Management

Sensitivity analysis

The *County Executive of Nakuru* analyses its interest rate exposure on a dynamic basis by conducting a sensitivity analysis. This involves determining the impact on profit or loss of defined rate shifts. The sensitivity analysis for interest rate risk assumes that all other variables, in particular foreign exchange rates, remain constant. The analysis has been performed on the same basis as the prior year. Using the end of the year figures, the sensitivity analysis indicates the impact on the statement of comprehensive income if current floating interest rates increase/decrease by one percentage point as a decrease/increase of KShs - (2025: KShs -). A rate increase/decrease of 5% would result in a decrease/increase in profit before tax of KShs - (20xx – KShs -)

Fair value of financial assets and liabilities

a) Financial instruments measured at fair value.

Determination of fair value and fair values hierarchy

IPSAS 30 specifies a hierarchy of valuation techniques based on whether the inputs to those valuation techniques are observable or unobservable. Observable inputs reflect market data obtained from independent sources; unobservable inputs reflect the *County Executive of Nakuru* market assumptions. These two types of inputs have created the following fair value hierarchy:

- Level 1 – Quoted prices (unadjusted) in active markets for identical assets or liabilities. This level includes listed equity securities and debt instruments on exchanges.
- Level 2 – Inputs other than quoted prices included within Level 1 that are observable for the asset or liability, either directly (that is, as prices) or indirectly (that is, derived from prices).
- Level 3 – inputs for the asset or liability that are not based on observable market data (unobservable inputs). This level includes equity investments and debt instruments with significant unobservable components. This hierarchy requires the use of observable market data when available. The *County Executive of Nakuru* considers relevant and observable market prices in its valuations where possible.

Notes to the Financial Statements (Continued)

Financial Risk Management

The following table shows an analysis of financial and non- financial instruments recorded at fair value by level of the fair value hierarchy:

	Level 1	Level 2	Level 3	Total
	Kshs	Kshs	Kshs	Kshs
As at 30 June 20xx				
Financial Assets				
Quoted Equity Investments	-	-	-	-
Non- Financial Assets				
Investment Property	-	-	-	-
Land And Buildings	-	-	-	-
	-	-	-	-

There were no transfers between levels 1, 2 and 3 during the year. Disclosures of fair values of financial instruments not measured at fair value have not been made because the carrying amounts are a reasonable approximation of their fair values.

iv) Capital Risk Management

The objective of the *County Executive of Nakuru* capital risk management is to safeguard the Entity's ability to continue as a going concern. The *County Executive of Nakuru* capital structure comprises of the following funds:

	FY 2024 - 2025	Opening Statement 1 st July 2024
	Kshs	Kshs
Revaluation Reserve	-	-
Retained Earnings	-	-
Capital Reserve	-	-
Total Funds	-	-
Total Borrowings	-	-
Less: Cash And Bank Balances	-	-
Net Debt/(Excess Cash And Cash Equivalents)	-	-
Gearing	%	%

Notes to the Financial Statements (Continued)

42. Related Party Disclosures

Nature of related party relationships

Entities and other parties related to the *County Executive of Nakuru* include those parties who have ability to exercise control or exercise significant influence over its operating and financial decisions. Related parties include management personnel, their associates and close family members.

Government of Kenya

The Government of Kenya is the principal shareholder of the *County Executive of Nakuru*, holding 100% of the *County Government's* equity interest. The Government of Kenya has provided full guarantees to all long-term lenders of the Entity, both domestic and external.

Other related parties include:

- i) Nakuru County Government Entities
- ii) National Government Entities
- iii) Key management.

	<i>FY 2024 - 2025</i>
	Kshs
Transactions with related parties	
a) Sales to related parties	
Others (specify) e.g. interest and bank charges	-
Total	-
B) purchases from related parties	-
Purchases of electricity from KPLC	-
Purchase of water from govt service providers	-
Rent expenses paid to govt agencies	-
Training and conference fees paid to govt. Agencies	-
Others (specify)	-
Total	-
b) Grants /transfers from the government	
Grants from national govt/Transfer from CRF	15,593,236,618
Grants from county government	-
Donations in kind	-
Total	15,593,236,618
c) Expenses incurred on behalf of related party	
Payments of salaries and wages for about 6,795 employees	6,590,685,950
Payments for goods and services for xxx	3,759,227,308
Total	10,349,913,258
d) Key management compensation	
Compensation to key management	126,778,739
Total	10,476,691,997

43. Segment Information

44. Contingent Assets and Contingent Liabilities

Contingent Assets

	<i>FY 2024 - 2025</i>
	Kshs
Contingent Assets	
Insurance Reimbursements	-
Assets Arising from Determination Of Court Cases	-
Reimbursable Indemnities and Guarantees	-
Receivables From Other Government Entities	-
Others (Specify)	-
Total	-

Contingent Liabilities

	<i>FY 2024 - 2025</i>
	Kshs
Contingent Liabilities	
Court Case against the Entity	
Nakuru CMCC NO. E596 of 2023	5,290,000
NAKURU CIVIL SUIT NO. E230 OF 2023	1,282,408
NAKURU HC MISC. APPLICATION ELRC NO. E068 OF 2023	11,692,800
NAIVASHA CIVIL SUIT NO. E80 OF 2024	2,000,000
NAKURU CIVIL SUIT NO. E054 OF 2024	5,000,000
NAKURU CIVIL SUIT NO. E372 OF 2023	3,000,000
NAKURU ELC NO. 20 OF 2023	1,000,000
NAKURU ELC NO. E025 OF 2023	5,000,000
NAKURU CMELC E065 OF 2024	1,544,414
NAKURU CIVIL CASE NO. E374 OF 2024	1,456,287
NAKURU ELRC NO. E006 OF 2021	718,594
NAKURU HC HR PET NO. E026 OF 2024	20,000,000
NAIVASHA ELC NO. E042 OF 2024	1,000,000
NAKURU CMELC E065 OF 2024	1,544,414
NAKURU ELC PET E012 OF 2024	20,000,000
NAKURU ELC PET E010 OF 2024	20,000,000
CMELC E051 OF 2024	1,000,000
NAKURU HCCHIR PET E022 OF 2024	20,000,000
NAKURU CMELC E036 OF 2024	1,000,000
NAKURU ELCC 28 OF 2019	20,000,000
NAKURU ELC PET. 9 OF 2020	22,000,000
NAKURU CMC ELRC 90 OF 2020	2,713,450
NAKURU CMC CIVIL CASE 1154 OF 2019	3,000,000
NAIVASHA CMC ELC 23 OF 2020	4,500,000

Annual Reports and Financial Statements for the year ended June 30, 2025.

NAKURU SCCOMM E013 OF 2023	249,172
NAKURU SCCOMM E402 OF 2022	736,731
NAKURU PETITION 20 OF 2019	46,957,323
NAKURU ELC E014 OF 2020	5,000,000
NAKURU ELCC E066 OF 2022	37,000,000
NAIVASHA ELC PET. E008 OF 2024	20,000,000
NAIVASHA HIGH COURT CIVIL SUIT NO. E010 OF 2024	41,455,506
NAKURU CMC E582 OF 2024	6,146,950
NAKURU SMALL CLAIMS COURT CIVIL SUIT E852 OF 2024	604,459
NAKURU CMELRC E186 OF 2022	298,492
NAKURU ELRC E001 OF 2024	6,350,429
NAKURU ELRC E002 OF 2024	6,324,083
NAIVASHA ELC PETITION E007 OF 2024	206,000,000
NAKURU ELC PETITION NO. E008 OF 2024	20,000,000
NAKURU JUDICIAL REVIEW E003 OF 2024	21,000,000
NAKURU ELC E046 OF 2024	20,000,000
NAKURU ELC SUIT NO. E031 OF 2024	22,000,000
NAKURU MCCC SUIT NO. E815 OF 2024	11,000,000
NAIROBI MILIMANI CIVIL SUIT NO. E4658 OF 2020	153,352
NAKURU ELC CASE NO. E001 OF 2023	20,000,000
NAKURU MCCC SUIT NO. E109 OF 2024	151,350
NAIVASHA ELC 78 OF 2024	21,000,000
NAKURU MCCC E812 OF 2024	5,000,000
NAKURU HIGH COURT JUDICIAL REVIEW NO. E009 OF 2024	2,335,838
NAKURU CMELC E100 OF 2024	10,000,000
NAIVASHA ELC E012 OF 2024	20,000,000
MOLO MCCC E325 OF 2024	6,000,000
MOLO MCCC E326 OF 2024	6,000,000
NAKURU MCELC E101 OF 2024	10,000,000
Bank Guarantees in Favour of Subsidiary	-
Contingent Liabilities arising from Contracts Including PPPs	-
Others (Specify)	-
Total	746,506,052

45. Capital Commitments

Capital Commitments	FY 2024 - 2025
	Kshs
Authorised for	-
Authorised and contracted for	-
Total	-

Notes to the Financial Statements (Continued)

46. Program for Results (PforR) Disclosure

Name of PforR: the County Executive of Nakuru			Name of Financing Partners:			
Expenditure Details*	Opening Cumulative for Previous FYs		FY 2024 - 2025		Total Cumulative	
	Budget	Actual	Budget	Actual	Budget	Actual
Program code						
Sub-program						
Sub-program						
Sub-total						
Program code						
Sub-program						
Sub-program						
Sub-total						
Total	-	-	-	-	-	-

Expenditure Details* - Provide the details per your expenditure framework requirements. (Program, sub-program, and or economic item)

47. Events after the Reporting Period

There were no material adjusting and non- adjusting events after the reporting period.

48. Ultimate And Holding Entity

The Entity ultimate parent is the Government of Kenya.

49. Currency

The financial statements are presented in Kenya Shillings (Kshs).

16. Appendix

Appendix 1: Implementation Status of Auditor-General's Recommendations

The following is the summary of issues raised by the external auditor, and management comments that were provided to the auditor.

Reference No. on the external audit Report	Issue / Observations from Auditor	Management comments	Status: (Resolved / Not Resolved)	Timeframe: (Put a date when you expect the issue to be resolved)																				
1.	Basis for Qualified Opinion Undisclosed Decrease in Retention Money The statement of cash flows reflects a Nil balance in respect of increase/(decrease) in deposits and retentions. However, Note 18 to the financial statements reflects a decrease in deposits and retentions amount of Kshs.104,985,718 resulting in an unexplained variance of Kshs.104,985,718. In the circumstances, the accuracy and completeness of the statement of cashflows could not be confirmed.	A decrease in deposits and retentions accounts means the cash outflows in this account exceeded the cash inflows in terms of retained monies from the contractors and amounts released to them. The movement of cash in this account was mainly captured in the statement of cash flows under investing activities since it related to the acquisition of assets. In our view adjusting the decrease in deposits and retentions amount of Kshs.104,985,718 under cash flows from operating meant accounting for the same twice resulting to the statement of cash flows not agreeing. A schedule of the movement of cash has since been provided to the Auditors for verification.	Not resolved																					
2.	Inaccuracies in the Compensation of Employees The statement of receipts and payments reflects compensation of employees amount of Kshs.6,447,452,070 as disclosed in Note 3 to the financial statements. Review of the supporting ledgers revealed that some of the expenditure components had variances as detailed in the table below: <table><tr><th>Item</th><th>Amount as per Financial Statements (Kshs)</th><th>Amount as per Ledger (Kshs)</th><th>Variance (Kshs)</th></tr><tr><td>Basic Salaries of Permanent Employees</td><td>3,122,265,279</td><td>2,676,346,465</td><td>(445,918,813)</td></tr><tr><td>Basic Wages of Temporary Employees</td><td>272,009,423</td><td>454,835,176</td><td>182,825,752</td></tr><tr><td>Personal Allowances Paid as Part of Salary</td><td>2,363,511,258</td><td>2,606,793,708</td><td>243,282,450</td></tr><tr><td>Pension and Other Social Security Contributions</td><td>403,017,635</td><td>390,572,243</td><td>(12,445,392)</td></tr></table>	Item	Amount as per Financial Statements (Kshs)	Amount as per Ledger (Kshs)	Variance (Kshs)	Basic Salaries of Permanent Employees	3,122,265,279	2,676,346,465	(445,918,813)	Basic Wages of Temporary Employees	272,009,423	454,835,176	182,825,752	Personal Allowances Paid as Part of Salary	2,363,511,258	2,606,793,708	243,282,450	Pension and Other Social Security Contributions	403,017,635	390,572,243	(12,445,392)	We agree with the Audit finding that the statement of receipts and payments reflects compensation of employees amount of Ksh. 6,447,452,070 as disclosed in Note 3 of the financial statements. The supporting ledgers as analyzed by the auditor which is hereby attached shows compensation of employees as Ksh. 6,289,067,854.47 the auditor has omitted Ksh. 5,533,346.41 and Ksh. 152,850,962.70 being payment in respect of	Not resolved	
Item	Amount as per Financial Statements (Kshs)	Amount as per Ledger (Kshs)	Variance (Kshs)																					
Basic Salaries of Permanent Employees	3,122,265,279	2,676,346,465	(445,918,813)																					
Basic Wages of Temporary Employees	272,009,423	454,835,176	182,825,752																					
Personal Allowances Paid as Part of Salary	2,363,511,258	2,606,793,708	243,282,450																					
Pension and Other Social Security Contributions	403,017,635	390,572,243	(12,445,392)																					

Annual Reports and Financial Statements for the year ended June 30, 2025.

Reference No. on the external audit Report	Issue / Observations from Auditor	84,385,129	115,073,979	30,688,850	Management comments	Status: (Resolved / Not Resolved)	Timeframe: (Put a date when you expect the issue to be resolved)
	Other Personnel Payments				employees' death gratuity and debt resolution to LAPTRUST respectively. Evidence of which is hereby provided under Appendix 2.1. We wish to state that there is no variance between the amount in financial statement and the amount indicated in the ledger.		
	In the circumstances, the accuracy and completeness of the compensation of employees amount of Kshs.6,447,452.070 for the period ending 30 June, 2024 could not be confirmed.						
3. USE OF GOODS AND SERVICES							
3.1	Unsupported Expenditure on Domestic Travel and Subsistence The statement of receipts and payments reflects use of goods amount of Kshs.3,575,821.135 which includes a balance of Kshs.366,827,400 which was incurred on domestic travel and subsistence as disclosed in Note 4 to the financial statements. The latter amount includes an expenditure of Kshs.19,566,952 in relation to trainings which were not supported by a comprehensive training needs assessment. This is contrary to Human Resource Policies and Procedures Manual for the Public Service May, 2016. Further, it was not clear how the officers were nominated for the respective trainings without evidence of training projections based on the training needs assessment.				We agree with the Auditor's finding that Kshs.19,566,952 in relation to trainings was not supported by a comprehensive training needs assessment. The nomination of officers for trainings was being undertaken by the departmental Human Resources Management Advisory Committees based on individual requests.	Resolved	
	In the circumstances, the completeness of the expenditure of Kshs.19,566,952 for the period ending 30 June, 2024 could not be confirmed.						
3.2	Unsupported Training Expenses Included in the use of goods and services amount of Kshs.3,575,821.135 is an amount of Kshs.93,316,938 incurred on training expenses. However, the training expenses were not based on a training policy, training needs assessment plan, departmental skills inventory records and course approvals. The criteria of selection of personnel to attend various trainings could not be established, training bonding of employees may not have been adhered to and trainings may have been attended but without much value for money being realized.				We agree with the Auditor's finding that the training expenses were not based on a training policy, training needs assessment plan, departmental skills inventory records and course approvals. However, the nomination of officers	Resolved	

Nakuru County Executive
Annual Reports and Financial Statements for the year ended June 30, 2025.

Reference No. on the external audit Report	Issue / Observations from Auditor	Management comments	Status: (Resolved / Not Resolved)	Timeframe: (Put a date when you expect the issue to be resolved)
	In the circumstances, the accuracy and value for money for the training expenses of Kshs.93,316,938 for the period ending 30 June, 2024 could not be confirmed	for trainings was being undertaken by the Departmental Human Resources Management Advisory Committee based on individual requests.		
4.1	4. Misclassification of Expenditure Misclassification of Foreign Travel and Subsistence Expenditure The statement of receipts and payments reflects use of goods amount of Kshs.3,575,821,135 which includes an expenditure of Kshs.22,495,691 incurred on foreign travel and subsistence as disclosed under Note 4 to the financial statements. Included in the latter amount is an expenditure of Kshs.5,885,363 in relation to domestic travel and subsistence that was wrongly classified. In the circumstances, the accuracy of the expenditure of Kshs.22,495,691 on foreign travel and subsistence for the period ending 30 June, 2024 could not be confirmed.	We are in agreement with the auditor's findings. We have since instructed our accountants to be keen when posting expenditures to the ledgers. We have since instituted measures to ensure proper posting of expenditures to the ledgers. We apologize for the misposting of the domestic travel to foreign travel ledgers. Not resolved		
4.2	Misclassification Of Routine Maintenance-Other Assets Expenditure In addition, the expenditure on use of goods and services of Kshs.3,575,821,135 includes routine maintenance-other assets amount of Kshs.114,431,122 as disclosed in Note 4 to financial statements. However, included in the expenditure of Kshs.109,574,525 were payments amounting to Kshs.15,967,213 which were not related to repairs and maintenance. In the circumstances, the propriety of the expenditure of Kshs.15,967,213 for the period ending 30 June, 2024 could not be confirmed.	We are in agreement with the auditor's findings that Ksh. 6,513,298.55 was treated as routine maintenance whereas they were not related to repairs and maintenance and the balance of Ksh.9,453,914.2 was rightfully charged. We have since instituted measures to ensure proper posting of expenditures to the ledgers. We apologize for the misposting. Not resolved		
4.3	Misclassification Purchase of Office Furniture and General Equipment Expenses	We take note of the auditor's and wish to respond that Ksh. 24,586,555.90 out of Kshs.25,771,536 was rightfully charged. We apologize that one	Not resolved	

Annual Reports and Financial Statements for the year ended June 30, 2025.

Reference No. on the external audit Report	Issue / Observations from Auditor	Management comments	Status: (Resolved / Not Resolved)	Timeline: (Put a date when you expect the issue to be resolved)
	The statement of receipts and payments reflects acquisition of assets amount of Kshs.2,838,415,500 as disclosed in Note 9 to the financial statements. Included in the amount is a balance of Kshs.38,690,262 relating to purchase of office furniture and general equipment. However, the latter amount includes a balance of Kshs.25,771,536 which was in respect of expenditure items that were misclassified. In the circumstances, the accuracy and completeness of the purchase of office furniture and general equipment amount of Kshs.38,690,262 for the period ending 30 June, 2024 could not be confirmed.	transaction amounting to Ksh.1,185,000.00 was wrongly classified. We have since instituted measures to ensure proper posting of expenditures to the ledgers.		
5.	5. UNCONFIRMED CASH AND BANK BALANCES The statement of financial position and as disclosed in Note 13A to the financial statements reflects total bank balance of Kshs.3,940,844,221 in respect of twenty-eight (28) bank accounts maintained by the County Executive at various banks. However, the cashbooks provided for audit review reflected a total balance of Kshs.3,601,335,556 resulting in an unexplained variance of Kshs.339,508,665. In addition, a review of the bank reconciliation statements provided for audit review disclosed bank charges of Kshs.19,390 that had not been recorded in the cashbooks as at 30 June, 2024. Review of the bank reconciliation statement for the recurrent account No.1000171178 revealed that there were five (5) stale cheques amounting to Kshs.1,125,461 which remained outstanding as at 30 June, 2024. Management did not provide an explanation why the cheques had not been reversed in the cash book as required. In the circumstances, the accuracy and completeness of the bank balance of Kshs.3,940,844,221 as at 30 June, 2024 could not be confirmed.	We are in agreement with the Auditor's finding that there was unexplained variance of Kshs.339,508,665 result of the amounts disclosed in the statement of financial position and the amounts in the cashbooks vouched by the Auditor. The variance of Kshs.339,508,665 was as result of extension of our operations upto 2nd August 2024 whereas cashbooks considered for audit were up to 30 June, 2024. On the issue of unrecorded bank charges in the cashbooks, we wish to respond that bank charges were adjusted in the bank reconciliation statements and we have taken note of the auditor's finding to be adjusting in the cashbooks. Appendix 5.1 Hon. Chair, we take note of the auditor's findings about the five stale cheques amounting to Kshs.1,125,461.	Not resolved	

Nakuru County Executive
Annual Reports and Financial Statements for the year ended June 30, 2025.

Reference No. on the external audit Report	Issue / Observations from Auditor	Management comments	Status: (Resolved / Not Resolved)	Timeframe: (Put a date when you expect the issue to be resolved)																				
		however, we wish to clarify that the system we use does not have provision for stale cheques, it is a RTGS. Hon. Chair these payments were, however, made in the month of July 2024 as per the attached bank statements, Appendix 5.2																						
	INACCURACIES IN THE SUMMARY OF NON-CURRENT ASSETS REGISTER Annex 6 to the financial statements on summary of fixed assets register reflected a balance of Kshs.21,727,931,008 in respect of various assets held by the County Executive. However, the following anomalies were observed: i. The asset registers and the non-current assets register summary at Annex 6 to the financial statements revealed a total variance of Kshs.4,880,176,340 in respect of fixed assets as detailed in the table below: <table><tr><th>Item</th><th>Historical Cost of as per the Summary of Non-Current Assets Register (Kshs)</th><th>Acquisition Amount as per Assets Registers (Kshs)</th><th>Variances (Kshs)</th></tr><tr><td>Motor vehicles</td><td>1,250,108,134</td><td>1,310,375,770</td><td>(60,267,635)</td></tr><tr><td>Land</td><td>312,841,059</td><td>5,133,836,248</td><td>(4,820,995,189)</td></tr><tr><td>Transfers in/out during the year- Motor vehicle write offs</td><td>(25,413,306)</td><td>(26,499,791)</td><td>1,086,485</td></tr><tr><td>Total</td><td>1,537,535,887</td><td>6,417,712,227</td><td>(4,880,176,339)</td></tr></table> ii. The additions amount of Kshs.2,829,148,933 during the year includes ICT equipment balance of Kshs.67,202,985 that was not reflected in Note 9 to the financial statements on acquisition of assets.	Item	Historical Cost of as per the Summary of Non-Current Assets Register (Kshs)	Acquisition Amount as per Assets Registers (Kshs)	Variances (Kshs)	Motor vehicles	1,250,108,134	1,310,375,770	(60,267,635)	Land	312,841,059	5,133,836,248	(4,820,995,189)	Transfers in/out during the year- Motor vehicle write offs	(25,413,306)	(26,499,791)	1,086,485	Total	1,537,535,887	6,417,712,227	(4,880,176,339)	We agree with the Auditors' observation and we wish to state and clarify as follows: That the variance of Motor vehicles and land of Kshs.60,267,635 and Ksh.4,820,995,189 respectively was as a result valuation of assets inherited from the Defunct local Authorities and Devolved functions which had earlier on been included in the register without any value. Appendix 6.1 Appendix 6.2 The variance of Kshs.1,086,485 in transfers was as a result of inclusion of the wrong Motor vehicle (32CG211A) instead of KBY 613C We agree with the Auditors' finding that ICT equipment balance of Kshs.67,202,985 that was not reflected in Note 9 to the financial statements. This was erroneously included under a	Not resolved	
Item	Historical Cost of as per the Summary of Non-Current Assets Register (Kshs)	Acquisition Amount as per Assets Registers (Kshs)	Variances (Kshs)																					
Motor vehicles	1,250,108,134	1,310,375,770	(60,267,635)																					
Land	312,841,059	5,133,836,248	(4,820,995,189)																					
Transfers in/out during the year- Motor vehicle write offs	(25,413,306)	(26,499,791)	1,086,485																					
Total	1,537,535,887	6,417,712,227	(4,880,176,339)																					

Nakuru County Executive
Annual Reports and Financial Statements for the year ended June 30, 2025.

Reference No. on the external audit Report	Issue / Observations from Auditor	Management comments	Status: (Resolved / Not Resolved)	Timeframe: (Put a date when you expect the issue to be resolved)
	iii. Review of the land register provided for audit revealed that 490 parcels of land did not have any historical value indicated against them and it was therefore not possible to determine the total historical value of land held by the County. iv. Review of the non-current assets registers provided for audit verification revealed that the registers were not updated as required by Regulation 136 of the Public Finance Management (County Governments) Regulations, 2015. The registers lacked key information including identification or serial numbers, acquisition date, description of asset, location, class, cost of acquisition for some of the assets, land reference certificate number, ownership details as per ownership documents, asset condition and ownership documents held. It was observed that several assets were not tagged. In the circumstances, the accuracy, completeness, safe custody and ownership of the non-current assets register could not be confirmed. The audit was conducted in accordance with International Standards for Supreme Audit Institutions (ISSAIs). I am independent of the County Executive of Nakuru Management in accordance with ISSAI 130 on the Code of Ethics. I have fulfilled other ethical responsibilities in accordance with the ISSAI and in accordance with other ethical requirements applicable to performing audits of financial statements in Kenya. I believe I believe that the audit evidence I have obtained is sufficient and appropriate to provide a basis for my qualified opinion.	different class of assets and omitted on acquisition of ICT Equipment.		
1.	Emphasis of Matter CLOSURE OF NAKURU WAR MEMORIAL HOSPITAL	We agree with the auditor's finding that Nakuru War Memorial Hospital has remained closed and idle since the	Not resolved	

Nakuru County Executive
Annual Reports and Financial Statements for the year ended June 30, 2025.

Reference No. on the external audit Report	Issue / Observations from Auditor	Management comments	Status: (Resolved / Not Resolved)	Timeframe: (Put a date when you expect the issue to be resolved)
	Nakuru War Memorial Hospital sits on plot No. Nakuru Municipality Block 11/107 that measures approximately 11.25 Hectares and also hosts Nakuru Provincial General Hospital Annex and State House landing field/helipad. The land was leased to War Memorial Hospital for ninety-nine (99) years from 1 May, 1922 which has since expired. However, the facility which is a Level 4 Hospital has remained closed and idle since the expiry of the lease due to ownership wrangles between the County Government of Nakuru and War Memorial Hospital Management that is the subject of a court case which is ongoing. The hospital has various installations, equipment, buildings and other assets which are worth millions of shillings and which the National and County Governments have invested in over the years. These assets risk becoming obsolete or unserviceable or being lost or misappropriated due to the many years of being idle. In the circumstances, the value for money on the funds already invested in the Hospital cannot be achieved and the residents of Nakuru County and its environs are being denied the intended benefits of the facility.	expiry of the lease due to ownership wrangles between the County Government of Nakuru and the previous lessee. Hon. Chair, we would wish to respond that Nakuru War Memorial Hospital was until 2022 in the hands of a private entity and that all previous investments were undertaken by the previous lessee and the colonial government. Efforts by the County Government to take over the facility for purposes of injecting capital have been put on hold by a series of court cases including criminal proceedings against the previous proprietors. A window has been opened by the court of appeal vide its judgement that directed both the County and the previous lessee to form a joint committee to work out modalities of opening and operationalizing the facility until the matters in court are resolved.		
2.	BUDGETARY CONTROL AND PERFORMANCE The statement of comparison of budget and actual amounts - recurrent and development combined reflects final receipts budget and actual on a comparable basis of Kshs.23,310,531.513 and Kshs.16,362,575,304 respectively, resulting in a revenue shortfall of Kshs.6,947,956,209 or 30% of the budget. Similarly, the County Executive spent Kshs.15,661,259,832 against an approved budget of	We take note of the audit findings, however, we wish to respond that the sum of Kshs.6,947,956,209 was not an underfunding but the difference between the final budget and transfers from the CRF which includes fiscal balances carried forward. FIF utilized	Not resolved	

Annual Reports and Financial Statements for the year ended June 30, 2025.

Reference No. on the external audit Report	Issue / Observations from Auditor	Management comments	Status: (Resolved/Not Resolved)	Timeframe: (Put a date when you expect the issue to be resolved)
	Kshs.23,310,531,513, resulting in an under-expenditure of Kshs.7,649,271,681 or 33% of the budget. The under-funding and under-expenditure affected the planned activities and may have impacted negatively on service delivery to the public.	at source and unrealized donor funds and OSR. The underperformance was occasioned by delays in exchequer releases from national government which hindered project and program execution thus resulting to unspent funds. However, the unspent funds have been rolled over to the current year for utilization and clearance of outstanding supplier contractors' payments who had completed work by the end of 30th June 2024.		
3.0	Authenticity of Pending Bills Review of records revealed that the County Executive has pending bills amounting to Kshs.1,478,761,394 consisting of balances of Kshs.1,441,352,540, Kshs.28,535,088 and Kshs.8,873,766 in respect of pending accounts payable, pending staff payables and other pending payables respectively. Included in the pending accounts payable for the year are bills relating to 2022/2023 and prior years with some dating as way back as 2011/2012 financial year and which have remained outstanding since then. This is contrary to Regulation 150(1) of the Public Procurement and Assets Disposal Regulations, 2020. Further, the County does not have a Pending Bills Committee contrary to the Inter-Governmental Budget and Economic Council (IBEC) circular of 18 June, 2019 that require all Counties to establish County Pending Bills Committee. Therefore, there is no proper mechanism in place for verifying the eligibility or otherwise of the disclosed bills of Kshs.1,470,420,092 My opinion is not modified in respect of these matters.	We are in agreement with the Audit findings. The Old pending bills inherited from the defunct local authorities have remained outstanding due to unavailability of sufficient documents to support payment.	Not resolved	

Annual Reports and Financial Statements for the year ended June 30, 2025.

Reference No. on the external audit Report	Issue / Observations from Auditor	Management comments	Status: (Resolved / Not Resolved)	Timeframe: (Put a date when you expect the issue to be resolved)
	Key Audit Matters Key audit matters are those matters that, in my professional judgement, are of most significance in the audit of the financial statements. Except for the matters described in the Basis for Qualified Opinion section of my report, I have determined that there are no other key audit matters to communicate in my report. Other Matter Unresolved Prior Year Matters In the audit report of the previous year, several issues were raised under the Report on Financial Statements. Report on Lawfulness and Effectiveness in use of Public Resources and Report on Effectiveness of Internal Control, Risk Management and Governance. However, Management has indicated that some of the issues raised have not been resolved and no explanation has been provided for this unsatisfactory situation. Other Information The Management is responsible for the other information set out on page v to liv which comprise of Key Entity Information and Management, Governance statement, forward from CECM finance and Economic planning, Statement of Performance Against Predetermined Objectives, Management Discussion and Analysis, Environmental and Sustainability Reporting and Statement of Management Responsibilities. The Other Information does not include the financial statements and my audit report thereon. In connection with my audit on the County's financial statements, my responsibility is to read the other information and in doing so, consider whether the other information is materially inconsistent with the financial statements or my knowledge obtained in the audit or otherwise appears to be materially misstated. If based on the	We agree with the auditors' findings that some of the prior year audit issues raised have not been resolved and that no explanation was provided for this unsatisfactory situation. Efforts have made to address these prior years matters and we shall continue addressing them as guided by the Senate County Public Accounts Committee.	Partly resolved	

Annual Reports and Financial Statements for the year ended June 30, 2025.

Reference No. on the external audit Report	Issue/Observations from Auditor	Management comments	Status (Resolved / Not Resolved)	Timeframe: (Put a date when you expect the issue to be resolved)
	work I have performed, I conclude that there is a material misstatement of this Other Information, I am required to report that fact. I have nothing to report in this regard.			
	REPORT ON LAWFULNESS AND EFFECTIVENESS IN THE USE OF PUBLIC RESOURCES Conclusion As required by Article 229(6) of the Constitution, based on the audit procedures performed, except for the effect of the matters described in the Basis for Conclusion on Lawfulness and Effectiveness in the Use of Public Resources section of my report, I confirm that nothing else has come to my attention to cause me to believe that public resources have not been applied lawfully and in an effective way. Basis for Conclusion 1. Project Implementation Review of project implementation status revealed that out of the one thousand, seven hundred and twenty-one (1,721) projects featured in the report. i. Seventeen (17) projects with a total contract cost of Kshs.66,297,783.50 were incomplete and at different stages of execution. The projects had extended beyond the expected dates of completion. Management did not provide any documentary evidence to support the extension of contract period or explaining the delays in completion. ii. Twenty-six (26) projects with a total contract price of Kshs.56,189,717 had stalled at different stages with different explanations being given for each. Management did not provide for audit the strategies on the way forward or any action taken on the contractors for failure to execute the projects to completion.	We are in agreement with the findings of the auditor that projects amounting to Kshs. 66,297,783 had extended beyond the expected date of completion as at the end of the financial year. Fifteen projects out of the seventeen have since been completed as per appendix I.1 and remaining two are still ongoing Partly resolved		

Annual Reports and Financial Statements for the year ended June 30, 2025.

Reference No. on the external audit Report	Issue / Observations from Auditor	Management comments	Status: (Resolved / Not Resolved)	Timeframe: (Put a date when you expect the issue to be resolved)
	iii. Kshs.95,521,099 meant for 21 projects during the financial year 2023/2024 were reallocated to other budget items. There was no explanation or documentary evidence or approvals provided by Management to support the reallocations. This is contrary to Section 154 of the PFM Act, 2012 which limits the power of an accounting officer to reallocate appropriated funds and Regulation 47(5) of the PFM (County Government) Regulations, 2012 which requires that such reallocations be approved by the accounting officer of the entity. iv. Five hundred and sixty-five (565) projects started in several accounting years with a total contract price of Kshs.7,497,850,588 were still ongoing and at different levels of execution. The projects were already past their expected completion dates. No valid explanations or documentary evidence in form of project extensions or addendums were provided for audit verification explaining the delays in completions. Management did not also provide evidence of action taken against the contractors for delayed completion of projects. v. Twenty-four (24) projects with a total contract cost of Kshs.59,317,164 awarded during the financial year 2023/2024 were yet to commence. Management did not offer any explanations as to why the projects were yet to commence. In the circumstances, there was no value for money and timely realization of benefits accruing from budget allocations.			
2.	Payment of Court Decrees Review of records provided indicate that several legal cases filed in court against the County Executive were decreed in the interest of the claimants and amounted to Kshs. 154,906,998 out of which Kshs.66,472,548 has been paid leaving a balance of Kshs.88,434,450. Further, the County Executive has not disclosed the contingent liability of potential court awards in the financial statements over the years. This is despite having knowledge that there are numerous cases in court against the County which may have a financial implication in the future.	The amount of Kshs 154,906,998/= was in favor of decretal amounts awarded to 3rd party advocates engaged by private entities to secure claims against the County Government of Nakuru by various courts. However, the	Not resolved	

Annual Reports and Financial Statements for the year ended June 30, 2025.

Reference No. on the external audit Report	Issue / Observations from Auditor	Management comments	Status: (Resolved/Not Resolved)	Timeframe: (Put a date when you expect the issue to be resolved)
	In the circumstances, the value for money on the payment of court decrees amounting to Kshs.66,472,548 could not be confirmed.	county paid Kshs.66,472,548 as decretal amount as per the available budget provision.		
	Unsupported Legal Fees Review of records provided indicate that the County Executive made payments of Kshs.22,643,700 in respect of legal fees to six (6) law firms as detailed in Appendix 2 attached. Further, documentation on how the law firms were identified, signed service level agreements, certificates of appointment, evidence of court attendance, fee notes and monthly performance reports from each law firm in respect of each case were not provided for audit verification. In addition, despite the County having recruited its own County Attorney, the private law firms were engaged to represent the County in court cases without approvals by the County Executive Committee contrary to Section 16(1) of the Office of the County Attorney Act, 2020. There was also no approval or authority by the Attorney General contrary to directives issued by the Attorney General vide the Circular Ref. No. AG CONF/6/D/144 Vol.XI dated 03 November, 2020. The County Attorney should develop a policy for outsourcing legal services with clear provisions on hiring procedures, monitoring performance of law firms and court attendance, monthly progress reports on all cases and itemized billing system to support work done. This will limit the County's exposure to payment of exaggerated legal fees or services not rendered. In the circumstances, the regularity of the legal fees amounting to Kshs.22,643,700 could not be confirmed	The law firms were duly prequalified and listed in the Panel of Law Firms under Framework FY 2023/2024 by the County Government through a competitive process. Appendix 3.1 Other than the contracts, the service level agreements were not signed however in the subsequent engagements we shall ensure that they are signed. Majority of these law firms were appointed before the Act came into force as most of these matters relate to Defunct local Authorities. Those appointed in the subsequent years have valid appointing certificates to act for the County Government. Appendix 3.2 The volume of the old and current cases is overwhelming considering they are only three Legal Counsel. As a matter of good practice there is a regular exchange of correspondence between the engaged external law firms and the office of the County Attorney for purposes of updates and provision of necessary support.	Not resolved	

Annual Reports and Financial Statements for the year ended June 30, 2025.

Reference No. on the external audit Report	Issue / Observations from Auditor	Management comments	Status: (Resolved / Not Resolved)	Timeframe: (Put a date when you expect the issue to be resolved)
		Thorough verification of supporting documents is carried out before payments are effected. Accordingly, the payments must be supported with the following: a. Instructions/ authority to represent the County. b. Bill of Costs. c. Deed of Settlement/ Certificate of Taxation (where applicable). d. Proof of Proceedings / court attendance. e. Authority to Incur Expenditure. f. Court Orders (Decrees/Certificate of Costs) Case files and other supporting documents were availed to the audit team for verification. Appendix 3.1		
4.	Delay in the Construction of Treasury Headquarters The contract period for the project lapsed on 1 December, 2022 and was renewed up to 04 October, 2024 through letter Ref No;NKR.C/COF/Treasury Building/Vol.II (117) of 23 June, 2023. The extension that was the final one has also lapsed. Further, the Architects were paid an amount of Kshs.54,189,963 for structural and architectural plan (designs) consultancy services. However, the designs have not been approved by National Construction Authority and the Physical Planning Department. In the circumstances, the value for money already spent on the project could not be confirmed.	We agree with auditors finding that there was lapse of contract of treasury building up to 4 October 2024. However the same was renewed up to 25 May 2025 as per the attached application letter dated 11th September 2024, minutes dated 7 October 2024 and approval letter for extension of contract period dated 9 October 2024.		

Annual Reports and Financial Statements for the year ended June 30, 2025.

Reference No. on the external audit Report	Issue / Observations from Auditor	Management comments	Status: (Resolved / Not Resolved)	Timeframe: (Put a date when you expect the issue to be resolved)
5.	Voided Transactions Review of the system payments indicated that 570 transactions of Kshs.308,061,121 were voided during the financial year 2023/2024. Available information also indicates that the Controller of Budget (CoB) may have approved payment of these voided transactions. In the circumstances, regularity of the voided transactions amounting to Kshs.308,061,121 could not be confirmed.	We are in agreement with the findings of the Auditor that 570 transactions amounting to Kshs.308,061,121 were voided during the financial year 2023/2024 The reasons as to why these transactions were voided include wrong vote used, dormant bank accounts, wrong bank accounts, wrong KRA PIN numbers and where the name of the company has special characters as indicated in	Not resolved	
6.0	Acquisition of Land by the Department of Lands The department of land purchased four parcels of land during the year under review for different projects within the county. The following anomalies were noted: i. The department acquired 4.17 acres of land for Kshs.6,490,000 vide tender number NCG EOI L.HPP 40/2020/2021 out of which Kshs.4,490,000 was paid during the year under review for construction of an ECD Centre at Mbombo in Elementaita Ward Gilgil Sub County. However, evidence of official search and consent from the Lands Control Board was not provided for audit verification. Further, partial payment of Kshs.4,490,000 was done on 28.06.2024 even though the sale agreement was executed on 3.2.2021, it was not clear why the payment was done several years after the sale agreement was signed. ii. The Department acquired 0.43 Ha of land for Kshs.2,000,000 for road opening on land parcel No. Naivasha/Maraigushu Block 4/44 in Githengera St. John Community Gilgil. However, as at the time of audit there was no evidence that consent to sell had been granted by the land control board and search documents were incomplete. Transfer of interest in land was not fully executed.	We are in agreement with the auditors finding. We wish to state that the said parcel of land was purchased from Nakuru Mutukario Farmers Co. LTD. A search from the cooperative's records confirmed its rightful ownership. Appendix 6.1	Not resolved	

Annual Reports and Financial Statements for the year ended June 30, 2025.

Reference No. on the external audit Report	Issue / Observations from Auditor	Management comments	Status: (Resolved / Not Resolved)	Timeframes: (Put a date when you expect the issue to be resolved)
	iii. The department acquired land numbers LR No. Naivasha/Maraigushu Block 43048 and LR No. Naivasha/Maraigushu Block 43049 (New Karati) at Kshs.2,000,000 each for St.John water. However, as at the time of audit there was no evidence that consent to sell had been granted by the land control board and search documents were incomplete. Transfers of interest in land were not fully executed. iv. The department acquired land number Nakuru Elburgon Township Block 11464 at Kshs.5,000,000 out of which Kshs.1,000,000 was paid during the financial year under review, for construction of Kasarani Health Centre in Elburgon Ward. However, as at the time of audit there was no evidence that consent to sell had been granted by the land control board. Further, transfer of interest of land or proof of transfer of ownership were not availed for audit verification even though full payment had been made.			
7.	Project Verification - Department of Water and Irrigation The department of water and irrigation awarded tenders to various contractors to supply pipes and fittings and drill boreholes totalling to Kshs. 84,457,359. Physical verification of projects revealed that project sign posts were missing, pipe marks where the pipes were laid were not installed and there was no water connections and distributions at the piping ends. Hence the objective of providing water to the residents was not achieved. In the circumstances, the value for money of the expenditure incurred on the projects could not be confirmed	We take note of the auditor's finding and wish to respond on individual project as per Appendix 7.0	Not resolved	
8.	Implementation of Contracts – Department of Youth, Gender, Sports and Social Services The department of Youth, Gender, Sports and Social Services undertook procurement for various works with a total contract amount of Kshs.21,331,241. An audit verification of the projects revealed various anomalies as disclosed in the attached table. Management did not provide any explanation for the anomalies.	We agree with the auditors' findings, and we would wish to respond to each of these as per the Appendix 8.0	Partly resolved	

Nakuru County Executive
Annual Reports and Financial Statements for the year ended June 30, 2025.

Reference No. on the external audit Report	Issue / Observations from Auditor				Management comments	Status: (Resolved / Not Resolved)	Timeframe: (Put a date when you expect the issue to be resolved)
Contract No.	Description	Contract Amount (Kshs)	Amount Paid (Kshs)	Remarks			
CGN/YSGC SS/ONT/004/2023/2024	Construction of a masonry perimeter wall at Njoro homecraft-center.	9,207,620	8,894,267	Contractor had been paid full amount without practical certificate of completion: no project handover certificates.			
CGN/YSGC SS/ONT/102/2022-2023	Renovation of textile hub at Menengai social hall in Biashara ward.	4,903,430	4,903,430	The project started in the financial year 2022/2023 with a contract start date of 22 May, 2023. However, the inspection and acceptance report were not dated. Certificate of practical completion was dated 09 January 2024, which means that the project went beyond the contract period without approvals and requests for extension.			
CGN/YGSS &I/001/2023-2024	Completion of Elburgon social hall in Elburgon ward	4,097,785	4,097,785	Physical verification of the revealed that there was no land ownership documents. Construction had been done only to structure walling; contractor was not on site yet had been paid in full Kshs. 4,097,785.			
CGN/YGSSS &I/004/2023-2024	Proposed completion of OVC Drop-in center at Njoro Homecraft, in Njoro ward	7,220,191	7,177,791	LPO was dated on 23 October, 2023 with the name of the contractor yet the signed contract agreement was dated on 23 February, 2024. The certificate of practical completion and hand over certificates were not provided and the renovations were not supported by the pre-inspection reports. The project renovations did not have the pre-inspection reports. Certificates of practical completion and hand over certificates were not provided for audit. Physical verification revealed that the project was complete but not in use.			

Nakuru County Executive
Annual Reports and Financial Statements for the year ended June 30, 2025.

Reference (No. on the external audit Report)	Issue / Observations from Auditor			Management comments	Status: (Resolved / Not Resolved)	Timeframe: (Put a date when you expect the issue to be resolved)
	Total	21,331,241	20,975,488			
	In the circumstances, the value for money of the expenditure incurred on the contracts could not be confirmed.					
	9. Delay in Implementation of Projects					
	Menengai and Kiamaina Water Project					
9.1	A contractor was contracted for the purchase and supply water pipes through at a contract sum of Kshs.5,703,650 to Menengai and Kiamaina water projects. However, the records provided for audit did not include delivery notes, counter receipt vouchers, inspection and acceptance committee report and distribution of items to the two sites. Further, audit inspection carried out on 02 October, 2024 revealed that the supplies were issued to the community for implementation of the project without any accountability mechanism being put in place by the Accounting Officer. In addition, the supplies were stored in nearby public secondary schools' classrooms and private residences without any security arrangements thereby exposing them to damage, theft and/or misappropriation. In addition, the project site was not clearly defined and pipe way leaves had not been acquired thereby compromising the project execution and objective.			We agree with the auditor's finding that project records were not provided during the time of audit. This is highly regretted. The documents have since been provided to the auditors for verification. Appendix 9.1.1	Partly resolved	
9.2	Rapland Water Project A contract was awarded at a cost of Kshs.9,570,162 for the purchase and supply of water pipes to Rapland water project at the County headquarters. However, audit inspection carried out on 02 October, 2024 revealed that the supplies were delivered to Naivasha Water and Sanitation Co. Ltd. for implementation of the project without any accountability mechanism being put in place by the Accounting Officer. Further, the goods delivered at Naivasha Water and Sanitation Co. Ltd. was not supported by counter receipt vouchers and stores records. In addition, the supplies were lying at the Company's compound. The project site was not defined and pipe way leaves had not been acquired thereby delaying the project execution and objective. The County Executive lacked clear project objectives and guidelines for accountability of materials being delivered.			We agree with the auditors findings and wish to respond as follows: - - Naivasha water company being an agent of county government of Nakuru was issued with the pipes and an agreement to undertake laying of main distribution lines and last mile connectivity for Rapland community. Appendix 9.2.1 - For accountability purposes the following documents were issued: delivery note, counter receipt voucher		

Nakuru County Executive
Annual Reports and Financial Statements for the year ended June 30, 2025.

Reference No. on the external audit Report	Issue / Observations from Auditor	Management comments	Status: (Resolved / Not Resolved)	Timeframe: (Put a date when you expect the issue to be resolved)
	In the circumstances, the County Executive and the citizens of Nakuru may not get value for money from the purchase and supply of water pipes at a total cost of Kshs.15,273,812.	(S13) and counter requisitioning (S11) and issue voucher. Appendix 9.2.2 - The project site was to cover the whole of Rapland community area - For Wayleaves, the laying of pipes was to be done on public land and this does not require wayleaves approval as defined in wayleave section 3 of the way leave act- Appendix 9.2.3		
10.	LACK OF FEASIBILITY STUDY FOR THE CONSTRUCTION OF COUNTY AGGREGATION AND INDUSTRIAL PARK (CAIP) The County Executive through the department of trade transferred Kshs.250,000,000 from the development account to Nakuru County Aggregation and Industrial Park account held at a local bank for construction of Nakuru County Aggregation and Industrial Park. The contract for the construction of Nakuru County Aggregation and Industrial Park was awarded in the financial year 2023/2024 with a contract sum of Kshs.464,221,150 and was equally funded by the County Government of Nakuru and the National Government. It was however not clear how the location of the industrial park was identified because feasibility study reports were not provided for audit verification. Further, it was also not possible to confirm ownership of the piece of land as ownership documents were not provided for audit review. In the circumstances, the regularity of the transferred amount of Kshs.250,000,000 could not be confirmed.	We are agreeing with the Auditor's observation that the feasibility study reports were not provided during the time of audit. This is highly regretted. The feasibility study was conducted by the Ministry of Industrialization, Trade and Enterprise Development as part of the prefeasibility studies done for Naivasha	Resolved	
11.	Ineffective and Uneconomical Use of Completed Projects – Department of Health Physical inspection of the projects under the department of health carried out on 08 October, 2024 revealed that projects with a cost of Kshs.30,217,614 were	We agree with the auditors finding and we would wish to respond to each of these as per the Appendix 11.0		

Nakuru County Executive
Annual Reports and Financial Statements for the year ended June 30, 2025.

Reference No. on the external audit Report	Issue/ Observations from Auditor	Management comments	Status: (Resolved / Not Resolved)	Timeframe: (Put a date when you expect the issue to be resolved)
complete and certificates of practical completion issued however they were not in use as highlighted in the table below:				
No.	Description	Amount Paid FY 2023/2024 (Kshs)	Remarks	Resolved
1.	Proposed construction of one-story building at Rhonda Health Centre	12,774,820	The certificate of practical completion was issued on 29 April, 2024. However as at date of audit inspection the health center was not equipped and not in use The prime cost on project management and expenses of Kshs 190,000 was not supported by way of itemized ETR receipts or schedules for payments	
2.	Supply and delivery of generators at Bondeni Maternity Hospital and Langalanga Hospital	6,420,000	The certificate of handing over was issued on 07 June, 2024. However as at the date of audit inspection the generators were not installed and thus not in use The inspection and acceptance report did not include evidence that the generators were tested contrary to Section 48 (3) of the PPADA, 2015 which states that the inspection and acceptance committee shall immediately after the delivery of goods, works or services (a) inspect and where necessary, test the goods received. The generators are diesel engines and common practice is to test run the engines before acceptance	
3.	Proposed completion of Menengai Dispensary Maternity Building in Menengai Ward	4,761,165	The certificate of practical completion was issued on 12 March, 2024. However as at date of audit inspection the health center was neither equipped nor in use	
4.	Proposed electrical and mechanical works at Outpatient Department	6,261,629	The certificate of practical completion was issued on 11 December, 2023 to ascertain completion of construction works for the Outpatient Block at a contract sum of Kshs 160,988,441, and the certificate of handing over issued on 30 May, 2024. It was	

Nakuru County Executive

Reference No. on the external audit Report	Issue / Observations from Auditor	Management comments	Status: (Resolved/Not Resolved)	Timeframe: (Put a date when you expect the issue to be resolved)				
	<table><tr><td>Block at Rift Valley Provincial General Hospital</td><td>however noted that as at date of audit inspection the Centre was neither equipped nor in use</td></tr><tr><td>Total</td><td>30,217,614</td></tr></table> In the circumstances, value for money on the amount of Kshs.30,217,614 spent on the projects could not be confirmed.	Block at Rift Valley Provincial General Hospital	however noted that as at date of audit inspection the Centre was neither equipped nor in use	Total	30,217,614			
Block at Rift Valley Provincial General Hospital	however noted that as at date of audit inspection the Centre was neither equipped nor in use							
Total	30,217,614							
12.	Irregular Procurement of Drugs and Medical Supplies Review of the IFMIS payment details for the year under review revealed that the department of Health procured medical drugs worth Kshs.114,697,212, out of which Kshs.51,609,662 was procured from other various suppliers leaving a balance of Kshs.63,087,550 that was rightfully procured from Kenya Medical Supplies Authority (KEMSA). This is contrary to Section 4(1)(c) and (e) of the Kenya Medical Supplies Authority Act, 2013 which states that the functions of the Authority shall be to - enter into partnership with or establish frameworks with County Governments for purposes of providing services in procurement, warehousing, distribution of drugs and medical supplies; and support county governments to establish and maintain appropriate supply chain systems for drugs and medical supplies. In the circumstances, Management was in breach of the law and the regularity of the procurement of the medical drugs amounting to Kshs.51,609,662 from other various suppliers could not be confirmed.	We agree with the auditor's findings and wish to state that the department of health procures drugs and other essential health products from KEMSA on a first call so that we benefit from the cost advantage in purchasing economies of scale and benefitting in the optimum combination of cost and quality for value of money. However, upon making orders to KEMSA, there are times when some essential commodities are out of stock and we receive the list of non-supplies from KEMSA. Based on the non-supply list we are now able to make orders from contracted suppliers	Not resolved					
13.	Proposed Construction of Outpatient Block at Molo Level 4 Hospital The County Executive contracted a tender for the proposed construction of outpatient block at Molo Level 4 Hospital at a contract sum of Kshs.150,095,777.	We agree with the auditor's findings. The Management wishes to respond that the works paid had						

Annual Reports and Financial Statements for the year ended June 30, 2025.

Reference No. on the external audit Report	Issue / Observations from Auditor	Management comments	Status: (Resolved / Not Resolved)	Timeframe: (Put a date when you expect the issue to be resolved)
	However, the contract period was not specified in the contract. The amount paid to the contractor as at 30 June, 2024 was Kshs.138,008,038. During the year under review, payment certificate number 7 and 8 of amounts of Kshs.12,086,126 and Kshs.12,042,041 respectively were paid for works done as per the bills of quantities provided. Audit inspection of the project on 08 October, 2024 revealed that certificates was not supported by way of: - Inspection and acceptance reports on the work done as per the certificates. - Joint measurement of works to quantify the works done and there was no extension of duration for completion. Further, the site inspection revealed that the drainage works were incomplete, landscaping and clearing of construction and excavation debris was not yet done and window panes had not been fitted on all windows as required. The workmanship was also poor as there were visible wear and tear on some finished walls and doors. In the circumstances, the propriety of the expenditure of Kshs.24,128,167 on the project during the year could not be confirmed.	certificate of inspection and acceptance to support the payments	Not resolved	
14.	Proposed Construction of Outpatient Block at Njoro Level 4 Hospital The County Executive contracted a tender for the proposed construction of outpatient and inpatient block at Njoro Level 4 Hospital at a contract sum of Kshs.147,538,940. However, the contract period was not specified in the contract agreement. The total amount paid to the contractor as at 30 June, 2024 was Kshs.120,121,170. During the year under review, payment certificate number 6 of Kshs.10,563,816 was paid for works done as per the bills of quantities provided. Audit inspection of the project carried out on 08 October, 2024 however revealed that payment certificates was not supported by way of inspection and acceptance reports on the work done as per the certificates and joint measurement of works to quantify the works done. Further, the extension of duration of completion for eleven (11) weeks had lapsed	Hon. Chair we regret that the contract period for proposed construction of outpatient and inpatient block at Njoro Level 4 Hospital was not specified in the contract agreement. Hon. Chair we regret that the inspection and acceptance certificates were not provided to the Auditors during the time of Audit. Further the remaining works were due for completion by the time the contract extension period lapses on 29th November 2024. We have however		

Annual Reports and Financial Statements for the year ended June 30, 2025.

Reference No. on the external audit Report	Issue / Observations from Auditor	Management comments	Status: (Resolved / Not Resolved)	Timeframe: (Put a date when you expect the issue to be resolved)
	on 10 June, 2024 yet the project was still incomplete. In addition, the site inspection revealed that the workmanship was poor as there were visible wear and tear on some finished walls and doors and that the contractor was not on site despite the project still ongoing. In the circumstances, the propriety of the expenditure of Kshs.10,563,816 during the period could not be ascertained.	terminated the contract due to contractor absconding site. Appendix 14.1 We have called for joint measurement to show whether there is value for money and inform the next course of action. Appendix 14.2		
15.	Irregular Payment of Salaries Outside the Integrated Payroll and Personnel Database (IPPD) Review of the Integrated Personnel Payroll Database (IPPD) payroll for June, 2024 revealed that salaries amounting to Kshs.1,067,250 made to thirteen (13) officers outside the IPPD system. This is contrary to Treasury Circular No.13/2019 of 28 August, 2019. Monthly payroll reconciliation may not have been done in time hence omitting some names from the payroll. In the circumstances, Management was in breach of the regulations.	We agree with findings of the auditor that as a County we have not achieved the five percent statutory requirement of the People Living With Disability in the workforce, we are however, progressively working towards achievement of this through affirmative actions.	Not resolved	
16.	Non-Compliance with Law on Recruitment of Staff Living with Disabilities Review of the Human Resource Integrated Payroll and Personnel Database (IPPD) Complement data as at 30 June, 2024 revealed that out of the five thousand, three hundred and sixty-five (5,365) employees, eighty-five (85) were public officers living with disability or 2% of the total staff. This is contrary to Article 54 (2) of the Constitution of Kenya and Section B.23 (1) and (2) of the Human Resource Policies and Procedures Manual for the Public Service, May, 2016. In the circumstances, Management was in breach of the law and regulations	We agree with findings of the auditor that as a County we have not achieved the five percent statutory requirement of the People Living with Disability in the workforce, we are however, progressively working towards achievement of this through affirmative actions	Not resolved	
17.	Irregular Engagement of Casuals	We take note of the findings of the	Resolved	

Reference No. of the external audit Report	Issue / Observations from Auditor	Management comments	Status: (Resolved / Not Resolved)	Timeframe: (Put a date when you expect the issue to be resolved)
	Review of the Integrated Financial Management Information System (IFMIS) payment details for the year under review revealed payments amounting to KShs.2,151,819 paid to twenty (20) casuals for a period exceeding three months during the year under review. Further, it was observed that the various departments within the County Executive maintained casuals without the required approvals from the County Public Service Board (CPSB). Payments to casuals were made through the IFMIS system and not through the IPPD system leading to an unregulated wage bill for casual workers. This was contrary to Section 74 of the County Governments Act, 2012. This is contrary to Section 37(1)(b) of the Employment Act, 2007 which stipulates that casual employment should be converted to term contract where a casual employee performs work which cannot reasonably be expected to be completed within a period, or a number of working days amounting in the aggregate to the equivalent of three months or more, the contract of service of the casual employee shall be deemed to be one where wages are paid monthly. In the circumstances, Management was in breach of the law.	auditor and we wish to respond that the approvals by the County Public service Board have since been availed to the auditors for verification. Appendix 17.1		
18.	Non-Compliance with Law on Ethnic Composition Review of the human resource Integrated Payroll and Personnel Database (IPPD) Complement data as at 30 June, 2024 revealed that the County Executive had Five thousand, three hundred and sixty-five (5,365) employees or of which two thousand, five hundred and forty-nine (2,549) or 48% are from one ethnic community. Further it was observed that three thousand, nine hundred and seventeen (3,917) staff or 73% of the work force were from the two dominant communities in the County. This is contrary to the provisions of Section 7(1) and (2) of the National Cohesion and Integration Act, 2008. In the circumstances, Management was in breach of the law.	We are in agreement with the findings of the auditor and we wish to Respond as follows. In undertaking the recruitment and selection exercise, the Board takes into consideration the constitutional requirements as outlined in Articles 54 (2), 55 (c), 232 (1) g, h, i of the Constitution of Kenya, 2010 and Section 65 (1) b, c, e 64(1), and 65 (2) of the County Governments Act, 2012 amended 2020. Section 65 (1) e, of the CGA Acts states;	Not resolved	

Nakuru County Executive
Annual Reports and Financial Statements for the year ended June 30, 2025.

Reference No. on the external audit Report	Issue / Observations from Auditor	Management comments	Status: (Resolved / Not Resolved)	Timeframe: (Put a date when you expect the issue to be resolved)
19.	Payroll Deductions in Excess of Two-thirds of Basic Pay Review of the Integrated Personnel Payroll Data (IPPD) payroll reveals a total of one thousand, one hundred and eighty (1,180) officers earned net pay lower than a third of their basic salary during various months in the financial year. Further, it was observed that fifteen (15) officers continuously had deductions in excess of two-thirds of their basic pay for the entire financial period. This is contrary to Section 19(3) of the Employment Act, 2007. Failure by Management to enforce financial discipline among officers of the County Executive. In the circumstances, Management was in breach of the law. Irregular Operation of Accounts in Commercial Banks Review of cash and bank records revealed that the County Government operated fifteen (15) accounts with commercial banks instead of the Central Bank of Kenya. This is contrary to Regulation 82(1)(b) of the Public Finance Management (County Governments) Regulations, 2015. In the circumstances, Management was in breach of the law.	We agree with the findings of the auditor that one thousand, one hundred and eighty (1,180) officers earned net pay lower than a third of their basic salary during various months in the financial year. On this matter we wish to respond that deductions of more than two-thirds of the basic pay were Occasioned by several factors as enumerated Resolved We agree that the County Government operates more than fifteen (15) accounts with commercial banks instead of the Central Bank of Kenya. The number of commercial bank accounts are 343. Not resolved		
21.	Retention of Employees Beyond the Mandatory Retirement Age Review of the Integrated Personnel Payroll Data (IPPD) payroll revealed that seventy-seven (77) officers who drew salaries totaling to Kshs.36,165,612 during the financial year under review who were still in service despite attaining the mandatory retirement age of sixty (60) years. This is contrary to Section D.21 of the Human Resource Policies and Procedures Manual for the Public Service May, 2016. In the circumstances, Management was in breach of the regulations.	We have noted the findings of the auditor on the retention of seventy seven (77) officers despite them attaining a mandatory retirement age of sixty (60) years. We wish to respond that seventy-five (75) officers retired and were deleted from the payroll, two (2) are staff on contract (political appointees Not resolved		

Nakuru County Executive
Annual Reports and Financial Statements for the year ended June 30, 2025.

Reference No. on the external audit Report	Issue / Observations from Auditor	Management comments	Status: (Resolved / Not Resolved)	Timeframe: (Put a date when you expect the issue to be resolved)
	Assets Without Ownership Documents Review of the land registers provided for audit revealed that the entity did not have ownership documents inform of title deeds for nine hundred and ninety-six (996) parcels of land of undetermined value and indicated to be owned by the County Executive. No explanation was provided on why the county lacked title deeds for the parcels of land. Further, review of the motor vehicles register revealed that the register failed to indicate whether the entity had logbooks for the four hundred and forty-five (445) motor vehicles it held. In addition, the original map of Njoro Central DEB Primary School indicated the school was originally occupying 1.75ha of land or approximately 4.32 acres. Currently the school sits on 1.35 acres as per the allotment letter dated 10 June, 1997. However, the allotment has been contested by the local community in Court and the judgement yet to be delivered. Illegal settlers have encroached on a section of the school which has jeopardized the existence of the school resulting to lack of a playing ground and future development space. Audit verification of school projects within Nakuru County on 08 October, 2024 revealed that ten (10) schools did not have land title deeds at the time of the audit. In the circumstances, the ownership of the land and motor vehicles indicated in the asset registers and being used by Nakuru County Schools could not be confirmed.	The management takes note of the audit findings and observation. We wish to state that the vehicles purchased by the County Executive, (175) have logbooks in name of the County Government of Nakuru and the balance of 270 vehicles in the name of the Defunct Local Authorities National Government. One hundred and fifty (150) parcels of land have either title deeds or allotment letters of lease certificates.	Not resolved	
22.				
	Supply, Installation and Commissioning of the Revenue Management System The Nakuru County Executive entered into an agreement with a supplier on 01 December, 2020 for the Supply, Installation, Configuration and Commissioning of the Integrated Revenue Collection Management System at a contract sum of Kshs.34,510,000. According to the terms of reference (TORs) the vendor was to ensure that the county is maximizing the revenue but there has been no much improvement in the revenue collection since its installation. Further, Clause 3.1.2 of the contract agreement states that upon completion of the supply, the client shall pay	We agree with the auditor's observation that according to the terms of reference (TORs) the vendor was to ensure that the county is maximizing the revenue. Since its installation in 1st December 2020 up to-date the system has aided in improvement in revenue collected as shown by the revenue analysis below.		
23.				

Annual Reports and Financial Statements for the year ended June 30, 2025.

Reference No. in the external audit Report	Issue/ Observations from Auditor	Management comments	Status: (Resolved / Not Resolved)	Timeframe: (Put a date when you expect the issue to be resolved)
	4.3% of the total revenue processed and collected through the system on a monthly basis. During the year under review, the supplier of the system has been paid a total of Kshs.57,739,727 being 4.3% of the total revenue collected during the period. However, Management has not demonstrated that the County Executive's revenue collection had improved significantly from the previous year's collections as was envisaged in the TORs of the contract yet the Consultant was being paid a fee of 4.3% on total revenue collected on a monthly basis. In the circumstances, the value for money for the expenditure of Kshs.57,739,727 spent on the system could not be confirmed.	There has been slight improvement in the revenue collection since its installation. We wish to state that the revenue enhancement is a combination of various factors including: • Revenue Management System • Human interventions (enforcement and compliance teams in terms of the workforce) • The business community. • Public awareness and sensitization. • Environmental factors • Legislation and revenue related laws • Political factors • Social factors • Technological factors • Economic factors • Geographical factors All the above factors have an equal probability on revenue collection enhancement strategy therefore there is need to address all these factors to achieve maximum results. The County management has embarked on a road map towards addressing the above listed factors during the current financial year by: • Inviting partnerships to address the gaps. Annex 23.1	Not resolved	

Nakuru County Executive
Annual Reports and Financial Statements for the year ended June 30, 2025.

Reference No. on the external audit Report	Issue / Observations from Auditor	Management comments	Status: (Resolved / Not Resolved)	Timeframe: (Put a date when you expect the issue to be resolved)
		• Enactment and review of the various revenue laws. Annex 23.2 • Revenue champions and inspectors. Annex 23.3 • Solarization of the revenue offices. Annex 23.4 • Total automation and integration. Annex 23.5 • Continuous public participation and sensitization. Annex 23.6 By addressing the above factors, the County Government management will maximize revenue collection.		
24.	Construction of High-Altitude Training Facility Keringet Sports Center The County Executive through the department of Youth, Gender and Sports, contracted to local contractor of a high-altitude training facility in Keringet ward. The contract was signed on 10 February, 2021 and the contract sum was agreed at Kshs.121,997,573. Further, the contract period was from 10 February, 2021 for a period of forty-two (42) weeks from the date of contract and was to end on 10 October, 2021. However, the title deed for the procured land and the performance bond for the project was not provided for audit verification. Review of records revealed that payments amounting to Kshs.96,087,948 or 78% of the contract sum have been made as at 30 June, 2024. The amount includes Kshs.17,057,176 paid during the year under review for certificate No. 8. However, physical verification of the works revealed that the main contractor had not completed the following works thirty (30) months after the expected completion date and was not on site. In addition, there was no evidence provided that the contract period had been extended	We agree with the auditors' findings concerning construction of High - Altitude Training Facility at Keringet. We wish to confirm that the performance bond for the project was extended to 29th April 2025 and has been provided to the auditors for verification. Appendix 24.1	Not resolved	

Nakuru County Executive
Annual Reports and Financial Statements for the year ended June 30, 2025.

Reference No. on the external audit report	Issue / Observations from Auditor	Management comments	Status: (Resolved / Not Resolved)	Timeframe: (Put a date when you expect the issue to be resolved)
	Another contractor was contracted at a contract cost of Kshs.18,431,860 for mechanical works and borehole drilling at the Keringet sports center. The contract start date was 22 May, 2023 and was expected to end on 22 November, 2023. However, audit inspection on the project revealed that the borehole has been drilled but there were incomplete works as detailed below: i. Equipping and water treatment had not been done ii. Plumbing and drainage works for absorption block at a cost Kshs.1,680,730 had not been done; and iii. External water reticulation and lawn irrigation works at a cost Kshs.3,364,500 were outstanding. Another contractor was contracted for construction of two dormitories, kitchen, dining area and a shed at a contract sum of Kshs.16,999,852 at Keringet sports center. The contract was signed on 23 February, 2021 and the contract completion date had been agreed to be 23 May, 2024. However, physical verification of the project revealed that the works were all incomplete and the contractor was not on site despite the contract period having lapsed. In the circumstances, the value for money on the expenditure incurred on the project and the expected service delivery to the public could not be confirmed.			
25.	FAILURE TO ESTABLISH DEPARTMENTAL TRAINING COMMITTEES Management did not establish departmental training committees which may have negatively impacted the efficient management of the training function of the County Executive. This is contrary to Paragraph 1.2 (1) of the County Public Service Human Resource Manual, 2013 that requires the County to establish Departmental Training Committees to manage the training function. In the circumstances, Management was in breach of the regulations and the County Executive's policies.	We agree with the auditor's findings that departmental training committees were not established, however, the functions of departmental training committees is currently being undertaken by departmental human resource management advisory committees. Appendix 25.	Resolved	

Nakuru County Executive
Annual Reports and Financial Statements for the year ended June 30, 2025.

Reference No. on the external audit Report	Issue / Observations from Auditor	Management comments	Status: (Resolved / Not Resolved)	Timeframe: (Put a date when you expect the issue to be resolved)
26.	Compensation of Employees Beyond the Set Threshold The compensation of employees amounts of Kshs.6,447,452,070 is equivalent of the 39% of the County Executive's total revenue of Kshs. 16,362,575,304 which exceeded the prescribed limit of 35%. This is contrary to Regulation 25 (1) (a) and (b) of the Public Finance Management (County Governments) Regulations, 2015. In the circumstances, the regularity of the compensation of employees amount of Kshs. 6,447,452,070 could be confirmed.	We agree with the auditor's findings that the County Executive has exceeded the prescribed limit of 35% of the total revenue and we wish to state that this has been occasioned by various factors.	Not resolved	
	REPORT ON EFFECTIVENESS OF INTERNAL CONTROLS, RISK MANAGEMENT AND GOVERNANCE Conclusion As required by Section 7(1)(a) of the Public Audit Act, 2015, based on the audit procedures performed, except for the effect of the matters described in the Basis for Conclusion on Effectiveness of Internal Controls, Risk Management and Governance section of my report, I confirm that nothing else has come to my attention to cause me to believe that internal controls, risk management and governance were not effective.			
1.	Basis for Conclusion Lack of a Fraud Policy	We are in agreement with the Auditor's finding that the County Executive did not have in place a fraud management	Resolved	

Nakuru County Executive
Annual Reports and Financial Statements for the year ended June 30, 2025.

Reference No. on the external audit Report	Issue / Observations from Auditor	Management comments	Status: (Resolved / Not Resolved)	Timeframe: (Put a date when you expect the issue to be resolved)
	Nakuru County Executive did not have in place a fraud management policy to assist in detecting and preventing fraud during the year under review. It was therefore not possible for Management to put any measures could assist in detection and prevention of fraud contrary to Regulation 158 of the Public Finance Management (County Governments) Regulations 2015. In the circumstances, the effectiveness of internal control in relation to the detection and prevention of fraud in the County Executive could not be confirmed. NON-ESTABLISHMENT OF AN AUDIT COMMITTEE The County Executive did not establish an internal audit committee responsible for monitoring the County's governance process, accountability process and control systems, follow up on the implementation of the recommendations of internal and external audit. In addition, the head of internal audit reports directly to the Accounting Officer hence the operational independence of the internal audit unit could not be guaranteed. This was contrary to Section 155 (5) of the Public Finance Management Act, 2012. In the circumstances, Management was in breach of the law and the effectiveness of assessment of internal controls, risk management and governance could not be confirmed.	policy. We wish to state that we are in the process of coming up with this. We are in agreement with the Auditor's finding that the County Executive did not establish an internal audit committee. We wish to state that we are in the process of establishing the audit Committee.	Not resolved	
2.	LACK OF RISK AND DISASTER MANAGEMENT POLICY Management of the County Executive has not established a risk and disaster management policy; strategies and a risk register to mitigate against risk. This is in contravention of Regulation 158(1) of the Public Finance Management (County Governments) Regulations, 2015. In the circumstances, there is risk that Management may not identify possible risk areas and mitigate against them which may lead to subsequent loss of funds by the County Government.	We are in agreement with the Auditor's finding that the County Executive has not established a risk and disaster management policy. We wish to state that we are in the process of establishing the audit Committee.	Not resolved	
3.				

Nakuru County Executive
Annual Reports and Financial Statements for the year ended June 30, 2025.

Reference No. on the external audit Report	Issue / Observations from Auditor	Management comments	Status: (Resolved / Not Resolved)	Timeframe: (Put a date when you expect the issue to be resolved)
	NON-COMPLIANCE WITH CLIMATE CHANGE REGULATIONS			
	The Nakuru Climate Change Act, 2021 provided for establishing of County Climate Change Steering Committee and County Climate Change Planning Committee. However, the composition of the approved committees chaired by the Governor were not provided for audit review. Further, there were no reports on sectoral greenhouse gas emissions for the national inventory submitted by the County Executive. The County Executive had not designated a unit with sufficient staff and financial resources, along with appointing a senior officer to coordinate the mainstreaming of the climate change action plan and other climate change statutory functions into sectoral strategies. In addition, there were no mechanisms implemented by the County Executive to regularly monitor and review the performance of integrated climate change. The County did not have annual reports submitted to the Council, detailing the status and progress of performance and implementation of all assigned climate change duties and functions. Therefore, it was not possible to establish that public participation and consultations were done when developing strategies, laws, and policies relating to climate change. In the circumstances, climate change regulations have not been properly integrated into the County Executive's action plans.	We agree with the auditor's findings and wish to respond that the composition of the approved committees was guided by the Nakuru County Climate Change Act 2021. Appendix 4.1	Resolved	
5.	Lack of an Inventory Management System for the Health Stores Review of the store records from the pharmacy department at the Nakuru County Referral and Teaching Hospital on 08 October, 2024 revealed that drugs amounting to Kshs.1,799,849 that had since expired during the period under review yet they were still	We acknowledge that currently there's no automated stock module. Initially the facility had an automated one but the cost of maintaining the system was not sustainable and are currently sourcing a free one from the	Not resolved	

Annual Reports and Financial Statements for the year ended June 30, 2025.

Reference No. on the external audit report	Issue / Observations from Auditor	Management comments	Status: (Resolved / Not Resolved)	Timeframe: (Put a date when you expect the issue to be resolved)
	in the stores. It was observed that the department had failed to develop proper internal controls to monitor the stock levels and nature of stores as envisaged under Regulation 158(1)(b) of the Public Finance Management (County Governments) Regulations, 2015. In the circumstances, the efficiency and economy in the management of the medical drugs could not be confirmed. The audit was conducted in accordance with ISSAI 2315 and ISSAI 2330. The standards require that I plan and perform the audit to obtain assurance about whether effective processes and systems of internal controls, risk Management and overall governance were operating effectively in all material respects. I believe that the audit evidence I have obtained is sufficient and appropriate to provide a basis for my conclusion.	Ministry of Health. However, the facility has a manual one that they use to track expiry of drugs by taking monthly stock takes which are checked and documented. In addition to this the main reasons for expiry are staff strikes, changes in treatment regimens, donations from KEMSA and a push for commodities from UHC.		

306.....

Accounting Officer

Date

27/11/2025

Appendix II: Projects implemented by The Nakuru County Executive

Project title	Project Number	Donor	Period/ duration	Donor commitment	Separate reporting required the agreement (Yes/No)	Consolidat ed in these financial statements (Yes/No)
Proposed construction of ESP Markets and supporting facilities in Nakuru County Kasarani (Gilgil) Gilgil (gilgil) Mzeewanyama (Nakuru town east)	{MLPWHUD/SDHUD/U DD/245/2023 - 2024}	NATIONAL GOVERNMENT	2024/2025	147,766,679	No	No
Proposed construction of ESP Markets and supporting facilities in Nakuru County Subukia (subukia) Kabatini (bahati) Keringet (kuresoi south)	{MLPWHUD/SDHUD/U DD/198/2023 - 2024}	NATIONAL GOVERNMENT	2024/2025	180,555,172	No	No
Proposed construction of ESP Markets and supporting facilities in Nakuru and Baringo Counties(Rongai (rongai))	{MLPWHUD/SDHUD/U DD/225/2023 - 2024}	NATIONAL GOVERNMENT	2024/2025	Appr. 55M	No	No
Proposed construction of ESP Markets and supporting facilities in Nakuru County Seguton (kuresoi north)Kiptagich (kuresoi south) Kiptagich (kuresoi south)	{MLPWHUD/SDHUD/U DD/ /2023 - 2024}	NATIONAL GOVERNMENT	2024/2025	151,147,005	No	No
Proposed construction of ESP Markets and supporting facilities in Nakuru and Nyandarua Counties(Kasarani (gilgil)Dundori (bahati))	MLPWHUD/SDHUD/UD /2023 - 2024}	NATIONAL GOVERNMENT	2024/2025	Approx 102M	No	No

Annual Reports and Financial Statements for the year ended June 30, 2025.

Proposed construction of ESP Markets and supporting facilities in Nakuru County Kihingo (njoro) Kamara (kuresoi north) Turi (molo)	MLPW/HD SD/HD/UD D 2023 - 2024	NATIONAL GOVERNMENT	2024-2025	No	No
Proposed construction of a Level 4 Hospital	NCG MOH ONT 001 202 2-2023	Kenya Devolution Support Programme Level II	53 WEEKS	NO	YES
Construction of Karagita Settlement Water Supply Pipeline for Nakuru County Settlement Infrastructure Improvement Works	1	Conditional Fund - World Bank Kenya Informal Settlement Improvement Project II (KISIP II)	1 year	yes	yes
Construction of Roads Footpaths, Non-Motorized Transport Facilities, Storm Water Drainage, High Mast Floodlights and Sewer Works In Lakeview, London Hilton and Kwa Murogi Settlements for the Nakuru County Settlements Infrastructure	3	Conditional Fund - World Bank Kenya Informal Settlement Improvement Project II (KISIP II)	1 year	yes	yes
Construction of 40 NR Solar street flood light and 40 NR port vending platform in selected informal settlement	1	Conditional Fund - World Bank Kenya Informal Settlement Improvement Project II (KISIP II)	6 months	yes	yes
Being Payment For Proposed Desilting Of Storm Water Retention Pond In Kivumbini Ward Nakuru West Sub County	CGN WEECCNR ONT 21 2/2023-2024	WORLD BANK	2023-2024	REPORTED THROUGH A FUND	YES
Payment For Proposed Rehabilitation Of Koel Water Pan In Eburru M.Baruk Ward In Gilgil Sub County	CGN FLLoCA WEECCN R ONT 020 2023-2024	WORLD BANK	2023-2024	REPORTED THROUGH A FUND	YES
Being Payment For The Construction Ofwater Harvesting Water Pan (100m3) At Narasha Village Olkaria Ward Naivasha Sub County	CGN WEECCNR ONT 23 7/2023-2024	WORLD BANK	2023-2024	REPORTED THROUGH A FUND	YES

Annual Reports and Financial Statements for the year ended June 30, 2025.

Being payment For The Proposed Installation Of Solar Panels Pumping Unit, Construction Of 30m3 Tank And Pipeline At Meli Borehole In Elementaita Ward Gilgil Sub County.	CGN/WEECCNR/ONT/22 6/2023-2024	WORLD BANK	2023-2024	MEMORANDUM OF UNDERSTANDING	REPORTED THROUGH A FUND	YES
Being Payment For The Proposed Solarization And Equipping Of Tachasis Borehole Water Project In Mauche Ward Njoro Sub County	CGN/WEECCNR/ONT/24 1/2023-2024	WORLD BANK	2023-2024	MEMORANDUM OF UNDERSTANDING	REPORTED THROUGH A FUND	YES
Being Re-Invoice Of Payment For The Proposed Construction Of A Water Pan Along Nyamathi River At Rianugu Area In Hells Gate Ward Naivasha Sub County	CGN/WEECCNR/ONT/23 6/2023-2024	WORLD BANK	2023-2024	MEMORANDUM OF UNDERSTANDING	REPORTED THROUGH A FUND	YES
Being Payment For Proposed Rehabilitation Of Lions Garden In Bishara Ward Nakuru East Sub County	CGN/WEECCNR/ONT/21 7/2023-2024	WORLD BANK	2023-2024	MEMORANDUM OF UNDERSTANDING	REPORTED THROUGH A FUND	YES
Being Payment For Proposed Installation Of Solar Panels, Pumping Unit, Construction Of Water Kiosk And Laying Of Pipeline At Nyondia Green Valley Borehole In Malewa West Ward Gilgil Sub County	CGN/WEECCNR/ONT/23 8/2023-2024	WORLD BANK	2023-2024	MEMORANDUM OF UNDERSTANDING	REPORTED THROUGH A FUND	YES
Proposed Extension Of 3km From Nakuru-Nairobi Highway (Kikohey Area) To Kikohey Dispensary And Kiamaji In Gilgil Ward Gilgil Sub County	CGN/FLLoCA WEECCN R/ONT/020/2023-2024	WORLD BANK	2023-2024	MEMORANDUM OF UNDERSTANDING	REPORTED THROUGH A FUND	YES
Being 1st Payment For The Proposed Solar Power Installation And Equipping Of Borehole At Karogoye Water Project In Lare Ward Njoro Sub County	CGN/WEECCNR/ONT/24 2/2023/2024	WORLD BANK	2023-2024	MEMORANDUM OF UNDERSTANDING	REPORTED THROUGH A FUND	YES

Annual Reports and Financial Statements for the year ended June 30, 2025.

Being Payment For Proposed Fencing, Solarization, 6km Pipe Laying From Chebaraa Borehole To Soririk, Obosi Sachangwan And Maziwa Area And Tree Growing In 5 Schools	CGN FLLoCA/WEECCN R ONT 008 2023-2024	WORLD BANK	2023-2024	MEMORANDUM OF UNDERSTANDING	REPORTED THROUGH A FUND	YES
---	---------------------------------------	------------	-----------	-----------------------------	-------------------------	-----

Status of Projects completion

(Summarise the status of project completion at the end of each quarter, i.e. total costs incurred, stage which the project is etc)

S.No.	Project	Total project Cost	Total expended to date	Completion % to date	Budget	Actual	Sources of funds
1.	Conditional Grant - Road Maintenance Levy Fund	527,595,810.89		0%	527,595,810.89	527,595,810.89	GOK
2.	KTDA allocation for road works in Kiptagich, Amalo and Tinot wards	66,876,079.00		40% complete	66,876,079.00	59,802,317.02	GOK
3.	Conditional Grant - Road Maintenance Levy Fund	290,544,581.00		20% complete	59,820,754.28	47,390,062.80	GOK
4.	Streetlighting along A8 from NYH-Njoro turn off	36,000,000.00		10% complete	36,000,000.00	72,222,700.00	GOK
5.	Construction of acceleration and deceleration lanes at PGH Level 5 in London Ward, Nakuru East Sub-County.	49,992,312.87		60% complete	49,992,312.87	47,506,700.00	GOK
6.	Routine maintenance and construction of drifts along Karofa Olenguruone road in Amalo Ward, Kuresoi South Sub-County.	8,000,000.00		100% complete	8,000,000.00	7,593,342.00	GOK
7.	Construction of Kapkenbu Bridge in Tinot Ward, Kuresoi South Sub-County.	5,999,085.00	5,489,310.95	100% complete	5,999,085.00	5,489,409.00	GOK
8.	Construction of Kamara Bridge in Kamara Ward, Kuresoi North Sub-County.	5,900,013.42		100% complete	5,900,013.42	5,301,500.00	GOK

Annual Reports and Financial Statements for the year ended June 30, 2025.

9.	Construction of 2 No. bridges to connect Arash and Tetu Villages in Subukia Ward, Subukia Sub-County.	10,497,470.00	-	10% complete	10,497,470.00	7,770,100.00	GOK
10.	Construction of 24M span footbridge at Kavililia in Waseges Ward, Subukia Sub-County.	3,171,060.00	-	80% ongoing	3,171,060.00	2,818,475.00	GOK
11.	Drainage works across Kiamaina Ward in Kiamaina Ward, Bahati Sub-County.	36,992,342.00	13,896,150.95	50% Ongoing	36,992,342.00	34,752,880.00	GOK
12.	Rehabilitation of Wakulima Market access road in Biashara Ward, Nakuru East Sub-County.	15,260,729.58	-	10% ongoing	15,260,729.58	14,199,958.71	GOK
13.	Cabro and drainage works at Kuresoi trading centre access roads in Kiptororo Ward Kuresoi North Sub-County.	49,990,784.00	-	10% ongoing	49,990,784.00	47,595,110.00	GOK
14.	Decommissioning of Kilo Old Bridge and construction of a New Bridge at River Makaria in Lare Ward, Njoro Sub-County.	6,000,000.00	-	30% ongoing	6,000,000.00	5,775,480.00	GOK
15.	Proposed grading and spot improvement of greensted's-old nakuru-nairobi road in eburu-mbaruk ward, gilgil sub - county	6,400,900.00	-	100% Complete	302,387.35	6,697,190.00	GOK
16.	Proposed Spot Improvement of Kamemo Kirima Kahiga Tetu Kirengero Munanda Sidai Road AIC Maombi Primary Kwa Cucu and Kamumo Bridge (Gwa Karani Bridge) in Subukia Ward, Kabazi Ward and Waseges Ward Subukia Sub County	10,501,316.00	-	100% Complete	590,395.90	10,501,316.00	GOK
17.	Proposed Construction of Bridges at Rare Maai Mahiu Road Eleri Road Concreting of Kamore Longonot Road in Maai Mahiu Ward and Moi Ndabi Bridge in Maiella Ward Naivasha Sub-County	16,643,870.00	-	100% Complete	1,398,658.75	16,643,870.00	GOK
18.	Proposed Routine Maintenance and Spot Improvement of Gacharage- Temoyetta Secondary - Temoyetta DEB and Construction of Bosire Road Box Culvert in Nyota Ward Kuresoi North Sub	9,990,975.00	1,293,225.05	100% complete	2,255,431.60	9,990,975.00	GOK

Annual Reports and Financial Statements for the year ended June 30, 2025.

19.	Proposed Rehabilitation of Molo Bus Park and Rehabilitation of Molo Town Access Road in Molo Ward and Routine Maintenance and Spot Improvement of Comfort Feeds Saptet Centre St Joseph Primary School Road in Elburgon Ward Molo Sub County	22,872,750.00	-	100% complete	2,647,706.55	22,872,750.00	GOK
20.	Proposed Maintenance and Drain Improvement at Kiti near PCEA Shalom Kiti Church in Kiamaia Ward and Routine Maintenance Spot Improvement and Culvert Installation of Kwa Gitu-CDF Tank Access Road at Bahati Ward Bahati Sub-County	11,483,157.00	3,519,596.25	100% Complete	3,915,688.60	11,483,157.00	GOK
21.	Proposed Rehabilitation of Shabab Stage and Main Stage in Blashara Ward Nakuru East Sub County	9,675,500.00	7,087,649.05	100% complete	7,548,916.55	9,581,932.00	GOK
22.	Proposed tarmacking of Salga Shopping Centre Access Road in Mosop Ward Rongai Sub-County	41,177,010.00	-	100% complete	770,433.11	41,177,010.00	GOK
23.	Proposed part improvement of the Nessuit Junction -Ndoswa in Mariashoni Ward Molo Sub-county	2,611,270.00		10% complete	2,611,270.00	2,611,270.00	GOK
24.	Proposed pothole patching of part of the Free Area Tosti Spin Knit Road in Nakuru East Ward Nakuru East Sub-County	4,549,825.00	4,547,804.00	100% Complete	4,549,825.00	4,549,825.00	GOK
25.	Proposed Routine Maintenance & Spot Improvement of Kabazi Centre - Hospital Road in Kabazi Ward Subukia Sub County	18,032,850.00	-	70% Ongoing	4,963,378.88	18,032,850.00	GOK
26.	Proposed Tarmack of Molo Shop Frontage	8,550,740.00	-	10% complete	5,753,895.53	8,550,740.00	GOK
27.	Proposed part tarmacking of Kaloleni Road in Molo Ward Molo Sub-County	25,047,277.00	-	10% complete	9,940,365.83	25,047,277.50	GOK
28.	Proposed improvement (part) to bitumen standard of the existing Heshima Road in Kiamaia Ward Bahati Sub-County	17,544,030.00	-	100% Complete	13,133,317.20	17,544,030.00	GOK

Annual Reports and Financial Statements for the year ended June 30, 2025.

29.	Proposed Routine Maintenance & Spot Improvement of Keringet Market Road in Keringet Ward Kuresoi South Sub County	20,610,342.00	-	10% complete	14,401,899.00	14,401,899.00	GOK
30.	Proposed Reinstatement and Spot Improvement of Gioto-Molo line Estate Road	7,237,240.00		100% complete	4,018,615.85	4,018,615.85	GOK
31.	Rehabilitation of plants and equipment	15,000,000.00	7,071,174.00	10% complete	15,000,000.00	15,000,000.00	GOK
32.	Internal Maintenance of rural and urban roads Program (MRUP) [Imarisha Barabara Program]	28,500,000.00	11,652,556.00	10% complete	24,958,746.00	24,958,746.00	GOK
33.	Rehabilitation of hydraulic lift maintenance vehicle	1,000,000.00		10% complete	1,000,000.00	1,385,781.00	GOK
34.	Rehabilitation of drainages	8,000,000.00		10% complete	7,000,000.00	6,474,833.38	GOK
35.	Road safety Programme	9,000,000.00		100% complete	3,000,000.00	3,000,000.00	GOK
36.	Maintenance of Public Works Building	1,550,000.00		100% complete	1,550,000.00	8,000,000.00	GOK
37.	Installation of streetlights	18,000,000.00		10% complete	3,043,031.00	2,883,932.63	GOK
38.	Maintenance of streetlights	26,000,000.00		10% complete	10,000,000.00	9,376,384.30	GOK
39.	Grading and murrming of roads in Bahati Ward through Imarisha Barabara Program	1,000,000.00	1,040,402.70	10% complete	2,000,000.00	2,000,000.00	GOK
40.	Hiring of equipment for roads rehabilitation in Bahati ward	5,000,000.00		100% Complete	5,000,000.00	4,740,405.65	GOK
41.	Installation of High mast solar lighting	3,072,327.00		10% complete	3,072,327.00	3,051,008.85	GOK
42.	Construction of two boda boda shed across the ward	900,000.00		100% complete	900,000.00	896,215.72	GOK
43.	Installation of culverts across the ward	1,000,000.00		100% complete	1,000,000.00	990,896.20	GOK
44.	Hire of machineries for roads rehabilitation	2,400,000.00		100% complete	2,404,768.00	2,326,517.53	GOK
45.	Grading and murrming through Imarisha barabara	2,000,000.00	1,166,281.20	10% complete	2,000,000.00	2,000,000.00	GOK

Annual Reports and Financial Statements for the year ended June 30, 2025.

46.	Installation of high mast lights at Wanguhu borehole and Tabiga Mbaruk lane	1,000,000.00		100% complete	1,000,000.00	916,822.65	GOK
47.	Grading and murruming through Imarisha barabara	2,000,000.00	1,426,492.80	10% complete	2,000,000.00	2,000,000.00	GOK
48.	Hire of machinery for roads grading & rehabilitation	5,000,000.00		10% complete	5,000,000.00	4,515,659.02	GOK
49.	Installation of streetlighting at Wendo, Mwaki Mugi and Kabatini	3,000,000.00		10% complete	3,000,000.00		GOK
50.	Rehabilitation and maintenance of streetlights within the ward	1,000,000.00		10% complete	1,000,000.00	2,911,540.79	GOK
51.	Hire of machinery for roads maintenance at Workers Sub Location in Kiamaina Ward	2,000,000.00		10% complete	2,000,000.00	1,823,254.81	GOK
52.	Grading and murruming of Haigwa access roads	1,000,000.00		10% complete	1,000,000.00	995,247.33	GOK
53.	Hire of machinery for roads maintenance at Rurii Sub Location in Kiamaina Ward	2,000,000.00		10% complete	2,000,000.00	1,878,003.57	GOK
54.	Hire of machinery for roads maintenance at Gitiuamba Sub Location in Kiamaina Ward	2,000,000.00		10% complete	2,000,000.00	1,997,200.21	GOK
55.	Hire of machinery for roads maintenance at Kiamaina Sub Location in Kiamaina Ward	2,000,000.00		100% complete	2,000,000.00	1,895,059.98	GOK
56.	Hire of machinery for roads maintenance at Menengai Sub Location in Kiamaina Ward	2,000,000.00		100% complete	2,000,000.00	1,895,059.98	GOK
57.	Installation of 9 No streetlights in Menengai Sub Location	4,050,000.00		10% complete	4,050,000.00	3,700,000.00	GOK
58.	Installation of 5 No streetlights in Kiamaina Sub Location	2,250,000.00		10% complete	2,250,000.00	1,914,356.00	GOK
59.	Installation of 6 No streetlights in Gitiuamba Sub Location	2,700,000.00		10% complete	2,700,000.00	2,693,659.70	GOK
60.	Installation of 5 No streetlights in Rurii Sub Location	2,250,000.00		10% complete	2,250,000.00	1,822,187.29	GOK
61.	Installation of 5 No streetlights in Workers Sub Location	2,250,000.00		10% complete	2,250,000.00	2,169,679.80	GOK

62.	Installation of 5 No streetlights in Upper Menengai Sub Location and Upper Kiamaina Sub Location	2,250,000.00		10% complete	2,250,000.00	2,239,297.78	GOK
63.	Rehabilitation of streetlights across Kiamaina Ward	2,000,000.00		10% complete	2,000,000.00	1,950,696.00	GOK
64.	Construction of culverts across the Ward	1,200,000.00		100% complete	1,200,000.00	1,174,362.84	GOK
65.	Grading and murruming of Nyonjoro area	2,500,000.00		100% complete	2,500,000.00	2,475,059.14	GOK
66.	Grading, murruming and culvert installation at St. Monica Lanet Catholic Church Road, Shell to Kangema road	4,000,000.00	182,049.00	100% complete	4,000,000.00	3,781,997.85	GOK
67.	Grading and gravelling of modern and muruny access roads in Lanet Umoja	4,000,000.00	261,576.55	10% complete	4,000,000.00	3,738,422.78	GOK
68.	Installation of Streetlights	2,000,000.00		10% complete	2,000,000.00	1,998,351.33	GOK
69.	Installation of street lights in Eburru/Mbaruk	5,000,000.00		10% complete	5,000,000.00	4,558,308.00	GOK
70.	Rehabilitation of street lights	500,000.00		100% complete	500,000.00	467,368.84	GOK
71.	Routine maintenance of roads in Eburru Mbaruk ward	8,000,000.00	293,785.00	10% complete	8,000,000.00	7,631,779.33	GOK
72.	Grading and murruming through Imarisha barabara	2,038,437.00	815,374.80	40% complete	2,038,437.00		GOK
73.	Grading & Murruming of Access roads within the Ward	5,000,000.00		100% Complete	5,000,000.00	4,788,688.01	GOK
74.	Grading, murruming and culverts installation of Hedex road	2,600,000.00		10% complete	2,600,000.00	2,534,440.97	GOK
75.	Hiring of machinery for roads rehabilitation and culverts installation at Kambi Somali, Site & GG	4,200,000.00		100% complete	3,000,000.00	2,704,183.58	GOK
76.	Hiring of machinery for roads rehabilitation at Upper Kikohey and View Point in Gilgil ward	2,500,000.00		100% complete	2,500,000.00	2,148,500.00	GOK
77.	Grading and murruming of Kikohey access roads through Imarisha barabara programme	1,000,000.00	954,441.00	10% complete	1,000,000.00	576,861.45	GOK

Annual Reports and Financial Statements for the year ended June 30, 2025.

78.	Construction of Gilgil Murindat Mbeggi Bridge	1,000,000.00		10% complete	1,000,000.00	994,819.05	GOK
79.	Drainage cleaning and bush clearing in Malewa West Ward	1,000,000.00		10% complete	1,000,000.00	903,293.55	GOK
80.	Grading & Murraining for the Imarisha barabara program in Malewa West	2,500,000.00	1,003,112.60	10% complete	2,500,000.00	2,500,000.00	GOK
81.	Installation of culverts, drifts, footpaths & gabions in Malewa West ward	3,200,000.00		10% complete	3,200,000.00	3,153,642.42	GOK
82.	Installation of street lights in Malewa West ward	2,000,000.00		100% Complete	1,350,000.00	1,317,125.55	GOK
83.	Grading and murraining of Maji moto-Kagumu Primary school	7,000,000.00		10% complete	7,000,000.00	6,895,756.61	GOK
84.	Completion of Gilgil Murindat bridge phase II	2,500,000.00		100% complete	1,500,000.00	1,500,000.00	GOK
85.	Rehabilitation of roads at Lang langa, Gitare and Karunga in murindat ward	15,190,000.00		70% Ongoing	15,190,000.00	14,803,894.09	GOK
86.	Roads rehabilitation through Hiring of equipments across the Ward	4,042,786.00		10% complete	4,042,786.00	3,886,714.93	GOK
87.	Grading & gravelling of Access roads through Imarisha barabara programme - hire of machinery within the Ward	2,000,000.00	1,000,000.00	10% complete	2,000,000.00	2,000,000.00	GOK
88.	Grading, murraining of Kabianga Kiplelecho road	3,000,000.00		10% complete	3,000,000.00	2,679,074.69	GOK
89.	Installation of street lights and high mast	1,000,000.00		10% complete	1,000,000.00	883,278.38	GOK
90.	Grading and murraining of Kongoi-Kio, Chemare-Bartakiet, Ogilgei-Bochege and Chumbek-Mororbei road through Imarisha programme	8,800,000.00		10% complete	8,800,000.00	8,800,000.00	GOK
91.	Grading And Murraining of Roads Through Imarisha Barabara Programme	2,000,000.00	1,098,519.10	10% complete	2,000,000.00	2,000,000.00	GOK
92.	Culverting of roads within Kiptororo Ward	4,800,000.00		10% complete	4,800,000.00	4,583,939.20	GOK

Annual Reports and Financial Statements for the year ended June 30, 2025.

93.	Grading and murruming of Seguton songo road	1,000,000.00		100% complete	1,000,000.00	941,413.50	GOK
94.	Grading and murruming of ADC,chesirikwo and saboi road	3,000,000.00		100% complete	3,000,000.00	2,729,977.05	GOK
95.	Grading And Murruming of Roads Through Imarisha Barabara Programme	2,000,000.00	1,600,000.00	10% complete	2,000,000.00	2,000,000.00	GOK
96.	Hiring of equipments for roads network	10,129,723.00		10% complete	10,129,723.00	9,712,794.50	GOK
97.	Grading, murruming and culverting of Kangawa- Upendo- Highlands Road	2,000,000.00		100% Complete	2,000,000.00	1,786,587.82	GOK
98.	Hiring of machineries for roads rehabilitation	6,000,000.00		10% complete	6,000,000.00	5,849,884.00	GOK
99.	Grading, Murruming and culverting of Nyakinywa-Kagondo Road	2,000,000.00		10% complete	2,000,000.00	1,950,726.00	GOK
100.	Grading, murruming and culverting (spot improvement) of Gacharage-Kiptenden road	2,000,000.00		10% complete	2,000,000.00	1,985,974.00	GOK
101.	Grading and gravelling - Imarisha barabara programme	3,000,000.00	2,100,000.00	10% complete	3,000,000.00	3,000,000.00	GOK
102.	Construction of Kapwinner Bridge	2,800,000.00		10% complete	2,800,000.00	2,732,065.59	GOK
103.	Grading and Murruming of roads in Amalo Ward	9,071,556.00		10% complete	9,071,556.00	6,192,849.46	GOK
104.	Grading and murruming through Imarisha barabara	5,000,000.00	2,000,000.00	10% complete	2,000,000.00	2,000,000.00	GOK
105.	Installation of floodlights at Keringet-Baraget road and Mwangate Junction	900,000.00		10% complete	900,000.00	829,215.60	GOK
106.	Hire of equipments roads rehabilitation	1,500,000.00	1,500,000.00	10% complete	1,500,000.00		GOK
107.	Culverting of Milimet sub location	1,000,000.00		10% complete	1,000,000.00	943,076.70	GOK
108.	Grading and murruming of Sisei-Monoch-Jeremiah Road and Morusoi-Boturrah-Faith Church Road	2,800,000.00		100% Complete	2,800,000.00	2,525,625.01	GOK

Annual Reports and Financial Statements for the year ended June 30, 2025.

109.	Construction of Kipsogon-Kombich box culvert	1,600,000.00		10% complete	1,600,000.00		GOK
110.	Hiring of Machineries for Imarisha barabara (Silot Siele, Kibirech and Maramara road)	2,000,000.00	1,375,344.70	10% complete	2,000,000.00	2,346,896.00	GOK
111.	Grading and murraming of Kaptembwa arap too road	3,168,000.00		10% complete	3,168,000.00	2,694,083.17	GOK
112.	Grading and murraming of Kimugul arguget road	1,584,000.00		10% complete	1,584,000.00	1,513,843.41	GOK
113.	Grading and murraming of Sibor road	1,584,000.00		10% complete	1,584,000.00	1,506,371.08	GOK
114.	Grading and murraming of Kibugeto road	2,168,000.00		10% complete	2,168,000.00	1,953,156.20	GOK
115.	Grading and murraming of Kapteleit road	1,584,000.00		10% complete	1,584,000.00	1,502,704.53	GOK
116.	Grading and murraming of Chepkosigen-kiptendon road	1,584,000.00		10% complete	1,584,000.00	1,500,059.05	GOK
117.	Grading and murraming of Chepkosigen-kaber road	2,168,000.00		10% complete	2,168,000.00	2,020,824.89	GOK
118.	Grading and murraming of kapsirat road	1,584,000.00		10% complete	1,584,000.00	1,501,532.63	GOK
119.	Grading, murraming and installation of culverts of kapongoil-bushienguruk road	2,000,000.00		10% complete	2,000,000.00	1,944,604.79	GOK
120.	Grading and murraming of korao-kapnanda road	2,168,000.00		10% complete	2,168,000.00	2,032,929.00	GOK
121.	Grading and murraming of kapcheserem-chepkosigen road	1,500,000.00		10% complete	1,500,000.00	1,422,875.89	GOK
122.	Grading and murraming of aon-kimoron road	1,668,000.00		10% complete	1,668,000.00	1,598,023.18	GOK
123.	Hire of Machinery for Elburgon Ward road works	14,000,000.00		10% complete	8,000,000.00	7,704,432.61	GOK
124.	Grading and murraming through Imarisha barabara	2,000,000.00	2,000,000.00	100% complete	2,000,000.00	2,000,000.00	GOK
125.	Grading,murraming installation of culverts and gabions in elburgon roads	6,000,000.00		10% complete	6,000,000.00	5,753,579.61	GOK
126.	Completion Of Box Culvert at Mugumo Road	900,000.00		100% Complete	900,000.00	668,611.61	GOK

Annual Reports and Financial Statements for the year ended June 30, 2025.

127.	Installation of streetlights in Elburgon Ward	1,350,000.00		100% Complete	2,300,000.00	2,297,373.01	GOK
128.	Grading & gravelling of Access roads through Imarisha barabara programme fuel within the ward	3,000,000.00	2,520,665.30	10% complete	3,000,000.00	3,000,000.00	GOK
129.	Installation of streetlights across the Ward	1,950,000.00		100% Complete	1,950,000.00	1,949,848.78	GOK
130.	Hire of machineries for roads rehabilitation across the Ward	6,002,719.00		10% complete	6,002,719.00	5,929,115.50	GOK
131.	Hiring of machinery for grading and murruming	4,500,000.00		10% complete	6,064,672.00	5,801,304.87	GOK
132.	Imarisha barabara- fueling and floodlights maintenance equipment	5,000,000.00	741,173.10	10% complete	2,000,000.00	2,000,000.00	GOK
133.	Maintenance of floodlights	2,300,000.00		10% complete	2,300,000.00	2,100,555.00	GOK
134.	Installation of floodlights in Molo ward	4,200,000.00		10% complete	4,200,000.00	3,781,557.00	GOK
135.	Grading, murruming, installation of Culverts and gabions in turi ward	8,000,000.00		10% complete	8,000,000.00	7,750,177.44	GOK
136.	Hiring of Machineries at wet rate for road rehabilitation	9,500,000.00		10% complete	5,500,000.00	5,498,347.52	GOK
137.	Grading And Murruming of Access Roads- Imarisha Barabara in Turi Ward	2,000,000.00	816,487.00	10% complete	2,000,000.00	2,000,000.00	GOK
138.	Milima Mitatu road Works	2,199,053.00		10% complete	2,099,053.00	2,090,482.96	GOK
139.	Grading and gravelling of access roads in Nyonjoro	3,000,000.00		10% complete	3,000,000.00	2,707,884.93	GOK
140.	Grading and gravelling of Rutere, Gituru and Ndooroto roads	6,000,000.00		100% Complete	6,000,000.00	4,756,266.00	GOK
141.	Grading, gravelling and drainage of Italian- Kwa White Road	3,500,000.00		10% complete	3,500,000.00	3,150,818.56	GOK
142.	Grading And Murruming of Roads Through Imarisha Barabara Programme	2,000,000.00	1,485,813.10	10% complete	2,000,000.00	1,556,401.60	GOK

Annual Reports and Financial Statements for the year ended June 30, 2025.

143.	Hire of equipment for grading and murrming of roads in Lower Biashara	5,000,000.00		10% complete	5,000,000.00	4,829,400.66	GOK
144.	Grading and murrming of roads in Upper Biashara	5,000,000.00		100% Complete	5,000,000.00	4,809,845.52	GOK
145.	Construction of a footbridge at Mwiciringiri	1,500,000.00		0%	1,500,000.00	1,500,000.00	GOK
146.	Construction of drainage system at Memorial Road at Mt. View	3,000,000.00		100% Complete	3,000,000.00	2,966,190.92	GOK
147.	Construction of drainage system at Sanctuary roads	4,000,000.00		100% Complete	4,000,000.00	3,550,413.57	GOK
148.	Grading And Murrming of Roads Through Imarisha Barabara Programme	2,000,000.00	258,276.50	10% complete	2,000,000.00	2,000,000.00	GOK
149.	Maintenance of floodlights across the Ward	700,000.00		100% Complete	700,000.00	664,909.90	GOK
150.	Hiring of machinery for maintenance of roads within Hells Gate Ward	6,500,000.00		100% Complete	6,500,000.00	5,587,529.08	GOK
151.	Construction of concrete fence at Unity ECDE compound	3,000,000.00		10% complete	3,000,000.00	2,836,528.70	GOK
152.	Grading and murrming of Kayole Road	10,000,000.00		100% Complete	10,000,000.00	9,300,978.26	GOK
153.	Grading and murrming of Lake View access roads	6,000,000.00		100% Complete	5,000,000.00	4,641,508.00	GOK
154.	Rehabilitation of police line road in Lakeview ward	5,000,000.00		10% complete	3,000,000.00	2,878,403.00	GOK
155.	Rehabilitation of Drainages in Lakeview Ward	5,000,000.00		10% complete	3,000,000.00	2,740,324.25	GOK
156.	Maintenance of streetlights	1,000,000.00		10% complete	1,000,000.00	951,485.36	GOK
157.	Installation of flood lights across the Ward	2,000,000.00		100% Complete	3,000,000.00	2,893,327.74	GOK
158.	Opening of new access roads at Unity and Kihoto access corridor through Imarisha Barabara	2,186,284.00	794,825.10	10% complete	2,086,284.00	2,086,284.00	GOK
159.	Construction of Kwa Gedion bridge	4,000,000.00		10% complete	4,000,000.00	3,794,105.58	GOK

Nakuru County Executive
Annual Reports and Financial Statements for the year ended June 30, 2025.

160.	Construction of motorbike sheds in Maai Mahiu and Longonot Towns	1,400,000.00		10% complete	1,400,000.00	1,360,923.20	GOK
161.	Construction, rehabilitation and maintenance of access roads	5,500,000.00		100% Complete	5,500,000.00	4,761,836.00	GOK
162.	Construction of Maai Mahiu bridge	3,000,000.00		10% complete	3,000,000.00	2,896,712.16	GOK
163.	Repair and maintenance of streetlights across the Ward	1,342,063.00		00% Complete	1,342,063.00	1,255,444.60	GOK
164.	Grading And Murrming of Roads Through Imarisha Barabara Programme	4,000,000.00	1,500,422.60	10% complete	4,000,000.00	4,000,000.00	GOK
165.	Improvement of access roads in Maai Mahiu	5,000,000.00		10% complete	5,000,000.00	4,761,836.00	GOK
166.	Maiella road works	4,000,000.00		100% Complete	7,000,000.00	6,516,697.32	GOK
167.	Construction of four motorbike sheds	1,600,000.00		10% complete	1,600,000.00	1,297,211.00	GOK
168.	Repairs of streetlights across the ward	582,515.00		100% Complete	582,515.00	548,763.90	GOK
169.	Grading and gravelling of roads in Naivasha East Ward- Imarisha barabara	661,276.00	419,907.60	10% complete	661,276.00	661,276.00	GOK
170.	Grading and murrming of Acre Moja Road	3,000,000.00		10% complete	3,000,000.00	2,737,263.73	GOK
171.	Grading and murrming of roads in Naivasha East Ward- hire of machinery	6,000,000.00		10% complete	6,000,000.00	5,434,265.05	GOK
172.	Installation of five hybrid solar streetlights at Naivasha East ward	1,400,000.00		10% complete	1,400,000.00	1,335,505.00	GOK
173.	Construction of bicycle shed at Kamere	1,500,000.00		10% complete	1,500,000.00	1,307,480.13	GOK
174.	Grading, murrming and stone pitching of Kamere Beach Road	4,500,000.00		10% complete	4,500,000.00	4,330,006.81	GOK
175.	Grading And Murrming of Roads Through Imarisha Barabara Programme	2,000,000.00	349,923.00	10% complete	2,000,000.00	2,000,000.00	GOK

Annual Reports and Financial Statements for the year ended June 30, 2025.

176.	Unblocking of drainages and maintenance works at Kamere and Kwa Muhia	3,000,000.00		100% Complete	3,000,000.00	2,758,147.20	GOK
177.	Construction of drainage channells at Kanju area	10,000,000.00		10% complete	3,000,000.00	2,705,297.00	GOK
178.	Hire of machinery and equipment of Viwandani access roads	6,000,000.00		100% Complete	6,000,000.00	5,666,559.46	GOK
179.	Construction of four bodaboda sheds at Freehold. Section 58, Kisilisuli and Kichinjio	1,800,000.00		10% complete	1,800,000.00	1,764,703.65	GOK
180.	Installation of four 13-meter-high streetlights at Pyrethrum Estate, Christ the King Junction, Rangies road-YMCA, and Stadium Road near Friends Church	1,800,000.00		10% complete	1,800,000.00	1,534,496.75	GOK
181.	Rehabilitation of streetlights across Biashara Ward	2,000,000.00		10% complete	2,000,000.00	1,815,945.00	GOK
182.	Construction of six bodaboda sheds across the Ward	2,700,000.00		10% complete	2,700,000.00	2,668,806.10	GOK
183.	Grading and murruming at Langa langa and Freehold estates	1,500,000.00		100% Complete	1,500,000.00	1,425,835.62	GOK
184.	Construction of drainage at Lakeview Estate (Kipsigis road)	1,730,000.00		10% complete	1,730,000.00	1,631,966.00	GOK
185.	Proposed rehabilitation, cleaning and installation of culverts across the ward	1,500,000.00		10% complete	1,500,000.00	1,449,678.80	GOK
186.	Rehabilitation and construction of drainage at Pangani estate	2,100,000.00		10% complete	2,100,000.00	2,015,905.22	GOK
187.	Rehabilitation of streetlights	1,500,000.00		100% Complete	1,500,000.00	1,403,498.88	GOK
188.	Proposed upgrading to Bitumen standard of road connecting Chrisco to Kisumu road in Flamingo Ward	9,991,630.00		10% complete	9,991,630.00	9,686,232.00	GOK
189.	Construction of drainage along Kalewa road (Calvary Church-Bonden Police Station - Burma)	1,000,000.00		10% complete	1,000,000.00	963,745.18	GOK
190.	Construction of 5 no. Motorbike sheds	2,250,000.00		10% complete	2,250,000.00	1,966,616.00	GOK

Annual Reports and Financial Statements for the year ended June 30, 2025.

191.	Hire of machinery for grading and murraming of Kivumbini roads	3,000,000.00		100% Complete	3,000,000.00	2,944,731.77	GOK
192.	Grading and murraming of Kivumbini roads through imarisha barabara	1,000,000.00	600,000.00	10% complete	1,000,000.00	1,000,000.00	GOK
193.	Installation of three streetlights and maintenance of streetlights across Kivumbini Ward	2,000,000.00		100% Complete	2,000,000.00	1,959,328.99	GOK
194.	Rehabilitation and cleaning of drainages across Kivumbini ward	1,300,000.00		100% Complete	1,300,000.00	1,290,341.79	GOK
195.	Construction of Motorbike sheds for Menengai Ward	1,000,000.00		10% complete	1,000,000.00	891,425.75	GOK
196.	Construction of drainage at Mwangaza estate	2,000,000.00		100% complete	2,000,000.00	1,799,909.00	GOK
197.	Hire of machinery for roads rehabilitation, maintenance, installation of culverts	7,000,000.00		10% complete	7,000,000.00	6,388,543.86	GOK
198.	Installation and maintenance of streetlights across the Ward	3,000,000.00		100% Complete	3,000,000.00	2,824,527.69	GOK
199.	Construction of two bodaboda sheds in Nakuru East Ward	900,000.00		10% complete	900,000.00	810,600.00	GOK
200.	Drainage clearing across the ward through Kazi kwa vijana	1,000,000.00		10% complete	1,000,000.00	974,448.95	GOK
201.	Hire of machinery for roads maintenance and installation of culverts across the Ward	2,000,000.00		10% complete	2,000,000.00	723,011.00	GOK
202.	Installation and maintenance of streetlights across the Ward	5,000,000.00		10% complete	5,000,000.00	4,841,076.40	GOK
203.	Grading, fueling & murraming – Imarisha barabara programme	2,029,188.00	525,269.10	10% complete	2,029,188.00		GOK
204.	Maintenance of streetlights at barut ward	1,000,000.00		100% Complete	1,000,000.00	947,308.00	GOK
205.	Installation of high mast streetlights in Barut Ward	6,000,000.00		100% Complete	6,000,000.00	5,689,310.59	GOK
206.	Construction of drainage at Ingobor Sub location	2,000,000.00		10% complete	2,000,000.00	1,825,122.97	GOK

Annual Reports and Financial Statements for the year ended June 30, 2025.

207.	Installation of high mast security lights at Mogoon Sub location, Ingobor Sub location and Lalwet Sub location	4,400,000.00		10% complete	4,400,000.00	4,175,339.55	GOK
208.	Rehabilitation and Maintenance of security lights at Kapkures Ward	612,844.00		10% complete	612,844.00	570,519.50	GOK
209.	Grading and murrming of roads at rhonda resource center and quarry area	2,000,000.00		10% complete	2,000,000.00	1,882,315.50	GOK
210.	Rehabilitation of drainages across Kaptembwo Ward	1,572,762.00		10% complete	1,572,762.00	1,496,670.97	GOK
211.	Installation of streetlights across Kaptembwo Ward	2,000,000.00		10% complete	2,000,000.00	1,904,052.30	GOK
212.	Rehabilitation of streetlights across Kaptembwo Ward	1,500,000.00		10% complete	1,500,000.00	1,441,382.70	GOK
213.	Construction of bodaboda sheds in the Ward	2,301,371.00		10% complete	2,301,371.00	2,206,256.68	GOK
214.	Construction of drainage system in Riva Estate	1,500,000.00		10% complete	1,500,000.00	1,416,958.36	GOK
215.	Construction of drainage system in Bangladesh	2,000,000.00		10% complete	2,000,000.00	1,949,187.00	GOK
216.	Construction of drainage system in High ridge estate	2,000,000.00		10% complete	2,000,000.00	1,951,705.34	GOK
217.	Construction of drainage system at Kwa Mama Wanjiku	2,600,000.00		10% complete	2,600,000.00	2,549,864.73	GOK
218.	Maintenance of streetlights across the Ward	1,000,000.00		100% Complete	1,000,000.00	898,362.30	GOK
219.	Installation and Maintenance of High mast lights within the Ward	2,000,000.00		10% complete	2,000,000.00	1,800,275.00	GOK
220.	Construction of Boda Boda sheds at Rhonda Ward	1,350,000.00		10% complete	1,350,000.00	1,318,794.00	GOK
221.	Installation and repair of streetlights at Kanja Square	2,000,000.00		10% complete	1,500,000.00	1,348,570.00	GOK
222.	Construction of bodaboda sheds	3,000,000.00		10% complete	3,000,000.00	2,716,432.69	GOK
223.	Rehabilitation and unclogging of Drainages within the Ward	2,000,000.00		10% complete	2,000,000.00	1,837,724.00	GOK

Annual Reports and Financial Statements for the year ended June 30, 2025.

224.	Rehabilitation of Sreetlights	2,000,000.00		10% complete	2,000,000.00	1,851,567.00	GOK
225.	Grading, Murrming & compaction of access roads in Kihingo Ward	3,000,000.00	312,000.00	100% Complete	3,000,000.00	2,437,788.51	GOK
226.	Hiring of machineries for roads rehabilitation	3,758,350.00		10% complete	3,758,350.00	3,610,960.35	GOK
227.	Roads rehabilitation through Imarisha barabara programme	5,000,000.00	1,200,000.00	50% complete	2,000,000.00	5,000,000.00	GOK
228.	Bush clearing, grading & murrming of Road K in Lare Ward	3,000,000.00		100% Complete	3,000,000.00	2,730,530.51	GOK
229.	Bush clearing, grading & murrming of Road M in Lare Ward	3,000,000.00		100% Complete	3,000,000.00	2,768,069.70	GOK
230.	Bush clearing, grading & murrming of Road P in Lare Ward	3,000,000.00		100% Complete	3,000,000.00	2,766,648.33	GOK
231.	Bush clearing, grading & murrming of Road S in Lare Ward	1,800,000.00		10% complete	1,800,000.00	1,716,584.95	GOK
232.	Construction of a bridge in Lare Ward	3,851,752.00		10% complete	3,851,752.00	3,541,685.80	GOK
233.	Construction of two (2) motorbikes sheds in Lare Ward	900,000.00		10% complete	900,000.00	891,727.44	GOK
234.	Grading and murrming through Imarisha barabara(fuel and murrum)	600,000.00	600,000.00	50% complete	600,000.00	600,000.00	GOK
235.	Hire of machinery to work on Lare roads - Grading & gravelling	2,000,000.00		100% Complete	2,000,000.00	1,789,351.34	GOK
236.	Roads rehabilitation in Mau Narok Ward	5,200,000.00		10% complete	4,000,000.00	3,799,856.26	GOK
237.	Hire of machinery for roads construction in Mau Narok Ward	6,000,000.00		10% complete	4,000,000.00	3,874,647.51	GOK
238.	Grading and murrming through Imarisha barabara	2,000,000.00	1,800,000.00	50% complete	2,000,000.00	2,000,000.00	GOK
239.	Grading, murrming and compaction of Likia-Digital roads in Mau Narok	5,000,000.00		10% complete	5,000,000.00	4,736,902.70	GOK
240.	Purchase and supply of culverts in Mau Narok Ward	1,332,527.00		100% complete	1,332,527.00	1,329,831.43	GOK

Annual Reports and Financial Statements for the year ended June 30, 2025.

241.	Grading, gravelling and compacting of roads in Mau Narok Ward	6,000,000.00		10% complete	5,100,000.00	5,000,692.85	GOK
242.	Streetlights maintenance in Mau narok ward	900,000.00		100% complete	900,000.00	856,881.55	GOK
243.	Installation of Streetlights in Mau narok ward	900,000.00		10% complete	900,000.00	852,263.56	GOK
244.	Construction of bodaboda shed in Lulukwet	450,000.00		10% complete	450,000.00	435,994.33	GOK
245.	Grading and murraming through Imarisha barabara	2,000,000.00	1,098,778.00	50% complete	2,000,000.00	2,000,000.00	GOK
246.	Rehabilitation and maintenance of floodlights in mauche ward	1,550,000.00		10% complete	1,550,000.00	1,433,724.70	GOK
247.	Grading, gravelling and murraming of Mauche road works	6,548,255.00		100% complete	6,548,255.00	5,667,259.10	GOK
248.	Design & Construction of Kap Lembigas bridge	2,347,243.00		10% complete	2,347,243.00	2,193,910.58	GOK
249.	Opening of agricultural roads across the Ward	1,500,000.00		100% complete	1,500,000.00	1,416,215.77	GOK
250.	Construction of Kap Ketiro bridge	3,800,000.00		10% complete	3,800,000.00	3,554,387.60	GOK
251.	Grading & Murraming of KAP Councilor - Tuei borehole - Kap Koigelloo road	2,000,000.00		10% complete	4,100,000.00	3,881,424.00	GOK
252.	Construction of open drainage - Beaston Rurii	3,500,000.00		10% complete	3,500,000.00	3,490,298.43	GOK
253.	Grading & murraming - Night Gale to Kenana Gatabaki road	3,000,000.00		100% Complete	3,000,000.00	2,991,992.28	GOK
254.	Grading & Murraming Louis Centre - Piave - Jesus is Lord junction	3,000,000.00		100% Complete	3,000,000.00	2,993,185.07	GOK
255.	Heavy grading & murraming, installation of 900mm culvert, two lanes in Upper Belbur - Musonic - Mutano road	3,000,000.00		10% complete	3,000,000.00	2,992,703.89	GOK
256.	Grading, fueling & murraming - Imarisha barabara programme	1,311,995.00	2,146,557.50	70% complete	3,311,995.00	3,311,995.00	GOK
257.	Purchase & installation of flood lights	3,000,000.00		100% Complete	3,000,000.00	2,812,425.19	GOK

Annual Reports and Financial Statements for the year ended June 30, 2025.

258.	Hire of roads equipment for roads maintenance in the Ward	5,000,000.00		10% complete	7,000,000.00	6,611,105.10	GOK
259.	Installation of security lights	5,700,000.00		10% ongoing	5,700,000.00	5,498,383.20	GOK
260.	Drainage Construction Kapkatet - Ndarugu road	900,000.00		10% complete	900,000.00	857,055.60	GOK
261.	Maintenance of floodlights across Mosop Ward	450,000.00		100% Complete	450,000.00	414,865.36	GOK
262.	Security lights installation nine (9no.) in number at Ngundu Dispensary, Ndongu ECDE, Westgate, Bethsaida (Ngata), Afya Sacco Phase 1, Westland (Ngata), Pyrethrum (Kirobon), Quarry Area (Kirobon), Roret/RVIST Junction	4,050,000.00		10% complete	4,050,000.00	3,799,518.38	GOK
263.	Construction of drainage in soim ward	1,000,000.00		10% complete	1,000,000.00	949,937.61	GOK
264.	Constructio of a boda boda sheds	500,000.00		10% complete	500,000.00	497,801.47	GOK
265.	Grading, fueling & murraming -Imarisha barabara programme	1,000,000.00	1,010,061.30	Awarded	2,000,000.00	2,000,000.00	GOK
266.	Installation of streetlight at Mauande and Rfiki center - Soim	900,000.00		100% Complete	900,000.00	849,943.00	GOK
267.	Rehabilitation of streetlights in Soim Ward	1,000,000.00		100% Complete	1,000,000.00	949,427.08	GOK
268.	Repair and maintenance of High mast flood lights in Solai Ward	200,000.00		100% Complete	200,000.00	197,831.08	GOK
269.	Hiring of machinery for grading and murraming of roads	7,000,000.00		100% Complete	7,000,000.00	6,885,568.29	GOK
270.	Grading, murraming and rehabilitation of roads through Imarisha barabara programme in Solai Ward	2,000,000.00	399,912.00	10% complete	2,000,000.00	2,000,000.00	GOK
271.	Construction of Mawe and Mogiwet footbridge	4,000,000.00		10% complete	4,000,000.00	3,883,077.38	GOK
272.	Installation of streetlights at Shalom B	950,000.00		100% Complete	950,000.00	899,278.90	GOK
273.	Grading And Murraming of Roads Through Imarisha Barabara Programme	2,000,000.00	298,780.00	10% complete	2,000,000.00	2,000,000.00	GOK

Annual Reports and Financial Statements for the year ended June 30, 2025.

274.	Grading and murrming of legetio-mabatini,boito kayole,kimangu-arasa and chepseon-salgaa roads	5,058,905.00		100% Complete	5,058,905.00	4,701,825.60	GOK
275.	Construction of Keriopa bridge along Endao-Mitimingi Road	3,000,000.00		10% complete	1,500,000.00	1,451,894.99	GOK
276.	Grading and murrming of Akuisi-Berea Road	4,000,000.00		10% complete	3,000,000.00	2,749,911.00	GOK
277.	Grading, murrming and culverting of roads in Kabazi through Imarisha Barabara programme	2,000,000.00	968,120.30	70% complete	2,000,000.00	2,000,000.00	GOK
278.	Hire of machinery for road maintenance and repair	7,000,000.00		100% Complete	7,000,000.00	6,695,580.77	GOK
279.	Grading, murrming and fueling - Imarisha barabara programme	4,500,000.00	3,934,504.62	100% Complete	4,500,000.00	4,500,000.00	GOK
280.	Installation of culverts	1,000,000.00		10% complete	1,000,000.00	998,247.38	GOK
281.	Installation of high mast solar lights	1,000,000.00		10% complete	1,000,000.00	996,738.93	GOK
282.	Grading and gravelling of access roads in Waseges Ward	4,000,000.00		100% Complete	4,000,000.00	3,850,995.09	GOK
283.	Grading And Gravelling of Access Roads in Waseges (Imarisha Barabara)	2,000,000.00	968,120.30	Awarded	2,000,000.00	2,000,000.00	GOK
284.	Installation of culverts at Kianoe-Kirima Road	600,000.00		10% complete	600,000.00	577,258.60	GOK
285.	Rehabilitation and equipping of County Garage	22,500,000.00		10% complete	22,500,000.00	22,500,000.00	GOK
286.	Grading of roads through Imarisha barabara programme	12,000,000.00	7,357,293.00	100% Complete	12,000,000.00	12,000,000.00	GOK
287.	Installation of solar streetlights in the County	50,000,000.00		10% complete	11,515,780.00	11,398,207.05	GOK
288.	Installation of streetlights along the highway in the County	40,000,000.00	3,684,500.00	100% Complete	5,811,000.00	40,000,000.00	GOK
289.	Rehabilitation of plants and equipment	20,000,000.00	5,271,862.00	100% complete	5,271,862.05	20,000,000.00	GOK
290.	Maintenance of streetlights	40,000,000.00	3,200,500.00	100% Complete	5,000,000.00	5,000,000.00	GOK

Annual Reports and Financial Statements for the year ended June 30, 2025.

291.	Road safety Programme (Road Marking and Construction of NMT facilities)	10,000,000.00	343,250.00	100% Complete	1,328,552.75	5,000,000.00	GOK
292.	Internal Maintenance of Public Works Building HQ	8,000,000.00	-	100% Complete	535,690.00	8,000,000.00	GOK
293.	Construction of Bridges	20,000,000.00	-	100% Complete	4,000,000.00	4,000,000.00	GOK
294.	Construction of Storm water Drains	40,000,000.00	-	100% Complete	3,021,455.00	40,000,000.00	GOK
295.	Rehabilitation of Roads in Bahati Ward	6,049,630.00	-	100% Complete	586,334.95	5,049,630.00	GOK
296.	Grading and Murrming of Roads Through Imarisha Barabara Programme	1,900,000.00	82,268.80	Awarded	760,000.00	1,900,000.00	GOK
297.	Installation of 10 no highmast floodlights	3,200,000.00		100% Complete	1,802,800.00	1,641,453.20	GOK
298.	Routine Maintenance and Spot Improvement of Githioro - St. Monica Access Roads in Dunderi Ward Bahati Sub County	988,200.00		100% complete	988,200.00	988,200.00	GOK
299.	Installation of floodlights across the Ward	753,853.00		100% Complete	750,000.00	750,000.00	GOK
300.	Installation of Streetlights Across Kabatini Ward	1,500,000.00		100% Complete	1,500,000.00	1,500,000.00	GOK
301.	Construction of Boda boda sheds in Kabatini	500,000.00		100% Complete	499,898.00	499,898.00	GOK
302.	Construction of Drainage System at Rurii Sub-Location	2,700,000.00		100% Complete	2,700,000.00	2,649,092.00	GOK
303.	Construction of Drainage System at Workers Sub-Location	2,600,000.00		100% Complete	2,600,000.00	2,554,356.00	GOK
304.	Installation of Streetlight at Rurii Sub-Location	2,400,000.00		20% ongoing	2,400,000.00	2,400,000.00	GOK
305.	Installation of Streetlight at Workers Sub-Location	2,400,000.00		10% complete	2,400,000.00	2,231,184.00	GOK
306.	Grading and Murrming of Access Roads- Imarisha Barabara Programme in Kiamaina Ward	5,000,000.00	1,245,387.60	10% complete	2,903,610.00	2,903,610.00	GOK

Annual Reports and Financial Statements for the year ended June 30, 2025.

307.	Maintenance of Streetlights at Kiamaina Ward	2,000,000.00		80% Ongoing	1,356,750.00	1,903,250.00	GOK
308.	Construction of Drainage System at Kiamaina Sub-location	1,000,000.00		100% Complete	1,000,000.00	1,000,000.00	GOK
309.	Installation of Streetlights at VOK, Kiriko and Crater Villages	1,200,000.00		100% Complete	1,200,000.00	1,200,000.00	GOK
310.	Maintenance of streetlights across the ward	700,000.00		10% complete	700,000.00	679,181.61	GOK
311.	Purchase of culverts for emergency drainage mitigations in the Ward	752,037.00		100% complete	752,037.00	752,037.00	GOK
312.	Purchase of murrum for Kiamaina roads projects	500,000.00		10% complete	500,000.00	500,000.00	GOK
313.	Grading and murruming of murunyu and munyeke roads	3,900,000.00		10% complete	3,900,000.00	3,829,401.91	GOK
314.	Installation & Maintenance of New Street Lights	2,900,000.00		10% complete	2,000,000.00	1,998,351.33	GOK
315.	Grading and murruming of Ndege ndimu area	4,000,000.00		10% complete	1,600,000.00	1,595,210.10	GOK
316.	Installation of streetlights	3,410,000.00	3,385,827.00	100% Complete	3,410,000.00	3,385,827.00	GOK
317.	Construction of Jerusalem Bridge-Mireroni	1,000,000.00		10% complete	622,450.00	581,600.38	GOK
318.	Installation of High mast streetlights in Kiamunyeke, Makutano, Moi Forces, Tiger road, Kichinjio road, Remdic Stop, Mtaa B and Ndege Ndimu	3,200,000.00		100% Complete	3,198,500.00	3,198,500.00	GOK
319.	Maintenance and Installation of Streetlights	1,500,000.00		10% complete	1,500,000.00	1,349,208.00	GOK
320.	Culverts installation across the ward	1,000,000.00		10% complete	1,000,000.00	960,000.00	GOK
321.	Grading and murruming of roads through Imarisha Barabara programme	2,000,000.00		Awarded	800,000.00	2,000,000.00	GOK
322.	Construction of Kiptangwanyai drainages	8,000,000.00		100% Complete (savings)	689,016.20	8,000,000.00	GOK
323.	Grading, Graveling Murruming Nganga Kihonge Road,	2,500,000.00		10% complete	2,500,000.00	2,138,345.00	GOK

Annual Reports and Financial Statements for the year ended June 30, 2025.

324.	Installation and Maintenance of Gilgil sub location Security Lights (Mulika Mwizi)	2,200,000.00		100% Complete	608,852.00	2,115,468.00	GOK
325.	Construction of Mbegi Bridge-Additional Funds	600,000.00	600,000.00	80% Ongoing	600,000.00	600,000.00	GOK
326.	Grading And Murraming of Roads Through Imarisha Barabara Programme	1,000,000.00		Awarded	400,000.00	1,000,000.00	GOK
327.	Completion of Murindat-Gilgil bridge	500,000.00	487,740.00	100% Complete	500,000.00	500,000.00	GOK
328.	Construction of Gilgil Murindat Mbeggi Bridge	1,750,000.00	1,750,000.00	100% Complete	1,750,000.00	1,750,000.00	GOK
329.	Malewa West culverts Installation	2,000,000.00		100% Complete	2,000,000.00	2,000,000.00	GOK
330.	Bush Clearing and Drainage Cleaning Malewa	1,649,973.00		10% complete	1,649,973.00	1,611,259.23	GOK
331.	Grading and Murraming of roads and installation of culverts in Gitare Location, Langalanga location and Karunga Location	22,000,000.00		100% complete	739,736.90	22,000,000.00	GOK
332.	Construction of Gilgil-Murindat Mbegi bridge	1,750,000.00	1,750,000.00	100% complete	1,750,000.00	1,750,000.00	GOK
333.	Installation of High mast street lights in Kamara Ward	1,500,000.00		10% complete	1,500,000.00	856,603.01	GOK
334.	Construction of Amani-Sundu River Road	3,000,000.00		100% Complete	3,000,000.00	3,000,000.00	GOK
335.	Construction of Chorwa - Cheptemomnok Feeder Road	3,000,000.00		90% ongoing	3,000,000.00	3,000,000.00	GOK
336.	Construction of Dandora -Chepkoburot Feeder Road	3,000,000.00		10% complete	3,000,000.00	2,908,853.54	GOK
337.	Construction of Sundu River -Chebonde Road	3,000,000.00		100% Complete	3,000,000.00	3,000,000.00	GOK
338.	Grading and murraming of Kongoi-Chebuiyet-kiplongony road	3,000,000.00		100% Complete	3,000,000.00	3,000,000.00	GOK
339.	Grading and murraming of Kures-Bartagatiet road	3,000,000.00	2,887,600.00	100% Complete	3,000,000.00	3,000,000.00	GOK
340.	Construction of Ogilge-Nakiririet Road	1,500,000.00		70% Ongoing	1,500,000.00	1,500,000.00	GOK

Annual Reports and Financial Statements for the year ended June 30, 2025.

341.	Grading and Murrming of Access Roads- Imarisha Barabara in Kiptororo Ward	1,400,000.00		Awarded	600,000.00	1,500,000.00	GOK
342.	Construction of Chebonde bridge	1,500,000.00		Awarded	1,500,000.00	1,500,000.00	GOK
343.	Grading and Murrming of Mutapa Githima Road, Mwaragania-Weromere Road, Chorwa-Githima Road, Kongoi Amani Center Road, Muhirori Sawmill and Rehoboth Church Road, Githima - Kapmobii Kones Road	9,639,850.00		100% complete	2,831,790.00	9,639,850.00	GOK
344.	Installation of a highmast streetlights at Kuresoi center	900,000.00	830,010.00	100% Complete	888,200.00	900,000.00	GOK
345.	Design and Construction of Bridge of Kiplongony bridge	2,500,000.00		Awarded	2,000,000.00	2,000,000.00	GOK
346.	Design and Construction of Bridge of Chepkosa bridge	2,000,000.00		100% complete	1,950,830.00	2,000,000.00	GOK
347.	Grading and Murrming of Chesaini Cheborbai Will Road	3,000,000.00	3,000,000.00	100% complete	3,000,000.00	3,000,000.00	GOK
348.	Grading and Murrming of Bridge Matunda Road	1,000,000.00	850,000.00	100% complete	1,000,000.00	1,000,000.00	GOK
349.	Construction and installation of culverts at Karumba Bridge	1,500,000.00		Awarded	1,500,000.00	1,500,000.00	GOK
350.	Construction of soliat masaita bridge	2,000,000.00	1,793,631.15	100% Complete	1,993,645.00	2,000,000.00	GOK
351.	Grading and Murrming of Gacharage- Bonde Access roads	2,000,000.00		100% Complete	942,625.00	2,000,000.00	GOK
352.	Rehabilitation of Murgieny road networks	2,000,000.00		100% Complete	2,000,000.00	2,000,000.00	GOK
353.	Grading, murrming and drainage works of Sirikwa roads	3,190,625.00	570,033.00	100% Complete	693,970.00	3,190,625.00	GOK
354.	Grading, murrming and culverts installation in Sirikwa road networks	2,000,000.00		100% Complete	2,000,000.00	2,000,000.00	GOK
355.	Grading and Murrming Mzee Moja Kaston Road	1,800,000.00	1,800,000.00	100% Complete	1,800,000.00	1,800,000.00	GOK
356.	Grading and Murrming Duka Moja-Sise Road	1,600,000.00	1,360,170.00	100% Complete	1,600,000.00	1,600,000.00	GOK

Annual Reports and Financial Statements for the year ended June 30, 2025.

357.	Rehabilitation of Chabaraa-Soririk Road	1,000,000.00		100% Complete	1,000,000.00	1,000,000.00	GOK
358.	Grading and Murraming of Kosyin-Kapmathayo Road	1,000,000.00		100% Complete	1,000,000.00	1,000,000.00	GOK
359.	Rehabilitation of Bondok-Tembwet (Chebaraa)	500,000.00		100% Complete	500,000.00	500,000.00	GOK
360.	Rehabilitation of Culverts Kamanyoa Milimet Road	300,000.00		100% Complete	300,000.00	300,000.00	GOK
361.	Grading & murraming of Boarding Kapmatayo road	3,000,000.00		100% Complete	986,540.00	3,000,000.00	GOK
362.	Grading and murraming of SIDA cheptuech-segutiek cheptebes	4,800,000.00	4,800,000.00	100% Complete	4,708,000.00	4,800,000.00	GOK
363.	Grading And Murraming of Kokwet Oromoit Feeder Roads	2,000,000.00	1,951,150.00	100% Complete	2,000,000.00	2,000,000.00	GOK
364.	Grading and murraming of Koisegut-Ainamoi Road	2,000,000.00		100% Complete	1,998,080.00	1,998,080.00	GOK
365.	Construction of Bokibor Bridge	3,000,000.00		80% Ongoing	3,000,000.00	3,000,000.00	GOK
366.	Construction of Kapkembu-Kapaon Bridge	3,000,000.00		Awarded	3,000,000.00	2,799,199.51	GOK
367.	Construction of Chepsoet bridge	3,000,000.00		100% complete	2,711,140.00	2,711,140.00	GOK
368.	Installation of Seven (7) Streetlights Across Elburgon Ward	2,800,000.00	2,660,100.00	100% Complete	2,800,000.00	2,800,000.00	GOK
369.	Completion of Box Culvert at Mugumo Road	1,300,000.00		Awarded	1,300,000.00	1,300,000.00	GOK
370.	Supply of murram at Kasarani road	2,000,000.00		100% Complete	2,000,000.00	2,000,000.00	GOK
371.	Installation of culverts at Kapsita roads	1,200,000.00		100% Complete	1,186,660.00	1,200,000.00	GOK
372.	Hiring of machineries for roads works rehabilitation	7,900,891.00		100% Complete	6,900,891.00	7,900,891.00	GOK
373.	Construction of Boda Boda shed across the Ward	1,000,000.00	996,200.00	100% Complete	1,000,000.00	1,000,000.00	GOK
374.	Grading and Murraming of Kaliet-Mauche Ndogo Road	6,000,000.00		100% Complete	403,244.90	6,000,000.00	GOK
375.	Construction of Bridge at Huruma Upendo	2,000,000.00	2,000,000.00	100% Complete	2,000,000.00	2,000,000.00	GOK

Annual Reports and Financial Statements for the year ended June 30, 2025.

376.	Maintenance of streetlights across the ward	1,500,000.00		100% Complete	1,447,082.00	1,384,818.00	GOK
377.	Construction of Bridge at Mtaa wa Saba	1,000,000.00	911,520.00	Awarded	1,000,000.00	1,000,000.00	GOK
378.	Grading And Murraining of Access Roads- Imarisha Barabara in Molo Central Ward	2,000,000.00		Awarded	800,000.00	2,000,000.00	GOK
379.	Installation of mulika mwizi at Kisii Ndogo, Opposite BP station Kwa Chang'aa, Kwa Baba Kamau shopping center, Kwa Ndung'u shopping center, Kwa Sagoo Forest Road, Kwa Kibunja Highway Primary School, Kiambogo shopping center, Matumaini shopping center and Millenium posho mill road	2,700,000.00		100% Complete	2,498,750.00	2,700,000.00	GOK
380.	Installation of floodlight at Tayari	1,500,000.00		100% Complete	1,500,000.00	1,500,000.00	GOK
381.	Installation of streetlights at Chazon and Gateiguru	600,000.00		100% Complete	600,000.00	600,000.00	GOK
382.	Routine Maintenance and Spot Improvement of Tayari Road in Molo Central Ward Molo Sub County	1,817,024.00		100% Complete	1,817,024.00	1,817,024.00	GOK
383.	Installation of 3 floodlights mulika mwizi across the ward	900,000.00		100% Complete	900,000.00	900,000.00	GOK
384.	Installation of culverts across the ward	2,000,000.00	1,976,352.85	100% Complete	1,999,909.60	1,977,000.00	GOK
385.	Completion of Rafiki Kwa Mulihi Hill To Mona Road	1,875,367.00	1,776,270.00	100% Complete	1,797,721.00	1,875,367.00	GOK
386.	Installation of highmast streetlights	1,200,000.00		100% Complete	1,200,000.00	1,200,000.00	GOK
387.	Construction of Milima Mitatu Footbridge	500,000.00	486,016.25	100% Complete	499,658.40	500,000.00	GOK
388.	Installation of highmasts (Mulika mwizi) in Turi ward	600,000.00		100% Complete	600,000.00	600,000.00	GOK
389.	Hire of Machinery for roads rehabilitation Giture B and St Paul	2,298,490.00		Awarded	2,228,490.00	2,002,528.58	GOK
390.	Installation of Twenty (20) Culverts and Drainage Opening Within Hells Gate Ward	1,800,000.00	1,742,944.70	100% Complete	1,800,000.00	1,800,000.00	GOK

Annual Reports and Financial Statements for the year ended June 30, 2025.

391.	Proposed Routine Maintenance, Grading and Murraming of Hellsgate access road in Hells Gate Ward-Naivasha Sub County	2,873,088.00		100% Complete	1,527,803.95	2,873,088.00	GOK
392.	Grading, Murraming at Kayole Area Access Roads	5,000,353.00		Awarded	5,000,353.00	4,655,200.14	GOK
393.	Grading and Murraming of Roads in Maai Mahiu	3,494,096.00		Awarded	3,414,096.00	3,282,689.01	GOK
394.	Construction Of Kwanjuiri Bridge	1,500,000.00		Awarded	1,500,000.00	1,500,000.00	GOK
395.	Grading and Graveling Longonot and Maai Mahiu Access Roads	5,324,111.00		Awarded	5,304,111.00	5,304,111.00	GOK
396.	Grading and graveling and construction of a bridge in Githioro village- Maai Mahiu ward	3,000,000.00		100% Complete	1,475,298.60	3,000,000.00	GOK
397.	Installation of culverts and drainage system on roads	3,500,000.00		70% Ongoing	1,261,307.40	3,500,000.00	GOK
398.	Maintenance and Installation Of 5 Floodlights	2,200,000.00		100% Complete	1,047,500.00	2,200,000.00	GOK
399.	Supply of murrum and fuel for roadwork rehabilitation	1,000,000.00		Awarded	1,000,000.00	1,000,000.00	GOK
400.	Construction of Texas-Ndonga village bridge	3,000,000.00		100% Complete	840,589.80	3,000,000.00	GOK
401.	Grading and Murraming of Access Roads- Hire of machineries in Naivasha East Ward	3,000,000.00	2,796,965.00	100% Complete	3,000,000.00	3,000,000.00	GOK
402.	Grading, murraming of Nyakairo Road	2,000,000.00		Awarded	2,000,000.00	2,000,000.00	GOK
403.	Road Rehabilitation - Hire of equipment for roads Maintenance	4,000,000.00		100% Complete	686,409.00	4,000,000.00	GOK
404.	Power connection to ECDE Classroom in Olemayana Kubwa ECDE	1,000,000.00		Awarded	1,000,000.00	1,000,000.00	GOK
405.	Installation of high mast streetlights	6,000,000.00		100% Complete	6,000,000.00	6,000,000.00	GOK
406.	Construction of motorbike shades across the wards	1,350,000.00		100% Complete	333,576.00	1,350,000.00	GOK
407.	Maintenance of streetlights across the ward	1,000,000.00		Awarded	1,000,000.00	1,000,000.00	GOK

Annual Reports and Financial Statements for the year ended June 30, 2025.

408.	Installation of high mast streetlighting	1,000,000.00		100% complete	1,000,000.00	1,000,000.00	GOK
409.	Installation of fluorescent lighting at nasher market	1,500,000.00		80% ongoing	500,000.00	1,500,000.00	GOK
410.	Installation of 10 (13M) Highmast Streetlights at Lakeview Estate (Kipsigis Road), Langalanga Estate And Racecourse Estate	2,000,000.00		100% Complete.	1,998,500.00	2,000,000.00	GOK
411.	Construction of Motorcycle Sheds	1,200,376.00	1,061,910.00	100% Complete	1,200,376.00	1,200,376.00	GOK
412.	Installation of Streetlights at Kivumbini	766,000.00		100% Complete	766,000.00	766,000.00	GOK
413.	Installation of Security Lights. Kivumbini Ward	1,000,000.00		100% Complete	880,200.00	1,000,000.00	GOK
414.	Construction of Drainage at St. Francis-Deliverance Road	2,800,000.00	2,616,882.00	100% Complete	2,800,000.00	2,800,000.00	GOK
415.	Construction of Drainage Across the Ward	4,000,000.00	3,697,283.65	100% complete	4,000,000.00	3,698,400.00	GOK
416.	Murrming and Grading of Roads and Installation of Culverts Across the Ward through Imarisha barabara programme	2,000,000.00	10,512.00	Awarded	733,523.00	2,000,000.00	GOK
417.	Installation and maintenance of streetlights across Nakuru East Ward	8,500,000.00		Awarded	1,609,992.00	1,438,725.59	GOK
418.	Installation of Streetlights at Barut Ward	2,996,466.00		Awarded	2,996,466.00	2,600,383.14	GOK
419.	Grading And Murrming of Access Roads- Imarisha Barabara in Barut Ward	1,000,000.00		Awarded	200,000.00	1,000,000.00	GOK
420.	Installation of High Mast Lights across Kapkures Ward	2,800,000.00		100% Complete	2,680,835.00	2,800,000.00	GOK
421.	Hire of Machinery and Bush Clearing at Kapkures Ward	1,700,000.00		Awarded	1,700,000.00	1,536,068.68	GOK
422.	Construction & Improvement of Roads Through Imarisha Barabara Programme	1,200,000.00		Awarded	480,000.00	1,200,000.00	GOK
423.	Grading and murrming of roads at rhonda resource center and quarry area	5,500,000.00		100% Complete	5,500,000.00	5,500,000.00	GOK

Annual Reports and Financial Statements for the year ended June 30, 2025.

424.	Maintenance of Street lights in Kaptembwo Ward	3,000,000.00		100% Complete	2,998,700.00	3,000,000.00	GOK
425.	Maintenance Of Streetworks in Kaptembwo Ward	1,000,000.00		100% Complete	1,000,000.00	1,000,000.00	GOK
426.	Streetworks Maintenance	1,000,000.00		100% Complete	1,000,000.00	1,000,000.00	GOK
427.	Construction of drainage at Golf Estate	3,268,114.00		Awarded	3,268,114.00	2,954,198.06	GOK
428.	Spot Improvement & Maintenance of Social Hall Access Roads	1,000,000.00		Awarded	1,000,000.00	1,000,000.00	GOK
429.	Street Light maintenance in London Ward	950,000.00		Awarded	950,000.00	839,128.96	GOK
430.	Installation/Laying of Cabro Blocks in London Ward Road Works	20,000,000.00		Awarded	1,165,540.00	1,098,467.00	GOK
431.	Drainage Construction & Murruming at Gilani Estate	2,500,000.00		100% Complete	2,500,000.00	2,500,000.00	GOK
432.	Murruming at Nakuru West Health Center	1,395,456.00		100% Complete	1,395,456.00	1,395,456.00	GOK
433.	Construction of drainages along Lokicha road	2,500,000.00		100% Complete	593,206.00	2,500,000.00	GOK
434.	Construction of drainage along tanners Access road	2,500,000.00		100% Complete	586,736.80	2,500,000.00	GOK
435.	Grading And Murruming of Access Roads-Imarisha Barabara in Kihingo Ward	500,000.00		Awarded	200,000.00	500,000.00	GOK
436.	Installation of Two Mulika Mwizi in Lare Ward	700,000.00	678,500.00	100% Complete	700,000.00	700,000.00	GOK
437.	Grading And Murruming of Access Roads-Imarisha Barabara in Mau Narok Ward	500,000.00		Awarded	200,000.00	500,000.00	GOK
438.	Grading, gravelling and compaction of Down-town PCEA Road, Mwisho wa Lami-Kahuho Road, Breweries-Lengetia scheme Road and Gatinga-Kiahiti road	10,800,000.00		100% Complete	1,472,137.20	10,800,000.00	GOK
439.	Hire of machineries for road works	3,700,000.00		100% Complete	3,700,000.00	3,600,080.00	GOK

Annual Reports and Financial Statements for the year ended June 30, 2025.

440.	Installation of High mast Lights Within Mauche Ward and maintenance	1,300,000.00		100% Complete	568,000.00	1,300,000.00	GOK
441.	Construction of Boda-boda Sheds in Mauche	450,000.00		100% Complete	450,000.00	448,834.61	GOK
442.	Construction of a bridge at Kaplembika	1,200,000.00		100% Complete	1,200,000.00	1,200,000.00	GOK
443.	Completion of Kamugulet Bridge	1,000,000.00		100% Complete	1,000,000.00	1,000,000.00	GOK
444.	Grading And Murraming of Access Roads-Imarisha Barabara in Nessuit Ward	2,500,000.00		Awarded	1,000,000.00	2,500,000.00	GOK
445.	Installation of Culverts at Centre Juu-Ndashatait	1,889,835.00		100% Complete	1,789,835.00	1,693,527.47	GOK
446.	Murram and fuel for boresha barabara	1,500,000.00	1,490,947.50	100% Complete	1,500,000.00	1,500,000.00	GOK
447.	Construction of Box culverts at Tuei Stream	1,200,000.00		100% Complete	1,200,000.00	1,138,730.70	GOK
448.	Bush clearing across the ward	500,000.00		100% Complete	500,000.00	469,602.40	GOK
449.	Construction of a Footbridge at Utafiti Primary	2,500,000.00	2,372,758.00	100% Complete	2,500,000.00	2,372,758.00	GOK
450.	Heavy Grading and Murraming of AIC Lochorai-Michorwe Sigotik Caves Roads	2,500,000.00	2,230,320.00	100% Complete	2,500,000.00	2,230,900.00	GOK
451.	Grading and Murraming and installation of two 600 mm culverts at Mogas Industrial Area and Njoro Day	2,000,000.00		100% Complete	2,000,000.00	1,991,957.81	GOK
452.	Grading And Murraming of Access Roads-Imarisha Barabara in Njoro Ward	4,000,000.00		Awarded	1,200,000.00	4,000,000.00	GOK
453.	Installation of floodlights through solarization in Njoro Hospital	1,000,000.00		100% Complete	1,000,000.00	1,000,000.00	GOK
454.	Grading And Murraming of Kenyatta Stage to Cheseton junction	3,000,000.00	973,124.00	100% Complete	973,124.35	3,000,000.00	GOK
455.	Grading And Murraming of Njoro Police-Jewathu-PCEA Road	3,000,000.00	250,051.45	100% Complete	682,687.95	3,000,000.00	GOK

Annual Reports and Financial Statements for the year ended June 30, 2025.

456.	Maintenance of Streetlights at Njoro Ward	1,000,000.00		100% Complete	992,900.00	1,000,000.00	GOK
457.	Clearing Of Culverts/drainages and Bush Clearing-labour based (Community Based Organizations)	1,000,000.00	910,000.00	100% Complete	1,000,000.00	910,700.00	GOK
458.	Grading And Murrming of Access Roads- Imarisha Barabara in Menengai West Ward	1,000,000.00	400,000.00	Awarded	400,000.00	1,000,000.00	GOK
459.	Opening of Roads in Maciara area	2,000,000.00		100% Complete	2,000,000.00	2,000,000.00	GOK
460.	Installation of Security Lights in Menengai West	6,000,000.00	419,449.75	100% Complete	524,250.00	6,000,000.00	GOK
461.	Installation Of Highmast Security Lights At Eden And Mercy Njeri	6,500,000.00		100% Complete	2,825,750.00	6,500,000.00	GOK
462.	Grading, Murrming, Gravelling, Compacting and Installation of Culverts of Mimwata-Exmargaret to Acacia Road, Gakwen to Dwale to Suumek Bridge Road, Boror Mutarakwa to DIP Road, Wakaguthi Road from Elburgon Main Road to Keriko, Keriko to Kihara Road to Nursery Road, AIC Roret To Kapkatet Road, RVIST To Tree Farm Road and Face 9 To Kwa Container Road through Imarisha barabara programme	11,850,000.00	8,367,197.45	74% Complete	10,528,172.00	5,858,539.80	GOK
463.	Installation Of Streetlights at Ex-Margaret Centre, Dispensary, Ligogo, Sareto, Saiga Market Area, Lee Resort, Kwa Muti, Nda Estate, Kwatwele Junction, Sancity, Phase 9&10 And Sobeia Centre	4,680,000.00		100% Complete	688,995.00	4,680,000.00	GOK
464.	Construction and repairing of Salgaa drainages	1,240,000.00		100% Complete	1,239,800.00	1,240,000.00	GOK
465.	Soin road works (hire of machineries)	3,602,540.00		78% Complete	4,602,540.00	4,202,259.00	GOK
466.	Repair and Maintenance of Flood Lights	200,000.00		100% Complete	200,000.00	200,000.00	GOK

Annual Reports and Financial Statements for the year ended June 30, 2025.

467.	Grading And Murraming of Ethirando Road, Kapklach-Kwale Road, Kandutura Oasis Road, St. Mary- Kasaon Road, Visoi Road and Burgei Road	7,000,000.00	900,489.00	100% Complete	1,458,166.00	900,489.00	GOK
468.	Maintenance Of Streetlights in Vision Ward	500,000.00		Complete 100%	500,000.00	500,000.00	GOK
469.	Grading and Murraming of Kimangu East Road, Moricho-Milimani road, Toyofitich-Polytechnic Road, Bongo Loiya Road, Chebii Thirandu primary road and Kilombe-Kagwa Road	6,000,000.00		100% Complete	818,163.75	6,000,000.00	GOK
470.	Installation Of Streetlights In Kabazi Ward	100,000.00		Complete 100%	100,000.00	100,000.00	GOK
471.	Construction Of Maambi and Maringu Bridges and Installation of Culverts at Kabazi Centre and Road Works Around Kabazi Ward	5,000,000.00		100% complete	1,209,627.20	5,000,000.00	GOK
472.	Murraming of 1.25km Kahero Road in Subukia Ward	1,000,000.00	997,000.00	100% Complete	1,000,000.00	1,000,000.00	GOK
473.	Rehabilitation of Streetlights in Subukia Ward	1,000,000.00		Complete 100%	955,400.00	1,000,000.00	GOK
474.	Hire of Machineries for rehabilitation of roads	4,000,000.00	814,319.00	100% Complete	919,185.00	3,895,250.00	GOK
475.	Construction of boda boda shed at Subukia center (PCEA)	579,422.00		100% complete	577,780.00	579,422.00	GOK
476.	Grading, Culverts and Murraming of Mugumoini-Gichu Road in Muthaiga Kianoe	1,069,856.00		100% Complete	692,351.00	1,069,856.00	GOK
477.	Grading And Murraming And Construction Of Bridge Of Grogon Kwa Maina Tetu Road	2,500,000.00		100% Complete	591,245.65	2,500,000.00	GOK
478.	Routine Maintenance and Spot Improvement of Waseges Solai Road (Mbogoini Kavilila Phase II)	2,198,074.00		Awarded	2,198,074.00	2,198,074.00	GOK
479.	Installation Of Culverts in Waseges Ward	1,000,000.00		100% Complete	1,000,000.00	850,244.63	GOK

480.	Grading And Gravelling of Access Roads in Waseges (Imarisha Barabara)	3,000,000.00		100% Complete	375,000.00	3,000,000.00	GOK
481.	Road Rehabilitation of Waseges Ward through Imarisha Barabara	1,100,000.00		100% Complete	203,972.52	1,100,000.00	GOK
482.	Conditional Grant for the provision of fertilizer subsidy programme	234,883,209	234,883,209	100%	234,883,209	234,883,209.00	GOK
483.	National Agricultural Value Chain Development Project (NAVCDP)	151,515,152	151,515,152	0%	151,515,152	00	Donor
484.	IFAD Conditional Grant 00 Kenya Livestock Commercialization Project	38,280,000	38,280,000	0%	38,280,000	00	Donor
485.	National Agricultural and Rural Inclusive Growth Projects (NARIGP)	150,000,000	3,910,462	0%	3,910,462	00	Donor
486.	National Agriculture Value Chain Development Project (NAVCDP)	250,000,000	133,938,776	0%	133,938,776	00	Donor
487.	Kenya Livestock Commercialization Project (KELCOP)	34,800,000	11,802,360	0%	11,802,360	00	Donor
488.	Counterpart funding 00 National Agricultural Value Chain Development Project 00 NAVCDP	6,500,000	5,500,000	100%	5,500,000	5,500,000	GOK
489.	Supply Of Avocado Seedlings Across the County	27,000,000	20,499,650	26%	20,500,000	5,343,450	GOK
490.	Purchase and Distribution of Potatoes seedlings Within the Nakuru County	10,000,000	00	0%	00	00	GOK
491.	Purchase and Distribution of maize seeds for vulnerable farmers across the county	12,610,260	12,610,200	100%	12,610,260	12,610,200	GOK
492.	Supply and Distribution of Pyrethrum seedlings across the county	40,000,000	22,827,500	66%	27,500,000	18,162,214	GOK

Annual Reports and Financial Statements for the year ended June 30, 2025.

493.	Avocado cold store for Bahati & Subukia Sub County	13,000,000	00	0%	00	00	00	GOK
494.	Ward Aggregation centre/ Fertilizer store in Ndabibi ward	13,000,000	00	0%	00	00	00	GOK
495.	Regional Fertilizer store in Karati ward	13,000,000	00	0%	00	00	00	GOK
496.	Ward Aggregation Centre in Langueda ward	14,500,000	00	0%	00	00	00	GOK
497.	Ward Aggregation Centre in Keringet (repurposing of old ESP market)	8,000,000	00	0%	00	00	00	GOK
498.	Subsidized AI programme	15,000,000	6,610,067	0%	6,610,067	00	00	GOK
499.	Purchase of Avocado seedlings for farmers in Bahati ward	2,000,000	999,950	100%	1,000,000	999,950	00	GOK
500.	Purchase of Avocado seedlings for famers in Bahati Sub County Dunderi ward	1,000,000	999,950	100%	1,000,000	999,950	00	GOK
501.	Fencing and electrification of Bavuni Migwathi dairy co00operative in Dunderi ward	500,000	479,320	0%	500,000	00	00	GOK
502.	Purchase and supply of Avocado seedlings in Kabatini Ward	1,300,000	1,299,900	100%	1,300,000	1,299,900	00	GOK
503.	Purchase and Supply of Pyrethrum seedlings to farmers in Gilgil sub00County Eburru Mbaruk ward	1,800,000	1,799,998	100%	1,800,000	1,799,998	00	GOK
504.	Purchase and supply of Avocado seedlings in Eburru Mbaruk Ward	1,800,000	1,799,700	100%	1,800,000	1,799,700	00	GOK
505.	Rehabilitation of Tarambete fisheries in Malewa west ward	1,000,000	00	0%	1,000,000	00	00	GOK
506.	Purchase of one month old improved kienyeji chicks for empowerment in Gilgil ward	1,400,000	1,335,901	0%	1,400,000	00	00	GOK

Annual Reports and Financial Statements for the year ended June 30, 2025.

507.	Completion of Ogilgei tea buying centre and Construction of 2 door toilet in Kiptororo ward	1,000,000	986,940	0%	1,000,000	00	GOK
508.	Completion of Chorwa tea buying centre in Kuresoi North, Kiptororo ward	600,000	600,000	0%	600,000	00	GOK
509.	Purchase of dairy goats and improved kienyeji chicks for youth and women groups in Kiptororo ward	2,400,000	00	0%	00	00	GOK
510.	Purchase and Supply of Pyrethrum seedlings in Nyota ward	1,000,000	999,999	100%	1,000,000	999,999	GOK
511.	Construction of Tea Buying Centres in Amalo ward	8,800,000	8,520,176	0%	8,800,000	00	GOK
512.	Completion of Chepnyalilo kwenet, Kondamet, mulango, Rehema, chepkiswet and arorwet tea buying centre in Amalo ward	2,800,000	2,773,766	0%	2,800,000	00	GOK
513.	Completion of Kiptagich Milk cooling plant in Kiptagich ward	1,500,000	1,456,699	0%	1,500,000	00	GOK
514.	Construction of Kanoin school, Sapmsola simotwet, cheptuech central and kap cheluch Tea buying centres in Kiptagich Ward	4,400,000	4,299,538	0%	4,400,000	00	GOK
515.	Construction of saptanok seger, angelica sacret, kipekebei and singoriet tea buying centre in Kuresoi south, Kiptagich ward	4,800,000	4,688,795	0%	4,800,000	00	GOK
516.	Construction of Three Ways Tea Buying Centre in Tinnet ward, Kuresoi South sub county	2,000,000	2,000,000	0%	2,000,000	00	GOK
517.	Construction of Kapno Tea Buying Centre in Tinnet ward	2,500,000	2,422,922	0%	2,500,000	00	GOK
518.	Purchase and supply of one month old chicks in Molo sub county, Turi ward	1,000,000	954,786	0%	1,000,000	00	GOK

Annual Reports and Financial Statements for the year ended June 30, 2025.

519.	Purchase of one month old improved kienyeji chicks for empowerment in biashara naivasha	1,500,000	1,403,311	0%	1,500,000	00	GOK
520.	Purchase and Supply of Pyrethrum seedlings in Naivasha East ward	1,500,000	1,499,999	100%	1,500,000	1,499,999	GOK
521.	Purchase of 3 months improved Kienyeji chicks in Naivasha East ward	3,000,000	2,773,632	0%	3,000,000	00	GOK
522.	Purchase of Onion seeds (melbone F1) for farmers in Naivasha East ward	1,200,000	1,101,330	0%	1,200,000	00	GOK
523.	Construction of fish Bandas at Kamere Beach in Olkaria ward	4,500,000	00	0%	00	00	GOK
524.	Purchase of one month old improved kienyeji chicks for empowerment in Menengai East ward	7,000,000	6,801,380	0%	7,000,000	00	GOK
525.	Fencing, improvement and construction of communal water point and cattle trough at Teret Dam in Mauche Ward, Njoro Sub00county	1,000,000	1,000,000	0%	1,000,000	00	GOK
526.	Equipping and maintenance of Taret cattle dip in Njoro sub county, Mauche ward	300,000	289,799	0%	300,000	00	GOK
527.	Purchase and supply of one month old chicks to farmers in Njoro, Nessuit ward	2,100,000	00	0%	00	00	GOK
528.	Purchase and supply of Avocado seedlings in Njoro, Nessuit ward	2,000,000	999,950	100%	1,000,000	999,950	GOK
529.	Purchase of animal's food mixer for Tulwobmoi farmers Rongai Sub County, Menengai East ward	800,000	708,760	0%	800,000	00	GOK
530.	Purchase & Supply of Jersey cow breeds at Kapsetek in Rongai, Soin ward	500,000	00	0%	500,000	00	GOK
531.	Promotion of livestock (purchase of acaricides) in Rongai, Soin Ward	500,000	494,648	0%	500,000	00	GOK

Annual Reports and Financial Statements for the year ended June 30, 2025.

532.	Purchase and Supply of milk Gallous in Soin ward, Rongai Sub County	500,000	00	0%	00	00	GOK
533.	Renovation of Mauande cattle dip Rongai, Soin Ward	1,100,000	1,058,700	0%	1,100,000	00	GOK
534.	Construction of kipsyenani cattle dip Rongai, Soin ward	2,000,000	1,869,336	0%	2,000,000	00	GOK
535.	Renovation of Sarambei cattle dip Rongai, Soin Ward	1,100,000	1,074,786	0%	1,100,000	00	GOK
536.	Purchase of certified mango seedlings, cassava cuttings and sweet potato seedlings for farmers in solai location, kabazi Ward	2,000,000	00	0%	00	00	GOK
537.	Construction of coffee drying tables at akuisi coffee factory in Subukia, Kabazi ward	1,500,000	00	0%	00	00	GOK
538.	Supply Of Avocado Seedlings Across Subukia Ward, subukia Sub County	4,000,197	4,000,150	100%	4,000,197	4,000,150	GOK
539.	Purchase of a fishing boat for Arash dam in Subukia ward	600,000	594,178	0%	600,000	00	GOK
540.	Purchase of Avocado seedlings for farmers in subukia, Waseges ward	2,000,000	1,499,750	100%	1,500,000	1,499,750	GOK
541.	Purchase of one month old improved kienyeji chicks for Waseges ward	4,000,000	00	0%	00	00	GOK
542.	Operationalization of existing coolers 00 purchase of backup Generators for milk coolers for Farmer's Cooperatives across the county	19,500,000	19,319,363	71%	19,500,000	13,802,020	GOK
543.	Supply and delivery of Avocado seedlings to farmers across the wards in The county	35,000,000	3,000,000	100%	3,000,000	3,000,000	GOK
544.	Equipping, furnishing of ATC Kitchen, Dining, and ATC Soilo.	7,000,000	2,995,900	100%	3,000,000	2,995,900	GOK

Annual Reports and Financial Statements for the year ended June 30, 2025.

545.	Purchase and distribution of Pyrethrum seedlings to farmers in Kabazi and Subukia wards	40,000,000	2,999,997	100%	2,999,997	2,999,997	GOK
546.	Construction of 2 feed store Hayban in Rongai Acacia ward	10,000,000	1,851,537	0%	2,000,000	00	GOK
547.	Counterpart funding00 Kenya Livestock Commercialization Project (KELCOP)	2,000,000	2,000,000	0%	2,000,000	00	GOK
548.	Procurement of potato value addition equipment (peeler, vacuum sealer, fryer, chipper) at ATC Soilo	4,000,000	899,720	0%	1,000,000	00	GOK
549.	Completion of Eburru Mbaruk Slaughter House in Eburru Mbaruk Ward	38,396,882	00	0%	00	00	GOK
550.	Completion of ATC Kitchen and Dining at ATC Soilo.	5,891,064	00	0%	00	00	GOK
551.	Completion of security wall and machinery shed at AMS Soilo for securing procured machinery and implements	22,000,000	00	0%	00	00	GOK
552.	Construction of Eburru Mbaruk slaughter House and Auction Yard in Eburru Mbaruk ward	50,000,000	00	0%	00	00	GOK
553.	Potato Stores In Kuresoi South And Njoro Sub County	2,998,855	00	0%	1,998,855	00	GOK
554.	Purchase and supply of pyrethrum seedlings to farmers in Elementaita ward	4,000,000	4,000,000	100%	4,000,000	4,000,000	GOK
555.	Purchase and Supply of Dorper Sheep in Gilgil, Elementaita ward	2,000,000	1,805,542	0%	2,000,000	00	GOK
556.	Purchase and supply of one month old chicks Gilgil, Elementaita ward	4,000,000	00	0%	00	00	GOK
557.	Kikopey Slaughter House00Connecting Water and Electricity in Gilgil ward	500,000	477,500	0%	500,000	00	GOK

Annual Reports and Financial Statements for the year ended June 30, 2025.

558.	Fencing and installation of two gates at Gilgil slaughterhouse in Gilgil	2,000,000	00	0%	00	00	GOK
559.	Supply of hass Avocado, Pyrethrum and Onion Seedling for Malewa West ward farmers	1,000,000	1,000,000	100%	1,000,000	1,000,000	GOK
560.	Completion Of Bargei Tea Buying Centre in Kuresoi North, Kiptororo Ward	1,500,920	1,400,025	93%	1,500,920	1,400,025	GOK
561.	Completion of Kio, Githima, Mwarangia, Arorwet, Korabariet, Chebitok, Tumoiyot and Chebkoburoi Tea buying centres in Kiptororo ward	6,000,000	2,175,000	0%	2,175,000	00	GOK
562.	Construction Of Chebitok, Bargei Ogilgei, Tumoiyot And Completion Of Chemaitchea Buying Centre in Kiptororo ward	4,400,000	2,143,240	0%	2,143,240	00	GOK
563.	Supply Of Pyrethrum Seedlings Across Nyota Ward, Kuresoi North	2,800,000	0	0%	00	00	GOK
564.	Completion Of Chepakundi and Lelaitich Tea Buying Centres in Amalo ward	2,800,000	2,750,810	44%	2,800,000	1,229,190	GOK
565.	Renovation Of Ambusket00Saptet, Cheptalguje, Kabigeriet Tea Buying Centres in Amalo ward	2,400,000	2,285,855	64%	2,400,000	1,545,890	GOK
566.	Completion Of Kaplamai, Bondet Tea Buying Centres in Amalo ward, Kuresoi South	2,000,000	1,950,000	0%	2,000,000	00	GOK
567.	Completion of Chorwet Tea buying Centre in Amalo ward	950,000	950,000	0%	950,000	00	GOK
568.	Construction Of Taachasis Nukia Tea Buying Centres in Amalo ward, Kuresoi South	1,450,000	1,425,090	192%	742,175	1,425,090	GOK
569.	Completion Of Tuioyobei Tea Buying Centres in Amalo ward	500,000	500,000	0%	500,000	00	GOK

Annual Reports and Financial Statements for the year ended June 30, 2025.

570.	Completion of Tebeswet, Sapet Kapken, Taachasis Nukiat, Baragewet Tea buying centres in Amalo ward	4,277,890	1,319,820	0%	1,319,820	00	GOK
571.	Erecting Of A Fence Around Olenгурone Dairies Society in Amalo ward	2,000,000	1,810,927	0%	1,999,608	00	GOK
572.	Construction Of Tea Buying Centres At Ambusket, Chelalang, Saosa And Tuyobei in Amalo ward	2,761,229	00	0%	00	00	GOK
573.	Connection of electricity at Teta Cooperative Society Milk Coolant in Kuresoi South, Keringet ward	800,000	00	0%	800,000	00	GOK
574.	Connection of electricity at Sapet farmers' cooperative in Keringet ward	300,000	294,900	0%	300,000	00	GOK
575.	Construction Of Siotwet, Kipkwe, Konoia, Simotwet Kiletien00Tea Buying Centres Kiptagich ward	5,100,000	4,997,995	74%	5,100,000	3,786,640	GOK
576.	Completion Of Seger, Kapsilbw, Tebeswet, Kondamet Tea Buying Centres Kiptagich ward.	3,100,000	3,198,227	48%	3,100,000	1,487,192	GOK
577.	Completion Of Topso00Chepnvalilo TBC Tea Buying Centres in Kiptagich ward	200,000	200,000	100%	200,000	200,000	GOK
578.	Construction Of Ararwet Mbaley Tea Buying Centre in Kiptagich ward	1,000,000	00	0%	927,290	00	GOK
579.	Completion Of Banana Tea Buying Centre in Kiptagich ward	400,000	00	0%	399,310	00	GOK
580.	Construction Of Chepkiswet Tea Buying Centre in kiptagich ward	1,198,687	698,687	0%	698,687	00	GOK
581.	Construction Of Timbwalo Tea Buying Centres in Timet ward	2,000,000	1,899,840	0%	2,000,000	00	GOK
582.	Construction Of Kapket Tea Buying Centre in Timet ward	1,500,000	00	0%	00	00	GOK

Nakuru County Executive
Annual Reports and Financial Statements for the year ended June 30, 2025.

583.	Construction Of Taita Slaughter Slab in Tinnet ward	1,999,838	00	0%	1,699,838	00	GOK
584.	Expansion of Mutamuiyu Milk Cooler House in Molo, Elbergon ward	1,200,000	00	0%	00	00	GOK
585.	Supply Of Avocado Seedlings Across Marioshoni Ward in Molo sub00County	881,000	00	0%	00	00	GOK
586.	Purchase Of Fishing Boats and Nets with Engines in Lake View ward	3,500,000	3,209,600	92%	3,500,000	3,209,600	GOK
587.	Purchase of two motorboats and engine at Oloiden beach in Maella ward	2,000,000	1,801,100	90%	2,000,000	1,801,100	GOK
588.	Installation of water tanks, electricity and ablution block for coolers in Nhabibi and Maella ward	1,500,000	00	0%	1,500,000	00	GOK
589.	Purchase and supply of fishing gears, live jackets,etc in Naivasha, Maella ward	400,000	396,119	0%	400,000	00	GOK
590.	Construction Of 6 Door Toilet at Oloiden Beach in Naivasha, Maella ward	1,000,000	00	0%	00	00	GOK
591.	Purchase Of Tree Seedlings for Youth groups across Maella Ward	300,000	300,000	100%	300,000	300,000	GOK
592.	Purchase And Supply Of Incubators in Maella ward	2,000,000	1,802,000	100%	1,802,000	1,800,000	GOK
593.	Construction of a Vegetable Value addition Plant at Munyu in Naivasha East ward	3,137,509	1,512,663	0%	1,512,663	00	GOK
594.	Construction of Value Addition Factory Phase I in Naivasha East ward.	3,000,000	1,999,900	0%	2,000,000	00	GOK
595.	Purchase Of One (1) Month Old Improved Kienyeji Chicks in Olkaria ward	1,896,500	1,695,028	89%	1,896,500	1,695,028	GOK

Nakuru County Executive
Annual Reports and Financial Statements for the year ended June 30, 2025.

596.	Buying and distribution of one month old layers breeds in Naivasha, Olkaria ward	988,874	841,995	85%	988,874	841,995	GOK
597.	Construction of Kamere Market stalls in Naivasha, Olkaria ward	5,000,000	3,800,000	0%	4,000,000	00	GOK
598.	Installation of power to Kamere Beach kiosk and fish freezer in Naisha, Olkaria ward	1,500,000	1,500,000	0%	1,500,000	00	GOK
599.	Purchase And Supply of One00Month Old Chicks to groups in Nakuru East ward	1,000,000	00		00	00	GOK
600.	Supply Of Pyrethrum Seedlings Across the Ward	3,992,580	3,992,580	100%	3,992,580	3,992,580	GOK
601.	Purchase of Incubators for Youth poultry Project at Mosop Ward Rongai Sub00County	700,000	688,010	98%	700,000	688,010	GOK
602.	Purchase And Supply of Incubator for Solai Poultry Groups in Rongai, Solai ward	1,000,000	969,990	97%	1,000,000	969,990	GOK
603.	Construction of Limuru Cattle Dip and Renovation of Tuiyomoi cattle dip in Rongai, Solai ward	2,500,000	00	0%	402,050	00	GOK
604.	Supply Of Coffee Seedlings to Farmers in Kabazi Ward	2,016,621	1,815,485	0%	2,016,621	00	GOK
605.	Supply Of Avocado Seedlings Across Subukia Ward, subukia	3,000,000	00		00	00	GOK
606.	Kenya Devolution Support Programme Level II	120,374,189	114,412,437.00	100%	52,455,220	52,455,220.00	DONOR
607.	Construction of County Treasury Building	886,630,339	722,382,466.16	82%	303,740,573	156,496,438.90	GOK
608.	Completion of solarization of Revenue offices	15,000,000	0	0%	5,000,000		GOK

Nakuru County Executive

Annual Reports and Financial Statements for the year ended June 30, 2025.

609.	4.3% Administrative Cost of Revenue Management System	74,400,000	41,700,861.55		66%	64,360,273	42,661,134.84	GOK
610.	Renovation of Nakuru East Revenue Offices	2,800,000	0		0%	1,000,000		GOK
611.	Acquisition of ICT Equipment for Revenue Collection	10,000,000	0		0%	10,000,000		GOK
612.	Purchase Of Containers (4no.) to serve as Revenue Offices	5,600,000	0		0%	2,800,000		GOK
613.	County Debt Management (as per the County Medium Term Debt Management Strategy Paper)	275,000,000	26,463,321.65		14%	185,000,000	26,463,321.65	GOK
614.	Court decrees and ELRC rulings	13,826,873			0%	13,826,873		GOK
615.	KPLC debt resolution	100,000,000	80,000,000.00		80%	80,000,000	80,000,000.00	GOK
616.	Acquisition Of ICT Equipment for Revenue Collection Gadgets	9,700,000	9,176,800.00		95%	3,433,200	2,910,000.00	GOK
617.	Development Of Asset Management System	15,000,000			0%	5,000,000		GOK
618.	Valuation Of Assets	20,000,000			0%	5,000,000		GOK
619.	Fleet Management System	18,500,000	13,343,103.00		100%	9,400,000	4,400,000.00	GOK
620.	Solarization of Revenue Offices	5,000,000			0%	1,477,200		GOK
621.	Installation of backup Solar system at the New Town Hall Building and Public Works Building	22,565,560	19,565,560.00		100%	8,869,668	5,869,668.00	GOK
622.	Development of an Inventory management system	4,000,000	2,683,100.00		67%	1,316,900		GOK
623.	Establishment of Keringet high altitude Sports Centre Phase 1B	10,953,178	-		-	8,625,588	-	GOK

Annual Reports and Financial Statements for the year ended June 30, 2025.

624.	Construction of a Stadium in Lakeview	24,500,000	-	-	-	-	-	GOK
625.	Construction of Jawatha stadium	16,000,000	-	-	-	-	-	GOK
626.	Construction of a Stadium and lights at Kwa Jack in London	25,000,000	-	-	-	-	-	GOK
627.	Partitioning and equipping of Naivasha Empowerment Centre	5,000,000	-	100	5,000,000	-	-	GOK
628.	Purchase of equipment for Menengai Textile	7,000,000	-	100	4,000,000	-	-	GOK
629.	Purchase and supply of youth and women empowerment equipments within Bahai ward	4,000,000	-	100	4,000,000	-	-	GOK
630.	Purchase of assistive devices for people living with disabilities	2,000,000	-	-	2,000,000	-	-	GOK
631.	Purchase and supply of empowerment equipments in Mbaruk location	2,063,671	-	100	2,063,671	-	-	GOK
632.	Construction of a Resource Centre in Eburru-Mbaruk	3,000,000	-	-	3,000,000	-	-	GOK
633.	Purchase and Supply of Youth equipment	2,480,503	-	100	2,480,503	-	-	GOK
634.	Completion of Elburgon social hall	4,902,215	-	-	4,902,215	-	-	GOK
635.	Purchase and supply of youth and women equipments	2,000,000	-	100	2,000,000	-	-	GOK
636.	Purchase and Supply of Youth, women and PLWD equipments	3,000,000	-	100	3,000,000	-	-	GOK
637.	Purchase and distribution of sports equipment	1,000,000	-	100	1,000,000	-	-	GOK
638.	Construction and Equipping of a modern baby care centre at Mirera Primary	4,000,000	-	-	4,000,000	-	-	GOK

Nakuru County Executive

Annual Reports and Financial Statements for the year ended June 30, 2025.

639.	Equipping of YMCA Social Hall (with chairs, tables and computers) including electricity installation	1,297,734	-	-	1,297,734	-	GOK
640.	Purchase and distribution of youth and women equipments	2,000,000	-	-	2,000,000	-	GOK
641.	Fencing of Kariandusi playground (Maai mahiu stadium)	2,500,000	-	100	2,500,000	-	GOK
642.	Provision of sports items and Equipment	2,000,000	-	100	2,000,000	-	GOK
643.	Purchase and supply of youth and women equipments	2,100,000	-	100	2,100,000	-	GOK
644.	Purchase and supply of youth and women equipments	3,818,468	-	100	3,818,468	-	GOK
645.	Purchase and distribution of sports equipment	1,454,995	-	100	1,454,995	-	GOK
646.	Rehabilitation and Fencing of site play ground	8,000,000	-	-	8,000,000	-	GOK
647.	Equipping of Bondeni Fitness Center Gym	400,000	-	-	400,000	-	GOK
648.	Purchase and distribution of youth and women equipments	3,000,000	-	100	3,000,000	-	GOK
649.	Purchase and distribution of sports and arts equipment	1,000,000	-	100	1,000,000	-	GOK
650.	Purchase and supply of youth and women equipments	3,750,255	-	100	3,750,255	-	GOK
651.	Purchase and distribution of sports and arts equipment	1,000,000	-	100	1,000,000	-	GOK
652.	Purchase and distribution of sports equipment for Menengai Ward	5,000,000	-	100	5,000,000	-	GOK

Annual Reports and Financial Statements for the year ended June 30, 2025.

653.	Purchase and distribution of youth and women equipments for empowerment- Nakuru East Ward	4,000,000	-	100	4,000,000	-	GOK
654.	Renovation of Lanet Social Hall toilets and connection to the sewer	500,000	-	-	500,000	-	GOK
655.	Renovation of Mogoon Resource Centre and construction of guard house	1,500,000	-	-	1,500,000	-	GOK
656.	Renovation of Social Hall, toilet rehabilitation, installation of water and electricity in the social hall	2,600,000	-	-	2,600,000	-	GOK
657.	Equipping of sports/arts Teams in Kaptembwa ward	4,000,000	2,162,560.35	100	4,000,000	2,162,560.35	GOK
658.	Purchase of Sports Equipment	1,100,000	-	100	1,100,000	-	GOK
659.	Purchase of youth and women Equipments for empowerment	3,000,000	-	100	3,000,000	-	GOK
660.	Purchase of youth and women empowerment Equipments	5,439,811	-	100	4,942,294	-	GOK
661.	Purchase of youth and women Equipments for empowerment	3,000,000	-	100	3,000,000	-	GOK
662.	Purchase of youth and women Equipments for empowerment	1,071,214	-	100	1,071,214	-	GOK
663.	Purchase of youth and women Equipments for empowerment	3,450,117	-	100	3,450,117	-	GOK
664.	Purchase of youth and women Equipments for empowerment	1,000,000	-	100	1,000,000	-	GOK
665.	Equipping of Menengai west youth resource centre	547,833	-	100	547,833	-	GOK

Annual Reports and Financial Statements for the year ended June 30, 2025.

666.	Purchase and Supply of Youth and women equipments for empowerment	5,000,000	-	100	5,000,000	-	GOK
667.	Purchase and supply of Sport equipments	1,000,000	-	100	1,000,000	-	GOK
668.	Purchase and Supply of Sports equipment	500,000	-	100	500,000	-	GOK
669.	Purchase and Supply of women empowerment equipments	1,826,050	-	100	1,826,050	-	GOK
670.	Purchase of Sport equipments	662,232	-	100	662,232	-	GOK
671.	Equipping of Kabazi Social hall with chairs and public address system	350,000	-	-	350,000	-	GOK
672.	Renovation works on solai social (Purchase of chairs and renovation of Solai social hall toilets)	200,000	-	-	200,000	-	GOK
673.	Establishment of Keringet high altitude Sports Centre Phase	121,997,573.00			15,587,218	13,936,277.70	GOK
674.	Establishment of Keringet high altitude Sports Centre Phase I	16,999,852.00	13,966,085.00	82	16,999,852.00	6,963,785.40	GOK
675.	Establishment of Keringet high altitude Sports Centre Phase	18,431,860.00	15,552,830.00	86	17,566,228.00	11,521,830.00	GOK
676.	Equipping of Lakeview baby day care centre (beds and beddings and Washing machine)	4,000,000	-	-	1,500,000	-	GOK
677.	Equipping of the production Hub at Menengai Social Hall	20,000,000	1,767,300.00	100	1,767,300	1,767,300.00	GOK
678.	Construction of perimeter wall stone fencing	3,480,711	3,480,711.00	100	-	245,242.00	GOK
679.	Construction Of Kamukunji Stadium	10,000,000	2,438,403.70	100	2,564,129	2,438,403.70	GOK
680.	Construction of sanitation of Floodlight at Jawatho Njoro	7,000,000.00	3,276,432.00	49	3,391,833.00	-	GOK

Annual Reports and Financial Statements for the year ended June 30, 2025.

681.	Construction of social hall at Githioro	4,000,000	3,801,789.80		100	4,000,000	1,600,660.00	GOK
682.	Supply and delivery of Gym equipment	1,500,000	497,836.00		100	1,500,000	497,836.00	GOK
683.	Construction Of caretakers house and installation of water pipes at the caretakers house and toilets Kirathimo Grounds at Gitumba sub location	800,000	-		-	1,000,000	-	GOK
684.	Completion Of Kuresoi Centre Social Hall	1,730,000	1,387,500.00		100	342,500	-	GOK
685.	Construction of Viwandani perimeter wall	2,500,000	2,084,448.00		85	2,500,000	2,084,448.00	GOK
686.	Fencing Of Maai Mahiu Social Hall	2,500,000	2,446,710.00		100	856,900	785,960.00	GOK
687.	Construction Of Kinungi Social Hall and toilets	2,000,000	-		100	2,000,000	-	GOK
688.	Construction of PWDs toilets within Olkaria Ward	2,000,000	1,851,250.00		100	2,000,000	1,851,250.00	GOK
689.	Renovation Of Studio And Amphitheatre In Industrial Area	1,999,200	1,938,600.00		100	1,979,200	1,938,600.00	GOK
690.	Construction Of a Pavilion at Kamukunji Stadium	4,000,000	3,950,210.00		100	4,000,000	3,950,210.00	GOK
691.	Purchase Of Sport Equipment in Flamingo Ward	399,960	-		100	399,960	-	GOK
692.	Purchase Of Sport Equipment in Kivumbini Ward	300,000	-		100	300,000	-	GOK
693.	Renovation of Mogoan Resource Centre	500,000	-		-	500,000	-	GOK
694.	Renovation and Equipping of London Social Hall	9,800,000	-		53	4,562,050	-	GOK
695.	Refurbishment of Railways Pitch (Phase two): changing rooms, fencing & pavilion shed 50pax)	858,699	-		-	858,699	-	GOK

Annual Reports and Financial Statements for the year ended June 30, 2025.

696.	Refurbishment Of Railways Football Pitch. Construction of Pavilion/Shade. Goal Posts & Fencing	2,000,000	-	-	2,000,000	-	GOK
697.	Purchase Of Sport Equipment in Rhonda Ward	700,000	675,714.35	100	700,000	675,714.35	GOK
698.	Purchase of assistive devices for PLWDs	591,031	-	100	591,031	-	GOK
699.	Levelling And Fencing of Kihingo Play Ground	1,500,000	1,350,000.00	100	1,500,000	-	GOK
700.	Construction of toilet at Kasarani Stadium. water kiosk with 10,000 litres water tank	1,000,000	809,600.50	100	949,390	809,600.50	GOK
701.	Grading, levelling Kichwa ECDE playground	1,022,740	-	-	1,022,740	-	GOK
702.	Purchase and supply of youth and women empowerment equipments in Lanet umoja	7,926,114	-	100	7,926,114	-	GOK
703.	Purchase and supply of motorbikes of over 160 cc 5 speed manual for CHPs	1,800,000	-	100	1,800,000	-	GOK
704.	Purchase and supply of youth and women equipments	1,500,000	-	100	1,500,000	-	GOK
705.	Purchase and supply of youth and women equipments	1,500,000	-	100	1,500,000	-	GOK
706.	Purchase and distribution of youth and women equipments	4,000,000	-	100	4,000,000	-	GOK
707.	Purchase and supply of sports equipments	2,500,000	-	100	2,500,000	-	GOK
708.	Supply of equipment for Youth and women empowerment	910,165	-	100	800,000	-	GOK
709.	Expansion of the GBV Rescue Center	60,000,000	-	-	10,000,000	-	GOK

Annual Reports and Financial Statements for the year ended June 30, 2025.

710.	Conditional Allocation for Rehabilitation of Youth Polytechnics	66,285,000	66,285,000	100	66,289,894	66,285,000	GoK
711.	Rehabilitation, construction and equipping of ECDE Centers	5,400,000.00	-	0	5,500,000	-	GoK
712.	Equipping of ECDE Centers	4,900,000.00	-	0	-	-	GoK
713.	Ruyobei polytechnic dormitories construction and equipping	7,749,144.77	-	0	5,000,000	-	GoK
714.	Moi primary ECDE Center (Classes, Toilets, Equipping)	2,399,483.63	-	0	2,500,000	-	GoK
715.	Supply of ECDE ICT Learning materials and software (EIDU)	4,873,260.00	-	0	5,000,000	-	GoK
716.	Acquisition of Equipment for Public Communication Unit	4,873,260.00	-	100	3,000,000	-	GoK
717.	Equipping of Wanyororo VTC	-	-	0	-	-	GoK
718.	Constructions of toilets in migimo ECDE, dundori ECDE, Bavuni ECDE, Giachongi ECDE	2,267,342.00	-	0	2,500,000	-	GoK
719.	Equipping of Dundori vocational training centre administration block	2,267,342.00	-	100	1,000,000	-	GoK
720.	Equipping of Wanyororo vocational training centre	-	-	0	-	-	GoK
721.	Fencing with a chain link for Migwathi ECDE	479,319.93	-	100	500,000	-	GoK
722.	Construction of toilets at Murungaru ECD	955,100.00	-	0	1,000,000	-	GoK
723.	Construction of a 4 door pit latrine toilet at Central Primary ECDE	876,815.50	-	0	950,000	-	GoK

Annual Reports and Financial Statements for the year ended June 30, 2025.

724.	Renovation/refurbishment of Menengai Hill Primary & Ruri ECDE classrooms	749,000.00	-	-	0	750,000	-	-	GoK
725.	Construction of ECDE class at lanet-umojia primary	-	-	-	0	-	-	-	GoK
726.	Equipping of ndege ndimu vocational training centre	-	-	-	0	-	-	-	GoK
727.	Installation of water tank and rain harvesting materials at Kamurungu ECD	-	-	-	0	-	-	-	GoK
728.	Rehabilitation and installation of 3 phase electricity at Ndege Ndimu vocational training centre	750,133.95	-	-	0	800,000	-	-	GoK
729.	Construction of ECDE classrooms	-	-	-	0	-	-	-	GoK
730.	Rehabilitation of Kamurungu ECDE and movable partitioning	470,292.80	-	-	0	500,000	-	-	GoK
731.	Construction of Emkwen ECDE	1,768,113.90	-	-	90	1,800,000	-	-	GoK
732.	Construction of Itherero ECDE	-	-	-	0	-	-	-	GoK
733.	Construction of Kilelwa ECDE	-	-	-	0	-	-	-	GoK
734.	Construction of Olepolos ECDE (tangi tano)	1,768,113.90	-	-	90	1,800,000	-	-	GoK
735.	Construction of Olesirwa ECDE	-	-	-	0	-	-	-	GoK
736.	Construction of Oljorai ECDE	1,755,069.78	-	-	50	1,800,000	-	-	GoK
737.	Purchase of equipments at Lion Hill Vocational Training Centre	-	-	-	0	-	-	-	GoK
738.	Construction of Jogoo ECDE classroom. Equipping, toilet Construction & Fencing	-	-	-	0	-	-	-	GoK
739.	Construction of Kahuhu Jire ECDE classroom, Equipping & toilet Construction	-	-	-	0	-	-	-	GoK

Nakuru County Executive
Annual Reports and Financial Statements for the year ended June 30, 2025.

740.	Construction of Manyeki ECDE classroom & Equiping	1,768,113.90	-	90	1,800,000	-	GoK
741.	Construction of Ngecha ECDE classroom & Equiping	1,768,113.90	-	90	1,800,000	-	GoK
742.	Construction of Oakland ECDE classroom & Equiping	-	-	0	-	-	GoK
743.	Construction of 3no. (three) of Karura ECDE classrooms	-	-	0	-	-	GoK
744.	Construction of Kariandusi ECDE one classroom including 3000L water tank and furnitures	1,795,668.68	-	0	1,800,000	-	GoK
745.	Construction of one (1no.) Kenyatta barrack ECDE classroom	1,694,600.50	-	95	1,700,000	-	GoK
746.	Renovation of Garrison ECDE toilet	-	-	0	-	-	GoK
747.	Construction of Gilgil DEB ECDE of one (1no.) classroom	1,760,560.00	-	90	1,800,000	-	GoK
748.	Construction of Uumishi ECDE one (1no.) classroom	1,694,600.50	-	95	1,800,000	-	GoK
749.	Construction of ECD classroom & renovation of the existing ECD classroom at St. John primary	1,947,858.20	-	0	2,000,000	-	GoK
750.	Construction of ECD classroom at Kangari primary school	1,740,096.11	-	0	1,800,000	-	GoK
751.	Renovation ECDE classroom at Nyondia primary school	-	-	0	-	-	GoK
752.	Construction of one (1) classroom at Gitare primary	1,760,111.28	-	0	1,800,000	-	GoK

Annual Reports and Financial Statements for the year ended June 30, 2025.

753.	Construction of two (2) classrooms at Langa langa primary	-	-	0	-	-	GoK
754.	Construction of two (2) classrooms at Ngumo primary	-	-	0	-	-	GoK
755.	Fencing of Total Health Centre, chainlink, gate installation	1,394,970.68	-	0	1,500,000	-	GoK
756.	Completion and Equipping of two Mororbei ECDE classrooms	1,630,198.29	-	0	1,700,000	-	GoK
757.	Completion of Tiritya ECDE classroom and Equiping	1,839,133.52	-	0	1,900,000	-	GoK
758.	Completion of Langwenda Vocational Training College	-	-	0	-	-	GoK
759.	Equiping of Matunda ECDE	497,300.00	-	0	500,000	-	GoK
760.	Construction and Equiping of Lekkoita ECDE class	2,122,142.20	-	0	2,200,000	-	GoK
761.	Construction of ECDE classroom at Baraget	1,639,991.23	-	0	1,700,000	-	GoK
762.	Construction of ECDE classroom at Kipulwo	1,690,000.00	-	5	1,700,000	-	GoK
763.	Completion of Highlands ECDE	586,792.20	-	0	500,000	-	GoK
764.	Construction of ECDE toilet at Kapsembeiwo	639,102.91	-	0	700,000	-	GoK
765.	Completion of tendwet ECDE	586,792.20	-	0	700,000	-	GoK
766.	Construction of ECDE classroom at Chebara	1,678,325.00	-	40	1,700,000	-	GoK
767.	Construction of Hostel at Saplet Polytechnic	2,851,309.62	-	0	3,000,000	-	GoK

Annual Reports and Financial Statements for the year ended June 30, 2025.

768.	Completion of classroom at Koiseget ECDE and Ekabuguot ECDE	-	-	0	-	-	-	Gok
769.	Construction of Kiptagich Administration Block	-	-	0	-	-	-	Gok
770.	Construction of Kiplenjin ECDE classroom	1,796,156.00	-	0	2,000,000	-	-	Gok
771.	Construction and equipping of one ECDE classroom at Kapsita, Saptet and Arimi	4,450,000.00	-	0	4,500,000	-	-	Gok
772.	Construction of D.E.B ECDE classroom	1,790,000.00	-	0	1,800,000	-	-	Gok
773.	Construction of toilet at Simotwet ECDE centre	-	-	0	-	-	-	Gok
774.	Construction of workshop at Elburgon Vocational Training Centre	-	-	0	-	-	-	Gok
775.	Equipping of Kimonio ECDE and toilet Construction	-	-	0	1,200,000	-	-	Gok
776.	Construction of Chandra Polytechnic Administration Block	-	-	0	-	-	-	Gok
777.	Construction of Mona ECDE	1,768,970.00	-	70	1,800,000	-	-	Gok
778.	Construction of Chandra Polytechnic Administration Block	-	-	0	-	-	-	Gok
779.	Renovation of two ECDE classroom at Turi Sulgwire ECDE	790,990.00	-	0	800,000	-	-	Gok
780.	Construction and Equipping of one ECD classroom at Nyamathi Primary School	1,713,444.02	-	0	1,800,000	-	-	Gok
781.	Construction of a perimeter wall at Mirera Polytechnic	-	-	0	-	-	-	Gok

Annual Reports and Financial Statements for the year ended June 30, 2025.

782.	Fencing and renovation of classroom at Airstrip ECDE	1,713,444.02	-		100	2,000,000	-	GoK
783.	Partitioning of Lake View day care center	989,546.00	-		0	1,000,000	-	GoK
784.	Fencing, gate installation and toilet construction in Maai Mahiu Youth Vocational Training Centre	3,479,546.00	-		0	3,500,000	-	GoK
785.	Construction of a classroom and a 2-door latrine at Ndabibi Main ECDE	2,491,689.60	-		50	2,500,000	-	GoK
786.	Construction of a classroom and a 2-door latrine at Ndibithi ECDE	2,308,382.04	-		0	2,500,000	-	GoK
787.	Construction of a modern kitchen at Kiburuti ECDE	2,012,334.00	-		0	2,100,000	-	GoK
788.	Construction of a modern kitchen at Nkampani ECDE	2,012,334.00	-		0	2,100,000	-	GoK
789.	Construction of one ECDE classroom at Kongoni Primary	1,638,283.00	-		0	2,000,000	-	GoK
790.	Equipping of Mailella Youth Polytechnics	-	-		0	-	-	GoK
791.	Renovation of Crator ECDE classroom and Crater ECDE (flooring, ceiling, painting and windows)	1,000,000.00	-		0	1,000,000	-	GoK
792.	Construction and Equipping of Mvuke, Narasha, Oserian ECDE and toilet block	-	-		0	-	-	GoK
793.	Construction of kitchens at Maua and Oserian ECDE centres	3,680,981.00	-		90	4,000,000	-	GoK
794.	Construction of a 4 door latrine at central ECDE	989,678.00	-		0	1,000,000	-	GoK
795.	Construction of concrete (masonry) fence at Highway Ecde	2,406,845.10	-		0	2,500,000	-	GoK

Annual Reports and Financial Statements for the year ended June 30, 2025.

796.	Purchase and installation of playing equipment at central ECDE and Highway ECDE	-	-	0	2,665,382	-	GoK
797.	Renovation of 3 ECDE classrooms at Kabati ECDE including replacing of leaking roof, replacement of windows, flooring, painting	2,898,997.95	-	0	3,000,000	-	GoK
798.	Construction of a 4-door pit latrine at Menengai ECDE Centre	975,000.00	-	0	975,000	-	GoK
799.	Construction of ECDE classroom at St. Xavier Primary School	-	-	0	-	-	GoK
800.	Equipping of Nakuru Vocational Training Centre (Purchase and supply of instructional tools and equipment)	-	-	0	-	-	GoK
801.	Purchase of Cabro paving block making machine for Nakuru Vocational Training Centre	-	-	0	-	-	GoK
802.	Construction and equipping of ECDE classroom at Pangani Special School	1,698,371.72	-	65	1,800,000	-	GoK
803.	Completion of Naka ECD classroom	596,008.00	-	0	600,000	-	GoK
804.	Construction of one ECD classroom at Madaraka Comprehensive School	-	-	35	1,800,000	-	GoK
805.	Construction of one ECD classroom at Nairobi Road Comprehensive School	1,800,000.00	-	35	1,800,000	-	GoK
806.	Equipping of Mzee Wanyama Polytechnic	2,898,107.00	-	0	3,000,000	-	GoK
807.	Purchase of furniture for Mburu Gichua ECD	287,754.40	-	0	300,000	-	GoK
808.	Construction of a VTC	-	-	0	-	-	GoK
809.	Purchase of furniture for Miruji Kariuki ECD	287,754.40	-	0	300,000	-	GoK

Nakuru County Executive
Annual Reports and Financial Statements for the year ended June 30, 2025.

810.	Construction of ECDE classes at Barut ward	-	-	0	-	-	Gok
811.	Levelling of ECDE playground at kiptenden primary	1,450,989.00	-	0	1,500,000	-	Gok
812.	Completion of perimeter wall at Tulwet ECDE	1,599,577.98	-	100	1,700,000	-	Gok
813.	Equipping of Vocational Training Centre	7,602,280.80	-	0	8,000,000	-	Gok
814.	Renovation of Kaptembwo Vocational Training Centre including terazzo, water and electricity installation	1,439,971.00	-	0	1,500,000	-	Gok
815.	Construction of ECDE classrooms	-	-	0	-	-	Gok
816.	Construction of Pit latrine at Uhuru Primary ECDE	989,675.00	-	0	1,000,000	-	Gok
817.	Improvement and completion of Rhoda Vocational Training	1,472,913.83	-	0	4,000,000	-	Gok
818.	Construction of phase II Rhoda Vocational Training	-	-	0	-	-	Gok
819.	Construction of Elevated water tank for 2 no. 10,000L plastic tanks at Ha waruoro borehole	1,839,075.50	-	100	2,000,000	-	Gok
820.	Construction of VTC at Kihingo	-	-	0	-	-	Gok
821.	Construction of Lare ECDE, Fencing and toilet	-	-	0	-	-	Gok
822.	Construction of ECD class at Ewaat Primary School	-	-	0	-	-	Gok
823.	Equipping of Siryat Vocational Training Institute	1,339,156.63	-	0	1,390,000	-	Gok

Annual Reports and Financial Statements for the year ended June 30, 2025.

824.	Construction & Equipping of Masaita ECD & three (3) door toilet plus urinal	-	-	0	-	-	GoK
825.	Construction of Inginye ECD & Equipping, Construction of a four (4) door toilet & 10000 litres capacity water tank	2,300,000.00	-	0	2,300,000	-	GoK
826.	Construction of Kimakia ECDE & Equipping	1,760,892.00	-	0	2,000,000	-	GoK
827.	Modification of Mengesai primary school toilets to fit the needs of the special children	300,000.00	-	0	300,000	-	GoK
828.	Equipping Mimwaia Vocational Training College	2,568,900.00	-	0	2,600,000	-	GoK
829.	Equipping of Ajebwo ECDE and water tank	367,234.95	-	0	400,000	-	GoK
830.	Construction of a VTC	-	-	0	-	-	GoK
831.	Equipping of Mimwaia ECDE and water tank	367,234.95	-	0	400,000	-	GoK
832.	Purchase of tools at Ogilgei Vocational Training College	488,587.00	-	0	500,000	-	GoK
833.	Renovation and Fencing of Sunshine ECDE	1,000,000.00	-	0	1,000,000	-	GoK
834.	Construction & Equipping of Kipkoi ECDE classroom	1,800,000.00	-	0	1,800,000	-	GoK
835.	Construction of Banita ECDE toilet (4 door toilet)	700,000.00	-	0	700,000	-	GoK
836.	Construction of Makongeni ECDE toilet (4 door toilet)	700,000.00	-	0	700,000	-	GoK
837.	Construction of kipsyenan ECDE toilet (4 door toilet)	700,000.00	-	0	700,000	-	GoK
838.	Fencing of Majani mingi polytechnic	2,000,000.00	-	0	2,000,000	-	GoK

Annual Reports and Financial Statements for the year ended June 30, 2025.

839.	Completion of ECDE classroom at Kaplelekw ECDE	1,000,000.00	-	0	1,000,000	-	Gok
840.	Construction of two ECDE classrooms at Kapkaturu and Kamaech	3,800,000.00	-	100	4,000,000	-	Gok
841.	Equipping of Ruiyobei VTC	-	-	0	-	-	Gok
842.	Construction of Kware Polytechnic toilets	800,000.00	-	0	800,000	-	Gok
843.	Construction of Gicheha ECDE classroom	1,500,000.00	-	0	1,500,000	-	Gok
844.	Fencing of Umimoja ECDE	1,000,000.00	-	0	1,000,000	-	Gok
845.	Construction and Equipping of 1 new classroom with water tank at Githima natukano ECDE	1,800,000.00	-	0	1,800,000	-	Gok
846.	Construction and Equipping of one new classroom with water tank at solai nyakivua ECDE	1,800,000.00	-	0	1,800,000	-	Gok
847.	Construction of Marigu ECDE classroom and 2 door toilet	2,000,000.00	-	0	2,000,000	-	Gok
848.	Maeka ECDE renovation, equipping and fencing	1,500,000.00	-	0	1,500,000	-	Gok
849.	Renovation of ndungiri/muarati ECDE and fencing	2,000,000.00	-	0	2,000,000	-	Gok
850.	Renovation and Equipping of 2 ECDE classrooms and Construction of a 2 door toilet at Riigocho chonjo ECDE	-	-	0	-	-	Gok
851.	Construction and Equipping of ECDE classroom at subukia primary	2,000,000.00	-	0	2,000,000	-	Gok
852.	Construction of administration block at subukia polytechnic	-	-	0	-	-	Gok

Annual Reports and Financial Statements for the year ended June 30, 2025.

853.	Construction of 2 door toilet and urinal at kamumo ECDE	475,000.00	-	100	475,000	-	GoK
854.	Construction of 2 door toilet and urinal at kericho ECDE	-	-	0	-	-	GoK
855.	Construction of 2 door toilet and urinal for gakingi polytechnic	-	-	0	-	-	GoK
856.	Construction of 2 door toilet and urinal for kiriko ECDE	475,000.00	-	0	475,000	-	GoK
857.	Fencing of Gakingi polytechnic	-	-	0		-	GoK
858.	Fencing of Kiriko ECDE	-	-	0	-	-	GoK
859.	Construction of Kitchen facilities in ECDEs for School feeding programme	9,977,750.00	-	100	9,977,750	-	GoK
860.	Construction of VTCs Hostels	6,107,075.00	-	0	6,107,075	-	GoK
861.	Construction of Center of Excellence Modern workshop Njoro	2,944,110.00	2,944,110.00	100	2,944,110	2,944,110.00	GoK
862.	Acquisition of Equipment for Public Communication Unit	-	-	100	1,700,000	-	GoK
863.	Acquisition of e-Mail Solution for the County	950,790.00	-	100	995,000	-	GoK
864.	Installation of CCTV Cameras at Subukia, Kagoto, Njoro and Rongai Digital Centres	940,000.00	940,000.00	100	940,000	940,000.00	GoK
865.	Hardware and Software Platforms for Digital Centres	492,500.00	492,500.00	100	492,500	492,500.00	GoK
866.	Equipping of ECD Centre	-	-	0	-	-	GoK

Annual Reports and Financial Statements for the year ended June 30, 2025.

867.	Upgrading of County website for incorporation of Departmental, Boards and Municipalities mini-websites	-	-	0	-	-	GoK
868.	Construction of ECD sanitation facilities	12,762,000.00	12,762,000.00	100	13,000,000	12,762,000.00	GoK
869.	Equipping Youth Polytechnics Cheptuech, Molo, Kagoto, Mau Summit	8,633,008.00	8,633,008.00	100	9,740,508	8,633,008.00	GoK
870.	Completion of Resource Center Nakuru Phase 2	4,805,909.00	4,805,909.00	100	4,986,452	4,805,909.00	GoK
871.	Construction and equipping of Maombi ECDE, toilet and completion and equipping of Ruiru ECDE	-	1,490,080.00	100	509,920	-	GoK
872.	Construction Of Wanyororo Vocational Training Center	3,846,670.00	-	100	4,000,000	-	GoK
873.	Construction Of Kahawa ECDE toilets	989,467.00	-	100	1,000,000	-	GoK
874.	Construction Of An ECDE Class Water Tank And Sanitation Facility At Jacaranda School	707,540.00	707,540.00	90	2,000,000	707,540.00	GoK
875.	Construction of two (2) Lecture Rooms at Wanyororo Vocational Training Center and fencing	4,539,020.00	4,539,020.00	100	4,600,000	4,539,020.00	GoK
876.	Construction Of an Ablution Block at Wanyororo Vocational Training Center	790,789.00	-	0	800,000	-	GoK
877.	Repair of ECDE classroom at Umoja Nursery and fencing	669,430.85	669,430.85	100	800,000	669,430.85	GoK
878.	Construction of an ECD Toilet at Giachonge Primary school	495,760.00	-	0	495,760	-	GoK
879.	Kaburi ECDE construction of 1 classroom	-	-	0	-	-	GoK

Annual Reports and Financial Statements for the year ended June 30, 2025.

880.	Establishment & Equipping of Digital ICT Hub Center At Wendo Vocational Center	765,869.00	-	0	800,000	-	GoK
881.	Fencing, Installation of Gate and Supply Of 10,000 Liter Tank at Limuko ECDC Center	-	-	0	-	-	GoK
882.	Construction And Equipping of Classroom at Crater ECDC. Terrazzo Floor and Water Tank in Kiamaina sub location	1,325,225.25	1,325,225.25	100	1,600,000	1,325,225.25	GoK
883.	Renovation of Menengai Hill primary School ECDC	1,000,000.00	-	100	1,000,000	-	GoK
884.	Construction Of 6 Door Modern Toilet at Kamoronyo ECDC	1,273,980.00	1,273,980.00	100	1,400,000	1,273,980.00	GoK
885.	Construction Of 6 Door Modern Toilet at Mieroni ECDC	1,400,000.00	98,800.00	100	1,400,000	98,800.00	GoK
886.	Equipping Of Kongasis Polytechnic	-	-	0	2,000,000	-	GoK
887.	Construction Of 4 Door Toilet and Urinal at Echariie and Mbaruk ECDC	1,700,000.00	1,700,000.00	100	1,700,000	1,700,000.00	GoK
888.	Construction of Kapkures ECDC classroom, equipping and toilet	-	-	0	-	-	GoK
889.	Construction And Equipping of ECDC Classroom at Kanorero and Mwariki ECDC	-	-	0	3,000,000	-	GoK
890.	Construction of Ebenezer and Ndibai ECDC toilets	1,556,881.40	1,556,881.40	100	1,900,000	1,556,881.40	GoK
891.	Design And Construction Of Mbombo ECDC And Toilets	-	-	5	1,000,000	-	GoK
892.	Kamibi Somali-Additional Funds for Equipping, Playground and Fencing	1,882,750.00	1,882,750.00	0	2,100,000	1,882,750.00	GoK
893.	Construction Of 4 Door Toilets at Mbegi ECDC and Teachers ECDC	1,200,000.00	-	0	1,200,000	-	GoK

Annual Reports and Financial Statements for the year ended June 30, 2025.

894.	Fencing Of Teachers ECD and Construction of gate	489,567.00	475,785.00		100	500,000	475,785.00	GoK
895.	Fencing Of View Point ECD	952,970.00	476,485.00		100	500,000	476,485.00	GoK
896.	Construction Of Nyondia Annex ECD Terrazzo Floor Furniture Equipping Tank with Gutters, 4 Door Toilet Block	2,379,495.00	-		0	2,600,000	-	GoK
897.	Renovation Of Gwa-share ECDE Classroom and Equipping	490,789.00	-		0	500,000	-	GoK
898.	Construction of classroom, toilets, terrazzo floor, furniture and tank with gutters in Marula ECD	-	-		50	2,000,000	-	GoK
899.	Construction of classroom, terrazzo floor, furniture and tank with gutters in Marula ECD	-	-		0	-	-	GoK
900.	Construction of Nyairoko - Kairi ECDE	1,758,852.36	-		90	2,000,000	-	GoK
901.	Construction and equipping of Chepuvet ECD	941,950.00	941,950.00		100	941,950	941,950.00	GoK
902.	Construction Of An ECD Classroom At Chebuiyet	989,680.00	-		100	1,000,000	-	GoK
903.	Equipping Of Mworoto Vocational Training Centre	1,846,240.00	-		100	2,000,000	-	GoK
904.	Construction And Equipping of Sasumua ECDE, Songo Tarkwa B ECDE, Chesirikwa ECD Classroom	2,127,640.50	4,400,000.00		100	1,669,204	1,669,204.00	GoK
905.	Construction of Sugutek ECDE	678,978.00	1,258,436.50		100	700,000	458,436.50	GoK
906.	Equipping Of Rangundu ECDE	285,900.00	-		60	300,000	-	GoK

Nakuru County Executive
Annual Reports and Financial Statements for the year ended June 30, 2025.

907.	Construction and Equipping of Githiriga ECDE	1,469,600.00	-	60	1,469,600	-	GoK
908.	Construction and Equipping of Kenjokety ECDE	1,469,600.00	-	100	1,469,600	-	GoK
909.	Construction and Equipping of Lelaitich ECDE	1,469,600.00	-	100	1,469,600	-	GoK
910.	Construction and Equipping of Nyongeres ECDE	1,469,600.00	-	100	1,469,600	-	GoK
911.	Construction Of One Class Room And Water Tank At Mukue, Matunda, Kamugul & Ndege Kamuri ECDE	2,592,607.10	2,207,392.90	95	2,592,607	-	GoK
912.	Completion Of Songo ECDE Classroom	998,985.00	-	100	998,985	-	GoK
913.	Construction Of Toilets, Fencing, Connecting Electricity And Purchase Of Equipments At Sitoio Polytechnic	-	-	60	2,000,000	-	GoK
914.	Construction & Equipping of Aerial ECDE - 1 class	1,892,310.00	1,892,310.00	100	1,909,610	1,892,310.00	GoK
915.	Construction & Equipping of Kiletien ECDE - 1 class	1,892,310.00	1,892,310.00	100	1,909,610	1,892,310.00	GoK
916.	Construction 1 ECDE classroom at Kwendo	-	-	0	1,500,000	-	GoK
917.	Completion Of 1 Classroom at Ndasata and Equipping	1,150,000.00	1,150,000.00	60	1,200,000	1,150,000.00	GoK
918.	Construction Of 6 Door Kapkorio ECDE Toilets and Urinal	950,000.00	950,000.00	100	950,000	950,000.00	GoK
919.	Construction Of 4 Door Bondeni ECDE Toilets and Urinal	800,000.00	800,000.00	100	800,000	800,000.00	GoK
920.	Construction of Sigowet ECDE classroom	1,429,210.00	1,429,210.00	100	1,429,210	1,429,210.00	GoK

Annual Reports and Financial Statements for the year ended June 30, 2025.

921.	Construction Of ECDE Classroom At Kabigeriet	1,349,217.00	-		100	1,349,217	-	GoK
922.	Construction Of One ECDE Classroom At Gorofa	1,349,217.00	-		0	1,349,217	-	GoK
923.	Construction And Equipping of ECDE Classroom at Kirandieh	1,250,000.00	-		0	1,250,000	-	GoK
924.	Construction And Equipping of ECDE Classroom at Chesaror	1,250,000.00	-		0	1,250,000	-	GoK
925.	Completion Of Ribot ECDE Classroom	574,230.00	574,230.00		100	600,000	574,230.00	GoK
926.	Construction of 2 ECDE classroom at Lipendo and renovation of tetra youth polytechnic	2,034,050.00	2,034,050.00		100	2,200,000	2,034,050.00	GoK
927.	Construction of 1 ECDE class, teacher & pupils toilet & water tank at Ribot	396,507.20	1,143,647.20		80	721,470	396,507.20	GoK
928.	Kibanguui ECD	1,190,000.00	-		0	1,190,000	-	GoK
929.	Construction Of Tendwet ECD Classroom	538,612.80	1,938,081.60		90	538,613	-	GoK
930.	Construction Of Hostel at Cheptuech Polytechnic	2,977,967.90	-		0	3,000,000	-	GoK
931.	Construction And Equipping Of 1 ECDE Classroom at Kipkongor	1,300,000.00	-		0	1,300,000	-	GoK
932.	Construction And Equipping Of 1 ECDE Classroom at Kipagich Primary	1,300,000.00	-		0	1,300,000	-	GoK
933.	Construction of 1 ECDE classroom at Cheptebos and Kiplemywo ECDE	2,345,189.00	-		0	2,468,070	-	GoK
934.	Construction Of Lelpanga ECD Class	1,786,453.00	-		0	1,800,000	-	GoK
935.	Construction Of Emitik ECD Classroom	1,789,989.00	-		0	1,799,740	-	GoK

Annual Reports and Financial Statements for the year ended June 30, 2025.

936.	Construction Of Ekabugunot ECDE	-	-	0	999,363	-	GoK
937.	Construction Of Suguyek ECDE, Equipping and Installation of Water Tank	1,534,965.50	1,534,965.50	100	1,800,000	1,534,965.50	GoK
938.	Construction Of Karao ECDE 6 Door Toilets and Urinal	236,495.55	236,495.55	100	1,200,000	236,495.55	GoK
939.	Construction Of One Classroom Each At Sangwet ECD, Kapket ECD, Kiptenden ECD And Kapmondoi ECDE	2,374,975.00	-	80	2,374,975	-	GoK
940.	Construction Of ECDE Classroom At Busienkiruk	1,151,750.00	-	0	1,151,750	-	GoK
941.	Construction Of ECDE Classroom At Tach Asis	1,151,750.00	-	0	1,151,750	-	GoK
942.	Construction Of ECDE Classroom At Korao	1,138,490.00	-	-	1,138,490	-	GoK
943.	Construction Of One ECD Classroom, Equipping and Water Tank at Simowet	1,500,000.00	-	80	1,500,000	-	GoK
944.	Design And Construction Of Tegal ECDE	-	-	90	1,000,000	-	GoK
945.	Design And Construction Of Mucharage ECDE	-	-	90	1,000,000	-	GoK
946.	Design And Construction Of Nyakiambi Karunga ECDE	-	-	40	1,000,000	-	GoK
947.	Construction Of Classroom At Rombei ECDE, Oinoplich ECDE, Ndoswa ECDE And Timoo ECDE	-	2,599,800.00	80	2,599,800	-	GoK
948.	Construction Of One Classroom, Equipping, Water Tank at Tayarn ECD, Darit ECD, Kirandich ECDE	4,489,470.00	4,489,470.00	0	4,500,000	4,489,470.00	GoK
949.	Upgrading of Former Mukinyai Nursery school to be an Annex Polytechnic	1,963,020.00	-	90	1,963,020	-	GoK

Annual Reports and Financial Statements for the year ended June 30, 2025.

950.	Construction of 4 door Toilets at Nguzu River ECDE	-	-	-	0	499,970	-	GoK
951.	Construction of ECDE classroom at Ndenderu A Kahuhu	1,399,966.00	-	-	0	1,399,966	-	GoK
952.	Construction and equipping of one Classroom at Rafiki ECD	1,473,625.00	-	-	100	1,473,625	-	GoK
953.	Construction Of One Classroom at Mirera Primary School and Construction Of 4 Door Toilet	2,500,000.00	-	-	-	2,500,000	-	GoK
954.	Construction Of One Classroom at Rubiri Primary School, Equipping and Construction of A 4 Door Toilet	2,489,765.00	-	-	10	2,500,000	-	GoK
955.	Construction Of a Modern Toilet at Nyamathi ECDE	786,135.00	-	-	100	800,000	-	GoK
956.	Construction of 1 ECD classroom, toilet and water tank at Kamuyu	1,902,600.00	1,902,600.00	-	100	1,911,040	1,902,600.00	GoK
957.	Construction of 1 ECD classroom, toilet and water tank at Mountain View	-	-	-	0	1,911,040	-	GoK
958.	Construction Of a Modern Kitchen and A Dining Area at Milimani Center of Excellence	2,898,150.00	-	-	0	3,000,000	-	GoK
959.	Construction of a kitchen and Lakeview ECDE	-	-	-	0	-	-	GoK
960.	Construction of a kitchen and equipping of Marela ECDE	3,194,022.00	3,194,022.00	-	100	3,000,000	3,194,022.00	GoK
961.	Construction of one ECDE classrooms at Unity ECD	-	-	-	0	1,800,000	-	GoK
962.	Construction of Septic Tank at Unity and Lakeview Primary	699,898.00	-	-	0	700,000	-	GoK
963.	Construction And Equipping of Ngeya ECD	1,458,900.00	-	-	100	1,500,000	-	GoK

Annual Reports and Financial Statements for the year ended June 30, 2025.

964.	Equipping Of Rare ECD	290,890.00	-	0	300,000	-	GoK
965.	Construction of a Polytechnic at Maai Mahiu	-	8,116,489.00	100	1,782,181	-	GoK
966.	Construction Of 1. No ECD Classrooms, Teachers Toilet, Pupils Toilet And Watering Point At Eteri ECD	-	-	100	-	-	GoK
967.	Construction Of Maicella Polytechnic Workshop	-	-	100	4,000,000	-	GoK
968.	Construction And Equipping of Ngungumu ECD And Two Door Toilets, Urinal.	2,500,000.00	2,500,000.00	100	2,500,000	2,500,000.00	GoK
969.	Construction And Equipping of Ngati ECD Two Door Toilets, Urinal.	2,500,000.00	2,500,000.00	100	2,500,000	2,500,000.00	GoK
970.	Construction And Equipping of Sero ECD, Two Door Toilets, Urinal.	2,313,915.00	2,313,915.00	100	2,500,000	2,313,915.00	GoK
971.	Construction and equipping of 1 ECD classroom at Nkapani	2,497,135.00	-	100	2,497,135	-	GoK
972.	Construction Of 2 ECD Classrooms In Tangi Tau	2,380,840.00	2,380,840.00	100	2,399,999	2,380,840.00	GoK
973.	Design And Construction Of ECD Classroom At Ndabibi Central	2,739,065.00	-	100	2,739,065	-	GoK
974.	Design And Construction Of ECD Classroom At Natooli	2,500,000.00	-	0	2,500,000	-	GoK
975.	Design And Construction Of ECD Classroom At Ngondi	2,793,710.00	2,793,710.00	100	2,500,000	2,793,710.00	GoK
976.	Completion Of Gachuga and Kayole ECDE toilets	-	-	0	1,400,000	-	GoK

Annual Reports and Financial Statements for the year ended June 30, 2025.

977.	Fencing And Construction Of Toilets of Karioko ECDE	989,080.00	-	0	1,000,000	-	GoK
978.	Construction and equipping of an ECD Classroom at Munyu	1,473,625.00	-	100	1,473,625	-	GoK
979.	Construction And Equipping of ECD Kitchen At Mvuke. Narasha and Olkaria Primary(supply of modern Jikos and 110L suiturias)	3,600,000.00	-	100	3,600,000	-	GoK
980.	Construction and equipping of 3 ECDE classrooms at Maua Primary School, Shermoi Primary School and Oserian Primary school	1,441,597.20	4,075,078.20	100	1,765,059	1,441,597.20	GoK
981.	Fencing Of Kabati ECD	3,659,829.86	-	0	3,800,000	-	GoK
982.	Construction Of ECD Classroom at Naivasha Prison ECDE	1,398,560.00	-	0	1,500,000	-	GoK
983.	Construction And Equipping Of ICT Hub Facility/Hub Estate	-	-	0	5,000,000	-	GoK
984.	Construction Of ECD Classroom, Equipping and Water Tank at Kisulisiuli and Kenyatta Primary	2,846,660.00	2,846,660.00	100	3,000,000	2,846,660.00	GoK
985.	Construction ECD Toilet at Kenyatta. St. Joseph. Harambee Khalsa Primary	1,900,000	-	100	2,100,000	-	GoK
986.	Construction Of one ECD Classroom and toilets at Jamhuri Primary	2,000,000.00	2,000,000.00	100	2,000,000	2,000,000.00	GoK
987.	Construction Of ECD Toilet at Freehold Primary	575,715.00	575,715.00	100	700,000	575,715.00	GoK
988.	Equipping of Nakuru VTC Departments	-	-	0	2,444,091	-	GoK
989.	Reconstruction Of ECDE Toilet at Langalanga, Lakeview & Kimathi Primary Schools	2,764,560.00	-	100	3,000,000	-	GoK

Annual Reports and Financial Statements for the year ended June 30, 2025.

990.	Renovation & Extension of ECDE Kitchen At Race Track Primary School	1,935,000.00	-		100	2,000,000	-	GoK
991.	Playing Equipment for ECDE At Kimathi & Pangani Primary School ECDE	-	-		0	665,899	-	GoK
992.	Proposed construction of 2no of toilet blocks at Racetrack Primary School	1,935,000.00	1,935,000.00		100	-	1,935,000.00	GoK
993.	Rehabilitation Of ECDE At St. Theresa Primary School	-	-		100	-	-	GoK
994.	Construction Of 6-Door Modern Toilet at Hyrax Primary and St Johns Primary School	2,730,600.00	2,730,600.00		100	2,800,000	2,730,600.00	GoK
995.	Construction And Equipping of ECD Classroom at Nakuru Teachers Primary School	1,678,900.00	-		100	1,700,000	-	GoK
996.	Construction Of Mzee Wanyama Polytechnic	4,892,830.00	-		100	5,000,000	-	GoK
997.	Equipping Of Free Area Polytechnic	-	-		0	-	-	GoK
998.	Construction of Mzee Wanyama Polytechnic	4,892,830.00	-		0	5,398,000	-	GoK
999.	Equipping of Free Area Vocational Training Center (Polytechnic)	4,579,515.00	-		0	4,806,300	-	GoK
1000	Construction Of Vocational Polytechnic At Free Area	4,344,590.00	4,344,590.00		100	4,344,590	4,344,590.00	GoK
1001	Design And Construction Of 1 ECDE Classroom At Naka Primary	1,150,000.00	1,150,000.00		100	1,200,000	1,150,000.00	GoK
1002	Construction & Equipping of One (1) ECD Classroom at Kelelwet Primary	1,678,989.00	-		100	1,700,000	-	GoK
1003	Construction & Equipping of One (1) ECD Classroom at Kigoror Primary	1,678,989.00	-		100	1,700,000	-	GoK

Annual Reports and Financial Statements for the year ended June 30, 2025.

1004	Construction & Equipping of One (1) ECD Classroom at Parkview Primary	-	-	-	100	1,700,000	-	GoK
1005	Purchase Of Equipment at Barut Vocational & Youth Centre	1,007,500.00	1,007,500.00		100	1,200,000	1,007,500.00	GoK
1006	Construction of perimeter fence and a gate at Mogocho ECD	1,935,000.00	-		0	2,500,000	-	GoK
1007	Construction of perimeter fence and a gate at Tulwet ECD	-	-		0	1,500,000	-	GoK
1008	Electricity Installation at Lalwet ECDE	2,730,600.00	-		0	300,000	-	GoK
1009	Construction Of the Toilet, Fencing & Levelling of Kapembwo Vocational Training Center	1,678,900.00	9,475,820.00		100	10,000,000	9,475,820.00	GoK
1010	Installation of Solar water pump and Panels at Heshima and Kapembwo ECDE	4,892,830.00	-		100	3,000,000	-	GoK
1011	Fencing Of Eleingochoch Primary School ECDE and Kibaren Komen Primary School ECDE	-	-		0	1,000,000	-	GoK
1012	Construction of ECDE classroom, ECDE kitchen and purchase of playing equipment at Eleingochoch	4,892,830.00	-		100	-	-	GoK
1013	Construction of ECDE classroom and Toilet and Equipping at Moi Primary School	4,579,515.00	-		100	1,763,240	-	GoK
1014	Renovation of two (2) ECDE Classrooms & construction of Modern (PWLD) learner - friendly Toilet at Milimani Integrated Primary for Visually Impaired	4,344,590.00	-		0	1,200,000	-	GoK
1015	Completion and equipping (furniture) of Mwariki TVET	1,150,000.00	6,716,840.70		100	7,000,000	6,716,840.70	GoK
1016	Equipping & Fencing Mwariki ECD	1,679,989.00	-		100	1,200,000	-	GoK

Annual Reports and Financial Statements for the year ended June 30, 2025.

1017	Completion & Equipping of Mama Ngina ECDE Highrise Classrooms	2,000,000.00	-	100	2,000,000	-	GoK
1018	Construction and equipping of a high rise ECDE classroom block (3 classrooms) at Mama Ngina Primary	8,793,630.00	-	0	8,793,630	-	GoK
1019	Construction Of 2 Toilets at Kio and Mutitu ECDE	1,220,164.00	1,220,164.00	100	1,300,000	1,220,164.00	GoK
1020	Fencing of Lare Polytechnic with concrete post, chain link and main gate	900,000.00	900,000.00	100	900,000	900,000.00	GoK
1021	Construction of ECDE classroom at Kianugu ECD	1,450,000.00	1,450,000.00	100	1,500,000	1,450,000.00	GoK
1022	Construction of Kapsinendet ECD	-	-	0	1,800,000	-	GoK
1023	Construction and equipping of Mauche ECD, Teret ECD, Tuyotich and Tachasis ECD	3,390,980.00	3,390,980.00	0	3,711,580	3,390,980.00	GoK
1024	Completion and equipping of Sigor ECD	-	-	0	1,292,000	-	GoK
1025	Completion of Inginge ECD	-	-	0	-	-	GoK
1026	Tiritagoi ECD - Construction Of 1 Classroom	1,300,000.00	-	0	1,300,000	-	GoK
1027	Design And Construction Of Korovio ECDE Classroom	1,105,400.00	-	100	1,105,445	-	GoK
1028	Design And Construction Of Masaita ECDE Classroom And Toilets	1,105,445.00	-	100	1,105,445	-	GoK
1029	Design And Construction Of Missipei ECDE Classroom And Toilets	-	-	100	1,105,445	-	GoK
1030	Construction of Mwigito village ECD	1,843,240.00	1,843,240.00	100	2,000,000	1,843,240.00	GoK
1031	Construction of Piave, Nyakinywa Kware ECDE	-	-	0	-	-	GoK

Annual Reports and Financial Statements for the year ended June 30, 2025.

1032	Completion and equipping of an ECDE at Tarakwet	-	-	0	-	-	Gok
1033	Equipping Of Kamungei ECDE	299,890.00	-	0	300,000	-	Gok
1034	Construction Of 2 Classrooms at Ngata Primary and EX-MAR Garet ECDE	2,868,546.10	2,868,546.10	100	3,000,000	2,868,546.10	Gok
1035	Renovation of ECDE At Atebwo Primary	586,800.00	-	0	600,000	-	Gok
1036	Construction of Wardai Polytechnic	-	-	0	2,000,000	-	Gok
1037	Construction of Lelechwet ECDE Classroom	1,833,480.00	1,833,480.00	100	1,833,480	1,833,480.00	Gok
1038	Fencing at Ngendu ECDE Compound	489,789.00	-	100	500,000	-	Gok
1039	Completion of Chepseon ECDE Classroom	480,890.00	-	0	500,000	-	Gok
1040	Construction of Ngecha ECDE Toilet	490,890.00	-	0	500,000	-	Gok
1041	Construction Of 4 Door Toilets at Kipsyenan, Kimoio and Lelechwet ECDE	1,459,900.00	-	0	1,500,000	-	Gok
1042	Construction Of 4 Door Toilet at Koisamo and Equipping of The Class	2,194,000.00	2,194,000.00	100	800,000	2,194,000.00	Gok
1043	Construction Of 8 Door Toilet and Equipping of Majani Mngi Polytechnic	714,140.00	714,140.00	100	779,140	714,140.00	Gok
1044	Construction And Equipping Of 1 ECDE Classroom at Kipsyenan	637,751.00	1,500,000.00	100	637,751	637,751.00	Gok
1045	Renovation Of 2 Sawaiti ECDE Classes	283,624.00	783,624.00	100	500,000	283,624.00	Gok
1046	Construction Of Hostels at Ruiyobei Vocational Training Centre	-	-	0	3,000,000	-	Gok

Annual Reports and Financial Statements for the year ended June 30, 2025.

1047	Construction of classroom at Ruinyobei Vocational Training Centre	2,000,789.00	-	0	2,187,090	-	GoK
1048	Construction Of 2 Classrooms at Shalom ECDE and Ngessum ECDE	3,400,000.00	3,400,000.00	100	3,600,000	3,400,000.00	GoK
1049	Construction Of ECD Classroom at Kandutura Primary	1,798,980.00	1,204,809.00	100	1,800,000	1,204,809.00	GoK
1050	Construction and equipping of Surutia ECDE classroom, Umoja ECDE and Tumani ECDE	-	-	90	1,241,431	-	GoK
1051	Construction Of One Classroom At Rajuera ECDE	1,093,450.00	1,093,450.00	100	1,200,000	1,093,450.00	GoK
1052	Fencing, construction of toilets and renovation of Nyakiambi ECDE classroom	1,260,883.80	1,260,883.80	100	1,500,000	1,260,883.80	GoK
1053	Construction of a classroom at Ndungiri Vocational Training Centre	-	-	0	574,400	-	GoK
1054	Construction Of A ECDE Center And Equipping at Tetu	-	-	100	2,000,000	-	GoK
1055	Edgewood ECDE Fencing, Equipping and Construction of Toilets	1,937,460.00	1,937,460.00	100	2,000,000	1,937,460.00	GoK
1056	Fencing Of Githaiga ECDE	834,458.40	834,458.40	100	1,000,000	834,458.40	GoK
1057	Construction of Morro ECD toilet and fencing	1,394,724.20	1,394,724.20	100	1,500,000	1,394,724.20	GoK
1058	Construction of a Toilet block and purchase of a water tank at Our Lady of Victory Primary	989,890.00	-	100	1,000,000	-	GoK
1059	Construction Of 1 Class At Kamemo Primary ECDE	1,480,000.00	-	100	1,500,000	-	GoK
1060	Construction Of 2 Door Pit Latrines at Simboyon ECD, Nairobi ECD, Wei ECD	1,164,600.00	1,164,600.00	100	1,200,000	1,164,600.00	GoK
1061	Equipping Of Gakingei Polytechnic	-	-	100	-	-	GoK

Nakuru County Executive
Annual Reports and Financial Statements for the year ended June 30, 2025.

1062	County Aggregation Centres and Industrial Parks counterpart funding	464,221,150	133,864,758		27	315,604,195.00	315,604,195.00	CGN/NATIONAL GOVT
1063	Proposed construction of a Market Shed at Naivasha modern Market Vivandani ward, Naivasha Sub-County.	2,973,532	2,973,532.00		100	2,973,532.00	2,973,532.00	CGN
1064	Construction of Market Sheds at Old Kijabe Town market in Mai Mahu Ward	2,936,930.00	0		5	2,936,930.00	2,936,930.00	CGN
1065	Proposed construction of Bahati Market Sheds at Bahati Ward, Bahati Sub-County.	2,915,160	2,915,160.00		100	2,915,160.00	2,915,160.00	CGN
1066	Proposed Renovation of Nasher Market in Biashara Ward Nakuru Town East subcounty	2,000,000			100	2,000,000.00	2,000,000.00	CGN
1067	Solarization of Markets Phase One	-	0		5	2,000,000.00	2,000,000.00	CGN
1068	Refurbishment of Weights and measures building and extension of seized goods store.	1,999,300	1,999,300		100	1,999,300.00	1,999,300.00	CGN
1069	Proposed fencing of Njoro Market and installation of a gate in Njoro Ward, Njoro Sub County.	1,995,980	1,995,980.00		100	1,995,980.00	1,995,980.00	CGN
1070	Proposed construction of a Market Shed at City stage London ward Nakuru west Sub-County.	1,975,550	1,975,550.00		100	1,975,550.00	1,975,550.00	CGN
1071	Proposed Renovation of wakulima market in Biashara Nakuru town East	1,900,000			100	1,900,000.00	1,900,000.00	CGN
1072	Proposed completion of existing Kiptangwany market shed and construction of 3No. Door toilets at Elementaita Ward, Gilgil Sub-County.	1,698,240			0	1,698,240.00	1,698,240.00	CGN
1073	Purchase of two (2) 10000 litres plastic water tanks and construction of water tower at Rongai Acacia Dairy Cooperative Society	1,434,550			100	1,434,550.00	1,434,550.00	CGN

Annual Reports and Financial Statements for the year ended June 30, 2025.

1074	Proposed construction of 4 no. toilet door at Kanyotu Market in Waseges Ward, Subukia Sub-County.	949,995	949,995.00	100	949,995.00	949,995.00	CGN
1075	Proposed construction of 4No. toilets door at Simboyon Market in Waseges Ward, Subukia Sub-County.	949,995	949,995.00	100	949,995.00	949,995.00	CGN
1076	Renovation and equipping of COS Office	942,890	942,890.00	100	942,890.00	942,890.00	CGN
1077	Proposed construction of 4 no. door toilets at Eburru trading centre market in Eburru Mbaruk Ward, Gilgil Sub-County.			5	924,870.00	924,870.00	CGN
1078	Proposed construction of 4 toilets door at Raplands Market in Olkaria Ward, Naivasha Sub-County.	899,995	899,995.00	100	899,995.00	899,995.00	CGN
1079	Proposed construction of 4No. toilet door at Polepole Market in Waseges Ward, Subukia Sub-County.	897,300		100	897,300.00	897,300.00	CGN
1080	Proposed construction of 4No. toilet door at Narasha Market in Olkaria Ward, Naivasha Sub-County.	865,120	865,120.00	100	865,120.00	865,120.00	CGN
1081	Construction of New Modern Markets	-		5	800,000.00	800,000.00	CGN
1082	Drilling, Equipping Karai Market Borehole and Construction of Water Tower at Naivasha East, Naivasha Sub County	9,968,504		95	9,968,504.00	9,968,504.00	CGN
1083	Fencing of Elementaita Hot springs and establishment of ablution block	4,998,000		0	4,998,000.00	4,998,000.00	CGN
1084	Rehabilitation of coffee factory at Mutungai Farmers' Cooperative in Bahati	601,735	601,735.00	100	601,735.00	601,735.00	CGN
1085	Construction of Naivasha Fish Market	3,631,685		50	3,631,685.00	3,631,685.00	CGN

Annual Reports and Financial Statements for the year ended June 30, 2025.

1086	Proposed Construction of 4 No. Market Shed, Pavilion, Animal Paddocks, 2 No Office Block and Chain link Fencing at Banitia Market, Soin Ward, Rongai Sub County	1,435,479	1,160,000.00	100	1,435,479.00	1,435,479.00	CGN
1087	Construction of market sheds at Ahero and Wanyororo Markets	1,805,990		0	1,805,990.00	1,805,990.00	CGN
1088	Construction of a toilet at Wanyororo Market, Bahati Market and Ahero Market	540,230		77	540,230.00	540,230.00	CGN
1089	Construction Of Market Stalls at Upper Dundori Center	998,250		100	1,000,000.00	1,000,000.00	CGN
1090	Construction Of Taita Market 6-Door Toilets	1,200,000		100	1,200,000.00	1,200,000.00	CGN
1091	Fencing Of Taita Market Gate Chain link	486,990		100	500,000.00	500,000.00	CGN
1092	Construction of sheds, toilets, pit latrines at Keringet bus park	-		0	1,000,000.00	1,000,000.00	CGN
1093	Construction And Repair of Toilets at Maai Mahiu Market	1,811,190	1,811,190.00	100	2,032,772.00	2,032,772.00	CGN
1094	Construction of fence and shade at Hillstop for maai mahiu sand harvesters cabro making machine			5	1,500,000.00	1,500,000.00	CGN
1095	Construction of Ndabibi Market	3,134,970	477,816.00	100	842,845.80	842,845.80	CGN
1096	Kinungi Market Phase I	9,763,575	9,763,575.00	100	10,000,000.00	10,000,000.00	CGN
1097	Construction Of Fish Bandas at Kamere Beach	4,298,942	2,262,280.00	70	4,500,000.00	4,500,000.00	CGN
1098	Construction of market stalls at Rapland area	2,404,700		100	2,404,700.00	2,404,700.00	CGN
1099	Building of Market Shed at narasha	998,770		77	286,881.00	286,881.00	CGN

a) Executive
Reports and Financial Statements for the year ended June 30, 2025.

4	Construction of fish market stalls	612,400			100	612,400.00	612,400.00	CGN
1101	Construction Of 15 Banana Stalls at Wakulima Market	1,898,750			100	2,100,000.00	2,100,000.00	CGN
1102	Construction of chain link fence and a gate at Barut Market	2,800,000	2,800,000.00		100	3,000,000.00	3,000,000.00	CGN
1103	Construction Of Stalls at Gihima Estate	989,960	989,960		100	1,000,000.00	1,000,000.00	CGN
1104	Construction Of Lomolo Market Including Fencing, Construction of A 8-Door Toilet and Streetlights)	1,699,350			100	1,700,000.00	1,700,000.00	CGN
1105	Construction Of Market Sheds at Majitamu Shopping Centre	2,700,000	2,700,000.00		100	3,000,000.00	3,000,000.00	CGN
1106	Construction of market shed at Ndahro IDP Farm	1,368,340.00			5	1,368,340.00	1,368,340.00	CGN
1107	Completion of Karai Market	20,000,000.00		-	10%	20,000,000.00	20,000,000.00	CGN
1108	Construction of Muchorwe Market	7,000,000.00		-	90%	7,000,000.00	7,000,000.00	CGN
1109	Rehabilitation of Existing Markets	18,483,485.00		-	50%	18,483,485.00	18,483,485.00	CGN
1110	Gilgil market perimeter wall Construction	4,000,000.00		-	50%	4,000,000.00	4,000,000.00	CGN
1111	Construction of Kapsinimendet market shed and stalls	3,000,000.00		-	40%	3,000,000.00	3,000,000.00	CGN
1112	Construction of modern toilet at Duro Market	1,500,000.00		-	100%	1,500,000.00	1,500,000.00	CGN
1113	Construction of modern toilet at Sero Market	1,500,000.00		-	20%	1,500,000.00	1,500,000.00	CGN
1114	Construction of Kiambogo markets cubical stalls	2,000,000.00		-	5%	2,000,000.00	2,000,000.00	CGN

Nakuru County Executive
Annual Reports and Financial Statements for the year ended June 30, 2025.

1115	Construction of Maraiguashu markets cubical/stalls	2,000,000.00	-	5%	2,000,000.00	2,000,000.00	CGN
1116	Construction of a lockable Shutter doors at Nasher Market	2,000,000.00	-	100%	2,000,000.00	2,000,000.00	CGN
1117	Installation of Cabros floor at Section 58 Market	2,000,000.00	-	100%	2,000,000.00	2,000,000.00	CGN
1118	Renovation and installation of doors and grills at Muthurwa Market shed (Mashambani stage)	725,000.00	-	5%	725,000.00	725,000.00	CGN
1119	Raising of high roof at nyanya traders	1,500,000.00	-	5%	1,500,000.00	1,500,000.00	CGN
1120	Completion of Natewa Market toilets	1,000,000.00	-	100%	1,000,000.00	1,000,000.00	CGN
1121	Extension of Free-Area market shade	1,000,000.00	-	5%	1,000,000.00	1,000,000.00	CGN
1122	construction of curio shop at pembe mbili and relocation of curio shops	2,500,000.00	-	5%	2,500,000.00	2,500,000.00	CGN
1123	Renovation of Toilet at Fish Market in Rhonda Ward	700,000.00	-	5%	700,000.00	700,000.00	CGN
1124	Construction of Garage sheds along Bamba road	4,000,000.00	-	5%	4,000,000.00	4,000,000.00	CGN
1125	Construction of market shed at Gilanis	1,500,000.00	-	100%	1,500,000.00	1,500,000.00	CGN
1126	Gate repair at Shabab Market and tunnels unclogging & cleaning	639,954.00	-	100%	639,954.00	639,954.00	CGN
1127	Construction of mutimba market shade, security light and latrine in Njoro Ward	6,000,000.00	-	100%	6,000,000.00	6,000,000.00	CGN
1128	Construction of toilets and solar lights in markets	2,000,000.00		5%		2,000,000.00	CGN
1129	Completion of Lomolo market	1,000,000.00	-	5%	1,000,000.00	1,000,000.00	CGN
1130	Construction of Tourism Management	2,000,000.00		100%	2,000,000.00	2,000,000.00	CGN

Annual Reports and Financial Statements for the year ended June 30, 2025.

1131	DANIDA Capital Transfers to Health Centres and Dispensaries	16,136,250.00	-			16,136,250	-	
1132	Nutrition International	5,000,000.00	5,000,000.00			5,000,000	6,110,325.95	Donor
1133	DANIDA Capital Transfers to Health Centres and Dispensaries	19,950,081.00	12,308,979.00		62	19,950,081	12,308,979.00	Exchequer
1134	Nutrition International	12,310,236.00	12,310,236.45		100	12,310,236	12,310,236.45	Exchequer
1135	World Bank Transforming Health Systems for Universal Care (THS-UC)		62,835.00		100	62,835	-	
1136	Operationalization and Equipping of Hospitals	25,298,718			100	25,298,718	13,843,432.75	
1137	Purchase of medical and dental equipment (PGH OPPD, Naivasha, Gilgil maternity, Elburgon Maternity and County food Lab)	52,161,850	13,843,432.75		100	52,161,850	40,732,272.50	Exchequer
1138	Counterpart funding - DANIDA	17,874,000.00	40,732,272.50		100	17,874,000	-	Exchequer
1139	Construction of a Level IV Hospital in Rongai Sub County Phase II	249,800,321.00		-	0	20,000,000		Exchequer
1140	Construction of a Level IV Hospital in Kuresoi North Sub County Phase II	248,246,866.50		-	34	20,000,000		Exchequer
1141	Completion of Subukia Hospital	52,000,000		-	35	52,000,000		Exchequer
1142	Completion of Maai Mahiu Hospital (Auxiliary works, Perimeter wall, Morgue, Laundry, Kitchen & Storm water drainage)	68,166,204.00		-	0	30,000,000		Exchequer
1143	Renovation of the burn unit in Nyamamithi dispensary	5,512,265.06			45	5,933,106		Exchequer
1144	Construction of new Outpatient Ablution Block in Njoro SC Hospital	4,000,000			0	4,000,000		Exchequer

Nakuru County Executive
Annual Reports and Financial Statements for the year ended June 30, 2025.

1143	Equipping, Renovation and Installation of 3-Phase Electricity at Langa Langa Hospital	4,000,000			0	4,000,000		Exchequer
1146	Construction of generator houses (Mirugi Karuki, Githioro, Keringet, Langalanga, Kiptangwanyi, Njoro, Maai Mahiu & Bondeni)	2,703,266.94			100	2,800,000		Exchequer
1147	Renovation of Longonot Dispensary	1,409,880.53			0	1,500,000		Exchequer
1148	Construction of covered walkway in Bondeni	3,650,000.00	3,106,250.05		100	3,650,000	3,106,250.05	Exchequer
1149	Construction of Naivasha morgue	5,900,000.00			100	5,900,000		Exchequer
1150	Completion of Gilgil Maternity	684,112.88			15	700,000		Exchequer
1151	Completion of Bahai Sub County Hospital Mortuary	3,000,000.00			10	3,000,000		Exchequer
1152	Renovation of maternity rooms at Dunderi health center	1,674,149.00			15	2,000,000		Exchequer
1153	Connection of Ruguru Dispensary Maternity with water	470,000.00				500,000		Exchequer
1154	Construction of a waiting bay at Muriundu Dispensary	994,284.00				1,000,000		Exchequer
1155	Rehabilitation of Eburru Health Centre	1,880,710.78				2,000,000		Exchequer
1156	Construction of waiting bay at Kiambogo Dispensary	1,060,825.42			10	1,200,000		Exchequer
1157	Construction of waiting bay and generator house at Kiptangwanyi	1,348,942.00			15	1,500,000		Exchequer

Annual Reports and Financial Statements for the year ended June 30, 2025.

1158	Fencing of Munanda Dispensary and gate installation	952,464.00	-	10	1,000,000	Exchequer
1159	Construction of a waiting bay at Karai Health Centre	1,188,251.62	-	0	1,200,000	Exchequer
1160	Completion of Cheptuech Dispensary	978,910.30	-	15	1,000,000	Exchequer
1161.	Construction of Kiplemeiwo and Kokwet toilets	1,820,684.80	-	40	1,900,000	Exchequer
1162	Construction of Ongiek Karandit Dispensary 4 door toilet	845,032.25	-	100	950,493	Exchequer
1163	Construction of Ndimu Dispensary	4,300,000.00	-	10	4,500,000	Exchequer
1164	Construction of Mariashoni Center public toilet	1,000,000	-	0	1,000,000	Exchequer
1165	Construction of Turi Dispensary	3,489,625.00	-	10	3,500,000	Exchequer
1166	Fencing and equipping of Kivunja Dispensary	1,032,667.00	-	10	2,700,000	Exchequer
1167	Construction of modern Dispensary at Kihoto area	3,815,013.00	-	0	4,000,000	Exchequer
1168	Purchase of supply of laboratory equipment at Kayole Dispensary	2,000,000	-	100	2,000,000	Exchequer
1169	Rehabilitation of Namucha Maternity	2,000,000	-	0	2,000,000	Exchequer
1170	Completion of fencing of Maichella Health Centre with chain link	474,200.00	-	15	500,000	Exchequer

Annual Reports and Financial Statements for the year ended June 30, 2025.

1171	Construction of a 2-door pit latrine at Maiella Health Centre	549,088.77	-		600,000		Exchequer
1172	Equipping of Maiella Maternity	1,600,000	-	100	1,600,000		Exchequer
1173	Equipping of Ngondi Maternity	1,500,000	-	100	1,500,000		Exchequer
1174	Fencing of Ngondi Dispensary and installation of a gate	780,417.78	-	30	800,000		Exchequer
1175	Completion of Sulmac Dispensary	1,000,000	-	0	1,000,000		Exchequer
1176	Fencing of Kimungi Dispensary with chain link	868,150.00	-	10	1,000,000		Exchequer
1177	Construction of a waiting bay with benches and electricity at Bondeni Level IV Hospital and Maternity	1,456,296.76	-	0	1,500,000		Exchequer
1178	Renovation of public toilets at Abongoloya Estate	1,850,562.47	-	0	2,000,000		Exchequer
1179	Refurbishment of Menengai Dispensary and equipping of Menengai Maternity	2,208,490.06	-	15	5,055,898		Exchequer
1180	Completion of Mirugi Kariuki Sub-County Hospital perimeter wall	1,881,327.80	-	100	2,000,000		Exchequer
1181	Equipping of Muguga Dispensary	2,000,000	-	100	2,000,000		Exchequer
1182	Completion of Barut Dispensary laboratory (installation of working tables, benches, drawers and drainage inside laboratory)	749,322.00	-	10	750,000		Exchequer
1183	Construction of perimeter wall and purchase installation of gate at Mwariki Dispensary	2,247,211.03	-		2,500,000		Exchequer

Nakuru County Executive
Annual Reports and Financial Statements for the year ended June 30, 2025.

1184	Purchase and supply of laboratory equipment and reagents at Barut Dispensary	750,000	-	100	750,000	Exchequer
1185	Equipping of dental, eye, laboratory and water installation in the new storey building at Rhonda Maternity	10,000,000	-	100	10,000,000	Exchequer
1186	Equipping of Nakuru West Health Centre office with furniture	700,000	-	100	700,000	Exchequer
1187	Construction of 4 door toilet for outpatient at Kimugul, Teret and Kaplich Dispensary	2,650,479.00	-	10	2,700,000	Exchequer
1188	Construction of two (2) door toilet for the public at Nessuit Health Centre	482,350.00	-	10	500,000	Exchequer
1189	Construction of two (2) door toilet for the staff at Nessuit Health Centre	450,000.00	-	10	500,000	Exchequer
1190	Installation of electricity Njokerio Dispensary	1,000,000	-	0	1,000,000	Exchequer
1191	Water Piping in Njokerio Dispensary	500,000	-	0	500,000	Exchequer
1192	Construction of incinerator (Sumee Dispensary)	500,000	-	0	500,000	Exchequer
1193	Construction of placenta pit (Sumee Dispensary)	200,000	-	0	200,000	Exchequer
1194	Equipping Ngecha Dispensary and connecting a corridor	948,991.68	-	100	1,650,000	Exchequer
1195	Equipping Sumee Maternity	1,900,000	-	100	1,900,000	Exchequer
1196	Equipping and fencing Lelechwet Dispensary	1,208,739.00	-	100	2,700,000	Exchequer

Annual Reports and Financial Statements for the year ended June 30, 2025.

1197	Equipping of Ogilgei Health Centre - outpatient wing	500,000	-	100	500,000		Exchequer
1198	Completion of maternity wing at Kapsetek Dispensary	1,800,000.00	-		2,000,000		Exchequer
1199	Fencing of Lomolo B dispensary	799,377.00	-	10	800,000		Exchequer
1200	Fencing of Majani Mingi Dispensary	442,944.50	-	10	500,000		Exchequer
1201	Construction of Kirima Laboratory and fencing	1,480,787.00	-	100	1,500,000		Exchequer
1202	Construction of placenta disposal unit and installation solar powered security lights at Solai Health Centre	280,792.60	-	10	293,160		Exchequer
1203	Construction of Doctors Quarter at Edgewood Dispensary	1,897,908.51	-	10	2,000,000		Exchequer
1204	Construction of a perimeter wall fence at Wei Dispensary	2,593,351.72	-	100	3,000,000		Exchequer
1205	Construction of Njoro Level 4 Hospital	57,905,349		0	57,905,349		Exchequer
1206	Construction of a Level IV Hospital in Rongai Sub County	249,800,321.00		34	50,000,000	24,512,499	Exchequer
1207	Construction of a Level IV Hospital in Kuresoi North Sub County	248,246,866.50		35	50,000,000	38,139,300	Exchequer
1208	Completion of Maai Mahiu Hospital	68,166,204.00		45	44,951,418	31,355,746	Exchequer
1209	Fencing of Annex hospital land	29,799,710.00	16,006,300.00	47	30,000,000	16,006,300	Exchequer

Annual Reports and Financial Statements for the year ended June 30, 2025.

1210	Completion of Elburgon Subcounty hospital	8,598,790.69	-	-	10,600,000		Exchequer
1211	Completion of a surgical ward at Olunguruone Hospital	2,869,764.19	-	-	6,000,000		Exchequer
1212	Construction of an Ablution block at Subukia National Shrine	594,145	-	100	594,145	489,540	Exchequer
1213	Upgrading of Molo Sub County Hospital	150,095,777.00	-	-	69,699,875	24,979,373	Exchequer
1214	Purchase of Equipment for Naivasha Mortuary	8,500,000	-	100	8,500,000		Exchequer
1215	Gilgil hospital-wiring and generator	1,211,339	-	100	1,211,339		Exchequer
1216	Other Development (HQ) Equipping new facilities	731,679	-	100	731,679		Exchequer
1217	Construction of OPD at Olunguruone Sub County Hospital	100,000,000.00	3,126,206.00	80	33,568,285	3,126,206	Exchequer
1218	Construction of Mauche Hospital	10,000,000	-	-	10,000,000		Exchequer
1219	Purchase and supply of a modern mortuary refrigerator at County Public Mortuary and Olunguruone Sub County Hospital	9,000,000.00	-	-	9,000,000	9,000,000	Exchequer
1220	Completion of ICU/HDU unit in Naivasha Sub County Hospital	8,553,468	9,000,000.00	100	8,553,468	3,428,734	Exchequer
1221	Purchase of medical and dental equipment (PGH)	5,589,642	-	100	5,589,642		Exchequer
1222	Construction of Maternity at Gilgil sub county Hospital	4,186,150.00	-	100	4,284,697	0	Exchequer

Annual Reports and Financial Statements for the year ended June 30, 2025.

1223	Completion of Outpatients complex (PGH)	769,747			0	769,747		Exchequer
1224	Completion of outpatient block at Elburgon Sub County hospital	2,187,912			0	2,187,912		Exchequer
1225	Purchase of Medical Equipments & dental Equipment for various new health centres (HQ)	6,109,472			100	6,109,472		Exchequer
1226	Refurbishment of Health Buildings - Others	1,657,080				1,657,080		Exchequer
1227	Construction Of a Mortuary at Bahati Sub-County Hospital	5,000,000.00			0	5,000,000		Exchequer
1228	Fencing of Bahati Health Centre	572,641			0	572,641		Exchequer
1229	Completion of Bahati Health Centre Kitchen	987,100.00			100	1,000,000	987,100	Exchequer
1230	Construction Of Ablution Block at Dunderi Health Centre	263,500			100	263,500	248,500	Exchequer
1231	Equipping Of Kiwamu Health Center	1,000,000			100	1,000,000		Exchequer
1232	Purchase of 10,000 litres plastic tank and other water connections at Kiwamu Health Centre	490,100.00			100	490,100		Exchequer
1233	Construction of Giachonge Dispensary (outpatient and toilet)	1,081,086.32			10	1,135,129		Exchequer
1234	Renovation And Equipping of Ruguru Dispensary Maternity				40	2,500,000		Exchequer
1235	Completion Of Engashura Health Centre at Kiamaina sub location	1,719,300.00				1,800,000	0	Exchequer

Annual Reports and Financial Statements for the year ended June 30, 2025.

1236	Renovation of Murunyu dispensary and construction of public toilet and perimeter wall	2,423,833.00			100	2,506,689		Exchequer
1237	Equipping Of Murunyu Health Center & Construction Staff Toilet, Waiting Bay and Tanks	3,000,000.00			100	3,000,000	1,597,140	Exchequer
1238	Construction Of Thugumui Dispensary Toilet	765,000.00			100	850,000	765,000	Exchequer
1239	Construction of Echariria dispensary staff house (one unit)	1,418,170			0	1,418,170		Exchequer
1240	Partition Of Rooms and Equipping with Furniture of Old Maternity Block at Miti Mingei Dispensary	482,641.40				500,000		Exchequer
1241	Kiambogo dispensary refurbishment - refurbishment and equipping of kiambogo dispensary	727,214			0	727,214		Exchequer
1242	Construction Of Kikopey Dispensary (Lab)	3,000,000			0	3,000,000		Exchequer
1243	Completion of fence and construction of waiting bay at Karura Dispensary	1,000,000			0	1,000,000		Exchequer
1244	Renovation -Fencing of Fallen Stone Fence (Small Section) Stones Available at Kasarani Dispensary	500,000.00			100	500,000	470,900	Exchequer
1245	Equipping of Maternity Ward at Total Health Center	3,000,000			100	3,000,000		Exchequer
1246	Equipping of Gacharage Dispensary	1,500,000			100	1,500,000		Exchequer
1247	Construction Of Male Ward Keringet Hospital	1,787,570.00			100	1,800,000	1,524,366	Exchequer
1248	Equipping Of Female/Male Ward Keringet Hospital	728,000			100	728,000		Exchequer

Annual Reports and Financial Statements for the year ended June 30, 2025.

1249	Construction of staff quarters at Silibwet Dispensary	1,794,270.00	-	20	1,794,270		Exchequer
1250	Completion of Female Ward at Keringet Sub County Hospital	997,090	-	0	997,090		Exchequer
1251	Completion of Kapbarus Dispensary and Construction of Pit Latrine	999,800.00	-	100	999,800		Exchequer
1252	Equipping Of Kiplemeiwo Dispensary	1,000,000	-	100	1,000,000		Exchequer
1253	Design and construction of Chebotoi Dispensary	1,416,950	-	100	1,416,950		Exchequer
1254	Equipping Of Kapket Maternity	1,500,000	-	100	1,500,000		Exchequer
1255	Equipping Of Karandit Dispensary	1,500,000	-	100	1,500,000		Exchequer
1256	Construction of Taita maternity	1,800,000.00	-	100	1,998,335		Exchequer
1257	Construction of Kabongoi Dispensary	2,408,155.00	-	10	2,408,155	0	Exchequer
1258	Completion of Elburgon Subcounty hospital	4,000,000	-	85	4,000,000		Exchequer
1259	Renovation Of Segut Dispensary	660,105.00	660,105.00	100	700,000	660,105	Exchequer
1260	Construction Of Sanitary Facility at Segut Dispensary	1,000,000.00	-	100	1,000,000	1,000,000	Exchequer
1261	Construction Of Kibunjia Dispensary	3,811,430.00	3,811,430.00	100	3,813,974	3,811,430	Exchequer

Annual Reports and Financial Statements for the year ended June 30, 2025.

1262	Construction of Modern Shed with Concrete seats at Molo Cemetery	2,500,000	-	0	2,500,000		Exchequer
1263	Rehabilitation of Karagita dispensary	1,400,000	-	0	1,400,000		Exchequer
1264	Equipping Of Mwirigiri Dispensary and Construction of a Water Tank	3,000,000	-	0	3,000,000		Exchequer
1265	Construction of Dispensary Mwiririgiri in Hells Gate Ward	417,411	-	100	417,411		Exchequer
1266	Equipping of Ngondi Dispensary laboratory	1,500,000	-	100	1,500,000		Exchequer
1267	Construction Of Staff Houses at Munyu Dispensary	1,554,529	-	100	1,554,529		Exchequer
1268	Completion and equipping of Kiambugo Dispensary	1,432,971.00	-	0	1,500,000		Exchequer
1269	Upgrading of Munyu Health Centre phase I	9,753,915.00	-	0	10,000,000		Exchequer
1270	Renovation Of Sision Dispensary Staff Houses	980,810.00	-	55	1,000,000	0	Exchequer
1271	Equipping of Mwegea and Sulmac dispensary	1,000,000	-	0	1,000,000		Exchequer
1272	Construction of Muraiyushu Dispensary	3,500,000	-	100	3,500,000	1,608,175	Exchequer
1273	Construction of Sulmac Dispensary toilets and laboratory	2,788,205	-	55	2,788,205		Exchequer
1274	Buying of Fabricated four 40ft containers to be used as a Dispensary at Kamere	2,770,000.00	-	0	2,788,205		Exchequer
			-	10	3,000,000		Exchequer

Annual Reports and Financial Statements for the year ended June 30, 2025.

1275	Equipping Of Kabati Laboratory	1,500,000	-	100	1,500,000		Exchequer
1276	Fencing and equipping of Hopewell dispensary	5,000,000	-	0	5,000,000		Exchequer
1277	Beautification, fencing, water connection and levelling of Kabati Cemetery	5,000,000	-	0	5,000,000		Exchequer
1278	Equipping Of Langalanga Hospital	2,000,000	-	100	2,000,000		Exchequer
1279	Construction of Maternity wing at Menengai Health Centre	2,822,983	-	0	2,822,983		Exchequer
1280	Construction Of Perimeter Wall at Mirugi Kariki Sub County Hospital	1,922,825.00	-	100	1,716,881		Exchequer
1281	Purchase Of Benches for Lanet Health Centre Waiting Bay and construction of a shade	500,000.00	-	100	500,000		Exchequer
1282	Renovation of Mwariki Dispensary	949,740.00	949,740.00	100	1,000,000	949,740	Exchequer
1283	Installation Of Electricity at Burgei Dispensary	300,000.00	-	0	300,000		Exchequer
1284	Construction of chain link fence and a gate at Kigonor Dispensary	1,994,800.00	-		2,000,000		Exchequer
1285	Construction of water tank and piping at Lalwet Dispensary	920,000	920,000	100	1,000,000	920,000	Exchequer
1286	Renovation Of Rhonda Clinic Maternity Wing and installation of cabros	1,833,800	1,833,800	100	2,000,000	1,833,800	Exchequer
1287	Construction of one storey building at Rhonda Maternity (to include pharmacy, laboratory, Dental and outpatient section)	578,938	578,938	100	920,000	578,938	Exchequer

Annual Reports and Financial Statements for the year ended June 30, 2025.

1288	Renovation of the Industrial Area Clinic	1,343,676.57	-	10	1,400,000		Exchequer
1289	Renovation Of Public Toilets at North Cemetery & Installation of Water Tank 10,000litres	600,000.00	-	0	600,000		Exchequer
1290	Construction of a six door Modern toilet at Industrial area clinic	1,387,000.00	-		1,400,000		Exchequer
1291	Construction of patient's toilet at FITC Dispensary	961,380	961,380	100	1,000,000	961,380	Exchequer
1292	Refurbishment/ And Equipping of Nakuru West Health Center	968,650	968,650	100	1,500,000	968,650	Exchequer
1293	Purchase Of Physiotherapy Equipment for PLWD At Nakuru West Health Center	350,000.00		100	350,000		Exchequer
1294	Upgrading and equipping of Mutarakwa Health Facility and Maternity section	3,000,000.00	3,343,750	100	3,500,000	3,343,750	Exchequer
1295	Renovation of Kihingo centre toilet structure	594,009	-	100	594,009		Exchequer
1296	Completion of Taita Health Centre	10,000,000	-		10,000,000		Exchequer
1297	Installation of Perimeter Wall at Nessuit Health Centre	1,891,050.00		100		189,105	Exchequer
1298	Renovation and Equipping of an Outpatient hospital block at Nessuit Health centre	1,608,324.00	1,608,324.00	100	2,000,000	1,608,324	Exchequer
1299	Rehabilitation of Private Dispensary	5,000,000.00	-	100	5,000,000	0	Exchequer
1300	Completion of Perimeter wall, installation of Electricity and Pipping of Njokerio Dispensary	3,640,290.00	-	100	6,000,000	0	Exchequer

Annual Reports and Financial Statements for the year ended June 30, 2025.

1301	Equipping of a Laboratory at Ol-Rongai Dispensary	2,000,000	-	100	2,000,000		Exchequer
1302	Construction of Kamungei Dispensary	3,459,283.61	-	0	3,614,260		Exchequer
1303	Maternity Wards Menengai Dispensary - On Going	1,207,916	-	0	1,207,916		Exchequer
1304	Construction of a laboratory room at Ogilgei Health center	1,394,743.40	-		1,400,000		Exchequer
1305	Construction of a laboratory room at Lelethwet Dispensary	1,530,000	-	100	1,530,000		Exchequer
1306	Equipping of Ngundu Dispensary	1,900,000	-	100	1,900,000		Exchequer
1307	Renovation Works at Ogilgei Health Centre	980,751		100	980,751	836,323	Exchequer
1308	Rongai -Turi Dispensary works: Construction of a toilet, Fencing the Compound, Electricity Connection and Shelves Reinforcement	1,790,020	-	100	1,790,020	1,790,020	Exchequer
1309	Roret dispensary equipping	500,000	-	100	500,000		Exchequer
1310	Construction of 3 no. consultation rooms and 4 no. door pit latrine in Ngondi dispensary	1,611,308.61		10	1,606,523		Exchequer
1311	Construction Of a Waiting Bay, 4-Door Toilet and Renovation of Losibil Dispensary	1,909,650.00	-	100	2,000,000	1,909,650	Exchequer
1312	Construction Of a Maternity Wing at Kapsetek Dispensary	3,550,395.00	-	100	3,900,000	3,550,395	Exchequer
1313	Fencing Of Majani Mingi Dispensary	591,690.00	-	100	700,000	591,690	Exchequer

Annual Reports and Financial Statements for the year ended June 30, 2025.

1314	Electricity Installation Set Kobor Dispensary	300,000.00	-	0	300,000		Exchequer
1315	Renovation of Subukia Level IV Hospital	3,085,040.00	-	100	3,300,000		Exchequer
1316	Refurbishment Of Sidai Dispensary	1,156,450.00	-	97	1,200,000	0	Exchequer
1317	Renovation Of Wei Dispensary	1,097,950.00	-	100	1,200,000	1,097,950	Exchequer
1318	Connection of water and electricity to Kahuti Dispensary	1,000,000.00	-	100	1,000,000	0	Exchequer
1319	Construction and equipping of laboratory and power at Olgilgei Dispensary and lensing and renovation	1,000,000.00	-	100	1,000,000		Exchequer
1320	Conditional allocation from a World Bank credit to Finance Locally-led Climate Action Program (FLLoCA)	188,211,085	-	27%	188,211,085	188,211,085	Conditional Grant
1321	Drilling and equipping of borehole at Banita Secondary school grounds in Kokwomoi sub location	6,435,119	-	0%	6,435,119	6,435,119	Conditional Grant
1322	Conditional allocation from a World Bank credit to Finance Locally-led Climate Action Program (FLLoCA)	276,524,008	50,962,287.20	15%	276,524,008	276,524,008	Conditional Grant
1323	County Climate Change Mitigation Programme	65,500,000	-	0%	7,500,000	7,500,000	Equitable Share
1324	County Climate Change Mitigation Programme - Counterpart funding	100,707,177	-	0%	100,707,177	100,707,177	Equitable Share
1325	Climate Change Mitigation Programme (1.5% Of Development) - Counterpart funding	100,707,177	-	0%	-	-	Equitable Share

Nakuru County Executive
Annual Reports and Financial Statements for the year ended June 30, 2025.

1326	Establishment of Energy Centres for promotion of renewable Energy technologies	50,000,000	-	0%	5,000,000	5,000,000	Equitable Share
1327	Salgaa Counterpart Funding (World Vision) - Counterpart funding Kandutura water project (Visoi Soin)	20,000,000	-	91%	9,000,000	9,000,000	Equitable Share
1328	Purchase of drilling rig tools and associated accessories (Under County Climate Change Fund)	50,000,000	-	0%	11,653,514	11,653,514	Equitable Share
1329	Rehabilitation, scooping and fencing of mugumo community Dam and borehole drilling, equipping, solarisation, piping and water kiosk in Lare ward	80,000,000	-	0%	-	-	Equitable Share
1330	Rehabilitation and Construction of Water Systems	80,000,000	4,089,894.70	0%	5,727,472	5,727,472	Equitable Share
1331	Proposed Pipe Laying at Kamiruri and Kandutura Water Projects in Bahati Ward, Bahati Sub County; Construction of 6m High Pressed Steel Tower, Installation of 2no. 10m ³ Plastic Tanks and Fencing of Solar Area at Matangi Tisa and Replacement of Solar Panels at Olb Bahati Water Project in Bahati Ward, Bahati Sub County; Drilling of Borehole at Wanyororo B Gatunangi an Bahati Ward, Bahati Sub County	8,000,000	-	60%	8,000,000	8,000,000	Equitable Share
1332	Proposed Supply of Pipes for Mai-Mahiu Water Project, Proposed Rehabilitation of Dunderi Tank & proposed pump and Motor Installation at Wanyororo A In Dunderi Ward, Bahati Sub County	6,350,000	-	25%	6,350,000	6,350,000	Equitable Share
1333	Proposed Supply of Pipes in Kabatini Ward	2,000,000	-	5%	2,000,000	2,000,000	Equitable Share
1334	Fencing Of Thavu Borehole and Wakirichu Borehole in Kabatini Ward, Bahati Sub County	1,000,000	-	0%	1,000,000	1,000,000	Equitable Share

Annual Reports and Financial Statements for the year ended June 30, 2025.

1335	Equipping And Piping of Thayu Borehole	5,000,000			0%	-	-	Equitable Share
1336	Fencing Of Wakarichu Borehole	1,000,000	-		0%	1,000,000	1,000,000	Equitable Share
1337	Rehabilitation Of Masonry Tanks and Installation of Fittings and Valve Chambers In Kiamaina and Menengai Sub Locations	3,000,000	-		5%	3,000,000	3,000,000	Equitable Share
1338	Proposed Supply of Pipes to Kiamaina and Gitamba Water Projects	2,400,000	-		5%	2,400,000	2,400,000	Equitable Share
1339	Proposed Laying of Pipes at Lower Murunyu and Ndege Karigi Water Project in Lanet-Umoja Ward, Bahati Sub County	2,000,000	-		95%	2,000,000	2,000,000	Equitable Share
1340	Pump Installation at Murunyu Borehole	1,000,000	-		0%	-	-	Equitable Share
1341	Solar Installation at Lamunyodeki Water Project In Lanet-Umoja Ward, Bahati Sub County	2,000,000	-		95%	2,000,000	2,000,000	Equitable Share
1342	Fencing Of Solar Systems Structures for Nyonjoro Borehole	2,000,000	-		0%	-	-	Equitable Share
1343	Laying Of Pipes at Ndege Ndimu and Murunyu Water Projects in Lanet-Umoja Ward, Bahati Sub County	2,500,000	-		95%	2,500,000	2,500,000	Equitable Share
1344	Borehole Drilling and Capping at Stima Top Kianyeni Sogonoi in Eburru Mbaruk Ward, Gilgiti Sub County	7,700,000	6,128,071.20		90%	7,700,000	7,700,000	Equitable Share
1345	Eburru Water Works	7,700,000				-	-	Equitable Share
1346	Pipeline Extension at Nderi Borehole and Wiring of Nyarienda Bh Pump House in Elementaita Ward, Gilgiti Sub County	1,299,600	-		5%	1,299,600	1,299,600	Equitable Share
1347	Pipeline Laying at Kiptangwany Centre in Elementaita Ward, Gilgiti Sub County	1,900,000	-		5%	1,900,000	1,900,000	Equitable Share

Annual Reports and Financial Statements for the year ended June 30, 2025.

1348	Equipping Of Manyatta Borehole Water Works	3,000,000	-			3,000,000	3,000,000	Equitable Share
1349	Pipeline Extension to Zam Zam in Gilgil Ward, Gilgil Sub County	4,203,508	-		0%	4,203,508	4,203,508	Equitable Share
1350	Pipeline Extension from Gilgil Hospital to St. Patrick In Gilgil Ward, Gilgil Sub County	1,000,000	-		5%	1,000,000	1,000,000	Equitable Share
1351	Installation Of Pumping Unit at St. John In Malewa West Ward, Gilgil Sub County	1,500,000	-		5%	1,500,000	1,500,000	Equitable Share
1352	Tank, Booster Pump, Solar Panel & Piping at Gathengera Borehole in Malewa West Ward, Gilgil Sub County	4,316,500	-		5%	4,316,551	4,316,551	Equitable Share
1353	Booster Pump, Solar Panel, Piping & Tank at Nyondia in Malewa West Ward, Gilgil Sub County	4,316,500	-		5%	4,316,500	4,316,500	Equitable Share
1354	Solar Panel Installation at St. John In Malewa West Ward, Gilgil Sub County	2,700,000	-		5%	2,700,000	2,700,000	Equitable Share
1355	Fencing Of Chemichemi Spring in Murindat Ward, Gilgil Sub County	500,000	-		5%	500,000	500,000	Equitable Share
1356	Purchase Of Kagicho Water Pump	1,500,000	-			-	-	Equitable Share
1357	Proposed Construction of 50m ³ Water Tank in Buret and Piping in Kamara Ward Kuresoi North Sub County	3,000,000	-		90%	3,000,000	3,000,000	Equitable Share
1358	Proposed Trenching and Piping at Various Water Projects in Mau Summit Location	7,000,000	-		95%	7,000,000	7,000,000	Equitable Share
1359	Equipping Of Borehole, Power Installation and Piping in Kamara Ward, Kuresoi North Sub County	6,000,000	-		5%	6,000,000	6,000,000	Equitable Share
1360	Slarization And Piping at Chumbe Tulwet Water Project	3,000,000	-		0%	3,000,000	3,000,000	Equitable Share

Annual Reports and Financial Statements for the year ended June 30, 2025.

1361	Tank Construction & Piping in Kiptororo Ward, Kuresoi North Sub County	2,000,000	-	5%	2,000,000	2,000,000	Equitable Share
1362	Replacement Of Pump at Kio in Kiptororo Ward, Kuresoi North Sub County	385,318	-	5%	385,318	385,318	Equitable Share
1363	Piping in Kuresoi Centre	1,500,000	-	5%	1,500,000	1,500,000	Equitable Share
1364	Solarisation And Piping of Tilia Water Project	2,400,000	-	0%	-	-	Equitable Share
1365	Equipping, Solarization , 50m3 TANK Construction, Water Kiosk piping at Tachasis and replacement of Sunverter at Mungeho Warem Project	3,000,000	-	5%	3,000,000	3,000,000	Equitable Share
1366	Equipping of Trekana Water Project	3,000,000	-	0%	3,000,000	3,000,000	Equitable Share
1367	Rehabilitation of Trekana Borehole	2,000,000	-	0%	-	-	Equitable Share
1368	Drilling of Borehole at Boron	6,800,000	-	5%	3,800,000	3,800,000	Equitable Share
1369	Equipping of Entaki Water Project	6,000,000		100%	3,000,000	3,000,000	Equitable Share
1370	Piping of Seguton Water Works in Nyota Ward, Kuresoi North Sub County	1,600,000	-	5%	1,600,000	1,600,000	Equitable Share
1371	Drilling of Borehole and Equipping of Gacharage Water Project	6,000,000	-	0%	-	-	Equitable Share
1372	Purchase of Tree Seedlings for Public Institutions	1,200,000	-	5%	1,200,000	1,200,000	Equitable Share
1373	Proposed Equipping, Solarization, Tank Construction & Piping at Nyakinyua in Sirikwa Ward, Kuresoi North Sub County	3,000,000	-	0%	3,000,000	3,000,000	Equitable Share

Nakuru County Executive
Annual Reports and Financial Statements for the year ended June 30, 2025.

1374	Tank Construction, Solarisation, Power Installation and Piping of Sot Kotes Borehole	2,533,506			5%	2,533,506	2,533,506		Equitable Share
1375	Drilling Of Borehole at Network	3,000,000	-		0%	-	-		Equitable Share
1376	Proposed Trenching and Piping at Chesoin in Amalo Ward Kuresoi South	1,100,000	1,006,850.35		95%	1,100,000	1,100,000		Equitable Share
1377	Piping in Keringet Ward, Kuresoi South Sub County	1,000,000	-		95%	1,000,000	1,000,000		Equitable Share
1378	Equipping and Solarization of Mwangate-Kipsonoi Borehole in Keringet Ward, Kuresoi South Sub County	2,500,000	-		5%	2,550,000	2,550,000		Equitable Share
1379	Drilling of Borehole in Kapkwen in Keringet, Kuresoi South Sub County	3,000,000	-		50%	2,800,000	2,800,000		Equitable Share
1380	Keringet Water Works	5,000,000	-		0%	-	-		Equitable Share
1381	Proposed Trenching and Piping at Chepkubei in Keringet Ward, Kuresoi South	700,000	-		100%	700,000	700,000		Equitable Share
1382	Proposed Construction of Water Tank and Piping at Wankong in Kiptagich Ward Kuresoi South Sub County	1,400,000	-		5%	1,400,000	1,400,000		Equitable Share
1383	Proposed Borehole Development at Lower Mutamaiyo Water Works in Elburgon Ward, Molo Sub County	1,200,000	-		95%	1,200,000	1,200,000		Equitable Share
1384	Proposed Pipe Laying and Installation Of 10m ³ Plastic Tank with Stand at Nyariche Water Project and Proposed Supply and Installation of Water Pipes for Cheponde Water Works in Elburgon Ward Molo Sub County	800,000	-		20%	800,000	800,000		Equitable Share
1385	Supply and Installation of Water Pipes at Mutamaiyo and Cheponde Water Works	5,300,000	-			-	-		Equitable Share

Annual Reports and Financial Statements for the year ended June 30, 2025.

1386	Proposed Pipe Work and Construction of A 6m High Steel Tower and Installation Of 2no. 10m3 Plastic Water Tanks at Digital Water Works in Mariashoni Ward Molo Sub County	4,000,000	-	0%	4,000,000	4,000,000	Equitable Share
1387	Proposed Pipe Work at Ndoswa Water Project in Mariashoni Ward Molo Sub County	5,000,000		0%	-	-	Equitable Share
1388	Proposed Spring Protection at Daraja Mungu in Mariashoni Ward Molo Sub County	1,000,000	-	20%	1,000,000	1,000,000	Equitable Share
1389	Oinopitich Water Works	3,750,000	-		-	-	Equitable Share
1390	Proposed Pipe Laying at Michuna, Kiambogo and Migaa/Mukinyai Water Project in Molo Central Ward Molo Sub County	1,000,000	-	95%	1,000,000	1,000,000	Equitable Share
1391	Water Piping at Sachgwan Borehole	2,000,000	-	0%	2,000,000	2,000,000	Equitable Share
1392	Drilling of Borehole at Sachangwan	3,000,000	-		-	-	Equitable Share
1393	Water Piping at Kabianga, Tumani and Borop	3,000,000	-	0%	3,000,000	3,000,000	Equitable Share
1394	Equipping of Kabianga Borehole with a Pump	3,000,000	-		-	-	Equitable Share
1395	Proposed Pipe Laying at Michuna, Kiambogo and Migaa/Mukinyai Water Project in Molo Central Ward Molo Sub County	1,000,000	-	90%	1,000,000	1,000,000	Equitable Share
1396	Proposed Purchase and Supply of HDPE Pipes at Everbest Water Project in Molo Central Ward Molo Sub County	1,000,000	-	95%	1,000,000	1,000,000	Equitable Share
1397	Proposed Pipe Laying at Michuna, Kiambogo and Migaa/Mukinyai Water	1,000,000	-	90%	1,000,000	1,000,000	Equitable Share

Annual Reports and Financial Statements for the year ended June 30, 2025.

	Project in Molo Central Ward Molo Sub County						
1398	Proposed Construction of A 50m ³ Masonry Water Tank at Turi Farmers Water Project in Turi Ward Molo Sub County	1,500,000	-	90%	1,500,000	1,500,000	Equitable Share
1399	Proposed Pipe Laying at Valley, Kiambiria and Mkorombosi Water Projects in Turi Ward Molo Sub County	4,500,000	-	95%	3,000,000	3,000,000	Equitable Share
1400	Laying Of Pipeline at Gituru Wendani Water Project	2,500,000	-	95%	2,500,000	2,500,000	Equitable Share
1401	Water Works at Nyonjoro area	3,000,000	-	5%	3,000,000	3,000,000	Equitable Share
1402	Laying of Pipeline at Mununga Water Project (Highland) In Biashara Ward, Naivasha Sub County	1,000,000	-	95%	1,000,000	1,000,000	Equitable Share
1403	Pump Installation and Solarisation at Kahuruko Borehole	6,000,000	-		-	-	Equitable Share
1404	Purchase Of Tree and Fruit Seedlings and Polythene Bags for Nursery Establishment	734,003	-		-	-	Equitable Share
1405	Proposed Laying of Pipeline at Karai Water Project and Proposed Pipe Laying at Mwachiringiri Water Project in Hells Gate Ward, Naivasha Sub County	4,500,000	-	95%	4,500,000	4,500,000	Equitable Share
1406	Maai Mahiu Water Works	5,000,000	-		-	-	Equitable Share
1407	Proposed Construction Of 6m High Pressed Steel Tower, Installation Of 2no. 10m ³ Plastic Tanks and Supply of Pipes at Tumaini Water Project	1,700,000	-	5%	1,700,000	1,700,000	Equitable Share
1408	Proposed Fencing at Nkaampani Water Point at Nkaampani Village in Maiella Ward Naivasha Sub County	700,000	-	10%	700,000	700,000	Equitable Share

Annual Reports and Financial Statements for the year ended June 30, 2025.

1409	Purchase And Supply of Water Pipes Across the Ward	2,200,000	-	95%	2,200,000	2,200,000	Equitable Share
1410	Drilling Of Borehole at Naooli Water Project in Maiella Ward, Naivasha Sub County	4,600,000	-	5%	2,400,000	2,400,000	Equitable Share
1411	Proposed Installation of Pumping Equipment, Solar Structure, Solar Panels, Tank Repair and Piping in Maiella Ward Naivasha Sub County	2,800,000	-	90%	2,800,000	2,800,000	Equitable Share
1412	Construction of Water Kiosk, Plastic Tank and Pipe Laying at Hellsgate Estate in Olkaria Ward	2,000,000	-	5%	2,000,000	2,000,000	Equitable Share
1413	Establishment of A Tree Nursery at Bondeni Primary	300,000	-	0%	300,000	300,000	Equitable Share
1414	Proposed Supply of Pipes to Nawassco for Piping at Mwariki B in Nakuru East Ward, Nakuru East Sub County	2,000,000	-	89%	2,000,000	2,000,000	Equitable Share
1415	Proposed Borehole Drilling at Bongo Community Water Project	3,500,000	-	5%	3,500,000	3,500,000	Equitable Share
1416	Proposed Purchase and Supply of Water Pipes and Fittings at Parkview Sublocation in Barut Ward, Nakuru West Sub County	1,500,000		95%	1,500,000	1,500,000	Equitable Share
1417	Purchase and Supply of Two Large Garbage Bin	1,500,000	-	5%	1,500,000	1,500,000	Equitable Share
1418	Proposed Repair of Water Tanks and Purchase of Water Pipes at Tangi Tatu and Tangi Saba in Kigonor in Barut Ward, Nakuru West Sub County	1,500,000	-	50%	1,500,000	1,500,000	Equitable Share
1419	Proposed Fencing and Repair of Tank Roof at Kapnandi Water Project in Kapkures Ward, Nakuru West Sub County	1,100,000	-	95%	1,100,000	1,100,000	Equitable Share
1420	Proposed Water Works at Magoon Resource Center Borehole in Kapkures Ward, Nakuru West Sub County	3,000,000	3,000,000.00	100%	3,000,000	3,000,000	Equitable Share

Annual Reports and Financial Statements for the year ended June 30, 2025.

1421	Proposed Construction of a 50m ³ Masonry Tank and Pipe Work at Kaptembwo Vocational Training Center and Resource Centre in Kaptembwo Ward, Nakuru West Sub County	1,000,000	-	5%	1,000,000	1,000,000	Equitable Share
1422	Proposed Construction of a 50m ³ Masonry Tank and Pipe Work at Kaptembwo Vocational Training Center and Resource Centre in Kaptembwo Ward, Nakuru West Sub County	1,000,000	-	5%	1,000,000	1,000,000	Equitable Share
1423	Proposed 9m Steel Tower with 2 Plastic Tanks and Proposed Tank Rehabilitation at Stoo Mbili and Purchase and Supply of Hdpe Pipes at Lisitu in Kihingo Ward, Njoro Sub County	2,000,000	-	95%	2,000,000	2,000,000	Equitable Share
1424	Purchase and Supply of Mutitu A, Mutitu B and Subuku Water Project	2,200,000	-	95%	2,200,000	2,200,000	Equitable Share
1425	Solarization of Jirani-Kio Borehole	1,433,301	-	95%	1,433,301	1,433,301	Equitable Share
1426	Proposed 9m Steel Tower with 2 Plastic Tanks and Proposed Tank Rehabilitation at Stoo Mbili and Purchase and Supply of Hdpe Pipes at Lisitu in Kihingo Ward, Njoro Sub County	1,000,000	-	95%	1,000,000	1,000,000	Equitable Share
1427	Proposed Borehole Solarization at Mutume Water Project in Kihingo Ward, Njoro Sub County	3,250,000	-	95%	3,250,000	3,250,000	Equitable Share
1428	Construction of a Water Kiosk With a 10,000 Litre Water Tank at Lare Ward	600,000	-	90%	-	-	Equitable Share
1429	Equipping and solarization, fencing, pipe supply, water kiosks & water tank of 10,000 litres at Nganoini borehole in Lare ward, Njoro sub county	6,000,000	-	95%	6,000,000	6,000,000	Equitable Share
1430	Proposed Purchase and Supply of Hdpe Pipes, Construction of Manholes, Communal Water Point & 5000l Tank with	4,000,000	-	95%	4,000,000	4,000,000	Equitable Share

Nekumu County Executive
Annual Reports and Financial Statements for the year ended June 30, 2025.

	Stand in Mau Narok Ward, Njoro Sub County						
1431	Equipping Of Kiptenden Borehole in Mauche Ward	9,000,000	-	95%	7,000,000	7,000,000	Equitable Share
1432	Proposed Piping at Tachasis in Mauche Ward, Njoro Sub County	8,010,000	-	60%	6,010,000	6,010,000	Equitable Share
1433	Proposed Piping, 50m3 Tank and Electricity Connection in Nessuit Ward, Njoro Sub County	4,000,000	-	95%	4,000,000	4,000,000	Equitable Share
1434	Proposed Elevated 12m Steel Tower at Belbur Kapchil in Njoro Ward, Njoro Sub County	2,500,000	-	95%	2,500,000	2,500,000	Equitable Share
1435	Proposed Borehole Drilling of Mwigito Borehole	5,450,000	-	5%	5,450,000	5,450,000	Equitable Share
1436	Proposed Borehole Drilling of Sosioi Borehole	4,000,000	-	5%	4,000,000	4,000,000	Equitable Share
1437	Motor Replacement at Jordan Borehole in Njoro Ward, Njoro Sub County	500,000	-	95%	500,000	500,000	Equitable Share
1438	Menengai West Water Works	3,500,000	-	0%	3,500,000	3,500,000	Equitable Share
1439	Borehole Drilling and Capping in Mosop Ward, Rongai Sub County	3,000,000	-	0%	3,000,000	3,000,000	Equitable Share
1440	Supply of Pipes and Fittings in Mosop Ward, Rongai Sub County	750,000	-	100%	750,000	750,000	Equitable Share
1441	Piping Matuku Water Tank	1,500,000	-	0%	1,500,000	1,500,000	Equitable Share
1442	Construction of 100m3 Water Tank at Barina	2,500,000	-	0%	2,500,000	2,500,000	Equitable Share

Annual Reports and Financial Statements for the year ended June 30, 2025.

1443	Pipe Laying of Chemasusu Last Mile Connecting at Kabarnet Farm	1,500,000	-	0%	1,500,000	1,500,000	Equitable Share
1444	Flushing, Supply of Motor and Lowering Of Submersible Pumping Unit at Morop Borehole In Soai Ward, Rongai Sub County	1,000,000	-	50%	1,000,000	1,000,000	Equitable Share
1445	Soai Water Works	5,000,000	-		-	-	Equitable Share
1446	Proposed Construction of Water Tank, Laying of Pipes and Construction of Water Kiosk at Kasurei in Solai Ward Rongai Sub County	4,000,000	-	5%	4,000,000	4,000,000	Equitable Share
1447	Proposed pipe laying, construction of 30m ³ water tank and communal watering points at Kiambogo village and proposed supply of pipes to Solai water projects in Solai ward Rongai sub county	4,550,169	-	5%	4,550,169	4,550,169	Equitable Share
1448	Solarization Of Nessuit, Murichu and Legito Borehole	12,758,905	-	5%	-	-	Equitable Share
1449	Proposed Equipping and Solarization Of Muricho Borehole in Visoi Ward Rongai Sub County	5,500,000	-	5%	5,500,000	5,500,000	Equitable Share
1450	Equipping, Solarization and Water Kiosk at Nessuit Borehole in Visoi Ward, Rongai Sub County	3,500,000	-	5%	3,500,000	3,500,000	Equitable Share
1451	Proposed Supply of Pipes and Fittings in Visoi Ward Rongai Sub County	1,050,000	-	5%	1,050,000	1,050,000	Equitable Share
1452	Supply of Pipes at Kanutura, Kware, Kapkwen, Lindungu, Jami Delorane and Karen -Moroto Water Projects	4,700,000	-		-	-	Equitable Share
1453	Drilling of a Borehole at Mahinga Borehole Water Project	3,000,000	-		-	-	Equitable Share
1454	Borehole Equipping, Solarisation, Construction A Water Kiosk and Fencing of Arathiuka Borehole	3,000,000	-	5%	3,000,000	3,000,000	Equitable Share

Annual Reports and Financial Statements for the year ended June 30, 2025.

1453	Karumaindo Water Project	5,000,000	-			-	Equitable Share
1456	Proposed Equipping and Solarisation, Construction of Pump House and Fencing of Kiur ECIDE Borehole in Kabazi Ward, Subukia Sub County	5,000,000	-	5%	5,000,000	5,000,000	Equitable Share
1457	2no. Borehole area fencing and embankment protection	1,000,000	-	5%	1,000,000	1,000,000	Equitable Share
1458	Purchase and Installation of Pump for Kabazi Hospital Water	1,000,000	-		-	-	Equitable Share
1459	Borehole Equipping, Solarisation, Construction a Water Kiosk and Fencing of Aruhuka Borehole	1,000,000	-	5%	1,000,000	1,000,000	Equitable Share
1460	Borehole Equipping, Solarisation, Construction of a Water Kiosk and Fencing of Aruhuka Borehole	200,000	-	5%	200,000	200,000	Equitable Share
1461	Kipingochoch Tank Construction(100m3) in Kabazi Ward, Subukia Sub County	1,000,000	-	85%	1,000,000	1,000,000	Equitable Share
1462	Kipingochoch Tank Construction(100m3) in Kabazi Ward, Subukia Sub County	900,000	-	100%	900,000	900,000	Equitable Share
1463	Rehabilitation and Replacements of Equipment at Kamuohi Borehole	1,000,000	-		-	-	Equitable Share
1464	Rehabilitation of Kihoto Water/ Purchase and Installation of New Equipment for Kihoto Water Project	900,000	-		-	-	Equitable Share
1465	Solarisation and Tank Installation at Tetu Borehole in Subukia Ward, Subukia Sub County	5,000,000	1,793,727.00	36%	5,000,000	5,000,000	Equitable Share
1466	Installation, Piping and Solarisation of Subukia Water Works	9,800,000	-		-	-	Equitable Share
1467	Construction of Masonry Water Tank for Gathima Water Project	1,500,000	-		-	-	Equitable Share

Annual Reports and Financial Statements for the year ended June 30, 2025.

1468	Construction of Masonry Water Tank for Kiengi Water Project	750,000	-			-	Equitable Share
1469	Desilting of Intakes Works	550,000	-	5%	550,000	550,000	Equitable Share
1470	Borehole Drilling at Gitumbua	3,750,000	-	5%	3,000,000	3,000,000	Equitable Share
1471	Supply of Water Pipes for Waseges Ward, Subukia Sub County	3,179,426	-	95%	3,179,426	3,179,426	Equitable Share
1472	Purchase of Plastic Tank for Wiyumirrie Water Project	200,000	-		200,000	200,000	Equitable Share
1473	Proposed Masonry Water Tank Repair at Simboiyon and Roofing of Masonry Water Tank with Iron Sheet at Kahawa in Waseges Ward, Subukia Sub County	300,000	-	0%	300,000	300,000	Equitable Share
1474	Solarisation and Fencing of Safina Borehole in Kabazi Ward, Subukia Sub County	3,000,000	-	5%	3,000,000	3,000,000	Equitable Share
1475	Proposed Masonry Water Tank Repair at Simboiyon and Roofing of Masonry Water Tank with Iron Sheet at Kahawa in Waseges Ward, Subukia Sub County	600,000	-	0%	500,000	500,000	Equitable Share
1476	Test Pumping and Chemical Analysis of Sugurex Phase II Water Project	500,000	-		500,000	500,000	Equitable Share
1477	Supply and Delivery of Borehole Drilling Rig, Drilling Equipment and Test Pumping Unit	75,000,000		90%	75,000,000	75,000,000	Equitable Share
1478	Proposed Gakwen Borehole Drilling and Capping (260m) in Mosop Ward Rongai Sub County:Proposed Tuyobei Borehole Drilling and Capping (250m) In Visoi Ward,Rongai Sub County:Proposed Supply Of 10m³ Plastic Water Tanks and Rain Water Goods to Visoi ward of Rongai Sub	23,000,000	13,204,335.10	90%	15,891,522	15,891,522	Equitable Share

Annual Reports and Financial Statements for the year ended June 30, 2025.

	County:Borehole Drilling and Capping at Matuku 260m in Mosop Ward, Rongai Sub County							
1479	Proposed Pipe Laying at Kaplich Center - Sigor Primary in Mauche Ward, Njoro Sub County	50,000,000			80%	10,125,790	10,125,790	Equitable Share
1480	Proposed Fencing, Construction of Site Office with Sanitary Facility and Construction of Gate House at Tipis Dumpsite in Mau Narok Ward Njoro Subcounty	7,000,000	2,251,720.00		100%	2,251,720	2,251,720	Equitable Share
1481	Greening and Beautification of Club Road and Kunste Round Abouts	1,652,434			0%	1,652,434	1,652,434	Equitable Share
1482	Refurbishments of offices (HQs) WEENR	3,134,474	1,414,080.00		100%	1,525,329	1,525,329	Equitable Share
1483	Equipping, Solarization and Tanks for Tuyobei Borehole in Solai Ward, Rongai Sub County	23,000,000	6,552,462.00		100%	6,552,463	6,552,463	Equitable Share
1484	6m High Pressed Steel Tower and 2no. 10m3 Plastic Tanks and Fencing at Kamiruri Bh Site in Bahati Ward, Bahati Sub County	5,200,000	1,791,443.65		95%	3,042,155	3,042,155	Equitable Share
1485	6m High Pressed Steel Tower and 2no. 10m3 Plastic Tanks and fencing at Kamiruri Bh Site in Bahati Ward, Bahati Sub County	16,500,000	3,808,605.60		95%	3,808,606	3,808,606	Equitable Share
1486	6m High Pressed Steel Tower and 2no. 10m3 Plastic Tanks and Fencing at Kamiruri Bh Site in Bahati Ward, Bahati Sub County	14,124,449			0%	-	-	Equitable Share
1487	Proposed Construction of A 50m3 Masonry Tank at Giachonge in Dundori Ward Ward, Bahati Sub County	1,500,000			5%	1,500,000	1,500,000	Equitable Share
1488	Proposed Installation of Solar Panels for Karuchiwa Water Project in Dundori Ward, Bahati Sub County	3,000,000			0%	-	-	Equitable Share

Annual Reports and Financial Statements for the year ended June 30, 2025.

1489	Desalination of Wanyororo Dam	1,197,111			0%	261,273	261,273	Equitable Share
1490	Proposed Pipeline Extensions at Thayu Water Project and Uti Water Project in Kabitini Ward, Bahati Sub County	3,800,000	-		5%	1,195,805	1,195,805	Equitable Share
1491	Proposed Construction of Intake and Laying Up Pipeline at Giti Water Project in Kabatini Ward, Bahati Sub County	1,000,000			80%	1,000,000	1,000,000	Equitable Share
1492	Proposed Pipeline Extensions at Thayu Water Project and Uti Water Project in Kabitini Ward, Bahati Sub County	6,000,000			5%	1,425,940	1,425,940	Equitable Share
1493	Proposed Rehabilitation of River Muriundu and West Acre Through Planting of Giant Bamboo Trees in Kabatini Ward, Bahati Sub County	1,000,000			0%	-	-	Equitable Share
1494	Proposed Purchase of Water Pipes for Menengai Water Project and Kiamaina Water Project in Kiamaina Ward Bahati Subcounty	5,000,000			5%	-	-	Equitable Share
1495	Proposed Supply and Delivery of Waste Skip Bins	1,000,000			0%	-	-	Equitable Share
1496	Rehabilitation of Elevated Steel Water Tower and Installation of 10m ³ Plastic Tank at Ndege Karigi Water Project	3,000,000			95%	1,564,000	1,564,000	Equitable Share
1497	Rehabilitation of Elevated Steel Water Tower and Installation of 10m ³ Plastic Tank at Ndege Karigi Water Project	4,000,000			95%	940,722	940,722	Equitable Share
1498	Proposed Borehole Drilling at Murunyu Dispensary in Lanet Umoja Ward Bahati Sub County	4,000,000			0%	-	-	Equitable Share
1499	Proposed Structural Steel Tower 20m High at Kasambara Borehole and Proposed Steel Sectional Water Storage Tank (50m ³) at Kasambara Borehole in Eburru Mbaruk, Gilgil Sub County	3,500,000			100%	3,500,000	3,500,000	Equitable Share

Annual Reports and Financial Statements for the year ended June 30, 2025.

1500	Proposed Control Panel Room Water Kiosk & Power Accessories at Kirima and 3 Phase Power Connection, Control Panel Room Wiring & Piping at Kirima Borehole in Emburu Mbaruk Ward, Gilgil Subcounty.	2,500,000			20%	2,500,000	2,500,000	Equitable Share
1501	Proposed Pipeline Laying at Ndtuni Kiwanja Ebburu Mbaruk Ward, Gilgil Subcounty	470,878	460,879.60		100%	470,878	470,878	Equitable Share
1502	Construction of Workers Borehole, Water Tower Tanks and Piping	3,500,000			0%	3,227,677	3,227,677	Equitable Share
1503	Replacement of Sub Motor and Construction of 6m Structure at Ol Jorai Borehole in Eburu Mbaruk Ward, Gilgil Sub County	4,000,000			50%	3,000,000	3,000,000	Equitable Share
1504	Proposed Construction of 2 Public Toilets at Nderit Water Point and Oldupel Market In Eburu Mbaruk Ward, Gilgil Sub County	1,242,583			100%	1,242,583	1,242,583	Equitable Share
1505	Proposed Pipeline Extension at Losirwa in Ebburu Mbaruk Ward, Gilgil Subcounty	1,000,000	924,415.60		100%	1,000,000	1,000,000	Equitable Share
1506	Replacement of sub motor and construction of 6m structure at Ol jorai borehole in Eburu Mbaruk ward, Gilgil sub county	14,832,984				2,636,526	2,636,526	Equitable Share
1507	Proposed Drilling and Capping of Kahubo Borehole Nyaturu Borehole in Elementaita Ward, Gilgil Sub County	3,300,000			100%	3,300,000	3,300,000	Equitable Share
1508	Borehole Drilling and Capping at Makongo in Elementaita Ward, Gilgil Sub County	3,300,000			50%	3,300,000	3,300,000	Equitable Share
1509	Proposed Drilling and Capping of Munanda Borehole in Elementaita Ward, Gilgil Sub County	3,000,000			70%	3,000,000	3,000,000	Equitable Share
1510	Piping and Purchase of Booster Pump at Mugaa Borehole	2,000,000			0%	2,000,000	2,000,000	Equitable Share
1511	Power Connection and Fencing at Nyarienda Borehole in Elementaita Ward, Gilgil Sub County	800,000			0%	800,000	800,000	Equitable Share

Nakuru County Executive
Annual Reports and Financial Statements for the year ended June 30, 2025.

1512	Pipeline Extension in Elementaita Ward Gilgil Sub County	2,200,000	-	100%	1,814,618	1,814,618	Equitable Share
1513	Purchase and Installation of Submersible Water Pump for Mogaa Water Project	1,000,000		0%	1,000,000	1,000,000	Equitable Share
1514	Kahuho Water Project	800,000		0%	800,000	800,000	Equitable Share
1515	Purchase And Supply of Water Pipes for Mahinga/Settlement	6,000,000			-	-	Equitable Share
1516	Proposed Tree Planting, Climate Change, Mitigation and Beautification in Gilgil Ward, Gilgil Sub County	700,000	699,254.00	100%	700,000	700,000	Equitable Share
1517	Proposed Borehole Drilling and Capping of Maji Moto Borehole in Gilgil Ward, Gilgil Sub County	7,096,399		5%	3,228,677	3,228,677	Equitable Share
1518	Proposed Construction of Masonry Water Tank (50m3) In Malewa West Ward Gilgil Sub County	4,000,000	1,240,916.10	90%	4,000,000	4,000,000	Equitable Share
1519	Piping Network for Water Distribution in Malewa West Ward in Gilgil Subcounty	4,000,000			1,206,729	1,206,729	Equitable Share
1520	Proposed Installation of Solar Panels at Milimani Gatamaiyu in Malewa West, Gilgil Sub County	5,000,000		5%	-	-	Equitable Share
1521	Sinking, Equipping and Solarisation of Cura Borehole	9,000,000	5,840,183.00	100%	6,098,724	6,098,724	Equitable Share
1522	Pump Retrieval and Lowering of Pumping Unit at Gitiare Borehole in Murindai Ward, Gilgil Sub County	1,000,000		50%	1,000,000	1,000,000	Equitable Share
1523	Proposed Construction of Tank and Piping at Haraka Village in Kamara Ward Ward,Kuresoi North Sub County	4,000,000	3,857,243.60	96%	4,000,000	4,000,000	Equitable Share
1524	Kapkures Lopwar Borehole Drilling	4,000,000		5%	1,701,089	1,701,089	Equitable Share

Annual Reports and Financial Statements for the year ended June 30, 2025.

1524	Installation of Kamara Centre Booster Pump	3,000,000			0%	-	-	Equitable Share
1526	Tank Construction at Muchorwe-Kisii Ndogo Water Project	2,000,000	1,793,881.80		90%	1,918,406	1,918,406	Equitable Share
1527	Jogoo Water Project-Desilting and Relaying of Pipes	634,660	634,660.00		100%	634,660	634,660	Equitable Share
1528	Piping at Kipiororo Centre	2,000,000			5%	1,262,298	1,262,298	Equitable Share
1529	Desilting of Ogilgei Dam	2,500,000			0%	1,555,793	1,555,793	Equitable Share
1530	Proposed Borehole Drilling at Valley Primary in Nyota Ward, Kuresoi North Sub-County	3,000,000			98%	3,000,000	3,000,000	Equitable Share
1531	Proposed Borehole Drilling at Entanki in Nyota Ward, Kuresoi North Sub County	3,000,000	2,937,560.80		100%	3,000,000	3,000,000	Equitable Share
1532	Proposed Borehole Drilling at Masaita Nyota Ward, Kuresoi North Sub County	3,000,000	1,934,044.30		98%	3,000,000	3,000,000	Equitable Share
1533	Proposed Borehole Drilling at Mawingu in Nyota Ward, Kuresoi North Sub-County	3,000,000			98%	764,274	764,274	Equitable Share
1534	Equipping, Solarization, 50m ³ Tank Construction, Water Kiosk & Piping at Tachasis and Replacement of Sunverter at Mungetho Water Project	6,000,000			98%	2,230,444	2,230,444	Equitable Share
1535	Proposed Equipping, Solarization, Piping and Water Kiosk at Seguton Water Project in Kamara Ward, Kuresoi North Sub County	4,250,000			100%	-	-	Equitable Share
1536	Tank Construction, Solarisation, Power Installation and Piping of Sot Kotes Borehole	6,000,000	2,528,475.20		90%	6,000,000	6,000,000	Equitable Share
1537	Proposed Equipping, Solarization, Tank Construction & Piping at Nyakinyua in Sikwa Ward, Kuresoi North Sub County	2,000,000			5%	2,000,000	2,000,000	Equitable Share

Annual Reports and Financial Statements for the year ended June 30, 2025.

1538	Proposed Rehabilitation of Kasarani Water Springs in Amalo Ward, Kuresoi South Sub County	650,000	617,595.60	100%	650,000	650,000	Equitable Share
1539	Sinendet Water Project and Piping	4,200,000		90%	4,200,000	4,200,000	Equitable Share
1540	Kiptaragon Water Project-Piping	1,200,000		98%	1,200,000	1,200,000	Equitable Share
1541	Construction of Bondet Water Tank Project	1,000,000			1,000,000	1,000,000	Equitable Share
1542	Piping of Kioben Water Project	1,000,000		80%	847,082	847,082	Equitable Share
1543	Laying of Water Pipes at Kabigieriet from Ndasiata	1,500,000		100%	1,500,000	1,500,000	Equitable Share
1544	Installation of Pump and Laying of Pipes at Ndasiata	1,500,000		80%	1,480,098	1,480,098	Equitable Share
1545	Installation of Water Pump and Piping of Soitaran Dam Water Project	1,200,000		80%	1,200,000	1,200,000	Equitable Share
1546	Equipping and Solarization of Mwangate-Kipsonoi Borehole in Keringet Ward, Kuresoi South Sub County	3,800,000		10%	1,099,607	1,099,607	Equitable Share
1547	Proposed Trenching & Piping at Siwot Water Project in Keringet Ward, Keringet Sub County	1,000,000		100%	1,000,000	1,000,000	Equitable Share
1548	Trenching and Piping at Soitaran Water Project in Keringet Ward, Kuresoi South Sub County	1,000,000		90%	1,000,000	1,000,000	Equitable Share
1549	Proposed Trenching and Piping at Soitaran/Kapkwe Canaan Kapungut, Chebaraa, Soitaran/Sigowet Tabaita Nursery School and Soitaran from Letaipei Primary Water Project in Keringet Ward, Kuresoi South Sub County	800,000		100	800,000	800,000	Equitable Share
1550	Proposed Trenching and Piping at Soitaran/Kapkwe Canaan Kapungut.	300,369		90%	300,369	300,369	Equitable Share

Annual Reports and Financial Statements for the year ended June 30, 2025.

	Chebaraa, Soitiran/Sigowet Tabaita Nursery School and Soitiran from Lelaitbei Primary Water Project in Keringet Ward, Kuresoi South Sub County						
1551	Solarisation of Tulwet Borehole in Milimet	1,000,000		90%	-	-	Equitable Share
1552	Piping in Keringet Ward, Kuresoi South Sub County	1,555,411		95%	1,059,820	1,059,820	Equitable Share
1553	Proposed 40m ³ Tank Construction at Kirobowa in Kiptagich Ward, Kuresoi South Sub County	1,600,000		95%	1,000,000	1,000,000	Equitable Share
1554	Proposed Spring Protection and Sump Construction at Tegat, Sapet in Kiptagich Ward, Kuresoi South Sub County	1,000,000		95	1,000,000	1,000,000	Equitable Share
1555	Completion of Cheplanget Water Project	600,257		0%	600,257	600,257	Equitable Share
1556	Proposed Spring Protection,Cattle Trough Construction and Communal Water Point at Kaplesin in Tinet Ward, Kuresoi South Sub County	800,000	794,310.00	100%	800,000	800,000	Equitable Share
1557	Supply of Pipes for Mutamaiyu Water Works	5,000,000		95%	5,000,000	5,000,000	Equitable Share
1558	Supply and Installation of Pipes at Kapsita	4,400,000	2,524,596.70	10%	4,400,000	4,400,000	Equitable Share
1559	Proposed Solarization of Kasarani Borehole in Elburgon Ward,Molo Sub County	3,500,000	3,381,585.60	100%	3,500,000	3,500,000	Equitable Share
1560	Proposed Construction of 50m ³ Masonary Water Tank at Ribot Village and Nyakambi Village in Elburgon Ward, Molo Subcounty	5,200,000		95%	2,838,300	2,838,300	Equitable Share
1561	Proposed Borehole Equipping, Installation of 10m ³ Plastic Water Tank with Base and Communal Water Point at Green Estate	2,278,082		20%	2,478,082	2,478,082	Equitable Share

Nakuru County Executive
Annual Reports and Financial Statements for the year ended June 30, 2025.

	Borehole In Elburgon Ward Molo Sub County						
1562	Drilling And Equipping of Green Estate Borehole	4,951,641		0%	-	-	Equitable Share
1563	Proposed Percussion Borehole Cleaning,Borehole Equipping,Solarization & Rising Main to Tank at Sapet Water Project in Elburgon Ward.Molo Sub County	2,000,000	2,000,000.00	100%	2,000,000	2,000,000	Equitable Share
1564	Proposed Percussion Borehole Cleaning,Borehole Equipping,Solarization & Rising Main to Tank at Sapet Water Project in Elburgon Ward.Molo Sub County	1,100,000	1,050,113.30	100%	1,100,000	1,100,000	Equitable Share
1565	Proposed Pipe Laying and Installation Of 10m3 Plastic Tank With Stand at Nyariche Water Project and Proposed Supply and Installation of Water Pipes for Cheponde Water Works in Elburgon Ward Molo Sub County	1,000,000		20%	1,000,000	1,000,000	Equitable Share
1566	Proposed Pipe Work at Ndoswa Water Project in Mariashoni Ward Molo Sub County	4,000,000		95%	2,000,000	2,000,000	Equitable Share
1567	Proposed Pipe Work at Ndoswa Water Project in Mariashoni Ward Molo Sub County	6,000,000	2,133,664.85	80%	6,000,000	6,000,000	Equitable Share
1568	Piping at Sachangwan Lawina Water Project	5,000,000	4,873,026.60	100%	4,874,477	4,874,477	Equitable Share
1569	Proposed Pipe Work and Construction of A 6m High Steel Tower and Installation of 2no. 10m3 Plastic Water Tanks at Digital Water Works in Mariashoni Ward Molo Sub County	4,000,000		0%	-	-	Equitable Share
1570	Proposed Solarization of Tayari Borehole. Supply of Water Pipes And Provision Of	6,100,000	5,890,127.35	100%	6,100,000	6,100,000	Equitable Share

Annual Reports and Financial Statements for the year ended June 30, 2025.

	Ventilation in the Existing Control Panel House in Molo Ward, Molo Sub County						
1571	Proposed Borehole Drilling and Capping at Kabinga in Molo Ward, Molo Sub County	3,600,000		95%	3,600,000	3,600,000	Equitable Share
1572	Proposed Borehole Pump, Motor and Solar Module Replacement and Rising Main to Tank at Muguremukia WP in Molo Ward, Molo Sub County	2,050,000	1,987,080.00	100%	2,050,000	2,050,000	Equitable Share
1573	Solarization of Mukinyai Cattle Dip Borehole	3,350,000		0%	-	-	Equitable Share
1574	Proposed Borehole Equipping and Solarization, Rising Main, Communal Water Point, Pipe Work and Fencing At Mkorombosi Water Works in Turi Ward Molo Sub County	4,000,000		95%	4,000,000	4,000,000	Equitable Share
1575	Completion of Valley Water Project Solarization and Piping	1,000,000	950,543.00	100%	950,543	950,543	Equitable Share
1576	Drilling of Mkorombosi Water Project	2,500,000		95%	617,162	617,162	Equitable Share
1577	Purchase of Water Pump and Power Connection at Valley Water Project	1,400,000	1,400,000.00	100%	1,400,000	1,400,000	Equitable Share
1578	Proposed Installation of Pumping Equipment Solarisation, 6m High Pressed Steel Tower, 2. No. 10m ³ Plastic Tanks and Piping Laying at Gituro Water Project in Biashara Ward, Naivasha Sub County in Nakuru County	6,000,000	5,933,806.00	95%	6,000,000	6,000,000	Equitable Share
1579	Proposed Construction of 6m High Pressed Steel Tower, Installation of 2no. 10m ³ Plastic Tanks and Pipe Laying at Good Faith Water Project in Biashara Ward Naivasha Sub County	1,300,000		95%	1,300,000	1,300,000	Equitable Share
1580	Piping at Kambi Ndoro	2,220,746			-	-	Equitable Share

Annual Reports and Financial Statements for the year ended June 30, 2025.

1581	Piping at Muteithia Borehole	3,000,000				-	-	Equitable Share
1582	Proposed Pipe Laying at Mwachiringiri Water Project in Hells Gate Ward Naivasha Sub County	1,821,159		95%		1,821,159	1,821,159	Equitable Share
1583	Nyamathi Water Works	3,000,000				-	-	Equitable Share
1584	Piping Of Water at Kayole Near Safar Centre Mall and Banda Village	3,000,000				-	-	Equitable Share
1585	Proposed Borehole Drilling at Maai Mahiu Water Project in Maai Mahiu Ward in Naivasha Sub County	10,495,436	3,175,490.30			8,218,914	8,218,914	Equitable Share
1586	Construction of Maai Mahiu Dumping Site Fence	1,500,000				-	-	Equitable Share
1587	Nyakingya, Rare and Old Kijabe Water Works	1,500,000				-	-	Equitable Share
1588	Proposed London & Lare Water Supply Project in Maai Mahiu Ward, Naivasha Sub County	7,429,608	6,744,504.50			7,205,444	7,205,444	Equitable Share
1589	Construction of Controll Panel House, Fencing and Piping	5,000,000	1,616,075.65	5%		3,000,000	3,000,000	Equitable Share
1590	Solarization/Solar Structure at Moi Ndabi Water Project	2,000,000		5%		1,600,000	1,600,000	Equitable Share
1591	Construction of Water Towers at Sero-Moi Ndabibi	1,500,000		90%		1,500,000	1,500,000	Equitable Share
1592	Proposed Borehole Drilling at Kirimaw Water in Maiella Ward in Naivasha Subcounty	3,000,000		95%		3,000,000	3,000,000	Equitable Share
1593	Proposed Construction of 6m High Pressed Steel Tower, Installation of 2no. 10m ³ Plastic Tanks and Supply of Pipes at Tumaini Water Project	5,782,480		5%		2,510,600	2,510,600	Equitable Share

Annual Reports and Financial Statements for the year ended June 30, 2025.

1594	Drilling Of Borehole at Natooli Water Project In Mailella Ward, Naivasha Sub County	3,400,000		50%	2,400,000	2,400,000	Equitable Share
1595	Proposed Installation of Motor,Solar Structure and Solar Panels at Kinungi Water Project in Naivasha East Ward Naivasha Sub County	3,600,000		95%	3,600,000	3,600,000	Equitable Share
1596	Proposed Supply of Pipes at Sision Water Project in Naivasha East Ward Naivasha Sub County	2,000,000		95%	859,534	859,534	Equitable Share
1597	Proposed Beautification and Landscaping at Kamere Beach in Olkaria Ward, Naivasha Sub County	1,500,000			1,500,000	1,500,000	Equitable Share
1598	Proposed Laying of Sewer Lines and Manholes Construction at Kabati Area in Viwandani Ward,Naivasha Sub County.	4,500,000	3,672,474.25	95%	4,408,816	4,408,816	Equitable Share
1599	Construction of a Melting Kiln at Komokomo County Council	3,000,000			2,000,000	2,000,000	Equitable Share
1600	Proposed Laying of Sewer Line at Pangani 1ph Estate and Agape Estate in Flamingo Ward, Nakuru East Sub County	3,000,000	-	50%	3,000,000	3,000,000	Equitable Share
1601	Proposed Laying of Sewer Line at Pangani TPH Estate and Agape Estate in Flamingo Ward, Nakuru East Sub County	2,200,000	-	50%	2,200,000	2,200,000	Equitable Share
1602	Construction of Sewer Lines at Machanga Estate	3,500,000		0%	-	-	Equitable Share
1603	Milima Ugalii Borehole Water Works	4,484,442	4,140,889.10	100%	4,444,442	4,444,442	Equitable Share
1604	Drilling of Borehole at Ingobor Upperjill Community Water Project	3,500,000		0%	3,500,000	3,500,000	Equitable Share
1605	Proposed Water Works at Mogoon Resource Center Borehole in Kapkures Ward, Nakuru West Sub County	5,000,000	2,075,390.60	100%	2,075,391	2,075,391	Equitable Share

Annual Reports and Financial Statements for the year ended June 30, 2025.

1606	Proposed Water Works at Mogoon Resource Center Borehole in Kapkures Ward, Nakuru West Sub County	3,539,881	1,635,775.75	100%	1,635,776	1,635,776	Equitable Share
1607	Proposed Supply and Installation of Klorman Inline Unit at Kapnandi Borehole, Purchase and Supply of Laboratory Equipments and Reagents for Our Weecent Laboratory	300,000		92%	300,000	300,000	Equitable Share
1608	Proposed Insatllation of Electric Powered Water Pump at Milimani Primary Nawasco Station in London Ward, Nakuru West Sub County	3,000,000	2,911,052.00	100%	3,000,000	3,000,000	Equitable Share
1609	Proposed Purchase and Supply of HDPE Pipes in Kihingo Ward, Njoro Sub County	1,500,000	1,377,685.60	100%	1,500,000	1,500,000	Equitable Share
1610	Proposed Piping, Fencing and Solar Installation at Mutitu a Water Project a Kihingo Ward, Njoro Sub County	6,000,000		5%	2,634,393	2,634,393	Equitable Share
1611	Proposed Borehole Equippping and Solarisation Fencing of Solar Area. Construction of a Control Panel House Cum Water Kiosk. Installation of 10,000l Plastic Water Tank and Purchase and Supply of HDPE Pipes in Lare Ward, Njoro Sub County	5,000,000	4,141,598.00	97%	5,000,000	5,000,000	Equitable Share
1612	Proposed Construction of 50m3 Masonry Water Tank, Construction of Water Kiosk, Installation of 10,000l Plastic Water Tank and Purchase and Supply of Hdpe Pipes in Lare Ward, Njoro Sub County	2,800,000		90%	2,800,000	2,800,000	Equitable Share
1613	Construction of 2 Water Kiosks with Two 10,000l Water Tanks at Milimani Primary School	1,000,000			-	-	Equitable Share
1614	Proposed Borehole Equippping and Solarisation Fencing of Solar Area. Construction Control Panel House Cum Water Kiosk, Insatllation of 10,000l Plastic Water Tank Pipe Work and Construction of	5,000,000	3,999,999.00	80%	5,000,000	5,000,000	Equitable Share

Annual Reports and Financial Statements for the year ended June 30, 2025.

	Communal Water Point at Mukuu Borehole in MSU Nsrok Njoro Sub County						
1615	Piping Of Tipis Borehole, Construction of Two Water Kiosks and Purchase of Two 5,000 L Water Tanks	1,500,000		95%	-	-	Equitable Share
1616	Proposed Piping at Tachasis in Mauche Ward, Njoro Sub County	5,900,000	5,894,116.00	99%	5,900,000	5,900,000	Equitable Share
1617	Proposed Borehole Drilling at Kaplekwa/Mauche	3,000,000		5%	3,000,000	3,000,000	Equitable Share
1618	Proposed Borehole Drilling at Kapkembu Water Project in Mauche Ward, Njoro Sub County	3,000,000	2,755,986.02	92%	3,000,000	3,000,000	Equitable Share
1619	Kamungei Water Works	2,495,244		0%	1,706,102	1,706,102	Equitable Share
1620	Ororet Water Works	1,500,000		0%	1,500,000	1,500,000	Equitable Share
1621	Proposed Spring Protection, Fencing of Spring area and Construction of Communal Water Point at Kanyiriri in Mauche Ward, Njoro Sub County	1,000,000	989,652.85	99%	1,000,000	1,000,000	Equitable Share
1622	Proposed Piping of Teret Water Project in Mauche Ward, Njoro Sub County	2,233,963		95%	691,953	691,953	Equitable Share
1623	Piping of Cheptoroi Water Project	3,000,000		0%	3,000,000	3,000,000	Equitable Share
1624	Proposed Preparation of a Tree Planting Nursery and Purchase of a 10000 L Tank in Seguiet Nessuit Ward Njoro Sub County	1,000,000	919,387.00	95%	1,000,000	1,000,000	Equitable Share
1625	Proposed Fencing at Tuet Tank Site	3,600,000		5%	525,490	525,490	Equitable Share
1626	Installation of Control Panel/Kiosks At the Borehole Site, Construction of 100,000	6,500,000	6,235,590.90	99%	6,236,858	6,236,858	Equitable Share

Nakuru County Executive
Annual Reports and Financial Statements for the year ended June 30, 2025.

	Litres Capacity Tank and Construction of Five Water Points at Tuei Borehole						
1627	Construction of 100000l Water Tank and Piping of Kipkogo Borehole	5,000,000	2,860,804.00	92%	3,094,832	3,094,832	Equitable Share
1628	Equipping of Cheptoroi Borehole	2,000,000		0%	1,990,109	1,990,109	Equitable Share
1629	Rehabilitation of Cheptebes and Amani Dams	2,000,000		0%	1,928,105	1,928,105	Equitable Share
1630	Proposed Construction of 50m3 Masonry Water Tank and Piping at Tuei in Nessuit Ward, Njoro Sub County	4,931,746		5%	4,021,803	4,021,803	Equitable Share
1631	Construction of Storage Water Tank in Upper Plane	2,000,000		0%	1,000,000	1,000,000	Equitable Share
1632	Drilling and Equipping of Njoro Police Post Borehole in Njoro Subcounty	2,350,424	549,981.60	100%	1,350,424	1,350,424	Equitable Share
1633	Proposed Borehole Drilling and Capping in Menengai West Ward, Rongai Sub County	3,902,062		5%	3,902,062	3,902,062	Equitable Share
1634	Piping of Kirima Olrongai Water Project in Menengai West Ward, Rongai Sub County	2,600,000		100%	2,600,000	2,600,000	Equitable Share
1635	Piping of Olrongai Water Project in Menengai West Ward, Rongai Sub County	3,550,000		100%	1,641,529	1,641,529	Equitable Share
1636	Piping of Ngecha B Water Project	1,900,000			-	-	Equitable Share
1637	Drilling and Equipping of Ogilgei Borehole	3,500,000		5%	3,500,000	3,500,000	Equitable Share
1638	Piping at Kerma Water Project	700,000		0%	700,000	700,000	Equitable Share

Annual Reports and Financial Statements for the year ended June 30, 2025.

1639	Construction of 50m ³ Masonry Water Storage Tank	1,400,000			5%	1,355,625	1,355,625	Equitable Share
1640	Proposed Borehole Drilling and Capping at Banita Dispensary in Soin Ward, Rongai Sub County	3,500,000	2,900,545.20		80%	3,500,000	3,500,000	Equitable Share
1641	Proposed Testing Pumping and Vision Camera at Lomolo Borehole in Soin Ward, Rongai Sub County.	2,500,000			60%	2,500,000	2,500,000	Equitable Share
1642	Morop Water Works	2,800,000				-	-	Equitable Share
1643	Proposed Construction of Cattle Trough and Fencing of the Kimamoi Borehole Site in Soin Ward Rongai Sub County	7,000,000			5%	891,794	891,794	Equitable Share
1644	Proposed Borehole Drilling and Capping at Kasurui in Solai Ward Rongai Sub County	6,937,744			5%	6,937,744	6,937,744	Equitable Share
1645	Proposed Supply of Pipes and Construction of 30m ³ Masonry Tank at Arus in Solai Ward Rongai Sub County	2,200,000			100%	2,200,000	2,200,000	Equitable Share
1646	Construction of Water Trough and Pipes Supply at Nyamithi and Kapkatoro	1,800,000				-	-	Equitable Share
1647	Arutani Water Tank and Piping	2,300,000				-	-	Equitable Share
1648	Drilling of Legito and Murichu Borehole	7,000,000			5%	960,298	960,298	Equitable Share
1649	Piping of Shalom a Morot and Shalom B-jirani Mwema and Purchase of Two 10,000 Litres Water Tank	2,800,000				-	-	Equitable Share
1650	Kiur Borehole Drilling	7,000,000	1,702,253.60		100%	7,000,000	7,000,000	Equitable Share
1651	Proposed Borehole Drilling at Kirima (at the Cattle Dip) in Kabazi Ward, Subukia Sub County	3,500,000	-		100%	3,500,000	3,500,000	Equitable Share

Nakuru County Executive
Annual Reports and Financial Statements for the year ended June 30, 2025.

1652	Kipingochoch Tank Construction(100m3) in Kabazi Ward. Subukia Sub County	3,300,000	1,579,515.00		50%	3,300,000	3,300,000	Equitable Share
1653	Proposed Pipe Laying at Ruiruwater Project in Kabazi Ward Subukia Ward Sub-County	4,000,000	-		100%	4,000,000	4,000,000	Equitable Share
1654	Proposed Pump Replacement, Piping and Tank Installation at Gitura in Kabazi Ward. Subukia Sub County	2,000,000	1,448,666.00		100%	2,000,000	2,000,000	Equitable Share
1655	Kiremba Water Works	2,000,000	1,882,607.50		100%	2,000,000	2,000,000	Equitable Share
1656	Additional Fund to Kabazi Water Works							
		4,416,057			100%	3,715,288	3,715,288	Equitable Share
1657	Kabazi Water Works in Kabazi in Subukia Subcounty	15,400,000			50%	1,165,035	1,165,035	Equitable Share
1658	Proposed Pipelaying and Water Point at Quarry in Subukia Ward,Subukia Sub County	4,000,000			100%	3,000,000	3,000,000	Equitable Share
1659	Proposed Borehole Dring at Gatongu Water Project in Subukia Ward. Subukia Subcounty	3,000,000	2,886,318.05		100%	3,000,000	3,000,000	Equitable Share
1660	Borehole Drilling at Munanda (Arash) in Subukia Ward. Subukia Sub County	3,000,000			50%	3,000,000	3,000,000	Equitable Share
1661	Drilling of a Borehole at Subukia Valley	3,702,220			0%	1,170,254	1,170,254	Equitable Share
1662	Proposed Supply of Pipes at Gatongu Water Project and Fencing of Intake Area in Subukia Ward. Subukia Sub County		918,708.40		100%	1,000,000	1,000,000	Equitable Share
1663	Piping, Purchase and Installation of Solar Panels in Subukia Valley Borehole	2,200,000			100%	-	-	Equitable Share
1664	Proposed Borehole Equipping,Pumphouse,Construction and Solarization at Suswa in Waseges Ward,Subukia Sub County	8,500,000	3,474,083.65		100%	4,505,879	4,505,879	Equitable Share

Annual Reports and Financial Statements for the year ended June 30, 2025.

1665	Solarisation and Fencing of Safina Borehole in Kabazi Ward, Subukia Sub County	3,000,000		5%	3,000,000	3,000,000	Equitable Share
1666	Supply of Water Pipes for Waseges Ward, Subukia Sub County	1,300,000		100%	1,300,000	1,300,000	Equitable Share
1667	Installation of Solar Panel at Kahawa Borehole In Wiyumirritie	1,000,000		100%	1,000,000	1,000,000	Equitable Share
1668	Proposed Supply of Five 10m ³ Plastic Water Tanks in Waseges Ward, Subukia Sub County	2,000,000		100%	737,155	737,155	Equitable Share
1669	Drilling of Kiriko Borehole, Polepole Borehole, Suswa Borehole and Kianoe - Kirima Borehole in Waseges Ward	14,000,000		0%	2,588,264	2,588,264	Equitable Share
1670	Installation of Solar Panel at Kahawa Borehole in Wiyumirritie	2,000,000	2,000,000.00	100%	2,000,000	2,000,000	Equitable Share
1671	Survey And Mapping (Tiling of Land)	5,114,150.00	1,022,830.00	20%	5,740,580.00		NCG
1672	Surveying of Trading Centres		1,106,640.00	20%	6,185,695.75		NCG
1673	Survey, Valuation, Mapping and Conveyancing Cost (Ahero market 0.045ha, Maili kumi market 0.0419ha, Wanyororo market 0.0888ha, Wanyororo market 0.0878ha)	1,580,000.00	888,080.00	30%	1,580,000.00		NCG
1674	Purchase of Land for Public use in Upper Kaptembwo	8,400,000.00	2,520,000.00	30%	500,000.00		NCG
1675	Purchase of Land for Expansion of Arus Dispensary			0%	800,000.00		NCG
1676	Purchase of land (1 acre) for Sossion ECD			0%	2,000,000.00		NCG

Annual Reports and Financial Statements for the year ended June 30, 2025.

1677	Preparation Of Physical Development Plans For Late. and Site and Service (Vivandani Naivasha)	5,958,233.00	1,787,469.90	30%	6,056,590.00		NCG
1678	Purchase Of Muthaiga Plot For Construction Of Tank For Kware Water Project			0%	1,600,000.00		NCG
1679	Purchase of land for Construction of Burugo water tank	2,000,000.00		100%	2,000,000.00		NCG
1680	Purchase of land for Lawlet water tanks reservoir	2,225,000.00		100%	2,788,025.00		NCG
1681	Purchase of land at Kapkures Center for construction of market stalls and public toilet			0%	2,500,000.00		NCG
1682	Purchase of land for construction of storage tank at Kamuohi Water Project	1,000,000.00		100%	1,000,000.00		NCG
1683	Kirengero Water Borehole - Plot Compensation			0%	3,600,000.00		NCG
1684	Purchase of Muyas Land to Connect Kamigutha and Kirengero	770,000.00		100%	750,000.00		NCG
1685	Reroofing of Flamingo Estate County Houses	2,442,400.00	2,442,400.00	100%	2,696,440.00		NCG
1686	Upgrading of sewer line at Naivasha Sub County Estate			0%	842,585.30		NCG
1687	Planning, surveying and mapping of Kamere, DCK and Kwa Muhia Centres	2,899,999.83	869,999.95	30%	3,000,000.00		NCG
1688	Purchase Of Land to Access Mutukania Dam			0%	1,500,000.00		NCG
1689	Purchase Of Land for Wangu Dispensary	750,000.00		0%	1,000,000.00		NCG

Annual Reports and Financial Statements for the year ended June 30, 2025.

1690	Purchase Of Land for Lalwet Market	2,300,000.00			0%	3,000,000.00		NCG
1691	Purchase Of Land for Expansion of Ingobor Community Water Project Phase 2				0%	1,500,000.00		NCG
1692	Purchase Of Land for construction of VTC in upper Kaptembwa				0%	10,000,000.00		NCG
1693	Purchase of Land for culture center in Njoro	1,950,000.00			30%	2,000,000.00		NCG
1694	Purchase of Land in Mercy Njeri for Construction of Market and Public Toilets				0%	7,000,000.00		NCG
1695	Purchase of Land for Aggregation Center Kamungei				0%	5,000,000.00		NCG
1696	Purchase of Land in Kamungei for Construction of Water Tank				0%	3,000,000.00		NCG
1697	Purchase of Land and fencing for Ogilgei borehole	1,600,000.00			100%	1,800,000.00		NCG
1698	Purchase of Land for Ngano-Ini Water Project	980,000.00			100%	1,000,000.00		NCG
1699	Equipping of 2 Semi Automated Block Making Machines				0%	4,000,000.00		NCG
1700	Purchase of 1 additional Semi Automated Block Making Machine				0%	2,000,000.00		NCG
1701	Purchase of Land for Mwaki Mugi water project	3,000,000.00			100%	3,000,000.00		NCG
1702	Purchase of Land at Witemere area for construction of ECDE and Waterpoint	1,300,000.00			100%	1,300,000.00		NCG

Annual Reports and Financial Statements for the year ended June 30, 2025.

1703	Construction of Karagita Settlement Water Supply Pipeline for Nakuru County Settlement Infrastructure Improvement Works	107,228,702.89	69,096,879.95	64%	66,174,363.50	69,096,879.95	Conditional Grant
1704	Construction of Roads Footpaths, Non-Motorized Transport Facilities, Storm Water Drainage, High Mast Floodlights and Sewer Works In Lakeview, London/Hilton and Kwa Murogi Settlements for the Nakuru County Settlements Infrastructure Improvement Works	475,999,332.66	336,275,419.92	80%	227,965,839.02	336,275,419.92	Conditional Grant
1705	Planning of four trading centres (Banita-Soin, Kiptagich, Mutaita-Elementaita)	7,800,000.00	2,340,000.00	30%	8,000,000.00		NCG
1706	Processing of Land Ownership documents (Manyani, Dundori and Bahati)	9,550,050.00	2,865,015.00	30%	9,776,255.00		NCG
1707	Surveying of Trading Centres (Subukia, Salga, Moi Ndabibi)	7,750,000.00	2,325,000.00	30%	8,000,000.00		NCG
1708	Development of regeneration masterplan for two Townships - Njoro and Maai Mahiu	4,693,290.00	1,407,987.00	30%	4,964,411.00		NCG
1709	Survey and planning of New game mutkanio	6,446,429.00	1,933,928.70	30%	7,000,000.00		NCG
1710	Surveying and Planning of Sero and Moi Ndabi	1,960,400.00	588,120.00	30%	2,000,000.00		NCG
1711	Survey and titling of plots within Manyani Estate in Kivumbini Ward			0%	500,000.00		NCG
1712	Planning of Olrongai trading center	1,960,400.00	588,120.00	30%	2,500,000.00		NCG
1713	Purchase of land for construction of a water tower in kirima			0%	750,780.00		NCG

Annual Reports and Financial Statements for the year ended June 30, 2025.

1714	Acquisition of land to used for roadlink mau summit and masaiden villages			0%	1,500,000.00		NCG
1715	Purchase of 1/2 acre of land for Kosimbei ECD			0%	500,000.00		NCG
1716	Acquisition of Kibera land for the Construction of ECDE			0%	1,300,000.00		NCG
1717	Compensation for acquisition of land for muchorwe center			0%	2,300,000.00		NCG
1718	Acquisition of land for Kapkures center ECDE	16,000,000.00		100%	16,800,000.00		NCG
1719	Purchase of land for Lalwet ECD playing ground	6,900,000.00		100%	7,000,000.00		NCG
1720	Purchase of land for mwariki ponda mali market	15,000,000.00		100%	15,500,000.00		NCG
1721	Njokerio dispensary title Processing			0%	70,000.00		NCG
1722	Purchase of land for ward aggregated center	1,800,000.00		100%	3,000,000.00		NCG
1723	Acquisition of land for Subukia valley water project	600,000.00		100%	700,000.00		NCG
1724	Re-roofing of houses at Flamingo Estate Section 4	4,633,658.05		100%	4,718,000.00		NCG
1725	Re-roofing of Ojuka and Kaloleni A Estates in Kivumbini Ward	2,518,141.08		100%	2,600,000.00		NCG
1726	Conditional grant Kenya improvement settlement informal settlement t(KISIP 2)			80%	550,000,000		NCG

Nakuru County Executive
Annual Reports and Financial Statements for the year ended June 30, 2025.

1727	Completion and equipping of Non-Residential Building-Milimani	20,467,176	13,429,308	100%	20,467,176	13,420,308.00	Equitable
1728	Locally fabricated furniture for Rongai, Subukia, Kuresoi South Sub County Offices, Elementaita Ward and Barut Ward Offices	1,385,000	Nil	100%	2,000,000	1,385,000	Exchequer
1729	Supply and installation of solar floodlights at Rongai, Subukia, Kuresoi South Sub County Offices, Elementaita Ward and Barut Ward Offices	1,973,670	Nil	100%	2,000,000	1,973,670	Exchequer
1730	Tooling and equipping of Inspectorate Band	1,909,854	1,909,854	100%	2,000,000	1,909,854	Exchequer
1731	Acquisition of Disaster response equipment	3,477,563	3,477,563	100%	4,000,000	3,477,563	Exchequer
1732	Rehabilitation of fire response machinery	1,168,200	Nil	100%	1,168,200	1,168,200	Exchequer
1733	Rehabilitation of fire response machinery	4,400,000	2,200,000	100%	4,400,000	4,400,000	Exchequer
1734	Refurbishment of Fire Divisions in Molo, Naivasha and Nakuru Disaster and Rescue Centre Building	4,900,129	Nil	40%	5,000,000	4,900,129	Exchequer
1735	Equipping the Office of Ward Administrator Dundori Ward	500,000	496,110	100%	500,000	496,110	Exchequer
1736	Proposed Equipping of Kiamaina Ward Office	219,000	Nil	100%	219,000	219,000	Exchequer
1737	Installation of electricity at Ward Administrator Office	550,000	Nil	35%	550,000	550,000	Exchequer
1738	Construction and Equipping of Ward Office in Mauche Ward	2,970,940	2,970,940	100%	2,970,940	2,970,940	Exchequer

Annual Reports and Financial Statements for the year ended June 30, 2025.

1739	Construction of an ablution block at Ward Administrator's Office in Mau Narok and Solai Ward Offices	1,166,250	1,166,250	90%	1,166,250	1,166,250	Exchequer
1740	Development of a Human Resource Management Information System	10,500,000	Nil	70%	10,500,000	10,299,080	Exchequer
1741	Acquisition of Disaster response equipment	1,529,600	1,529,600	100%	1,529,600	1,529,600	Exchequer
1742	Equipping Of Ward Administrators Office	454,877	454,877	100%	454,877	454,877	Exchequer
1743	Construction Of Ward Administrations Office Toilet	591,200	Nil	100%	591,200	591,200	Exchequer
1744	Equipping Of Nyota Ward Office	1,030,669	1,030,669	100%	1,030,669	1,030,669	Exchequer
1745	Completion Of Kiptororo Ward Office	1,384,680	1,384,680	100%	1,384,680	1,384,680	Exchequer
1746	Equipping of Legal Resource Centre	2,958,050.00	2,958,050.00	100%	3,000,000.00	2,958,050.00	Gok
1747	Installation of CCTV cameras at the Board Offices	1,900,003.00	1,867,244.35	100%	2,000,000.00	1,867,244.35	Exchequer (GOK)

Nakuru County Executive
Annual Reports and Financial Statements for the year ended June 30, 2025.

Appendix IV: Transfers from Other Government Entities

Name of the MIDA/Donor Transferring the funds	Date received as per bank	Nature: Recurrent/ID Others	Total Amount - KES	Statement of Financial Performance	Where Recorded/recognized				Total Transfers during the Year
					Deferred Income	Receivabl es	Others must be specific		
Ministry of Investments, Trade, and Industry (MITI)	5/9/2024	Development	52,631,587.90	52,631,587.90					52,631,587.90
USAID/UN DP	9/9/2024 & 20/01/2025	Recurrent	7,500,000	7,500,000					7,500,000
Kenya Roads Board	18/06/2025	Development	183,432,688						183,432,688

Nakuru County Executive
Annual Reports and Financial Statements for the year ended June 30, 2025.

Appendix VI: Reporting of Climate Relevant Expenditures

Project Name	Project Description	Project Objectives	Project Activities	Q1	Q2	Q3	Q4	Source Funds	Of	Implementing Partners
Greening of the health facilities	Tree planting	To mitigate climate change and improve food security	Planting of fruit and indigenous trees in health facilities	-	-	-	3432 trees were planted (out of these 360 were avocados)	Exchequer		Department of environment, natural resources, water & sanitation
Construction of 40 NR Solar Street flood light and 40 NR port vending platform in selected informal settlement	Construction of 40 NR Solar Street flood light and 40 NR port vending platform in selected informal settlement	To Construct 40 NR Solar Street flood light and 40 NR port vending platform in selected settlement to improve livelihood	Construction of 40 NR Solar Street flood light and 40 NR port vending platform in selected informal settlement					CGN		KISIP 2
Purchase of two (2) 10000 litres plastic water tanks and construction of water tower at Rongai Acacia Dairy Cooperative Society	Purchase of two (2) 10000 litres plastic water tanks & construction of water tower	To enhance climate resilience through improved water storage and access especially during droughts and irregular rainfall	Construction of a water tower and installation of 2 (10,000litres water tanks)	0	0	0	1,434,550.00	CGN		CGN
Construction of Muchorwe Market/Market Shed &	Construction of Market Shed &	To reduce dependence on grid electricity &	Construction of market shed to provide	0	0	0	6,653,485.08	CGN		CGN

Annual Reports and Financial Statements for the year ended June 30, 2025.

Installation of Solar lights)	Installation of Solar lights	promoting the use of clean energy	sheltered trading space for vendors						
Gate repair at Shabab Market and tunnels unclogging & cleaning	Drainage works, manhole covers for sewers, tunnels unclogging & cleaning	To reduce the risk of urban flooding and enhance drainage efficiency in response to increased rainfall intensity due to climate change	Drainage works, Replacement of broken manhole covers, tunnels unclogging and cleaning	0	0	0	639,954.00	CGN	CGN
Construction of toilets and solar lights in markets	Construction of toilets and solar lights in markets	To reduce dependence on grid electricity & promoting the use of clean energy	Construction of toilets and solar lights in markets	0	0	0	2,000,000.00	CGN	CGN
Desilting of storm water	For proposed desilting of Storm water Retention Pond	The project climate resilience by preventing flash floods and solid waste from damaging the Lake Nakuru ecosystem. By regularly desilting the drain, the project protects the lake, nearby communities, and the park, ensuring the sustainability of this critical environment	Scoop the drain clean. Transport the solid waste in the designated waste disposal site	3,799,850.00				World bank	NCG

Nakuru County Executive
Annual Reports and Financial Statements for the year ended June 30, 2025.

Rehabilitation of Koel water pan	Proposed rehabilitation of Koel water pan in Eburru Mbaruk ward in Gilgil sub county	The water supply will increase climate resilience	amid increasing heavy rains.	Site clearing and excavation of the top soil, establishment of embankment, silt trap and riprap	3,712.930.90			World bank	NCG
Construction of water harvesting water pan	Construction of water harvesting water pan (100m ³) at Narasha village Olkaria ward Naivasha sub county	The water pan will secure water increase availability increasing climate resilience		Site clearing and excavation of the top soil, establishment of embankment, silt trap and riprap, fencing and water points	2,756,937.20			World bank	NCG
Installation of solar panels pumping unit, construction of 30m ³ tank and pipeline at meli borehole	Proposed installation of solar panels pumping unit, construction of 30m ³ tank and pipeline at meli borehole in elementaita ward gilgil sub county.	Solarization of the borehole will reduce GHG associated with energy demand and the borehole water will increase communities climate resilience		● Installation of solar PV generator ● installation of submersible pumping unit ● Construction of 30m³ masonry tank ● pipe laying 1.4km from the borehole site to Munyaka.	3,853,648.00			World bank	NCG
Solarization and equipping of Tachasis borehole	Proposed solarization and equipping of Tachasis borehole	Solarization of the borehole will reduce GHG associated with		Solarization of the borehole Construction of a masonry tank	4,238,849.10			World bank	NCG

Nakuru County Executive
Annual Reports and Financial Statements for the year ended June 30, 2025.

	water project in Mauche ward Njoro sub County	energy demand and the borehole water will increase communities climate resilience	(m3 to be determined by water engineer) Equipping of the borehole Piping 3kms water from the borehole					
Construction of a water pan along Nyamathi river	Payment for the proposed construction of a water pan along nyamathi river at rianugu area in bells gate ward naivasha sub county	The water pan will secure water availability increasing climate resilience	Site clearing and excavation of the top soil, establishment of embankment, silt trap, riprap and fencing	2,352,386.85			World bank	NCG
Rehabilitation of Lions Garden	Proposed rehabilitation of Lions Garden in bBishara ward Nakuru East sub county	The project building urban resilience to climate impacts such as heat waves and to an extent help in sinking GHG emissions.	Transformation of Lions Garden to an eco-garden by: Site planning Site preparation and arrangement of the growing medium Growing grass, shrubs, herbs, trees, and other assorted planters installation of pavers, wall cladding, benches, and planter areas installation of rain water goods and pipe	10,841,390.00			World bank	NCG

Annual Reports and Financial Statements for the year ended June 30, 2025.

Installation of solar panels, pumping unit, construction of water kiosk and laying of pipeline	Proposed installation of solar panels, pumping unit, construction of water kiosk and laying of pipeline at Nyondia Green Valley borehole in Malewa West ward Gilgil sub County	Solarization of the borehole will reduce GHG associated with energy demand and the borehole water will increase communities climate resilience	laying wall graffiti carrying climate action and environment messages Installation of green energy - solar lights				4,129,544.10	World bank	NCC
Pipeline extension	Proposed extension of 3km from Nakuru-Nairobi highway (Kikopey area) to Kikopey dispensary and Kiamaji in Gilgil ward Gilgil sub County	The water supply will increase climate resilience	● installation of solar power system ● Pipe laying ● Fencing the borehole site ● greening and beautification of the project site ● installation of water pump ● construction of an onsite water kiosk				4,689,921.65	World bank	NCC
SOLAR POWER INSTALLATION AND EQUIPPING OF BOREHOLE AT	Proposed solar power installation and equipping of borehole at Karogoye water	Solarization of the borehole will reduce GHG associated with energy demand	● Site assessment and securing ● Solar panel installation and				3,871,574.40	World bank	NCC

Nakuru County Executive
Annual Reports and Financial Statements for the year ended June 30, 2025.

KAROGOE WATER PROJECT	project in Lare ward Njoro sub county	and the borehole water will increase communities climate resilience	its accessories • Pipe laying 1.9kms to Kiritani, Muthiga, and Karogoe villages • Construction of onsite water kiosk to enhance access							
FENCING, SOLARIZATION, 6KM PIPE LAYING FROM CHEBARAA BOREHOLE TO SORORIK, OBOSI SACHANGWAN AND MAZIWA AREA	Proposed fencing, solarization, 6km pipe laying from Chebaraa borehole to Sororik, Obosi Sachangwan and Maziwa area and tree growing in 5 schools	Solarization of the borehole will reduce ghg associated with energy demand and the borehole water will increase communities climate resilience	Upgrading the water pump; Installation of solar panels; Fencing; 6-kilometer laying of pipes to connect water to Sororik, Obosi, Sachangwan, and Maziwa areas; Growing of 2,000 indigenous trees to enhance water recharge					3,998,456.95	World bank	NCG
Borehole drilling and capping of Kapkembu borehole	Being payment for proposed borehole drilling and capping of Kapkembu borehole depth 210m in Tinet ward Kuresoi South sub County	Rehabilitation of the dam will increase the water resource capacity increasing adaptive capacity of the communities and improving their	Hydrological survey Drilling of the borehole					2,716,798.05	World bank	NCG

Annual Reports and Financial Statements for the year ended June 30, 2025.

		livelihood through the establishment of fishing activity	1. To reduce on operational costs 2. To enhance energy efficiency 3. To promote Sustainable water supply 4. To support climate change mitigation 5. To align with National and Global Development Goals i.e SGD 7 on clean energy	• installation of solar power system					equitable share	
Installation of solar panels at Kahawa borehole in Wiyumirrie in Wasages ward. Subukia sub county	Installation of solar panels at kahawa borehole in wiyumirrie	Global Development Goals i.e SGD 7 on clean energy	1. To reduce on operational costs 2. To enhance energy efficiency 3. To promote Sustainable water supply 4. To support climate change mitigation 5. To align with National and Global Development Goals i.e SGD 7 on clean energy	• installation of solar power system					equitable share	
Proposed percussion borehole cleansing borehole equipping solarization and rising main to tank at Saptet water project in Elburgon ward. Molo sub county	Completion of Saptet borehole	Development Goals i.e SGD 7 on clean energy						3,050,113.30		

Nakuru County Executive
Annual Reports and Financial Statements for the year ended June 30, 2025.

Proposed solarisation of Kasarani borehole in Elburgon ward, Molo sub county	Rehabilitation of Kasarani water spring	1. To reduce on operational costs 2. To enhance energy efficiency 3. To promote Sustainable water supply 4. To support climate change mitigation 5. To align with National and Global	● installation of solar power system					3,381,585.60	equitable share	
Proposed installation of pumping equipment solarisation. 6m high pressed steel tower. 2. No. 10m3 plastic tanks and piping laying at Gituro water project in Biashara ward. Naivasha sub county in Nakuru county	Solarisation installation of pump and water tanks at Gituru borehole	1. To reduce on operational costs 2. To enhance energy efficiency 3. To promote Sustainable water supply 4. To support climate change mitigation 5. To align with National and Global	● installation of solar power system					5,933,806.00		
Proposed installation of solar panels and pumping unit in Murindat ward Gileli sub county	Proposed installation of solar panels and pumping unit in Murindat	1. To reduce on operational costs 2. To enhance energy efficiency	● installation of solar power system					5,840,183.00	equitable share	

Annual Reports and Financial Statements for the year ended June 30, 2025.

Appendix VII: Disaster Expenditure Reporting Template

Column I Programme	Column II Sub- programme	Column III Disaster Type	Column IV Category of disaster related expenditure (response/recovery/mitigation/preparedness)	Column V Activity that require reporting	Column VI Expenditure item	Column VII Amount (KShs.)	Column VIII Comments

Annual Reports and Financial Statements for the year ended June 30, 2025.

Appendix VIII: Fixed Asset Register

Asset class	Historical Cost b/f (Kshs) Previous Year	Additions during the year (Kshs)	Disposals during the year (Kshs)	Transfers in/out during the year	Historical Cost c/f (Kshs) Current Year
Land	312,841,059.00	69,380,000.00		1.00	382,221,059.00
Buildings and structures	3,047,693,867.40	94,980,705.65		366,103,206.05	3,508,777,779.10
Transport equipment	1,250,108,134.20	63,363,959.40	(5,500,000.00)	1.00	1,307,972,093.60
Office equipment, furniture and fittings	307,522,428.53	15,502,535.30		0.00	322,114,963.83
ICT Equipment	320,112,162.30	28,394,047.05		0.00	348,506,209.35
Machinery and Equipment	1,617,817,150.85	167,918,464.75		1.00	1,785,735,615.60
Biological assets	742,715,525.75	0.00		0.00	0.00
Infrastructure Assets- Roads, Rails	10,261,420,023.95	771,352,270.32		0.00	11,032,772,744.27
Research Studies	577,512,341.75	0.00		0.00	0.00
Other Infrastructure	0.00	4,636,550.00		0.00	4,636,550.00
Domestic Public Non Financial Enterprises (Pending Bills)	530,624,924.00	0.00		0.00	530,624,924.00
Domestic Public Financial Enterprises	50,000,000.00	0.00		0.00	50,000,000.00
Heritage and cultural assets	1,190,506,356.80	0.00		0.00	1,190,506,356.80
Intangible assets	221,518,856.60	0.00		0.00	221,518,856.60
Work in Progress	1,342,538,177.50	610,992,085.70		(366,103,206.05)	1,587,427,057.15
Total	21,727,931,008.83	1,825,610,618.17			22,279,965,008.35