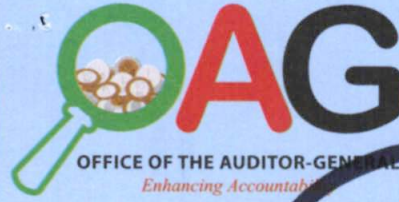


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REPORT

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OF

THE AUDITOR-GENERAL

ON

COUNTY EXECUTIVE  
OF KIRINYAGA

PAPERS LAID	
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FOR THE YEAR ENDED  
30 JUNE, 2025



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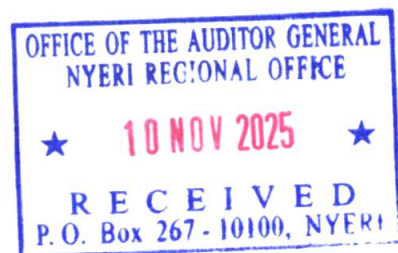
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*County Government of Kirinyaga Executive*

ANNUAL REPORT AND FINANCIAL STATEMENTS  
FOR THE FINANCIAL YEAR ENDED  
30<sup>TH</sup> JUNE 2025

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



*County Government of Kirinyaga  
County Executive  
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**1. Acronyms, Abbreviations and Definition of Key Terms**

**A. Acronyms and Abbreviations**

<i>ADP</i>	<i>Annual Development Plan</i>
<i>AIE</i>	<i>Authority to Incur Expenditure</i>
<i>CA</i>	<i>County Assembly</i>
<i>CARA</i>	<i>County Allocation of Revenue Act</i>
<i>CBK</i>	<i>Central Bank of Kenya</i>
<i>CECM</i>	<i>County Executive Committee Member</i>
<i>CE</i>	<i>County Executive</i>
<i>CG</i>	<i>County Government</i>
<i>CIDP</i>	<i>County Integrated Development Plan</i>
<i>COG</i>	<i>Council of Governors</i>
<i>CRA</i>	<i>Commission on Revenue Allocation</i>
<i>CRF</i>	<i>County Revenue Fund</i>
<i>CT</i>	<i>County Treasury</i>
<i>IPSAS</i>	<i>International Public Sector Accounting Standards</i>
<i>MCA</i>	<i>Member of County Assembly</i>
<i>OAG</i>	<i>Office of the Auditor General</i>
<i>OCOB</i>	<i>Office of the Controller of Budget</i>
<i>OSR</i>	<i>Own Source Revenue</i>
<i>PFM</i>	<i>Public Finance Management</i>
<i>PSASB</i>	<i>Public Sector Accounting Standards Board</i>
<i>NT</i>	<i>National Treasury</i>
<i>WB</i>	<i>World Bank</i>
<i>KRB</i>	<i>Kenya Roads Board</i>
<i>Kshs</i>	<i>Kenya Shillings</i>
<i>FY</i>	<i>Financial Year</i>

**B. Definition of Key Terms**

<i>Accounts payable (creditor)</i>	<i>Amount due for payment to a supplier of goods/services</i>
<i>Account receivable</i>	<i>Amount due from a staff mostly imprest and advances.</i>
<i>Accounting period</i>	<i>Time period for which financial statements are prepared.</i>
<i>Accounting policies</i>	<i>Accounting methods which have been judged by financial institutions to be most appropriate to their circumstances</i>

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	<i>and adopted by them for the purpose of preparing their financial statements that is PSASB.</i>
<i>Assets</i>	<i>Rights or other access to future economic benefits controlled by an entity as a result of past transactions or events.</i>
<i>Audit</i>	<i>An audit is the independent examination of, and expression of opinion on, financial statements of an entity.</i>
<i>Statement of Receipts &amp; Payments</i>	<i>A statement of the financial position of an entity showing income and expenditures.</i>
<i>Statement of Assets &amp; Liabilities</i>	<i>A statement of the financial position of an entity showing assets, liabilities and ownership interest.</i>
<i>Statement of Comparison of Budget &amp; Actual Amounts</i>	<i>A statement showing performance of actual expenditure against the set targets/budget of an entity.</i>
<i>Cash flow statement</i>	<i>Provides information about changes in financial position in cash only.</i>
<i>Liabilities</i>	<i>Obligations of an entity to transfer economic benefits as a result of past transactions or events.</i>
<i>Surplus/deficit</i>	<i>Amount by which spending exceeds revenue.</i>
<i>Financial Year</i>	<i>An accounting period of 12 months used by an entity to tabulate its budgets, profits and losses.</i>

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**2. Kirinyaga County Executive 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, Accounting services and Revenue	Management of County Treasury and Revenue
2.	Agriculture, Livestock Veterinary and Fisheries	Overseeing County Agriculture, animal husbandry and Fish farming
3.	Cooperative Development, Trade, Marketing, Tourism Industrialization and Enterprise Development	Overseeing County Cooperative Development, Trade, Marketing, Tourism Industrialization and Enterprise Development
4.	Gender and Youth	Management of Gender and Youth programs
5.	Education and public service	Management of county Education programmes and public service
6.	Public Works and Housing	Management of County Public Works and Housing
7.	Sports Culture and Social Services	Management of County Sports Culture and Social Services activities
8.	Medical Services, Public Health and Sanitation	Management of County medical Services, Public Health and Sanitation
9.	Economic Planning, Budgeting and Procurement	Management of County Economic Planning, Budgeting and Procurement activities
10.	Transport and Roads	Management of County Transport and Roads works
11.	Environment, Energy, Climate Change	Overseeing County Environment, Energy, Climate Change
12.	Water, Irrigation Services and Natural resources	Overseeing County Water, Irrigation Services and Natural resources
13.	Administration Special Programs and Liaison	Management of county Administration Special Programs and Liaison

**b) Key Management team**

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

No.	Designation	Name
1.	County Governor	H.E. Anne Mumbi
2.	Deputy Governor	H.E. David Githanda
3.	County Secretary	Henry Anthony Kimathi

*County Government of Kirinyaga*

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

No.	Designation	Name
4.	CEC Member Finance and Economic Planning	Jackline Njogu
5.	CEC Member Environment, Water and Natural Resources	James Kinyua
6.	CEC Member Education	Veronica Waweru
7.	CEC Member Health	George Karoki
8.	CEC Member Trade, Cooperatives and Tourism	Calbert Njeru
9.	CEC Member Transport and Infrastructure	Jared Migwi
10.	CEC Member Agriculture, Livestock and Fisheries	Dr. John Gachara
11.	CEC Member Lands, Physical Planning and Housing	Samuel Kanjombe
12.	CEC Member Youth and Sports	Dennis Gichobi
13.	CEC Member Gender, Culture and Social Development	Millicent Ngari
14.	County Attorney	Caroline Cheryl Kinyua

**c) Fiduciary Management**

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

No.	Designation	Name
1.	CECM Finance and Economic Planning	Jackline Njogu
2.	CO Finance, Accounting Services and Revenue	Edward Nyaga Njagi
3.	CO Economic Planning, Budgeting and Procurement	Joseph Carilus Otieno
4.	CO Cooperative Development, Trade, Marketing, Tourism Industrialization and Enterprise Development	Eunice Wanjiru Kiriamburi
5.	CO Gender and Youth	Sheila Nyawira Mwangi
6.	CO Education and public service	Patrick Mugo Ndathi
7.	CO Public Works and Housing	Ayub Kibaara Muraguri
8.	CO Sports Culture and Social Services	Kepha Mugambi Kariuki
9.	CO Agriculture, Livestock Veterinary and Fisheries	Priscah Githaka
10.	CO Medical Services, Public Health and Sanitation	Stanley Muriithi Nyaga
11.	CO Physical Planning	Fredrick Fundi Ndambiri
12.	CO Environment, Energy, Climate Change	Maureen Muthoni Mwangi
13.	CO Water, Irrigation Services and Natural resources	Peter Murimi Njeru
14.	CO Administration Special Programs and Liaison	Ag. Sheila Nyawira Mwangi

*County Government of Kirinyaga*

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

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**d) Fiduciary Oversight Arrangements**

The County Government of Kirinyaga consists of two Arms of Government with one mainly undertaking the oversight role namely the County Assembly of Kirinyaga. The activities are checked by several committees instituted mainly by the County Assembly. The Finance committee is mandated to ensure that the public resources in the county are applied prudently for the purposes that were meant for in the County. Additionally, the members of the County Assembly are representatives of the region all over the County and consequently are able to verify the optimal resource management of the county.

The County has a functional Internal Audit Office which oversees the day-to-day financial management of the County. They assure sound internal controls are adhered to. There is an audit committee in place which has an oversight role on the county executive. They make their independent recommendations based on internal and external audit reports. External audit is done by Office of Auditor General after the end of each financial year. The final external audit report is deliberated by the Senate, Public Account Committee and County Assembly Finance and Budget committee.

**e) County Executive Headquarters**

P.O. Box 260 Kutus.

Kutus Town, Nyangata ward, Mwea Sub County.

**KIRINYAGA, KENYA.**

**f) County Executive Contacts**

Telephone: (254) 0720 803 286

E-mail: [cofinance@kirinyaga.go.ke](mailto:cofinance@kirinyaga.go.ke)

Website: [www.kirinyaga.go.ke](http://www.kirinyaga.go.ke)

**g) County Executive Bankers**

1. Central Bank of Kenya

Haile Selassie Avenue

P.O. Box 60000

City Square 00200

**NAIROBI, KENYA**

*County Government of Kirinyaga*

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2. Kenya Commercial Bank  
P.O. BOX 90  
Kerugoya 10300  
**KIRINYAGA, KENYA**

3. Co-operative Bank  
P.O Box 635  
Kerugoya 10300  
**KIRINYAGA, KENYA**

4. Equity Bank  
P.O Box 1056  
Kerugoya 10300  
**KIRINYAGA, 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**

P.O. Box 260 Kutus.  
Kutus Town, Nyangata ward, Mwea Sub County.  
**KIRINYAGA, KENYA.**

*County Government of Kirinyaga*  
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**k) Independent Auditor**

Auditor-General  
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Anniversary Towers, University Way  
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GPO 00100  
**NAIROBI, KENYA**

**l) Principal Legal Adviser**

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State Law Office and Department of Justice  
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City Square 00200  
**NAIROBI, KENYA**

*County Government of Kirinyaga  
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**3. Governance Statement**

Kirinyaga County Government is constituted as per the Constitution of Kenya, 2010. The County is headed by the Governor, who is responsible for the general policy and strategic direction of the County.

The County is made up of a County Assembly, County Executive and Three County Government Entities. The County Executive is structured in terms of 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 the Constitution. The County Secretary heads county public service and is responsible for arranging the business of county executive committee.

**The County Executive**

- a) County Government of Kirinyaga is headed by H.E Governor Anne Mumbi Waiguru and deputised by H.E David Githanda Wachira. The County Secretary heads county public service and is responsible for arranging the business of county executive committee. The county executive has 10 county executive committee members as tabulated below.



*H.E ANNE MUMBI WAIGURU  
GOVERNOR  
COUNTY GOVERNMENT OF KIRINYAGA*



*H.E DAVID GITHANDA  
DEPUTY GOVERNOR  
COUNTY GOVERNMENT OF KIRINYAGA*



*HENRY ANTHONY KIMATHI  
COUNTY SECRETARY  
COUNTY GOVERNMENT OF KIRINYAGA*



*JACKLINE NJOGU  
CEC MEMBER FINANCE & ECONOMIC PLANNING  
COUNTY GOVERNMENT OF KIRINYAGA*



*JAMES KINYUA  
CEC MEMBER ENVIRONMENT  
COUNTY GOVERNMENT OF KIRINYAGA*



*GEORGE KAROKI  
CEC MEMBER HEALTH  
COUNTY GOVERNMENT OF KIRINYAGA*



*CALBERT NJERU  
CEC MEMBER TRADE, COOPERATION & TOURISM  
COUNTY GOVERNMENT OF KIRINYAGA*



*JARED MIGWI  
CEC MEMBER TRANSPORT & INFRASTRUCTURE  
COUNTY GOVERNMENT OF KIRINYAGA*

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*VERONICA WAWERU  
CEC MEMBER EDUCATION  
COUNTY GOVERNMENT OF KIRINYAGA*



*DR. JOHN GACHARA  
CEC MEMBER AGRICULTURE, LIVESTOCK &  
FISHERIES  
COUNTY GOVERNMENT OF KIRINYAGA*



*SAMUEL KANJOMBE  
CEC MEMBER LANDS, PHYSICAL PLANNING &  
HOUSING  
COUNTY GOVERNMENT OF KIRINYAGA*



*DENNIS GICHOBI  
CEC MEMBER YOUTH & SPORTS  
COUNTY GOVERNMENT OF KIRINYAGA*



*MILLICENT NGARI  
CEC MEMBER GENDER, CULTURE & SOCIAL  
DEVELOPMENT  
COUNTY GOVERNMENT OF KIRINYAGA*

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- b) The rationale of public participation is based on the constitutional foundation which places sovereign power on the people of Kenya. It is this power that has been delegated to state actors at the national and county levels. This sovereignty must be respected and institutionalized in all processes of governance. Public participation strengthens democracy and governance, improves accountability of the public funds and betters the results while enhancing the process legitimacy. The county has continually engaged its residents in decision-making through structured public participation exercises. As a principle, all documents approved by the County Executive Committee Members must show evidence of them being subjected to public participation before approval. In fact, even after the approval and sending them to the county assembly, the relevant committee of the assembly, also subjects the same policies to yet another public participation exercise, before the final approval and implementation. For example, in the development of the County Integrated Development Plan (CIDP) 2023-2027 which lays down the overall development agenda for the county, there are structured engagements from the identified key stakeholders representing various bodies such as professional associations, business organisations, national government offices within the county, among others, before the final schedule for county-wide engagements in the sub-counties and wards is carried out. This not only ensures wide coverage but also timely feedback for policy enhancement. Safeguards against unethical conduct and corruption.
- c) The county is committed to safeguard the public resources for the benefit of the public in general. The department of internal audit has been mandated to routinely check the various processes in the aim of identifying the weakness in the system for further improvement. The county, has also invested in various ICT bases system, a classic example being the automation of the revenue collection by implementing the Revenue management system (RMS) which has enabled the county to seal the loopholes within the collection system and resulted to the county meeting and surpassing the revenue targets (118%) for the first time in many years. Additionally, and through the implementation of the Health Management Information System (HMIS) to manage the Level five hospital, there is remarkable improvement in commodities management, resulting to improved health care provision. The county is committed to continually improve its internal systems, by taking advantage of the modern technologies, and also continual human resource development to curb corruption in the county.
- d) The county executive has maintained a cordial working relationship between the County Assembly. This is evidenced by the adoption of various policies which are presented by the county executive. In the current financial year only, the county has forwarded the following legislative proposal to the County Assembly:
- i. The Draft Kirinyaga County Transport Management Policy 2023;
  - ii. The Kirinyaga County Transport & Parking Bill 2023;
  - iii. The Kirinyaga County Public Transport (Matatu, Omnibus and Bus) Regulations 2023;
  - iv. The Kirinyaga County Public Transport (Taxicabs) Regulations 2023; and

*County Government of Kirinyaga*

*County Executive*

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- v. The Kirinyaga County Public Transport (Bicycles, *Tuk tuks* & Motorcycles) Regulations 2023.
  - vi. The Kirinyaga County Investment and Development Authority (amendment) bill, 2023
  - vii. Kirinyaga County Fire and Rescue Services Bill, 2023
  - viii. The Kirinyaga County Finance Bill 2023
  - ix. The Kamweti Agricultural Training Centre Bill of 2023
- e) Risk management is a continuous process and it evolves with time and requirements. The county is the process of formulating Risk Management Policy and regulations, to enhance internal controls and avert any loss of public funds or assets. The policy will cover various aspects of risk analysis, including risk assessment, risk characterization, risk perception, risk communication, risk management, risk governance, and policy relating to risk. In the meanwhile, the county is ensuring low risk prevalence by exercising due diligence in the various approval process in the system.
- f) The county is in compliance with various policies, laws, regulations and circulars which are in operation in the county at large. The most critical regulations being The Public Finance Management Act No 18 of 2012 and its subsequent regulations of 2016, the Public Procurement and Assets Disposal Act of 2015 and its 2020 regulations, the County Government Act of 2012 and its amendment in 2020 among others. The county has also been submitting the quarterly and annual reports as required by other regulatory bodies such as the Treasury, Controller of Budget and the office of Auditor General, The Senate, the Council of Governors and others as the case may be.
- g) The county will continue to invest in Human Resource Capacity Development coupled with the adoption of the latest technology, in order to strengthen internal functions and improve service delivery efficiently, and with minimal complains form the beneficiaries.

*County Government of Kirinyaga*

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**4. Foreword by CECM Finance and Economic Planning**

According to section 5 of the County Government Act, County Governments shall be responsible for any function assigned to them under the Constitution or by an Act of Parliament. In addition, they shall be responsible for:

The functions are provided for in Article 186 and assigned in the Fourth Schedule of the Constitution of Kenya.

The functions and powers of the county government are--

1. Agriculture, including—

- (a) crop and animal husbandry;
- (b) livestock sale yards;
- (c) county abattoirs;
- (d) plant and animal disease control; and
- (e) fisheries.

2. County health services, including, in particular—

- (a) county health facilities and pharmacies;
- (b) ambulance services;
- (c) promotion of primary health care;
- (d) licensing and control of undertakings that sell food to the public;
- (e) veterinary services (excluding regulation of the profession);
- (f) cemeteries, funeral parlors and crematoria; and
- (g) refuse removal, refuse dumps and solid waste disposal.

3. Control of air pollution, noise pollution, other public nuisances and outdoor advertising.

4. Cultural activities, public entertainment and public amenities, including--

- (a) betting, casinos and other forms of gambling;
- (b) racing;
- (c) liquor licensing;
- (d) cinemas;
- (e) video shows and hiring;
- (f) libraries;
- (g) museums;
- (h) sports and cultural activities and facilities; and
- (i) county parks, beaches and recreation facilities.

5. County transport, including--

- (a) County roads;
- (b) street lighting;

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- (c) traffic and parking;
  - (d) public road transport; and
  - (e) ferries and harbors, excluding the regulation of international and national shipping and matters related thereto.
6. Animal control and welfare, including--
- (a) Licensing of dogs; and
  - (b) facilities for the accommodation, care and burial of animals.
7. Trade development and regulation, including--
- (a) Markets;
  - (b) trade licenses (excluding regulation of professions);
  - (c) fair trading practices;
  - (d) local tourism; and
  - (e) cooperative societies.
8. County planning and development, including—
- (a) Statistics;
  - (b) land survey and mapping;
  - (c) boundaries and fencing;
  - (d) housing; and
  - (e) electricity and gas reticulation and energy regulation.
9. Pre-primary education, village polytechnics, home craft centers and childcare facilities.
10. Implementation of specific national government policies on natural resources and environmental conservation, including--
- (a) Soil and water conservation; and
  - (b) forestry.
11. County public works and services, including--
- (a) Storm water management systems in built-up areas; and
  - (b) water and sanitation services.
12. Fire-fighting services and disaster management.
13. Control of drugs and pornography.
14. Ensuring and coordinating the participation of communities and locations in governance at the local level and assisting communities and locations to develop the administrative capacity for the effective exercise of the functions and powers and participation in governance at the local level.

*County Government of Kirinyaga  
County Executive*

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

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The County Government of Kirinyaga, Executive, had a total Approved Supplementary Budget estimates of **Kshs. 7,118,221,600**, **Kshs. 4,254,954,277** as Recurrent estimates and **Kshs. 2,863,267,323** as Development estimates. The total actual revenue for the year was **Kshs. 5,873,579,553** against a total budget of **Kshs. 7,118,221,600**. The actual revenue received represented a revenue utilization of 83% against the total budget. This indicated an underperformance in revenues arising from non-disbursement of conditional allocations from National Treasury as per the County Governments Additional Allocations Bill, 2025.

The total expenditure for the year was **kshs. 5,793,955,419** against a total budget of **kshs. 7,118,221,600**. The actual expenditure represented an expenditure utilization of 99% against the actual revenue and an expenditure utilization of 81% against the total budget. This demonstrated a fiscal discipline in that the county was able to absorb the revenues received. The underperformance in budget utilization occurred as a result of non-disbursement of conditional allocations.

The County Government's total expenditures against the actual revenues contributed to a surplus of **Ksh 79,624,134**. This surplus is primarily attributed to the late disbursement of conditional grants which resulted to delayed disbursements and implementation. While these delays have resulted to under expenditure, the County Government has budgeted for the surplus in FY 2025/2026 to deliver the intended services to the citizens of Kirinyaga County.

### **Expanded Review of County Development Achievements**

#### **1. Health Sector**

##### Outputs

- Upgraded Kerugoya County Referral Hospital to Level 5.
- Upgrading Kimbimbi, Kianyaga, and Sagana hospitals to Level 4.
- Constructed and operationalized 20 dispensaries.
- Deployed 1,200 Community Health Promoters.

##### Outcomes

- Increased access to specialized health services closer to the community.
- Enhanced/Strengthened preventive healthcare coverage at household level.

*County Government of Kirinyaga*

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

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Impacts

- Reduced referral cases outside the County.
- Lower maternal and child mortality rates, better disease management, and improved community health indicators.

**Flagship Achievement:** Upgrading Kerugoya to Level 5 Hospital has transformed Kirinyaga into a regional medical hub, reducing costs and improving emergency response.

**2. Agriculture, Livestock, Veterinary and Fisheries**

Outputs

- **Infrastructure:** 64 greenhouses, 3 warehouses, 6 aggregation centers, 6 milk coolers, 2 banana aggregation centers, 3 Yoghurt making equipment, 88 incubators and generators, 8 agro-input centers, Kangai Seed Propagation Centre, Kiaga Fish Market, Mwirua coffee value addition equipment form the wide array of Infrastructure constructed and issued to farmers and farmer groups for improved value-addition
- 60 groups funded with over 1000 dairy goats for improved livelihood
- 3840 community interest groups and supported to undertake agricultural projects in poultry, avocado, tomato, dairy, fishnet
- Mechanization: Rice Drier and Combined rice Harvester have been acquired and issued to farmers to promote mechanization in agriculture.
- 300,000 avocado seedlings distributed to farmers to enhance their income levels and improve nutrition
- Subsidized A.I.program targeting over 42,000 dairy cows linked to sub-County Level Dairy CBOs
- 20 ward-based farmers Saccos established and funded to support value- chain enterprises
- Kerugoya Livestock Diagnostic Center and Kandongu Agro-digital Hub established and operationalized to support disease surveillance

Outcomes

- Boost in agricultural productivity and post-harvest handling.
- Expanded access to mechanization and value addition services.
- Empowered farmer groups with financial and market linkages.

Impacts

- Reduced post-harvest losses, especially in rice and horticulture.
- Increased farmer incomes, youth engagement, and commercialization of farming.

**Flagship Achievement:** The Industrial Park-linked aggregation and value addition (warehouses, milk coolers, processing hubs) has laid a foundation for Kirinyaga to become an agri-business hub.

### **3. Trade, Cooperatives and Industrialization**

#### Outputs

- 18 modern markets built.
- Recovery of 250-acre Sagana Industrial Park land.
- Industrial Park projected to create 30,000 direct and 120,000 indirect jobs.

#### Outcomes

- Expanded trading spaces across all wards.
- Strengthened private sector investment confidence.

#### Impacts

- Job creation, increased market access, and reduced losses for traders.

**Flagship Achievement:** The Industrial Park is a transformative project anchoring manufacturing, processing, and logistics as core County economic drivers.

### **4. Education & Public Service**

#### Outputs

- Bursaries: KES 573.3M disbursed to 196,028 students.
- ECDE: 12,125 uniforms, 36 new classrooms, 47 renovated classrooms, 402 ECDE teachers hired on Permanent and pensionable basis for sustainability in delivery of Early childhood education.
- Youth Polytechnics: 17 classrooms and 9 dormitories constructed to support Vocational training

#### Outcomes

- Improved access and retention in early learning.
- Enhanced vocational skills among youth.

#### Impacts

- Higher literacy and skill levels, narrowing equity gaps in access to education.

**Flagship Achievement:** The Bursary Scheme remains a cornerstone program, easing financial barriers for thousands of learners.

*County Government of Kirinyaga*

*County Executive*

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

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**5. Transport & Roads**

Outputs

- 6,200 km graded, 1,450 km graveled.
- 10 bridges, 110 culverts.
- Fleet of graders, trucks, excavators, bulldozer, compactors (10 trucks, 5 Graders, 2Excavators, 2 Rollers, 1 Bulldozer, 1 Wheel loader, 1 Water Bowser, 1 Roller Compactor and 1 Backbone.) for in-house road and infrastructure maintenance works.

Outcomes

- Improved rural accessibility and reduced travel times.
- Enhanced agricultural produce evacuation and market access.

Impacts

- Boost to trade and agricultural value chains.
- Better social connectivity across the County.

**Flagship Achievement:** The Roads and Bridges Program has transformed connectivity across all 20 wards, linking production to markets.

**6. Gender, Youth & PWD Inclusion**

Outputs

- 120 boda-boda sheds, 60 carwash stations with 120 machines, 550 tents with 50,000 Chairs and 10 Public Address Systems, 6 social halls delivered to the community to provide alternate sources of income for improved livelihoods.
- 5000 Youth received training and were issued with driving licenses to improve safety on our roads
- Kaitheri Apparel Factory operationalized for ECDE uniforms and hospital apparel.
- GBV Recovery Centre established.
- 5,000 PWDs received assistive devices.
- 2,000 clean cooking meko gas cookers distributed.

Outcomes

- Improved livelihoods for youth and women through enterprise.
- Safer, more inclusive spaces for PWDs and GBV survivors.

Impacts

- Stronger equity and social justice pillars.
- Women and youth fully integrated into county economic growth.

**Flagship Achievement:** Kaitheri Apparel Centre and GBV Recovery Centre are pioneering projects demonstrating inclusivity and economic empowerment.

**7. Sports, Culture and Social Services**

Outputs

- 23 playfields rehabilitated.
- 2,000 uniforms, 2,500 boots, 1,234 nets for football, 978 volleyball nets.
- 2 Minji tournaments held.

Outcomes

- Improved youth participation in sports and recreation.

Impacts

- Strengthened community cohesion, nurtured talent, and promoted healthy lifestyles.

**8. Lands, Housing & Urban Development**

Outputs

- Digitized 400 land parcels.
- GIS Lab established.
- Recovery of 250-acre Sagana Industrial Park land.
- 66,000 square meters cabro paving in major towns.
- Kutus Fire Station constructed.
- Titling of 800 parcels in progress.

Outcomes

- Improved urban infrastructure and service delivery.
- Enhanced security of land tenure.

Impacts

- Boost to investment and orderly urban growth.

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**9. Water, Environment & Climate Action**

Outputs

- 280 water projects completed, 75 boreholes drilled and over 100,000 households connected with potable water.
- 85 skips and 2 skip loaders acquired to manage solid waste, 20 eco-toilets constructed across major towns and markets to improve on public health and waste management.
- 5,800 LPG cookers and 90 climate-resilient pond liners issued to community

Outcomes

- Expanded access to safe water.
- Cleaner urban environments with effective waste systems.

Impacts

- Reduced disease burden and environmental degradation.
- Strengthened resilience to climate change.

**Flagship Achievement:** Water projects and waste management system are among the most visible and high-impact interventions.

- a) Comment on each of the County flagship projects and how they have been achieved.
1. Kerugoya Level 5 Hospital: Successfully upgraded into a regional referral center, reducing reliance on external hospitals.
  2. Industrial Park: Land recovered, groundwork done, markets built; expected to anchor industrialization and job creation.
  3. Bursary Scheme: KES 573.3M disbursed to over 196,000 learners, demonstrating sustained investment in education.
  4. Roads and Bridges Program: Thousands of kilometers of rural roads rehabilitated, directly linking farms to markets.
  5. Solid Waste Management & Water Projects: Over 100,000 households connected to water, 85 skips deployed; major strides in WASH sector.
  6. Kaitheri Apparel Factory & GBV Recovery Centre: Inclusive flagship programs addressing women empowerment and social protection.
  7. Agriculture Mechanization (Rice drier, Harvester, Milk Coolers, Aggregation Centers): Boosted productivity and reduced post-harvest losses

• **Kerugoya Level 5 Hospital & Primary Healthcare (CHPs)**

**Efficiency**

- Consolidation of specialized services at a Level 5 facility reduces costly referrals outside the county; deployment of **1,200 Community Health Promoters** shifts care to prevention at household level (high impact per shilling).

**Inclusivity**

- CHPs operate countywide, improving coverage for rural and low-income households, women, children, and PWDs via door-to-door services.

**Sustainability**

- Facility upgrade and community health system creates a resilient continuum of care lowering future treatment costs through prevention.

**1. Water Access Expansion (Water Projects, Boreholes, Service Connections)**

**Efficiency**

- **280 water projects, 75 boreholes** serving **100,000 households** leverage existing Water Supply Plans, keeps unit delivery/maintenance costs lower than standalone schemes.

**Inclusivity**

- Aggregate reach of **100,000 households** expands reliable access, disproportionately benefiting women and children who bear water collection burdens.

**Sustainability**

- Utility-based connections (KICOWASCO, RUWASCO, Gichugu Trust) embed O&M and revenue cycles.
- Diversified portfolio from water projects and boreholes spreads risk.

**2. Solid Waste Management (Skips, Skip Loaders, MRF Planning)**

**Efficiency**

- **85 skips** and 2 Skip Loaders provide shared infrastructure large service footprint with minimal per-household capital outlay.

**Inclusivity**

- Deployment to markets and urban centers improves hygiene for traders, consumers, and low-income settlements adjacent to dumps/hotspots.

**Sustainability**

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- **MRF feasibility** anchors a circular-economy pathway with targeted **85% reduction in visible waste**.

**3. Roads & Bridges Programme**

**Efficiency**

- In-house plant & equipment (**10 trucks, 5 graders, 2 excavators, 2 rollers, bulldozer, loader, bowser, compactor**) lowers outsourcing costs and accelerates works; **6,200 km** graded and **1,450 km** graveled signal strong output per asset deployed.

**Inclusivity**

- Connects all 20 wards, opening farm to market access for smallholders and MSMEs
- Bridges/culverts secure year-round access to services.

**Sustainability**

- County-owned fleet enables routine maintenance cycles; graveling, drainage (culverts) extends road

**4. Industrial Park & 18 Modern Markets**

**Efficiency**

- Land recovery (**250 acres, Sagana**) de-risks private/PPP investment; **18 modern markets** reduce losses, improve sanitation and turnover, key cost-to-benefit leverage for MSMEs.

**Inclusivity**

- Projected **30,000 direct** and **120,000 indirect jobs** with value-chain linkages for youth/women enterprises and agri-MSMEs using markets as on-ramps.

**Sustainability**

- Tenure security and urban upgrading (cabro, utilities) crowd in private capital and diversify and stabilize park revenues across for the County Government for maintenance and further expansion.

**5. Bursary Programme & ECDE Investments**

**Efficiency**

- **KES 533.2M** disbursed to **196,028 learners averages to KES 2,720 per learner** which represents broad reach at modest support per learner.
- ECDE infrastructure (**36 new, 47 renovated** classrooms) and **12,125 uniforms** compound bursary gains by improving access/retention.

**Inclusivity**

- Targets vulnerable learners across all wards; **402 ECDE teachers** on payroll ensures consistent service quality in early years.

**Sustainability**

- Investments at the foundation stage yield long-term human capital returns which compound to high rate of completion, transition, employability.

**6. Agriculture Mechanization & Value Addition (Rice, Dairy, Horticulture, Aquaculture)**

**Efficiency**

- Mechanization + post-harvest assets (**rice drier, combine harvester, milk coolers**) reduce losses and unit handling costs; **6 aggregation centers, 3 warehouses, 63 greenhouses** amplify throughput and market readiness.

**Inclusivity**

- Support to **3,840 community groups, 20 ward-based SACCOs**, livestock (incubators, generators, feed mixers), and aquaculture (**1.36M fingerlings, 1,364 pond liners**) spreads benefits to smallholders and youth groups.

**Sustainability**

- Group-based assets + SACCO finance embeds O&M and revolving capital; seed propagation center and diagnostic lab reduce future input/service costs locally.

**7. Kaitheri Apparel Factory & GBV Recovery Centre**

**Efficiency**

- Localized production of **ECDE uniforms and hospital apparel** shortens supply chains and creates steady.

**Inclusivity**

- **Over 50 women** employed; **GBV Recovery Centre** (capacity support with counseling/referral) protects vulnerable populations.

**Sustainability**

- Recurring institutional demand (schools, hospitals) underwrites factory operations; GBV services mainstreamed into county systems for continuity.

**8. Climate Action (LPG Kits, Pond Liners, Waste, Water Safety)**

**Efficiency**

- **5,800 LPG kits** rapidly cut exposure to indoor air pollution without costly grid expansions; targeted **pond liners (90)** and aquaculture inputs scale income at low capex per household.

**Inclusivity**

- Clean cooking and waste services disproportionately benefit women, children, and low-income urban households.

**Sustainability**

- Reported **60% drop in respiratory illness** and **70% reduction in waterborne infections** indicate durable health savings; MRF pathway and watershed investments hard-wire resilience benefits.

**9. Youth, Gender & PWD**

**Efficiency**

- Low-cost, high-reach assets (**120 boda-boda sheds, 60 car-wash stations/120 machines, 550 tents, 50,000 chairs**) generate recurrent group incomes at minimal overhead.

**Inclusivity**

- **5,000 youth** enrolled in driving schools; **5,000 PWDs** received assistive devices—direct equity returns and labour-market access.

**Sustainability**

- Asset-hire models (tents/chairs/PA systems) and group enterprises create own-revenue for O&M and growth; social halls enable continuous civic and economic activity.

The County government of Kirinyaga faces a couple of challenges during the implementation of projects some of which are listed below;

- i. Insufficient funds to cover flagship projects e.g. hospitals, CAIP etc. This forces the county to plan multi-year implementation which may lead to budget overruns as prices of inputs keeps changing.
- ii. To Delay in exchequer release by national treasury both for equitable share and county additional allocations which consequently delays completion of projects.

The 2025/26 budget allocations are made up of;

Recurrent; Kshs. 5.16 B

Development; Kshs. 2, 84 B

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Some priority areas include;

- i. Completion of CAIPs
- ii. Completion of Kiinyaga and Kimbimbi Hospitals to level 4
- iii. Wezesha projects
- iv. Instrustructure
- v. Climate resilience interventions



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**Jacqueline Wanjiku Njogu**

**CECM Finance and Economic Planning**

**County Government of Kirinyaga**

**5. Statement of Performance against Predetermined Objectives**

**(County Executive)**

The County's 2023-2027 CIDP has identified nine key strategic development objectives. Broadly, these objectives have been identified through a participatory process that reviewed the development priorities of the Mountain Cities Blueprint 2030, Governor's Manifesto, Bottom-up Economic Transformation Agenda (BETA), 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 the Kirinyaga County's CIDP are to:

- a. To Increase agricultural and Livestock productivity.
- b. To Provide and maintain an integrated road network and infrastructure that is functional and reliable to encourage social and economic development
- c. To Facilitate improvement of livelihoods of the people of Kirinyaga County through efficient Land resource management, Equitable Access, secure Tenure and Sustainable housing.
- d. To offer an efficient and high-quality health care system that is accessible, equitable and affordable.
- e. Regulating, facilitating and promoting economic growth through markets development, tourism development and promotion, industrialization promotion and development.
- f. To provide, promote and co-ordinate lifelong education, training and research for sustainable development.
- g. To co-ordinate and facilitate the delivery of quality development services with special emphasis on youth economic empowerment, recreational facilities development.
- h. To promote the socio-economic development of the community through cultural services development, Gender and social services development
- i. To promote, conserve and protect the environment and biodiversity in order to spur sustainable development as well as facilitate sustainable management and development of water resources for county development.

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

<i>S/N</i>	<i>Strategic Objective as per CIDP</i>	<i>Targeted Outcome</i>	<i>Performance/Progress made since inception from the latest CIDP</i>	<i>Remarks (Explain the reasons for underperformance/Over performance)</i>
1	Increase Agricultural and Livestock Productivity	Enhanced farmer capacity, infrastructure, and policy framework.	Wezesha Agriculture Strategy (2023-2024) developed and printed; 133,375 farmers and 514 agro-dealers mapped; 20 SACCOs digitized; 204 agri-projects geo-referenced; 38 agricultural staff trained.	
2	Provide and Maintain Integrated Road Network and Infrastructure	Well-maintained roads with proper drainage systems and accessibility.	754.3 km of roads graded (100% completion), 310.8 km gravelled (85% completion); 2 bridges and footbridges constructed, 168 culverts installed (increase by 50 units).	
3	Facilitate Sustainable Land Resource Management and Housing	Secure land tenure, completed physical planning, and sustainable housing.	Kerugoya-Kutus Municipality Local Physical and Land Use Plan (LPLUP) 100% complete; County Spatial Plan 85% complete; land acquisition for public use - 6 parcels acquired, compensation pending.	
4	Offer Efficient and High-Quality Health Care System	Operational medical complexes and functional dispensaries.	Kerugoya Hospital 100% complete, Kianyaga (80%) and Kimbimbi (85%) nearing completion; 60%-100% completion in 12 dispensaries, with Kiandieri fully complete.	
5	Regulate and Promote Economic Growth through Market Development	Developed and upgraded markets with verified compliance.	2 markets constructed (Riakiania, Togonye); 5,000 weights and measures equipment verified (100% target met); 49 cooperative societies audited; 10 feasibility studies completed for Industrial Park.	
6	Provide and Coordinate Lifelong Education and Training	Well-equipped and functional educational facilities.	9 new classrooms constructed (100%), 3 renovated (100%); ECDE furniture supplied to 4 classrooms; 200 tablets procured under EIDU program; 199 ECDE centres supplied with teaching materials.	
7	Facilitate Youth Empowerment and Social	Sustainable youth empowerment and social service initiatives.	Car washes constructed and operational in Tebere Ward; tents and chairs provided to 5 youth groups (100%	

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<i>S/N</i>	<i>Strategic Objective as per CIDP</i>	<i>Targeted Outcome</i>	<i>Performance/Progress made since inception from the latest CIDP</i>	<i>Remarks (Explain the reasons for underperformance/Over performance)</i>
	Services Development		complete); 200 youth empowered (50% ongoing).	
8	Promote Socio-Economic Development through Cultural and Social Services	Enhanced community development through cultural and social services.	Tents and chairs purchased for 13 groups (100% complete); Mekos distributed to 600 households (100% complete); GBVR Centre construction in Kerugoya 60% complete.	
9	Promote Environmental Conservation and Water Resource Management	Efficient waste management and conserved natural resources.	5 bulk waste bins procured; Kirinyaga Solid Waste Management Act 2021 published; 2,500 bamboo seedlings planted at Thiba Dam; Climate Change Act 2023 and Climate Change Fund regulations enacted.	

**Progress on Attainment of Development Objectives from Annual Development Plan for FY 2024/2025**

For purposes of implementing and cascading the above development objectives to specific sectors, all the development objectives were made specific, measurable, achievable, realistic and time-bound (SMART) and converted into development outcomes. Attendant indicators were identified for reasons of tracking progress and performance measurement: Below we provide the progress on attaining the stated objectives:

**Department: Agriculture, Veterinary, Livestock and Fisheries**

**Program:** General Administration Planning and Support

**Outcome:** Improved delivery of responsive, effective and efficient services

**Sub Program:** General Administration planning and support

<i>Delivery Unit</i>	<i>Key Output (KO)</i>	<i>Key Performance Indicators (KPIs)</i>	<i>Performance</i>
Department of AVLF	Enhanced capacity of officer and quality of service delivered	Percentage rating in efficiency and effectiveness on service delivery	100%

**Program:** Policy Strategy and Management of Agriculture

**Outcome:** improved efficiency through management of agricultural policy

**Sub-program:** Development/Review of Agricultural Policy, Legal and Regulatory Frameworks

<i>Delivery Unit</i>	<i>Key Output (KO)</i>	<i>Key Performance Indicators (KPIs)</i>	<i>Performance</i>
Agriculture Department	Sensitization on new policies and bills by Ministry of Agriculture	No. of Bills stakeholders sensitized on	3

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**Program:** Crops Development and Management

**Outcome:** Increased agricultural productivity

**Sub-program:** Agriculture Extension Services

<i>Delivery Unit</i>	<i>Key Output (KO)</i>	<i>Key Performance Indicators (KPIs)</i>	<i>Performance</i>
Agriculture Department	Capacity building of farmers	No of farmers trained	450
	Enhancing Coffee productivity through coffee improvement program	No of coffee farmers trained	260

**Sub-program:** Food Security Initiative

<i>Delivery Unit</i>	<i>Key Output (KO)</i>	<i>Key Performance Indicators (KPIs)</i>	<i>Performance</i>
Agriculture Department	Purchase and distribution of fruit seedlings to farmers	No of seedlings distributed to farmers	10,000
Wezesha Initiative	Increased availability of high-quality planting seedlings	No of major seed nurseries infrastructure established	2
	Facilitate acquisition of fertilizer by farmers	No. of Kgs of fertilizer accessed by farmers	23,000
	Control of quelea birds	% Identified roosts destroyed	100%

**Program:** Livestock Resource Management and Development

**Outcome:** increased livestock productivity and profitability

<i>Delivery Unit</i>	<i>Key Output (KO)</i>	<i>Key Performance Indicators (KPIs)</i>	<i>Performance</i>
Livestock Department	Reduce notifiable and zoonotic diseases	% Of animals reached and vaccinated	80%
	Meat inspection and cleared for consumption	% Of meat handling facilities inspected. %Meat vending premises licensed	100% 100%
	Improved livestock breeding in the county	No of farmers provided with extension services on animal husbandry	5,000

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<i>Delivery Unit</i>	<i>Key Output (KO)</i>	<i>Key Performance Indicators (KPIs)</i>	<i>Performance</i>
Wezesha Initiative	Increased egg productivity and profitability in the county	% Of groups provided with regular monitoring of poultry production.	100%
		% Of groups provided with feeds for poultry	100%
	Supporting farmers to increase dairy productivity	No. of farmer groups supported	60

**Program:** Fisheries Development

**Outcome:** increased employment through diversification

**Sub-program:** Aquaculture Development

<i>Delivery Unit</i>	<i>Key Output (KO)</i>	<i>Key Performance Indicators (KPIs)</i>	<i>Performance</i>
Fisheries Department	Increased productivity and profitability of fisheries in the county	Trained farmers on fisheries production through Aquaculture extension and capacity building	4000

**Department:** Environment, Water & Natural Resources

**Program:** General Administration and Planning

**Outcome:** To facilitate effective management and coordination of environmental management, Protection and water services

**Sub-program:** General administration & planning services

<i>Delivery Unit</i>	<i>Key Out-Put</i>	<i>Key Performance Indicators</i>	<i>Performance</i>
CEC / CO OFFICES Environment, Water & Natural Resources	Timely & adequate support services provided	% Of administrative functions performed timely	100%

**Program:** Water Services Infrastructure Development

**Outcome:** To increase access to adequate and reliable water

**Sub-program:** Piped water supply infrastructure development

<i>Delivery Unit</i>	<i>Key Out-Put</i>	<i>Key Performance Indicators</i>	<i>Performance</i>
Directorate of Water Services	Increased connectivity of piped domestic water to households	% Of new house-holds connected to piped domestic water to households	15%
	Enhanced community water projects governance	Updated community water projects data base	100%
		% Of community water projects adopted to Standardized governance structures	20%
		% Of Community water projects committees inducted on new structure of governance	20%
	Up to date status of main water pipelines & Reservoirs	Quarterly Reports on status of main water pipelines & reservoirs	

**Program:** Water Services Infrastructure Development

**Outcome:** To increase access to adequate and reliable water

**Sub-program:** Ground Water infrastructure development

<i>Delivery Unit</i>	<i>Key Out-Put</i>	<i>Key Performance Indicators</i>	<i>Performance</i>
Directorate of Water Services	Enhanced ground water access	- % of public bore holes maintained - No. of boreholes drilled	100% 2

**Program:** Water Services Infrastructure Development

**Outcome:** To increase access to adequate and reliable water

**Sub-program:** Irrigation infrastructure development

<i>Delivery Unit</i>	<i>Key Out-Put</i>	<i>Key Performance Indicators</i>	<i>Performance</i>
Directorate of Water Services	Enhanced Irrigation infrastructure by 35%	% Of the of new Farmers connected to irrigation water in villages % Of Farrows de-silted	10% 10%

**Program:** Environment Management and Protection

**Outcome:** To protect, conserve and sustainably manage the environment

**Sub-program:** Solid Waste Management

<i>Delivery Unit</i>	<i>Key Out-Put</i>	<i>Key Performance Indicators</i>	<i>Performance</i>
Directorate of Environment & Natural Resources	Clean & Healthy Urban Centres	No. of skips acquired & distributed	10
	Safe disposal of non-hazardous waste	% Tonnage waste separated & processed	10%

**Program:** Environment Management and Protection

**Outcome:** To protect, conserve and sustainably manage the environment

**Sub-program:** County Forestry Development

<i>Delivery Unit</i>	<i>Key Out-Put</i>	<i>Key Performance Indicators</i>	<i>Performance</i>
Directorate of Environment & Natural Resources	Increased tree cover	No. of community tree Nurseries operationalized	5
		No. of trees planted per year	100,000
	Updated status of water resources	annual reports on status	1

**Department:** Education and Public Service

**Program:** General Administration Planning and Support

**Outcome:** Improved delivery of responsive, effective and efficient services

**Sub Program:** General Administration planning and support

<i>Delivery Unit</i>	<i>Key Output (KO)</i>	<i>Key Performance Indicators (KPIs)</i>	<i>Performance</i>
Office of Chief Officer	Enhanced capacity of officer and quality of service delivered	Percentage rating in efficiency and effectiveness on service delivery	100%
Bursary Fund	Access to education for needy students	Annual Allocation in the budget for Bursary Fund	105,000,000

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**Program:** Pre-Primary Education

**Outcome:** improved quality of early childhood education provided

<i>Delivery Unit</i>	<i>Key Output (KO)</i>	<i>Key Performance Indicators (KPIs)</i>	<i>Performance</i>
Directorate of ECDE	Improved learning conditions in ECDE centres	No. of ECDE Centres provided with learning and playing materials and equipment	198

**Program:** Technical and Vocational Training

**Outcome:** improved quality of technical and vocational training provided

<i>Delivery Unit</i>	<i>Key Output (KO)</i>	<i>Key Performance Indicators (KPIs)</i>	<i>Performance</i>
Directorate of Vocational Training	High quality skills provided to learners	No. of vocational centres provided with assorted training materials and equipment in	15
	Conducive learning environment by Rehabilitation of buildings	% Of buildings needing rehabilitation completed	50%

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**Department:** Public Health and Sanitation

**Name of Program:** General Administration, Planning services

**Outcome:** Effective and efficient management and coordination of health services in the County

<i>Program</i>	<i>Delivery Unit</i>	<i>Key Outputs (KO)</i>	<i>Key Performance Indicators (KPIs)</i>	<i>Performance</i>
			1 New complex equipped with assorted equipment in Kianyaga SDH	60%
Kitchen and laundry services	Constructed kitchen and laundry unit at Kimbimbi SCH	Number of kitchen and laundry units constructed	1 New complex equipped with assorted equipment in Kimbimbi SDH	65%
			1 Trauma centre equipped in Sagana SDH	
			1 Harambee ward renovate to offer rehabilitative services	0%
			Female ward change use to offer occupational therapy service in KRCH	100%
			4	0%
			1 (Kianyaga SDH maternity	0%
			All SDPs in Kimbimbi SDH	0%
			4	50% (2 bought)
			4	25% (1 Kerugoya)
			1 kitchen and 1 laundry constructed (Kimbimbi SDH)	0%
Health Products and technology	Procured pharmaceuticals for 80 health facilities	Number of health facilities with assorted laboratory reagents and small lab equipment procured	1	0%
			1500	1250
			3	0
			2	1
			5	13
			30	16
			73	73
			73	73
	Procured assorted linen for		73	73
			30	100%

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Program	Delivery Unit	Key Outputs (KO)	Key Performance Indicators (KPIs)	Performance
	30 health facilities		30	30

**Department:** Public Health and Sanitation

**Name of Program:** Curative and Rehabilitative Health Services

**Outcome:** Effective and efficient curative and rehabilitative health care services to the county citizens

Program	Delivery Unit	Key Outputs (KO)	Key Performance Indicators (KPIs)	Performance
Integrated Disease Surveillance and Response (IDSR)	Outcome: Reduced burden of preventable diseases.	Outcome: Reduced burden of preventable diseases.	Objective: To reduce incidence of Preventable diseases and ill health.	Objective: To reduce incidence of Preventable diseases and ill health.
			Outcome: Reduced burden of preventable diseases.	Outcome: Reduced burden of preventable diseases.
	Construction a modern incinerator at Kimbimbi SCH	Number of modern incinerators constructed	PLANNED TARGET 2023/20024	ACHIEVEMNT 2023/2024
			KCRH drainage connection	0%
			Kianyaga sanitary block	
			One truck	0%
		1	0%	
	Equipped Modern Incinerator at Sagana SCH	Number of Modern incinerators equipped		0%
			1	0%

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Program	Delivery Unit	Key Outputs (KO)	Key Performance Indicators (KPIs)	Performance
	Disposed Asbestos	Quantity of Asbestos disposed	1	0%
			1	0%
			100%	0%
	Reduce worm burden among school children	% of Facilities with adequate IPC system in place	1	95%
			100%	100%
			No of school children dewormed	160 villages 80000
	Eradication of AFP	% of suspected AFP cases investigated	100	100%
			100%	100%

**Department:** Public Health and Sanitation

**Name of Program:** Preventive and Promotive Health Services

**Outcome:** Effective and efficient preventive and Promotive health interventions within the county

Program	Delivery Unit	Key Outputs (KO)	Key Performance Indicators (KPIs)	Performance
Human Resources for Health	New staff recruited of all cadres	Number of new staff recruited	Objective: To provide effective and efficient Administration, Planning, Management Support and Coordination of health interventions across the county	Objective: To provide effective and efficient Administration, Planning, Management Support and Coordination of health interventions across the county
			Outcome: Well managed Health services in the county	Outcome: Well managed Health services in the county

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<i>Program</i>	<i>Delivery Unit</i>	<i>Key Outputs (KO)</i>	<i>Key Performance Indicators (KPIs)</i>	<i>Performance</i>
			PLANNED TARGET 2023/20024	ACHIEVEMNT 2023/2024
			20	25%
			1	50%
			50	44
Leadership and Governance	Create data demand and use at all levels of service delivery	No of capacity building session of data demand and use	50%	0%
			4	4
			100%	70%
			4	100%
			4	25%
			4	25%
	2	2		
	Enhanced inter-governmental relations	Number of inter-governmental forums conducted	4	2
Health Financing	Well-resourced primary healthcare services	% of Health funds committed to Health research	4	0%
			72	100%
			0.5%	0%
			5	0% research initiated by the department
		Primary Health care expenditure as a % of total county health expenditure	40%	37%
			100%	0%
			30%	0% funds from county Government
			No. of outreaches Conducted in nutrition services	6
			No. of Active case search carried out (AFP, NNT, Measles and guinea worm)	12
			No. of On-Job-Training session conduced on surveillances	12

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<i>Program</i>	<i>Delivery Unit</i>	<i>Key Outputs (KO)</i>	<i>Key Performance Indicators (KPIs)</i>	<i>Performance</i>
S.P. 2.4: Disease surveillance and control	County Disease Surveillance Coordinator	Improved Active Search of Targeted Diseases	No. of trained health care providers trained on surveillance and response	30
			No. of Disease outbreaks investigated and controlled	100%
			No. of condom dispensers procured and distributed 500 condom dispensers	500
S.P. 2.5: HIV control interventions	County HIV/AIDs Coordinator	Increased HIV services uptake among the key and vulnerable populations	No. of condoms Distributed for STIs/HIV/AIDS prevention control	434000
			No. of community dialogue on HIV testing held per ward	80
			No. of facility-based CMEs on PREP/PEP Conducted per quarter	4
			No. of Community Health Volunteers trained per sub-county on focused ANC.	260
		Intensified PMTCT to reduce MTCT related mortality by30% by increasing ART uptake to>91%	No. of Health care providers trained on PMCT guidelines and eMTCT framework	40
			No. of contacts of TB bacteriological cases traced	150
S.P. 2.6: TB control interventions	County TB and Lungs Coordinator	Increased case findings and treatment out comes in all types of TB patients	No. of world TB Day Celebrated	1
			No. of TB defaulter traced through CHVs	35
			No. of Isolation done for serial treatment	10
			No. of health care workers on trained on INTERGRATED curriculum	120
			No. of procured expert machine and its consumables	1
			No. of TB screening in schools Conducted (Community outreaches-TB screening)	20
			No. of indoor residual spraying (IRS) conducted to households to institutions	190
S.P. 2.7: Malaria control interventions	County Malaria Coordinator	Reduced morbidity and mortality rates due to malaria disease	No. of larvicides and Larvicide procured for the stagnant water bodies	
			No. of health care workers on trained on new guidelines on hypertension and Diabetes management	40
S.P. 2.8: Non-communicable disease control	County NCD Focal person	Reduced morbidity and mortality rates due to Non-Communicable Diseases	No. of Data Quality Audits conducted in the 4 hospitals and 23 health centres	4
			No. of world CANCER Day Commemorated	1
			No. of world Hypertension Day Commemorated	1

Program	Delivery Unit	Key Outputs (KO)	Key Performance Indicators (KPIs)	Performance
			No. of world Diabetes Day Commemorated	1
			Carry out study on cardinal vascular diseases prevalence	1
			No. of sensitization and awareness on NCDs session conducted	
			No. of hypertensive and diabetic patients followed up	100
			No. of community-based study on key health risk factors in the Count conducted	1
			No. of children dewormed in and out of school/No. of rounds of deworming held	52,000
S.P. 2.9: Environmental health, water and sanitation interventions	County Public Health Officer	Improved Conformity with public health standards	No. of assorted bins and bin liners procure for the health facilities	100%
			No. of medical certificate (form D) procured	100%
			No. of HIV/AIDS implementing organizations Capacity built	160
			No. of conducted multi-sector partnership engagement	20
			No. of building plans approval carried out	400
			No. of inspection of buildings during construction period Conducted	400
			No. of food and non-food plants for licensing and routine inspection conducted	5832
			No. of licenses to approved food and non-food plants issued	5832
			No. of food samples delivered to laboratory for analysis	40
			No. of water samples delivered to laboratory for analysis	40
			No. of Procured and distributed (aqua tabs) chlorine chemical for H/H water treatment.	300,000
			No. of villages uploaded in CLTS monitoring and information system	486
			No. of 40 villages Triggered towards attaining ODF status (8 in each sub county)	200
			No. of verification and certification of ODF claimed villages carried out	80
			Purchase and erect billboards on ODF certified villages (80 villages).	80
			No. of Chews updated on CLTS.	100
			No. of Updated the jigger's inventory	1

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Program	Delivery Unit	Key Outputs (KO)	Key Performance Indicators (KPIs)	Performance
			No. of household's jiggers infested dusted with Servin.	50
			No. of infested persons identified and treated of identified jigger.	100%
			No. of customized National environmental prototype bill to local situation through county assembly	1
			No. of Conducted collaborative activities (meeting, joint inspection) with other key player on Environmental Health & sanitation	2
			No. of Studied and submitted comments on Environmental impact assessment reports for infrastructure development.	100%
			Conduct inspections and issue statutory notices where necessary	100% compliance
			No. of Revitalized school health clubs	140
S.P. 2.10: School health interventions	County Health Promotion Officer	Improved health literacy (Knowledge) and practices	No. of support supervision conducted to all learning institutions	4
			No. Of stakeholders meeting with MOE Conducted	4
			No. of Established community units (each with 12community health volunteer)	3
S.P. 2.11: Community health – Level I interventions	County Community Strategy Coordinator	Empowered Individuals and communities to improve/take their own health	No. of quarterly update trainings for CHVs Conducted	4
			No. of dialogue days for CHVs Conducted	268
			No. of monthly Community action days.	840
			No. of Procured and provided CUs with CHV kits for minor ailment treatment	67
			No. of CHVs trained on first Aid	40
			No. of CHVs updated on B/P, diabetes and eyesight screening	1200
			No. of 1200 CHVs Provided with stipends	200
			No. of house hold mapping conducted at CU level.	8

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**Department: Lands, Housing and Urban Development**

**Program:** General Administration, Planning and Support Services

**Outcome:** efficient and effective support services

<i>Delivery Unit</i>	<i>Key Output (KO)</i>	<i>Key Performance Indicators</i>	<i>Performance</i>
Department of Lands, Housing and urban Development	enhanced capacity for quality service delivery	% Implementation of the department's mandate in service charter	100%

**Program:** Housing and Urban Development

**Outcome:** improved quality housing services and urban infrastructure

<i>Delivery Unit</i>	<i>Key Output (KO)</i>	<i>Key Performance Indicators</i>	<i>Performance</i>
Directorate of Housing and urban Development	Preparation of Local physical development plans	No. of urban areas with physical development plans	2
Kerugoya/Kutus Municipal (KUSP)	Improvement of Parking spaces	No of parking slots established	840
	Non-Motorized Transport facilities	No of KMs of non-motorized pavement constructed	
	Construction of new Clothes Market in Kerugoya town	Market constructed and operationalized	
	Urban regeneration projects in Kerugoya and Kutus towns	No of projects undertaken and complete	

**Program: LAND MANAGEMENT**

**Outcome:** enhanced land productivity and economic development

**Sub program:** Spatial Planning

<i>Delivery Unit</i>	<i>Key Output (KO)</i>	<i>Key Performance Indicators</i>	<i>Performance</i>
Directorate of Survey and Mapping	Preparation of County Spatial Plan	A county spatial plan finalized	1

**Sub-program:** Land Survey and Mapping

<i>Delivery Unit</i>	<i>Key Output (KO)</i>	<i>Key Performance Indicators</i>	<i>Performance</i>
Directorate of Survey and Mapping	Advisory plans for colonial villages prepared	No. of advisory plans prepared	30

**Department: Transport and Infrastructure**

**Program:** General Administration, Planning and Support Services

**Outcome:** efficient and effective support services

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<i>Delivery Unit</i>	<i>Key Output (KO)</i>	<i>Key Performance Indicators</i>	<i>Performance</i>
Department of Transport and infrastructure	enhanced capacity for quality service delivery	% Implementation of the department's mandate in service charter	100%

**Program:** Roads Development, Maintenance and Management

**Outcome:** improved accessibility

<i>Delivery Unit</i>	<i>Key Output (KO)</i>	<i>Key Performance Indicators</i>	<i>Performance</i>
Directorate of Roads	Kilometres of road covered (Murrum)	No. of Kms done	100% of planned roads
	Square Meters of Parking area developed	No. of Square Meters of parking prepared	100% of planned area

**Program:** Infrastructure Development, Maintenance and Management

**Outcome:** improved accessibility

<i>Delivery Unit</i>	<i>Key Output (KO)</i>	<i>Key Performance Indicators</i>	<i>Performance</i>
Department of Transport and infrastructure	Construction of bridges	No. of bridges Constructed	100% of planned bridges
	Construction of drainages	No. of KMs of drainage constructed	100% of planned length of drainage

**Program:** Fire Fighting and Disaster Management

**Outcome:** Reduced damages resulting from disasters

<i>Delivery Unit</i>	<i>Key Output (KO)</i>	<i>Key Performance Indicators</i>	<i>Performance</i>
Directorate of Fire Fighting and disaster management	Disaster preparedness and timely response	% Compliance with disaster preparedness and response operations	100%

**Department:** Trade, Cooperatives, Industrialization and enterprise development

**Program:** General administration and planning services

**Outcome:** An enhanced institutional framework for efficient and effective service delivery of the department.

<i>Delivery Unit</i>	<i>Key Outputs</i>	<i>Key Performance Indicators</i>	<i>Performance</i>
Department of Trade, Cooperatives	Efficiency and effective service delivery	% Implementation of the department's mandate in service charter	100%

**Program:** Trade Development and Investment

**Outcome:** improved entrepreneurship development and productivity

<i>Delivery Unit</i>	<i>Key Outputs</i>	<i>Key Performance Indicators</i>	<i>Performance</i>
Department of Trade, Cooperatives	Market improvement	No of markets upgraded	3
	Standardized weighing and measuring machines	No of machines inspected	1550 machines

**Department:** Gender, Culture and Social Services

**Program:** General Administration, Planning and Support Services

**Outcome:** Efficient and Effective Support Services

<i>Delivery Unit</i>	<i>Key Output (KO)</i>	<i>Key Performance Indicators</i>	<i>Performance</i>
Department of Gender, culture and social services	enhanced capacity for quality service delivery	% Coordination on implementation of the department's mandate in service charter	100%

**Program:** GENDER AND SOCIAL DEVELOPMENT

**Outcome:** Increased social and economic development of the society

**Sub-program:** Gender and Social Development

<i>Delivery Unit</i>	<i>Key Output (KO)</i>	<i>Key Performance Indicators</i>	<i>Performance</i>
Directorate of Gender	Capacity building of women groups on economic development	No. of Groups trained	100
	Increased production in the Kaitheri Apparel factory	No of ECDE provided with uniforms No of PPEs produced for health facilities No. of masks produced	50

**Program:** Youth Development

**Outcome:** improved youth empowerment

**Sub program:** Youth Development

<i>Delivery Unit</i>	<i>Key Output (KO)</i>	<i>Key Performance Indicators</i>	<i>Performance</i>
Directorate of Youth	Capacity building Youths to acquire skills on self-employment	No. of youths trained	2000

**Sub-program:** Preservation and promotion of culture

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<i>Delivery Unit</i>	<i>Key Output (KO)</i>	<i>Key Performance Indicators</i>	<i>Performance</i>
Directorate of Gender	Production of a County historical sites documentary	No. of documentaries prepared	1

**Program:** General Administration, Planning and Support Services

**Outcome:** efficient and effective support services

<i>Delivery Unit</i>	<i>Key Output (KO)</i>	<i>Key Performance Indicators</i>	<i>Performance</i>
Department of Youth and Sports	enhanced capacity for quality service delivery	% Implementation of the department's mandate in service charter	100%

**Program:** Sports Development

**Outcome:** improved talent identification

<i>Delivery Unit</i>	<i>Key Output (KO)</i>	<i>Key Performance Indicators</i>	<i>Performance</i>
Directorate of Sports	Rehabilitation of stadium	No. of stadium rehabilitated	1
	Youth sports tournaments	No. of tournaments organized	1

**Sub-program:** Persons living with disability

<i>Delivery Unit</i>	<i>Key Output (KO)</i>	<i>Key Performance Indicators</i>	<i>Performance</i>
Directorate of PLWD	Capacity building on PLWD	% Of registered PWDs provided with assistive devices.	70%

**Program:** Alcoholic Drinks Control

**Outcome:** improved control and regulation of Liquor selling businesses

<i>Delivery Unit</i>	<i>Key Outputs (KO)</i>	<i>Key Performance Indicators</i>	<i>Performance</i>
Alcoholic Drinks Control	Controlled and regulated bar premises in the county	% Of operating premises with valid licence	100%
Alcoholic Drinks Control	Involved stakeholder/residents in decision making in matter pertaining the sale of alcohol and drug use	Minutes of public participation held Attendance list	1
Alcoholic Drinks Control	Maintain a database of all liquor premises in the county	% Of premises in the maintained database	100%

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<i>Delivery Unit</i>	<i>Key Outputs (KO)</i>	<i>Key Performance Indicators</i>	<i>Performance</i>
Alcoholic Drinks Control	Behaviour change /Reduced high intake of alcohol and drug use among the residents and youth	No of training conducted	1
Alcoholic Drinks Control	Improved productivity among the youth. Behaviour Change Improved performance among staff/residence	No of people/groups sensitized	4
Alcoholic Drinks Control	Low intake of drug and substance use by engaging youth in forum	No of forums held	5
Alcoholic Drinks Control	Proper coordinating of the board and committee	No of meeting attended	19

## **6. Environmental and Sustainability Reporting**

### **a) Sustainability strategy and profile**

CSR activities and policies are centred on improving the lives of the communities around given that one of our core responsibilities is improvement of the people's welfare at the county level.

We have developed our CSR programs with our employees in mind and we strive to focus our energies and resources allocated to CSR to activities that make our employees proud.

We are very adaptive to the need of our communities and strive to ensure that we remain relevant and connect to the needs of our communities.

### **b) Environmental performance**

We are actively involved in environmental conservation programmes. We are aware that some of our activities impact on the environment and for this reason we embedded CSR in our operations, with the environment being at the centre of our focus.

The Ministry of Environment and has embraced the national tree planting campaign. This is part of our contribution to ensuring improved forest cover and biodiversity in our areas of work and our surroundings.

The County Government has also worked with and other organizations to lead and sustain environmental clean-ups in the major towns within the county and to promote the use of alternatives to plastics.

### **c) Employee welfare**

Kirinyaga County Government as a practice treats all its employees fairly and provides for a safe and conducive working environment. There is strict adherence to the public service code of conduct and professional standards guiding operations in public service. We actively encourage participation of CSR activities so that employees can volunteer their time and skills towards community service as well as contribute to develop a strategy for CSR initiatives for better outcomes in the community.

We do encourage our employees to develop their abilities and improve their skills and competencies by facilitating career planning through guidance, training, and mentorship and coaching programmes.

Career progression is based on performance, qualifications and other requirements as provided in the public service guidelines career progression guidelines.

**d) Market place practices-**

The procurement process is regulated by the Public Procurement and Disposal Act.

We have also adopted best practices to provide ample room for the implementation of sustainable procurement practices and innovation. These include supplier integration, supplier accreditation, training and capacity building, and information sharing.

We have also put in place measures to avoid disadvantaging small and medium sized enterprises. Professionalism, integrity, efficiency, fairness and honesty are at the core of all our procurement processes. We have in place a structured supplier assessment process designed to effectively evaluate the capabilities of potential and existing suppliers.

**e) Community Engagements**

We are keen to implement corporate social responsibility initiatives that help strengthen partnerships with our partners and with local communities

The County Government has constantly participated in programs aimed at supporting the healthcare of the communities to undertake a free medical camp on annual basis.

We are also actively involved in the promotion of sports talents amongst the youth through our participation and sponsorships to various sports ventures.

7. Management Discussion and Analysis

- Kirinyaga County Executive Programs/projects implemented

Program/Project	Objective	Status	Core Outputs (key figures)	Outcomes/Impacts	Lead Dept.
Health Systems Upgrade	Bring specialist and emergency care closer to citizens; strengthen primary healthcare	Implemented	Kerugoya Level 5 upgrade; 20 dispensaries; 1,200 Community Health Promoters	Faster access to specialist care; improved preventive coverage; fewer out-of-county referrals; better maternal/child outcomes	Health
		Ongoing	Kimbimbi, Kianyaga & Sagana to Level 4	Faster access to specialist care; improved preventive coverage; fewer out-of-county referrals; better maternal/child outcomes	Health
Water Access Expansion & Safety	Expand safe, reliable water access countywide	Implemented & ongoing	280 water/irrigation projects; 75 boreholes (29,742 HHs); 36,637 active WSP HH connections; total 109,102 HHs served	Reduced waterborne disease risk; time savings for households; higher productivity	Water & Environment
Solid Waste Management & Circular Economy	Improve urban sanitation and enable materials recovery	Implemented	85 waste skips; 2 skip loaders; 20 eco-toilets; MRF feasibility completed	Cleaner towns; large coverage at low unit cost;	Environment, Energy & Climate Change
		Ongoing	Construction of MRF	reported 85% reduction in visible waste in focus areas	Environment, Energy & Climate Change
Roads, Bridges & County Plant Fleet	Ensure year-round rural access and reduce logistics costs	Implemented	6,200 km graded; 1,450 km graveled; 10 bridges; 110 culverts; in-house fleet (graders, trucks, excavators,	Faster farm-to-market evacuation; reduced travel times; improved	Transport, Roads & Public Works

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Program/Project	Objective	Status	Core Outputs (key figures)	Outcomes/Impacts	Lead Dept.
			bulldozer, compactors)	access to services	
		Ongoing	Road Improvement is ongoing	improved access to services	Transport, Roads & Public Works
Trade Infrastructure & Industrial Park	Formalize trade, reduce losses, anchor industrialization and jobs	Markets implemented; Industrial Park ongoing	18 modern markets; 250-acre Sagana Industrial Park land recovered; Park projected 30,000 direct & 120,000 indirect jobs	Cleaner, safer trading; MSME growth; rising investor confidence	Trade, Industrialization & Enterprise Development
Education Access & ECDE Readiness	Improve education equity and early learning quality	Implemented & ongoing	KES 573.3M bursaries (196,028 learners); 12,125 ECDE uniforms; 36 new & 47 renovated ECDE classrooms; 402 ECDE teachers; 17 youth polytechnic classrooms; 9 dormitories	Better ECDE access/retention; stronger TVET capacity; reduced dropout among vulnerable learners	Education & Public Service
Inclusive Economic Empowerment (Youth, Women & PWD)	Create dignified livelihoods and inclusive services	Implemented & ongoing	120 boda-boda sheds; 60 carwash stations/120 machines; 6 social halls; Kaitheri Apparel Factory; GBV Recovery Centre; 5,000 PWD devices; 2,000 meko gas cookers	Youth/women group incomes; safer, inclusive services; broadened participation	Gender, Youth & Social Services
Agriculture Commercialization & Mechanization	Reduce post-harvest loss, scale value addition, diversify incomes	Implemented & ongoing	64 greenhouses; 3 warehouses; 6 aggregation centres; 6 milk coolers; 2 banana centres; 8 agro-input centres; Kangai Seed Centre; Kiaga Fish Market; rice drier; combine harvester; Livestock Diagnostic Centre; Agro-Digital Hub;	Lower losses (rice/horticulture); higher throughput/quality; stronger group finance and market linkages	Agriculture, Livestock, Veterinary & Fisheries

Program/Project	Objective	Status	Core Outputs (key figures)	Outcomes/Impacts	Lead Dept.
			3,840 groups; 20 ward SACCOs; 121 dairy groups; ~1.36M fingerlings; 1,364 pond liners		
Lands, Urban Services & Safety	Enable orderly urban growth and de-risk investment	Implemented & ongoing	400 land parcels digitized; GIS Lab; 66,000 m <sup>2</sup> cabro in major towns; Kutus Fire Station; titling of 800 parcels (in progress)	Transparent land services; cleaner, safer towns; higher investor confidence	Lands, Housing & Urban Development
Climate Action & Clean Energy	Reduce emissions/exposure and build household resilience	Implemented & ongoing	5,800 LPG kits; 90 pond liners (plus aquaculture equipment); WASH linkages with water & waste programs	Lower respiratory illness; stronger livelihoods via aquaculture; resilience gains across WASH	Environment, Energy & Climate Change

### **Review of the Economy and Sector**

- During FY 2024/25, the Kenyan economy demonstrated resilience amid global and domestic challenges. According to the Central Bank of Kenya's Monetary Policy Committee (MPC) meeting of August 2025, the national economy expanded by 5.6% in 2024, with real GDP projected to sustain growth above 5% in 2025. The expansion was supported by strong performance in agriculture (boosted by favorable weather and government subsidies on inputs), services, and industry. Inflation eased to 5.7% in July 2025, within the CBK target band, while private sector credit growth improved, signaling enhanced business confidence.
- These national trends had positive effect in Kirinyaga County. As an agriculturally-driven economy, Kirinyaga benefitted from improved weather conditions, policy support in agricultural transformation both by National and County Government. Stabilized inflation and improved liquidity nationally enhanced purchasing power, supporting local trade and small enterprises.
- Kirinyaga fiscal performance further reflected this resilience. In FY 2024/25, the County set an Own Source Revenue (OSR) target of KES 668 million and mobilized KES 852.3 million, achieving 128% of the target and recording a 30.9% growth compared to FY 2023/24 (KES

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651.1 million collected against a KES 550 million target, 118%). From general revenue sources, KES 420.8 million was collected out of a target of KES 450 million (94%).

- The Facility Improvement Fund (FIF) nearly doubled its target, with KES 431.5 million collected against KES 218 million (198%), driven by over-performance across all hospitals.
- Overall, Kirinyaga fiscal and economic performance in 2024/25 was positively influenced by national macroeconomic stability, while local policy innovations in automation and enforcement boosted internal revenue streams.

*Future developments*

- Looking ahead, Kirinyaga County is strategically positioning itself to harness both national and local economic opportunities. The County Aggregation and Industrial Park (CAIP) and Special Economic Zone (SEZ) in Sagana, now 85% complete, is poised to transform the County into a regional industrial hub. With 18 investors already lined up and the potential to create 5,000 jobs, the project will anchor agro-processing, value addition, and light manufacturing, aligning with the Government's Bottom-Up Economic Transformation Agenda (BETA).
- Nationally, the MPC's outlook projects stable inflation within the CBK target range, supported by declining food and fuel prices, stable exchange rates, and strong credit growth to MSMEs. These trends will directly benefit Kirinyaga's business environment by lowering input costs, improving credit access for traders and farmers, and stabilizing consumer demand.
- The County will continue to invest in agricultural transformation, healthcare expansion, infrastructure, and climate resilience. OSR reforms will be consolidated through automation, digital compliance, and enforcement, ensuring sustainable financing for development priorities and reducing fiscal risks associated with delayed equitable share transfers.
- Guided by the CIDP 2023–2027 and aligned with national fiscal and monetary policy direction, Kirinyaga County is on course to achieve inclusive, resilient, and sustainable growth.

#### **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, Jackline Wanjiku Njogu is responsible for the preparation and presentation of the Kirinyaga 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; (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 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 (where applicable), 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.

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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.

**Approval of the financial statements**

County Government of Kirinyaga, Executive financial statements were approved and signed by the CEC member for finance on 6/11/2025.



.....  
**Jacqueline Wanjiku Njogu**  
**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 KIRINYAGA FOR THE YEAR ENDED 30 JUNE, 2025**

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### **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 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 Kirinyaga set out on pages 1 to 55, 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 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 financial statements present fairly, in all material respects, the financial position of County Executive of Kirinyaga 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 Government 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 Transfers to Other Government Entities**

The statement of financial performance and as disclosed in Note 11 to financial statements reflects an amount of Kshs.855,601,727 in respect to Transfers to Other Government Entities which includes an amount of Kshs.99,775,086 transferred to Kirinyaga County Climate Change Fund (FLLOCA). However, review of the Fund's financial statements revealed that only an amount of Kshs.64,667,859 was received resulting in unexplained variance of Kshs.35,107,227.

In the circumstances, the accuracy and completeness of Transfers to Other Government Entities amount of Kshs.99,775,086 could not be confirmed.

#### **2. Inaccuracies In Cash and Cash Equivalents**

The statement of financial position and as disclosed in Note 21 to the financial statements reflects an amount of Kshs.149,920,543 in respect to cash and cash equivalents. However, review of bank accounts revealed an amount of Kshs.101,969,935 in one bank account as at 30 June, 2025 that was not disclosed in the financial statements.

In the circumstances, the accuracy and completeness of the balance of Kshs.149,920,543 cash and cash equivalents could not be confirmed.

#### **3. Non-Adherence to End of the Financial Year Cut-Off**

The statement of financial performance and as disclosed in Note 6 to the financial statements reflects an amount of Kshs.5,872,949,945 in respect of transfers from County Revenue Fund (CRF). However, this amount includes Kshs.832,596,335 that was received in July, 2025 which falls in a different financial year. Management did not provide explanation why the amount was recorded in the financial statements as having been received within the year under review. Management did not adhere to the reporting time period contrary to Regulation (97)(1) of Public Finance Management (County Governments) Regulations, 2015 which provides that the accounts of the County Government entities shall record transactions which take place during a financial year running from 1<sup>st</sup> July to 30<sup>th</sup> June.

In the circumstances, the accuracy and completeness of the financial statement balances could not be confirmed.

#### **4. Unsupported Refundable Deposits and Prepayments**

The statement of financial position and as disclosed in Note 33 to the financial statements reflects an amount of Kshs.70,296,409 as refundable deposits and prepayments. However, Management did not provide relevant supporting documents including invoices and schedules showing amount retained from payments to various suppliers to support the balance.

In the circumstances, the accuracy and completeness of refundable deposits and prepayments balance of Kshs.70,296,409 could not be confirmed.

#### **5. Lack of Land Ownership Documents**

The statement of financial position and as disclosed in Note 26 to the financial statements reflects a balance of Ksh.879,898,225 in respect to property, plant and equipment which includes an amount of Kshs.28,400,000 as additions to land during the year. However, Management did not provide land ownership documents in respect to the land acquired.

In the circumstances, the rights and obligations over the disclosed land valued at an amount of Kshs.28,400,000 could not be confirmed.

#### **6. Double Accounting for Asset on Fire Station**

The statement of financial position and as disclosed in Note 26 to the financial statements reflects a balance of Kshs.879,898,225 in respect to property, plant and equipment. The balance includes an amount of Kshs.246,156,189 as additions for infrastructure assets which further includes Kshs.14,543,835 paid to a firm in respect to construction of fire station whose contract price was a sum of Kshs.50,663,036. However, the amount of Kshs.50,663,036 was recognized in the financial statements of Kerugoya-Kutus Municipality where the entire cost of the fire station was disclosed as the Municipality's asset under property, plant and equipment. Management did not provide explanation why the asset was recognized by the two (2) entities in their respective financial statements.

In the circumstances, the accuracy and completeness of the balance of Kshs.879,898,225 in respect to property, plant and equipment could not be confirmed.

#### **7. Inadequacies in Disclosures of Transitional IPSAS Financial Statements**

During the year, the County Executive prepared its financial statements in accordance with accrual basis of accounting under the International Public Sector Accounting Standards (IPSAS). This was a shift from cash basis of accounting. As disclosed in Note 2 to the financial statements, Management indicated that the entity had taken advantage of the transition provisions under IPSAS 33 for a three-year transition period. IPSAS 33 explicitly requires an entity that utilizes any transition exemptions to clearly disclose the transition provisions that it has applied. However, the County Executive did not disclose the specific transitional provisions and measures being taken towards full compliance with IPSAS Accrual.

Failure to disclose transitional provisions may be misleading to the users of the financial statements.

## **8. Incomplete Construction of Mathia Dispensary**

During the financial year ended 30 June, 2025, a contract for the Construction of Mathia Dispensary was awarded at a sum of Kshs.5,262,250, and the contractor was paid the entire amount. However, a site visit in September, 2025 revealed that the dispensary was incomplete and not in use. Further, review of the Bills of Quantities indicated the total project cost was Kshs.8,871,455, yet there was no budgetary provision for the balance in the FY 2025/2026 County Executive Budget. Without this allocation, the project risks stalling indefinitely.

In the circumstances, the public may not obtain value for money from the incomplete stalled project.

The audit was conducted in accordance with International Standards of Supreme Audit Institutions (ISSAIs). I am independent of the County Executive of Kirinyaga 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**

#### **Budgetary Control and Performance**

The statement of comparison of budget and actual amounts reflects total final revenue budget and actual on comparable basis of Kshs.7,118,221,601 and Kshs.5,873,579,553 respectively, resulting to under-funding of Kshs.1,244,642,048 or 17% of the budget.

The underfunding may have negatively impacted on execution of planned activities and delivery of services to the residents of Kirinyaga County.

My opinion is not modified in respect of this matter.

### **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 effect of 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 Audit Issues**

In the prior years' audit reports, several issues were raised under the Report on Financial Statements, Lawfulness and Effectiveness in Use of Public Resources, and Report on Effectiveness of Internal Controls, Risk Management and Governance, respectively. Review of the status during audit of the County Executive in 2024/2025 revealed that the following matters remained unresolved.

	<b>Financial Year</b>	<b>Audit Issue</b>
1	2023/2024	Variiances Between Financial Statements Balances and Integrated Financial Management Information System (IFMIS) Report.
2	2023/2024	Long Outstanding Pending Bills
3	2023/2024	Non-Adherence to Fiscal Responsibility Principle on Wage Bill.
4	2023/2024	Non-Compliance with the Law on Staff Ethnic Diversity
5	2023/2024	Lack of Internal Audit Reports
6	2023/2024	Lack of Valuation Report and Ownership Documents

### **Other Information**

Management is responsible for the Other Information set out on page iv to lv 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 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 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 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 the Lawfulness and Effectiveness in 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. Compliance with Fiscal Responsibility Principles**

###### **1.1 Excessive Allocation to County Assembly**

Review of the County Executive of Kirinyaga's budget for the financial year 2024-2025 revealed that Kshs.807,492,795 was allocated to County Assembly of Kirinyaga. This allocation was equivalent to 10% of the total County's revenue budget for the year of

Kshs.7,925,714,395. This was contrary to Regulation 25(1)(f) of the Public Finance Management (County Governments) Regulations, 2015 which provides that the approved expenditures of a County Assembly shall not exceed seven percent (7%) of the total revenues of the County Government or twice the personnel emoluments of that County Assembly, whichever is lower.

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

### **1.2 High Wage Bill**

The statement of financial performance and as disclosed in Note 9 to the financial statements reflects Kshs.2,506,567,818 in respect to employee costs which translates to forty-three percent (43%) of the total revenue of Kshs.5,873,579,553. This was contrary to Regulation 25(1)(a) and (b) of the Public Finance Management (County Governments) Regulations, 2015 which provides that the County Government's expenditure on wages and benefits for its public officers, shall not exceed thirty-five percent (35%) of the County Government's total revenue.

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

### **2. Non-Compliance With Law on Affirmative Action**

The review of human resource records revealed that ninety-two percent (92%) of the County Executive employees were from one dominant ethnic community contrary to Section 7(2) of the National Cohesion and Integration Act, 2008 which provides that no public establishment shall have more than one third of its staff from the same ethnic community. Further, out of ninety-seven (97) staff members recruited during the year under review, eighty-five (85) were from the dominant ethnic community representing eighty-seven percent (87%). This was contrary to Section 65(1) of the County Governments Act, 2012 which provides that the County Public Service Board is required to consider, in selecting candidates for appointment, the need to ensure that at least thirty percent (30%) of the vacant posts at entry level are filled by candidates who are not from the dominant ethnic community in the County.

In addition, Management did not provide evidence that Persons with Disabilities were given employment opportunities as required under Paragraph B 23(2) of the Human Resource Policies and Procedures Manual for the Public Service, 2016 which requires that at least five percent (5%) of all appointments shall be for Persons with Disabilities.

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

### **3. Unutilized Gender-Based Violence Rehabilitation (GBVR) Center-Kirinyaga**

A firm was awarded tender to convert two (2) residential houses at Kerugoya Referral Houses to a Gender-Based Violence Rehabilitation (GBVR) Center-Kirinyaga. However, audit inspection in the month of September, 2025 revealed that the houses were renovated but not labelled and were abandoned with notable broken windows and neglected background.

In the circumstances, value for money to the public from the project could not be confirmed.

#### **4. Non-Remittance of Capacity Building Levy of 0.03%**

Records available revealed that for the period between 1 September, 2024 and 30 June, 2025, the County Executive awarded tenders totalling Kshs.613,055,017. However, Management did not provide evidence that capacity building levy was effected and the amount remitted to the Authority as per the Public Procurement Regulatory Authority Circular number 01/2024 (Ref: PPRA/6/5 VOL 11 (224) dated 30 August, 2024 which provides that procuring entities are expected to collect the capacity building levy at the rate of 0.03% of the contract sum from suppliers on all procurement contracts signed between the suppliers and procuring entity and remit to the authority through the e-citizen platform.

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

#### **5. Failure to Clear Long Outstanding Trade and Other Payables**

The statement of financial position and as disclosed in Note 32 to the financial statements reflects a total Kshs.589,845,766 in respect to trade and other payables which includes an amount of Kshs.286,650,940 which has been outstanding, some dating back to the financial years 2013/2014. It was not clear why Management did not prioritize paying prior pending payables on first come first paid basis. This was contrary to Regulation 41(2) of the Public Finance Management (County Governments) Regulations, 2015 which requires that debt service payments shall be a first charge on the County Revenue Fund and the Accounting Officer shall ensure this is done to the extent possible that the County Government does not default on debt obligations.

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

#### **6. Irregular Engagement of Casual Workers**

The statement of financial performance and as disclosed in Note 9 to the financial statements reflects an amount of Kshs.2,506,567,818 in respect to employee costs which includes an amount of Kshs.80,399,461 in respect to basic wages of temporary employees paid as casual workers. Records revealed that during the year, the County Executive engaged nine hundred and twenty-eight (928) casual workers. However, requisition from respective departments to the County Public Service Board indicating the number of casuals and duration required were not provided for audit review contrary to Section 63 of the County Governments Act, 2012 which provides exclusive powers to the County Public Service Board to make appointments, promotions, and re-appointments within the County Public Service,

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

#### **7. Lack of an Approved Staff Establishment**

The County Executive did not have an approved staff establishment in the financial year under review. This was contrary to Section B.2(1) of the Human Resource Policies and Procedures Manual for the Public Service, 2016 which requires every public entity to prepare Human Resource Plans based on comprehensive job analysis to support achievement of goals and objectives in their strategic plans.

In the circumstances, Management was in breach of the Human Resource Regulations. Additionally, the County Executive may not operate at optimum staffing level which may impact negatively on service delivery to the public.

The audit was conducted in accordance with ISSAI 3000 and 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 the 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. Weakness in the Internal Audit Unit

During the year under review, the Internal Audit Unit had four (4) staff members. However, the internal audit department did not produce any report to confirm that the unit was functional. Further, there was no approved internal audit workplan for the financial year 2024-2025. In addition, there was no evidence that the internal audit committee met during the year.

In the circumstances, the assurance to Management on the systems of internal controls, risk management and governance during the year under review could not be confirmed.

#### 2. Weaknesses in Asset Management

##### 2.1 Failure to Tag Assets

During the year under review, the County Executive acquired furniture valued at Kshs.28,366,140 and Information Communication and Technology (ICT) equipment worth Kshs.68,198,500. However, at the time of audit, these assets had not been tagged for ease of tracing as required under Regulation 132 of the Public Finance Management (County Governments) Regulations, 2015.

##### 2.2 Failure to Dispose of Grounded Unserviceable Motor Vehicles

Review of a list of motor vehicles provided revealed that a total of one hundred and eight (108) motor vehicles and motor cycles were classified as grounded and unserviceable. However, Management did not provide a disposal plan as required under Section 53(4) of the Public Procurement and Asset Disposal Act, 2015. In addition, there were no

mechanical reports to justify classification of the grounded units as obsolete or unserviceable.

In the circumstances, the effectiveness of County Executive asset management internal controls could not be confirmed.

### **3. Lack of a Risk Management Policy**

The County Executive did not have in place a risk management policy to provide a framework for detecting and preventing fraud during the year under review. There was also no formal documented process to guide in timely detection and prevention of fraud contrary to Regulation 158 of the Public Finance Management (County Governments) Regulations 2015.

In the circumstances, risk management and the internal controls built within the financial and operational systems during the year under review 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**

**08 December, 2025**

County Government of Kirinyaga  
 County Executive  
 Annual Report and Financial Statements for the year ended June 30 2025.

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

	Notes	FY 2024/2025
		Kshs
<b>Revenue from non-exchange transactions</b>		
Transfers from CRF	6	5,872,949,945
Miscellaneous Revenue	7	629,608
<b>Total</b>		<b>5,873,579,553</b>
<b>Revenue from exchange transactions</b>		
Other income	8	-
<b>Total revenue</b>		<b>5,873,579,553</b>
<b>Expenses</b>		
Employee costs	9	2,506,567,818
Use of goods and services	10	1,348,054,971
Transfers to other Government Entities	11	855,601,727
Depreciation and amortization expense	12	45,337,037
Other Grants and Subsidies	13	129,112,457
Finance costs	14	-
Social Benefits	15	-
<b>Total expenses</b>		<b>4,884,674,010</b>
Gain/(loss) on sale of assets	16	-
Gain/Loss on Foreign Exchange	17	-
Gain/Loss on fair value of investments	18	-
Impairment loss	19	-
<b>Surplus/Deficit for the year</b>		<b>988,905,543</b>
Taxation	20	-
<b>Net Surplus/Deficit</b>		<b>988,905,543</b>

The Financial Statements set out on pages 1 to 2 were signed by:

.....  
 Name: Edward Nyaga Njagi  
 Chief Officer -Finance  
 ICPAK M/No. 23268

.....  
 Name: Raphael Mwaura  
 For Head of Accounting Unit  
 ICPAK M/No. 9972

*County Government of Kirinyaga  
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**11. Statement of Financial Position as at 30 June 2025**


	Notes	FY 2024/2025	Opening Statement 1 <sup>st</sup> July 2024
		Kshs	Kshs
<b>Assets</b>			
<b>Current Assets</b>			
Cash and Cash equivalents	21	149,920,543	136,814,671
Receivables from Exchange Transactions	22	16,495,908	-
Receivables from Non-Exchange Transactions	23	-	-
Inventories	24	-	-
Current portion of investments	25	-	-
<b>Total Current Assets</b>		<b>166,416,451</b>	<b>136,814,671</b>
<b>Non-Current Assets</b>			
Receivables from Exchange Transactions	22(b)	-	-
Non- Current portion of investments	25	-	-
Property, Plant and Equipment	26	879,898,225	371,417,813
Intangible Assets	27	10,000,000	
Investment Property	28	-	-
Right-of-use assets	29	10,800,000	5,800,000
Biological Assets	30	-	-
Tangible Natural Resources	31	-	-
<b>Total Non- Current Assets</b>		<b>900,698,225</b>	<b>377,217,813</b>
<b>Total Assets (A)</b>		<b>1,067,114,676</b>	<b>514,032,484</b>
<b>Liabilities</b>			
<b>Current Liabilities</b>			
Trade and Other Payables	32	589,845,766	959,150,855
Refundable Deposits and Prepayments	33	70,296,409	14,145,823
Current Provision	34	-	-
Lease Liabilities	35	-	-
Deferred Income	36	-	-
Employee Benefit Obligation	37	-	-
Current Portion of Borrowings	38	-	-
<b>Total Current Liabilities</b>		<b>660,142,175</b>	<b>973,296,678</b>


*County Government of Kirinyaga  
County Executive*

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

	Notes	FY 2024/2025	Opening Statement 1 <sup>st</sup> July 2024
		Kshs	Kshs
<b>Non-Current Liabilities</b>			
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	-	-
<b>Total Non- Current Liabilities</b>		-	-
<b>Total Liabilities (B)</b>		<b>660,142,175</b>	<b>973,296,678</b>
<b>Net Assets(A-B)</b>		<b>406,972,501</b>	<b>(459,264,194)</b>
<b>Represented By:</b>			
Reserves		-	-
Accumulated Surplus		406,972,501	(459,264,194)
Capital Fund		-	-
<b>Net Assets</b>		<b>406,972,501</b>	<b>(459,264,194)</b>

The Financial Statements set out on pages 3 to 7 were signed by:

  
 .....  
**Name: Edward Nyaga Njagi**  
**Chief Officer -Finance**  
**ICPAK M/No. 23268**

  
 .....  
**Name: Raphael Mwaura**  
**For Head of Accounting Unit**  
**ICPAK M/No. 9972**

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

	Accumulated Surplus	Reserves	Capital Fund	Total
<b>As at 30<sup>th</sup> June 2024 (cash basis)</b>	122,668,847			122,668,847
Adjustments: (to recognize opening pending bills)	(1,252,361,361)			(1,252,361,361)
Adjustments: (to recognize fixed assets included in the pending bills)	377,217,813			377,217,813
Adjustment of opening pending bill balance as result of verification exercise	293,210,506			293,210,506
<b>As at July 1, 2024</b>	<b>(459,264,195)</b>			<b>(459,264,195)</b>
Return to CRF for 2023/2024 fy	(122,668,847)			(122,668,847)
Surplus/ deficit for the year	988,905,543			988,905,543
Other changes (specify)	-			-
<b>As at June 30, 2025</b>	<b>406,972,501</b>			<b>406,972,501</b>

Note:

<b>WORKINGS</b>	
<i>Pending bill bf</i>	1,252,361,361
<i>Less: Disallowed payables bf from verification exercise</i>	(293,210,506)
<b><i>Adjusted payables as at 01.7.2024</i></b>	<b>959,150,855</b>
<i>Property, Plant and Equipment bf</i>	371,417,813
<i>Right of Use Assets bf</i>	5,800,000
<b><i>Adjustments: (to recognize fixed assets included in the pending bills)</i></b>	<b>377,217,813</b>

1. An internal verification of opening balances of pending bill was done by pending bill committee which reduced this bill by ksh. 293,210,506.
2. The opening balances of pending bill was also inclusive of ksh.371,417,813 for PPE and Ksh. 5,800,000 for right of use of asset. This has been adjusted accordingly in the statement of net assets

County Government of Kirinyaga  
County Executive

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

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

		2024/2025 FY
	Notes	Kshs
<b>Cash flows from operating activities</b>		
<b>Receipts</b>		
Transfers from CRF		5,872,949,945
Miscellaneous Revenue		629,608
Other income		-
<b>Total receipts</b>		<b>5,873,579,553</b>
<b>Payments</b>		
Employee costs		2,506,567,818
Use of goods and services		1,317,593,317
Transfers to other Government Entities		855,660,727
Other Grants and Subsidies		187,325,466
Finance costs		-
Social Benefits		-
<b>Total payments</b>		<b>4,867,147,328</b>
<b>Net cash flows from/ (used in) operating activities</b>	40	<b>1,006,432,225</b>
<b>Cash flows from investing activities</b>		
Purchase of PPE		(900,208,091)
Purchase Intangible assets		(10,000,000)
Proceeds from sale of PPE		-
Proceeds from sale of Biological Assets		-
Purchase of investments		-
Sale of investments		-
Right to use of assets		(16,600,000)
Net of retention money		56,150,586
<b>Net cash flows from/ (used in) investing activities</b>		<b>(870,657,505)</b>
<b>Cash flows from financing activities</b>		
Returns to CRF		(122,668,847)
Proceeds from borrowings		-
Repayment of borrowings		-
<b>Net cash flows from financing Activities</b>		<b>(122,668,847)</b>
<b>Net increase/(decrease) in cash &amp; Cash equivalents</b>		<b>13,105,872</b>
Cash and cash equivalents at 1 July 2024	21	136,814,671
<b>Cash and cash equivalents at 30 June 2025</b>	21	<b>149,920,543</b>

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

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

## Recurrent and Development Budgets Combined

Revenue/expense item	Original budget	Adjustments	Final budget	Actual on comparable basis	Budget utilization difference	% of utilization
	A	B	C=(a+b)	D	E=(c-d)	F=d/c * 100
<b>Revenues</b>						
Opening balance (Non-refundable special purpose accounts)	122,557,934	-	122,557,934	122,557,934	-	100%
Transfers from CRF	7,104,157,426	(108,493,758)	6,995,663,668	5,750,392,012	1,245,271,656	82%
Miscellaneous Revenue	-	-	-	629,608	(629,608)	
Other income	-	-	-	-	-	-
<b>Total revenues</b>	<b>7,226,715,359</b>	<b>(108,493,758)</b>	<b>7,118,221,601</b>	<b>5,873,579,553</b>	<b>1,244,642,048</b>	<b>83%</b>
<b>Expenses</b>						
Employee costs	2,628,199,459	680,000	2,628,879,459	2,506,567,819	122,311,640	95%
Use of goods and services	1,222,852,354	(979,780)	1,221,872,574	1,383,460,118	(161,587,544)	113%
Transfers to other Government Entities	1,480,115,071	224,505,000	1,704,620,071	855,660,727	848,959,344	50%
Other Grants and Subsidies	221,370,000	(80,500,000)	140,870,000	44,440,457	96,429,544	32%
Finance costs/pending bills	588,398,670	-	588,398,670	418,101,026	170,297,644	71%
Social Benefits	-	-	-	-	-	-
<b>Capital items</b>						
Acquisition of PPE	1,071,279,805	(257,198,978)	814,080,827	575,725,273	238,355,554	71%
Acquisition of Intangible assets	14,500,000	5,000,000	19,500,000	10,000,000	9,500,000	51%
Purchase of investments	-	-	-	-	-	-
Repayment of borrowings	-	-	-	-	-	-
<b>Total expenses Development</b>	<b>1,085,779,805</b>	<b>(252,198,978)</b>	<b>833,580,827</b>	<b>585,725,273</b>	<b>247,855,554</b>	<b>70%</b>
<b>Total Expenses</b>	<b>7,226,715,359</b>	<b>(108,493,758)</b>	<b>7,118,221,601</b>	<b>5,793,955,419</b>	<b>1,324,266,182</b>	<b>81%</b>
<b>Surplus/ deficit</b>				<b>79,624,134</b>	<b>(79,624,134)</b>	

Reconciliation table

Description of Particulars	Amount in Kshs
Actual Surplus Amounts as per the statement of Budget	79,624,134
Add: Refundable deposits and prepayments	70,296,409
Closing Cash and Cash Equivalent as per the statement of Cash Flows	149,920,543

Budget Notes

- There were classification differences in the statement of final budget and actual on comparable as a result of changes from cash basis accounting to accrual basis. The county budget is still on cash basis though classification of actual expenditures were done on accrual basis.
- The deposit account opening and closing balances affected the cash and cash equivalent in the statement of cashflow. The differences of the two balances amounted to Ksh.56,150,586 which had no effects in the statement of budget and actual.
- The changes between original and final budget are as a result of revision of the County Allocation Revenue Act 2024.
- The percentage utilisation (82.20%) of transfer to CRF is as result of non-disbursement of conditional allocations from National Treasury as per the County Governments Additional Allocations Bill, 2025.
- The non disbursements of conditional grants affected the county's utilisation actual expenditure in Transfers to other Government Entities & Other Grants and Subsidies.
- The percentage utilisation of Acquisition of PPE (70.72%), Acquisition of Intangible assets (51.28%) & Finance costs/pending bills (71.06%) was as a result of late disbursements of equitable share revenue from the national treasury that affected project implementation and payment.

## 15. Notes to the Financial Statements

### 1. General Information

County Government of Kirinyaga Entity 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 executing devolved functions and services to the resident of the 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 1<sup>st</sup>/ 2<sup>nd</sup>/ 3<sup>rd</sup>/ year's 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.*

*These financial statements were authorised for issue by the accounting officer on 28/08/2025*

#### 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 June 2025.

### **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 *entity* 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 *entity* 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 *entity* policy objectives and targets. Where a policy choice gives rise to an obligation that exists independently of the *entity's* 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

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of 143 MtCO<sub>2</sub>eq. Entities 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	<p><i>Applicable 1<sup>st</sup> January 2025</i></p> <p>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.</p>
IPSAS 44: Non- Current Assets Held for Sale and Discontinued Operations	<p><i>Applicable 1<sup>st</sup> January 2025</i></p> <p>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.</p>
IPSAS 45- Property Plant and Equipment	<p><i>Applicable 1<sup>st</sup> January 2025</i></p> <p>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.</p>
IPSAS 46 Measurement	<p><i>Applicable 1<sup>st</sup> January 2025</i></p> <p>The objective of this standard was to improve measurement guidance across IPSAS by:</p> <ol style="list-style-type: none"> <li>i. Providing further detailed guidance on the implementation of commonly used measurement bases and the circumstances under which they should be used.</li> <li>ii. Clarifying transaction costs guidance to enhance consistency across IPSAS;</li> </ol>

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Standard	Effective date and impact:
	<p>iii. Amending where appropriate guidance across IPSAS related to measurement at recognition, subsequent measurement and measurement related disclosures.</p> <p>The standard also introduces a public sector specific measurement bases called the current operational value.</p>

**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	<p><b>Applicable 1<sup>st</sup> January 2026</b></p> <p>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.</p>
IPSAS 48- Transfer Expenses	<p><b>Applicable 1<sup>st</sup> January 2026</b></p> <p>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.</p>
IPSAS 49- Retirement Benefit Plans	<p><b>Applicable 1<sup>st</sup> January 2026</b></p> <p>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.</p>

**iii) Early adoption of standards**

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

**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 Entity 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 fulfilment 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 *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 no additional appropriations on the 2024/25 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 14 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 ~~xx~~-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 xx.

**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. Trade creditors or debtors denominated in foreign currency are reported at the statement of financial position reporting date by applying the exchange rate on that date. Exchange differences arising from the settlement of creditors, or from the reporting of creditors at rates different from those at which they were initially recorded during the period, are recognized as income or expenses in the period in which they arise.

**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, Speaker of the county assembly and, Clerk of the county Assembly, Directors and senior managers.*

**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.

**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).*

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**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 2024/2025 FY
			Kshs
Recurrent	3,820,436,741		3,820,436,741
Development	1,255,493,749		1,255,493,749
Special purpose transfers	797,019,455		797,019,455
<b>Total</b>	<b>5,872,949,945</b>		<b>5,872,949,945</b>

**7. Miscellaneous Revenue**

Nature of Revenue	2024/2025 FY
	Kshs
In kind grants and donations	-
Refunds & Reimbursements	-
Revenues not classified anywhere else /kcb operation account	629,608
<b>Total</b>	<b>629,608</b>

**8. Other Incomes**

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

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

Notes to the Financial Statements (Continued)

9. Employee Costs

Description	2024/2025 FY
	Kshs
Basic salaries of permanent employees	2,010,754,647
Basic wages of temporary employees	80,399,461
Personal allowances – part of salary	-
Pension and other social security contributions	249,157,644
Employer contributions to compulsory national social security schemes	46,524,076
Employer contributions to compulsory national health insurance schemes	56,328,720
Employer contribution to compulsory housing scheme	63,403,270
Other social benefit schemes	-
Other personnel costs	-
<b>Total Employee costs</b>	<b>2,506,567,818</b>

10. Use of Goods and Services

Description	2024/2025 FY
	Kshs
Utilities, supplies and services	50,906,536
Communication, supplies and services	11,860,670
Domestic travel and subsistence	62,607,596
Foreign travel and subsistence	5,315,532
Printing, advertising, and information supplies & services	26,575,630
Rentals of produced assets	5,998,500
Training expenses	14,169,658
Hospitality supplies and services	26,171,530
Insurance costs	177,994,102
Specialized materials and services	638,550,807
Other operating expenses <i>including bank Charges</i>	109,296,286
Office and general supplies and services	23,421,218
Fuel Oil and Lubricants	111,321,398
Routine maintenance – vehicles and other transport equipment	23,485,323
Routine maintenance – other assets	60,380,185
<b>Total</b>	<b>1,348,054,971</b>

**11. Transfers to Other Government Entities**

Description	2024/2025 FY
	Kshs
<b>Transfers to other County Government entities</b>	
Kirinyaga County Emergency Fund	8,000,000
Kirinyaga County Alcoholic Drinks Control Fund	17,529,000
Kirinyaga County Agricultural Institutions Revolving fund	5,000,000
County youth polytechnics	21,336,000
Kirinyaga County Empowerment and Development Fund	27,500,000
<b>Transfers to self-reporting projects</b>	
Kenya Urban Support Program (KUSP)	32,309,300
Sagana Agro Industrial Park	509,517,942
National Agricultural Value Chain Development Program (Navcdp)	53,625,742
Primary health/DANIDA	13,768,500
Financing Locally Led Climate Action (FLOCA)	99,775,086
Kenya Devolution Support Program (KDSP)	9,000,000
Kirinyaga County Car Loan and Mortgage Schemes Fund	37,623,702
Others -Kirinyaga County Deposit Account	20,000,000
Kirinyaga County Operation Account	616,455
<b>Total</b>	<b>855,601,727</b>

**12. Depreciation and Amortization Expense**

Description	2024/2025 FY
	Kshs
Property, plant and equipment	39,537,037
Right to use of assets	5,800,000
Investment property carried at cost	-
<b>Total</b>	<b>45,337,037</b>

**13. Other Grants and Subsidies**

Description	2024/2025 FY
	Kshs
Membership dues and subscriptions to international organizations	-
Scholarships and other educational benefits	4,450,000
Emergency relief and refugee assistance	-
Grants to small businesses, cooperatives, and self employed	-
Grant to community initiative development Projects	110,555,282
Subsidies to Public entities	-

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

Description	2024/2025 FY
	Kshs
Other grants	14,107,175
Subsidies to Private entities	-
<b>Total Grants and Subsidies</b>	<b>129,112,457</b>

**14. Finance Costs**

Description	2024/2025 FY
	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	-
<b>Total finance costs</b>	<b>-</b>

**15. Social Benefits**

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

**16. Gain/Loss on Sale of Assets**

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

**17. Gain/Loss on Foreign Exchange**

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

**18. Gain/Loss on Fair Value Investments**

Description	2024/2025 FY
	Kshs
Investments at Fair Value	-
<b>Total Gain</b>	<b>-</b>

**19. Impairment Loss**

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

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

Notes to the Financial Statements (Continued)

20. Taxation

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

21. Cash and Cash Equivalents

Description	2024/2025 FY	Opening Statement 1 <sup>st</sup> July 2024
	Kshs	Kshs
Recurrent Account	30,636	2,326
Development Account	5	108,588
Deposits Account	70,296,409	14,145,823
Special Purpose Accounts	78,963,885	122,557,934
Other operating commercial accounts ( <i>Specify</i> )	629,608	-
<b>Total</b>	<b>149,920,543</b>	<b>136,814,671</b>

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

Financial Institution	Account number	Period ended June 30 <sup>th</sup> 2025	Opening Statement 1 <sup>st</sup> July 2024
		Kshs	Kshs
<b>Recurrent Accounts</b>			
CBK, Kirinyaga County Recurrent	1000170336	30,636	2,326
<b>Development Accounts</b>			
CBK, Kirinyaga County Development	1000170247	5	108,588
<b>Deposits Accounts</b>			
CBK, Kirinyaga County Deposit	1000364424	70,296,409	14,145,823
<b>Special Purpose Accounts</b>			
CBK, Kirinyaga County Sagana Agro Industrial Park	1000726997	46	9
CBK, Kirinyaga County Climate Change Fund	1000588489	78,963,839	122,557,925
CBK, Kirinyaga County Primary Health Care Account	1000566965	-	-
CBK, Kirinyaga County Devolution Sup Pro	1000428608	-	-
CBK, Kirinyaga County Health Cond grant	1000268287	-	-
CBK, Kirinyaga County Coronavirus	1000454601	-	-

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

		Period ended June 30 <sup>th</sup> 2025	Opening Statement 1 <sup>st</sup> July 2024
Financial Institution	Account number	Kshs	Kshs
CBK, Kirinyaga County National Agr Value Chain	1000705687	-	-
CBK, Kirinyaga County Urban Dev Grant	1000397737	-	-
CBK, Kirinyaga County Urban Int Grant	1000397683	-	-
CBK, Kirinyaga County Village Polytechnic Grant Account	1000367911	-	-
CBK, Kirinyaga County Road Maintenance Fund	1000268271	-	-
CBK, Kirinyaga County Community Health Promoters	1000742836	-	-
CBK, Kirinyaga County Second Kenya Devolution Support Program Account	1000745835	-	-
<b>Other operating commercial accounts (Specify)</b>			
KCB, Kirinyaga County Operation	1140791605	629,608	-
Cash on Hand		-	-
<b>Total</b>		<b>149,920,543</b>	<b>136,814,671</b>

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

Notes to the Financial Statements (Continued)

22. Receivables from Exchange Transactions

Description	2024/2025 FY	Opening Statement
	Kshs	1 <sup>st</sup> July 2024 Kshs
<b>Total receivables</b>		
Other exchange debtors (Prepaid Insurance)	16,495,908	-
Less: impairment allowance	-	-
<b>Total receivables</b>	<b>16,495,908</b>	
a) Current receivables	16,495,908	-
b) Non-current receivables	-	-
<b>Total Receivables (a+b)</b>	<b>16,495,908</b>	-

i) Ageing analysis for Receivables

Description	2024/2025 FY		Opening Statement	
	Current FY	% of the total	Opening Balance	% of the total
Less than 1 year	16,495,908	100%	-	%
Between 1- 2 years	-	%	-	%
Between 2-3 years	-	%	-	%
Over 3 years	-	%	-	%
<b>Total (a+b)</b>	<b>16,495,908</b>	<b>100%</b>	-	%

ii) Reconciliation for Impairment Allowance on Receivables from Exchange Transactions

Impairment allowance	2024/2025 FY
	Kshs
At the beginning of the year	-
Additional allowance during the year	-
Recovered during the year	-
Written off during the year	-
At the end of the year	-

23. Receivables from Non-Exchange Transactions

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

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

Description	2024/2025 FY
	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	-

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

Notes to the Financial Statements (Continued)

24. Inventories

Description	2024/2025 FY	Opening Statement 1 <sup>st</sup> July 2025
	Kshs	Kshs
Spare parts	-	-
Goods held for distribution	-	-
Less: allowance for impairment	-	-
<b>Total</b>	-	-

25. Investments

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

d) Movement of Equity Investments

	2024/2025 FY
	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	-

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

**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			Nomi nal value of share s	Fair value of share s	Fair value of shares
	Direct sharehol ding	Indirect sharehol ding	Effective sharehol ding		Curr ent year	<i>Open ing State ment 1<sup>st</sup> July 2024</i>
	%	%	%	Kshs	Kshs	Kshs
Kirinyaga County Water & Sanitation P.L.C	100%					
Kirinyaga County Agricultural Institutions Revolving fund	100%					

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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	Motor vehicles	Infrastructure assets	Furniture and fittings	Computers & ICT Equipment	Heritage assets	Work in progress	Service concession assets	Total
<b>Depreciation Rate</b>		2-10%	10-16.67%	2-20%	12.5%	33.3%	x%			
<b>Cost</b>	<b>Kshs</b>	<b>Kshs</b>	<b>Kshs</b>	<b>Kshs</b>	<b>Kshs</b>	<b>Kshs</b>	<b>Kshs</b>	<b>Kshs</b>	<b>Kshs</b>	<b>Kshs</b>
<b>Opening Bal as at 1<sup>st</sup> July 2024</b>	10,888,000	26,718,498		158,384,415	1,789,940	49,216,535	-	124,420,425	-	371,417,813
Additions	28,400,000	-	-	246,156,189	8,443,970	27,726,745	-	237,290,546	-	548,017,450
Disposals	-	-	-	-	-	-	-	-	-	-
Transfer/Adjustments	-	-	-	-	-	-	-	-	-	-
<b>Closing Bal as at 30<sup>th</sup> Jun 2025</b>	<b>39,288,000</b>	<b>26,718,498</b>	-	<b>404,540,604</b>	<b>10,233,910</b>	<b>76,943,280</b>	-	<b>361,710,971</b>	-	<b>919,435,263</b>
<b>Depreciation And Impairment</b>										
Depreciation for the year	-	534,370	-	22,373,413	223,743	16,405,512	-	-	-	39,537,037
Disposals	-	-	-	-	-	-	-	-	-	-
Impairment	-	-	-	-	-	-	-	-	-	-
Transfer/Adjustment	-	-	-	-	-	-	-	-	-	-
<b>As At Jun 2025</b>	-	-	-	-	-	-	-	-	-	-
<b>Net Book Values</b>	39,288,000	26,184,128	-	382,167,191	10,010,167	60,537,768	-	361,710,971	-	879,898,225
<b>Opening Bal as at 1<sup>st</sup> July 2025</b>	<b>39,288,000</b>	<b>26,184,128</b>	-	<b>382,167,191</b>	<b>10,010,167</b>	<b>60,537,768</b>	-	<b>361,710,971</b>	-	<b>879,898,225</b>

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County Government of Kirinyaga

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

Notes to the Financial Statements (Continued)

27. Intangible Assets

Description	2024/2025 FY
	Kshs
<b>Cost/Opening balance at the beginning of the year</b>	
Additions	-
Disposal	-
<b>At end of the year</b>	
Additions—internal development	10,000,000
Disposal	-
<b>At end of the year</b>	10,000,000
<b>Amortization and impairment</b>	
<b>At beginning of the year</b>	-
Amortization	-
<b>At end of the year</b>	
Impairment loss	-
<b>At end of the year</b>	-
<b>NBV</b>	<b>10,000,000</b>

28. Investment Property

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

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

Notes to the Financial Statements (Continued)

29. Right-of-use assets

	<i>Lands</i>	<i>Buildings</i>	<i>Motor vehicles</i>	<i>Plant and equipment</i>	<i>Total</i>
		Kshs	Kshs	Kshs	Kshs
<b>Cost</b>					
As at 1 July 2024	5,800,000				5,800,000
Additions	10,800,000				10,800,000
<b>As at June 2025</b>	<b>16,600,000</b>				<b>16,600,000</b>
<b>Accumulated Depreciation</b>					
As at 1 July 2024					
Charge for the year	5,800,000				5,800,000
As at June 2025	5,800,000				5,800,000
<b>Carrying Amount</b>					
As at June 2025	10,800,000				10,800,000

30. Biological Assets

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

31. Tangible Natural Resources

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

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Notes to the Financial Statements (Continued)

32. Trade and Other Payables

Description	2024/2025 FY		Opening Statement 1 <sup>st</sup> July 2024	
	Kshs		Kshs	
Trade payables	1,252,361,361		1,229,536,760	
Payments received in advance	-		-	
Employee payables	5,739,568		22,824,601	
Third-party/other payments	(930,445,186)		-	
Other payables	262,190,022		-	
<b>Total trade and other payables</b>	<b>589,845,766</b>		<b>1,252,361,361</b>	
Adjustment for disallowed bills as a result of verification exercise	-		(293,210,506)	
<b>Adjusted Total trade and other payables</b>	<b>589,845,766</b>		<b>959,150,855</b>	
<b>Ageing analysis: (Trade and other payables)</b>	<b>Current FY</b>	<b>% of the Total</b>	<b>Opening balance</b>	<b>% of the Total</b>
Under one year	262,502,190	45%	-	-
1-2 years	7,978,293	1%	603,455,229	63%
2-3 years	32,714,342	6%	40,522,210	4%
Over 3 years	286,650,940	49%	315,173,416	33%
<b>Total (tie to above total)</b>	<b>589,845,765</b>	<b>100%</b>	<b>959,150,855</b>	<b>100%</b>

33. Refundable Deposits and Prepayments

Description	2024/2025 FY		Opening Statement 1 <sup>st</sup> July 2024	
	Kshs		Kshs	
Customer deposits	70,296,409		14,145,823	
Prepayments	-		-	
Other deposits	-		-	
<b>Total deposits</b>	<b>70,296,409</b>		<b>14,145,823</b>	
<b>Ageing analysis: (Refundable deposits)</b>	<b>Current FY</b>	<b>% of the Total</b>	<b>Opening Balance</b>	<b>% of the Total</b>
Under one year	68,417,383	97.33%	12,942,650	91.5%
1-2 years	1,861,457	2.65%	1,149,851	8.1%
2-3 years	-	-	-	-
Over 3 years	17,569	0.02%	53,322	0.4%
<b>Total</b>	<b>70,296,409</b>	<b>100%</b>	<b>14,145,823</b>	<b>100%</b>

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

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	-	-	-	-
<b>Total provisions year end</b>	-	-	-	-
Current Provisions	-	-	-	-
Non-Current Provisions	-	-	-	-

35. Lease Liabilities

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

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	-
<b>Total</b>	-

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

Notes to the Financial Statements (Continued)

36. Deferred Income

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

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	-
<b>Total</b>	-

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Notes to the Financial Statements (Continued)

**37. Employee Benefit Obligations**

Description	Defined benefit plan	Post-employment medical benefits	Other Benefits	2024/2025 FY	Opening Statement 1 <sup>st</sup> July 2024
	Kshs	Kshs	Kshs	Kshs	Kshs
Current Benefit Obligation	-	-	-	-	-
Non-Current Benefit Obligation	-	-	-	-	-
<b>Total Employee Benefits Obligation</b>	-	-	-	-	-

**Retirement benefit Asset/ Liability (Applicable to Pensions)**

The Entity does not operate a defined benefit scheme for all full-time employees. The scheme is administered by LAPTRUST & LAPFUNDS while County is the custodians of the scheme. The scheme is based on contributions from both the employee and employer, 27% of basic salary and house allowance of an employee and the interest earned at the time of retirement.

An actuarial valuation to fulfil the financial reporting disclosure requirements of IPSAS 39 was carried out as at June 2025 by administrators' 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:

	2024/2025 FY	Opening Statement 1 <sup>st</sup> July 2024
Discount Rates	-	-
Future Salary Increases	-	-
Future Pension Increases	-	-
Mortality (Pre- Retirement)	-	-
Mortality (post-retirement)	-	-
Withdrawals	-	-
Ill Health	-	-
Retirement	-	-

**Recognition of Retirement Benefit Asset/ Liability**

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

	2024/2025 FY	Opening Statement 1 <sup>st</sup> July 2024
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	-	-
<b>Remeasurement of the net defined benefit liability (asset)</b>	-	-

b) Amounts recognized in the Statement of Financial Position

	2024/2025 FY	Opening Statement 1 <sup>st</sup> July 2024
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 currently contribution depends with employee's job group. Other than NSSF the Entity also has a defined contribution scheme operated by LAPTRUST & LAPFUNDS Pension Fund. Employees contribute 12% while employers contribute 15% of basic salary and house allowance. Employer contributions are recognised as expenses in the statement of financial performance within the period they are incurred.

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Notes to the Financial Statements (Continued)

38. Borrowings

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

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

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

County Government of Kirinyaga

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Notes to the Financial Statements (Continued)

Description	2024/2025 FY	Opening
	Kshs	Kshs
Short Term Borrowings (Current Portion)	-	-
Long Term Borrowings	-	-
<b>Total</b>	-	-

39. Service Concession Arrangements Liability

Description	2024/2025 FY	Opening Statement 1 <sup>st</sup> July 2025
	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

	2024/2025 FY
	Kshs
<b>Surplus for the year before tax</b>	988,905,543
<b>Adjusted for:</b>	
Depreciation/ amortization/impairment	45,337,037
Non-cash grants received	-
Contributed assets	-
Impairment	-
Gains and losses on disposal of assets	-
Contribution to provisions	-
Contribution to impairment allowance	-
<b>Working capital adjustments</b>	
Increase in inventory	-
Increase in receivables	(16,495,908)
Increase in deferred income	-
Increase in payables	(11,314,4447)
Increase in payments received in advance	-
<b>Net cash flow from operating activities</b>	<b>1,006,432,225</b>

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**Notes to the Financial Statements (Continued)**

**41. Financial Risk Management**

The Entity's 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 Entity's financial risk management objectives and policies are detailed below:

**i) Credit risk**

The Entity 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 Entity's 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
<b>As at 30 June 2024</b>				
Receivables from exchange transactions	-	-	-	-
Receivables from non-exchange transactions	-	-	-	-
Bank balances	-	-	-	-
<b>Total</b>	-	-	-	-

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 Entity has recognised in the financial statements is considered adequate to cover any potentially irrecoverable amounts. The Entity has no significant concentration of credit risk. 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 Entity's directors, 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 Entity 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
<b>As at 30 June 2025</b>				
Trade payables	-	-	-	-
Current portion of borrowings	-	-	-	-
Provisions	-	-	-	-
Deferred income	-	-	-	-
Employee benefit obligation	-	-	-	-
<b>Total</b>	-	-	-	-

### **Financial Risk Management**

#### **iii) Market risk**

The Entity 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 Entity's 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 Entity's 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 Entity's exposure to market risks or the manner in which it manages and measures the risk.

#### **a) Foreign currency risk**

The *Entity* 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 *Entity* 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.

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Notes to the Financial Statements (Continued)

**Financial Risk Management**

The carrying amount of the *Entity's* 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
<b>As at 30 June 2025</b>			
<b>Financial Assets</b>			
Investments	-	-	-
Cash	-	-	-
Debtors	-	-	-
<b>Total Financial Assets</b>	-	-	-
<b>Financial Liabilities</b>			
Trade And Other Payables	-	-	-
Borrowings	-	-	-
<b>Total Financial Liabilities</b>	-	-	-
<b>Net Foreign Currency Asset/(Liability)</b>	-	-	-

**Financial Risk Management**

The following table demonstrates the effect on the Entity's 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
<b>2024</b>			
Euro	10%	-	-
USD	10%	-	-
<b>2025</b>			
Euro	10%	-	-
USD	10%	-	-

**b) Interest rate risk**

Interest rate risk is the risk that the Entity's financial condition may be adversely affected as a result of changes in interest rate levels. The Entity's interest rate risk arises from bank deposits. This exposes the Entity 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 Entity 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. A rate increase/decrease of 5% would result in a decrease/increase in profit before tax

**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 *Entity's* 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 *Entity* considers relevant and observable market prices in its valuations where possible.

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**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
<b>As at 30 June 2025</b>				
<b>Financial Assets</b>	-	-	-	-
Quoted Equity Investments	-	-	-	-
<b>Non- Financial Assets</b>	-	-	-	-
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 Entity's capital risk management is to safeguard the Entity's ability to continue as a going concern. The Entity capital structure comprises of the following funds:

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

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**Notes to the Financial Statements (Continued)**

**42. Related Party Disclosures**

**Nature of related party relationships**

Entities and other parties related to the *Entity* 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 *Entity*, holding 100% of the *Entity'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) County Government Entities
- ii) National Government Entities
- iii) Key management.

	2024/2025 FY
	Kshs
<b>Transactions with related parties</b>	
<b>a) Sales to related parties</b>	
Others (specify) e.g. interest and bank charges	-
<b>Total</b>	-
<b>B) purchases from related parties</b>	
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)	-
<b>Total</b>	-
<b>b) Grants /transfers from the government</b>	
Grants from national govt	-
Grants from county government	-
Donations in kind	-
<b>Total</b>	-
<b>c) Expenses incurred on behalf of related party</b>	
Payments of salaries and wages for KIDA	8,484,654
Payments for fringe benefit taxes for July 2024 to April 2025	6,323,702
Kerugoya Kutus Municipality	22,007,023
<b>Total</b>	<b>36,815,379</b>
<b>d) Key management compensation</b>	
Compensation to key management	-
<b>Total</b>	-

*County Government of Kirinyaga*

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**43. Segment Information**

*(Where an organisation operates in different geographical regions or in departments, IPSAS 18 on segmental reporting requires an Entity to present segmental information of each geographic region or department to enable users understand the Entity's performance and allocation of resources to different segments)*

**44. Contingent Assets and Contingent Liabilities**

**Contingent Assets**

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

**Contingent Liabilities**

	2024/2025 FY
	Kshs
<b>Contingent Liabilities</b>	
Court Case against the Entity	-
Bank Guarantees in Favour of Subsidiary	-
Contingent Liabilities arising from Contracts Including PPPs	-
Others (Specify)	-
<b>Total</b>	-

**45. Capital Commitments**

Capital Commitments	2024/2025 FY
	Kshs
Authorised for	-
Authorised and contracted for	-
<b>Total</b>	-

*County Government of Kirinyaga*

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

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**Notes to the Financial Statements (Continued)**

**46. Events after the Reporting Period**

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

**47. Ultimate And Holding Entity**

The Entity ultimate parent is the Government of Kenya.

**48. Currency**

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

**County Government of Kirinyaga**  
**County Executive**

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

**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)
OAG REPORT 2023/2024	Variances Between Financial Statement and IFMIS systems	Respective Journals were passed in IFMIS System to reconcile with the financial statement.	Resolved	
OAG REPORT 2023/2024	Irregular payments of revenue collectors' allowances	Payments in question involved meal/breakfast allowances for revenue collectors. The management has seized payment of such allowances and consulted the SRC for legal advice and clarification on payment of such special allowances	Resolved	
OAG REPORT 2023/2024	Unsupported Training Expenses	Supporting documents were provided to the auditors for review.	Resolved	
OAG REPORT 2023/2024	Lack of age analysis for accounts payable	An ageing analysis for accounts payable was populated and presented to auditors for review.	Resolved	
OAG REPORT 2023/2024	Non-disclosure of Bank balances	The bank balances in question were disclosed in their respective Fund financial statement and presented to auditors for review.	Resolved	
OAG REPORT 2023/2024	Non-adherence to fiscal responsibility on wage bill	Through increment of equitable share revenue from the national government and the County's own source revenue the county is gradually achieving the fiscal responsibility principle on wage bill	Partially resolved	2years
OAG REPORT 2023/2024	Non-compliance with one third of basic salary rule	This was as a result of introduction of new statutory deductions by National Government. Annual increments and loan completion by staff is	Partially resolved	2years

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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)
		gradually reducing number of staff under the one third basic salary rule.		
OAG REPORT 2023/2024	Irregular engagement of casual workers	CPSB has put measures in place to on board casual workers on Renewable contracts basis under HRIS.	Partially resolved	1year
OAG REPORT 2023/2024	Non-compliance with national cohesion and integration Act	CPSB has put measures in place to ensure compliance.	Partially resolved	2years
OAG REPORT 2023/2024	Ineffective Management Contracts	Procurement supporting documents on award of the projects were provided for review. The contracts have commenced and ongoing.	Resolved	
OAG REPORT 2023/2024	Incomplete hospital management information systems	The management awaits the completion of kianyaga hospital, kimbimbi hospital and Sagana trauma in order to onboard the hospital management system.	Partially resolved	1year
OAG REPORT 2023/2024	Long outstanding pending bills	The management is honoured in settling outstanding bills. A budget for pending bill is appropriated in every financial year to reduce the debt.	Partially resolved	2years

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**Name: Edward Nyaga Njagi**  
**Chief Officer -Finance**

Date.....  
 6/11/2025

*County Government of Kirinyaga*  
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**Appendix II: Projects implemented by County Government of Kirinyaga**

<b>Program/Project</b>	<b>Objective</b>	<b>Status</b>	<b>Core Outputs (key figures)</b>	<b>Outcomes/Impacts</b>	<b>Lead Dept.</b>
Health Systems Upgrade	Bring specialist and emergency care closer to citizens; strengthen primary healthcare	Implemented	Kerugoya Level 5 upgrade; ; 20 dispensaries; 1,200 Community Health Promoters	Faster access to specialist care; improved preventive coverage; fewer out-of-county referrals; better maternal/child outcomes	Health
		ongoing	Kimbimbi, Kianyaga & Sagana to Level 4	Faster access to specialist care; improved preventive coverage; fewer out-of-county referrals; better maternal/child outcomes	Health
Water Access Expansion & Safety	Expand safe, reliable water access countywide	Implemented & ongoing	280 water/irrigation projects; 75 boreholes (29,742 HHs); 36,637 active WSP HH connections; total 109,102 HHs served	Reduced waterborne disease risk; time savings for households; higher productivity	Water & Environment
Solid Waste Management & Circular Economy	Improve urban sanitation and enable materials recovery	Implemented	85 waste skips; 2 skip loaders; 20 eco-toilets; MRF feasibility completed	Cleaner towns; large coverage at low unit cost;	Environment, Energy & Climate Change
		Ongoing	Construction of MRF	reported 85% reduction in visible waste in focus areas	Environment, Energy & Climate Change
Roads, Bridges & County Plant Fleet	Ensure year-round rural access and reduce logistics costs	Implemented	6,200 km graded; 1,450 km graveled; 10 bridges; 110 culverts; in-house fleet (graders, trucks, excavators, bulldozer, compactors)	Faster farm-to-market evacuation; reduced travel times; improved access to services	Transport, Roads & Public Works
		Ongoing	Road Improvement is ongoing	improved access to services	Transport, Roads & Public Works
Trade Infrastructure & Industrial Park	Formalize trade, reduce losses, anchor industrialization and jobs	Markets implemented; Industrial Park ongoing	18 modern markets; 250-acre Sagana Industrial Park land recovered; Park projected 30,000 direct & 120,000 indirect jobs	Cleaner, safer trading; MSME growth; rising investor confidence	Trade, Industrialization & Enterprise Development

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

<b>Program/Project</b>	<b>Objective</b>	<b>Status</b>	<b>Core Outputs (key figures)</b>	<b>Outcomes/Impacts</b>	<b>Lead Dept.</b>
Education Access & ECDE Readiness	Improve education equity and early learning quality	Implemented & ongoing	KES 573.3M bursaries (196,028 learners); 12,125 ECDE uniforms; 36 new & 47 renovated ECDE classrooms; 402 ECDE teachers; 17 youth polytechnic classrooms; 9 dormitories	Better ECDE access/retention; stronger TVET capacity; reduced dropout among vulnerable learners	Education & Public Service
Inclusive Economic Empowerment (Youth, Women & PWD)	Create dignified livelihoods and inclusive services	Implemented & ongoing	120 boda-boda sheds; 60 carwash stations/120 machines; 6 social halls; Kaitheri Apparel Factory; GBV Recovery Centre; 5,000 PWD devices; 2,000 meko gas cookers	Youth/women group incomes; safer, inclusive services; broadened participation	Gender, Youth & Social Services
Agriculture Commercialization & Mechanization	Reduce post-harvest loss, scale value addition, diversify incomes	Implemented & ongoing	64 greenhouses; 3 warehouses; 6 aggregation centres; 6 milk coolers; 2 banana centres; 8 agro-input centres; Kangai Seed Centre; Kiaga Fish Market; rice drier; combine harvester; Livestock Diagnostic Centre; Agro-Digital Hub; 3,840 groups; 20 ward SACCOs; 121 dairy groups; ~1.36M fingerlings; 1,364 pond liners	Lower losses (rice/horticulture); higher throughput/quality; stronger group finance and market linkages	Agriculture, Livestock, Veterinary & Fisheries
Lands, Urban Services & Safety	Enable orderly urban growth and de-risk investment	Implemented & ongoing	400 land parcels digitized; GIS Lab; 66,000 m <sup>2</sup> cabro in major towns; Kutus Fire Station; titling of 800 parcels (in progress)	Transparent land services; cleaner, safer towns; higher investor confidence	Lands, Housing & Urban Development
Climate Action & Clean Energy	Reduce emissions/exposure and build household resilience	Implemented & ongoing	5,800 LPG kits; 90 pond liners (plus aquaculture equipment); WASH linkages with water & waste programs	Lower respiratory illness; stronger livelihoods via aquaculture; resilience gains across WASH	Environment, Energy & Climate Change

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**Appendix IV: Transfers from Other Government Entities**

Name of the MDA/Donor Transferring the funds	Date received as per bank statement	Nature: Recurrent/Development/Others	Total Amount – KES	Where Recorded/recognized					Total Transfers during the Year
				Statement of Financial Performance	Deferred Income	Receivables	Others – must be specific		
The National Treasury	Received on Various Dates throughout the financial year.	Amount inclusive both Recurrent and Development as per budget for the year.	5,449,273,297	-	-	-	-	-	5,449,273,297
The State Department of Trade	5-Sep-24 12-May-25 1-Jul-25	Development County Aggregation And Industrial Parks (CAIP) Programme	186,000,001	-	-	-	-	-	186,000,001
The National Treasury	17-Jul-25	Recurrent (Financing Locally – Led Climate Action (FLLoCA) Program, County Climate Resilience Investment (CCRI) Grant	8,427,859	-	-	-	-	-	0
Kenya Roads Board	18-Jun-25	Development Road Maintenance Levy Fund (RMLF)	67,262,744	-	-	-	-	-	0

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Name of the MDA/Donor Transferring the funds	Date received as per bank statement	Nature: Recurrent/Development/Others	Total Amount – KES	Where Recorded/recognized				Total Transfers during the Year
				Statement of Financial Performance	Deferred Income	Receivables	Others - must be specific	
The State Department of Housing & Urban Development	4-Jul-25	Development Kenya Urban Support Project (KUSP) – Urban Institutional Grant (UIG)	32,309,300	-	-	-	-	32,309,300
The State Department for Crop Development	4-Jul-25	Development National Agricultural Value Chain Development Project (NAVCDP)	43,125,742	-	-	-	-	43,125,742
State Department for Medical Services	10-Jul-25	Development DANIDA Grant - Primary Health Care.	6,532,500	-	-	-	-	6,532,500
<b>Total</b>			<b>5,792,931,443</b>	-	-	-	-	<b>5,717,240,840</b>

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**Appendix VI: Reporting of Climate Relevant Expenditures**

PROJECT NAME	PROJECT DESCRIPTION	PROJECT OBJECTIVES					SOURCE OF FUNDS	IMPLEMENTING PARTNERS
			Q1	Q2	Q3	Q4		
Promotion of clean cooking technologies	a) Acquisition of 5800 No. 6Kg LPG cooking gas cylinders and cooking stoves for support of Vulnerable and Marginalized Groups (VMG).	Clean Energy and Cooking Technologies		9,990,000	1,998,000	16,983,000	County Climate Change Fund (CCCF) - FLLoCA	Kirinyaga County Government
	b) Establishment of energy saving and other clean Jikos production programme in Kibigoti polytechnic.	Clean Energy and Cooking Technologies					County Climate Change Fund (CCCF) - FLLoCA	Kirinyaga County Government
	c) Training of 60 Women Group Representatives on construction of fixed home-based energy Jikos.	Clean Energy and Cooking Technologies					County Climate Change Fund (CCCF) - FLLoCA	Kirinyaga County Government
Solid Waste Management	a) Acquisition of 30 (6 tons capacity) waste collection skips.	Solid Waste Management		10,340,000	1,880,000		County Climate Change Fund (CCCF) - FLLoCA	Kirinyaga County Government
	b) Acquisition of skip loader	Solid Waste Management			10,700,000		County Climate Change Fund (CCCF) – County Contribution	Kirinyaga County Government

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

PROJECT NAME	PROJECT DESCRIPTION	PROJECT OBJECTIVES					SOURCE OF FUNDS	IMPLEMENTING PARTNERS
			Q1	Q2	Q3	Q4		
	c) Establishment of Material Recovery Facility Phase I (Conduct Feasibility Studies, EIA and development of design and BoQs for the MRF and Fencing of the Site. Public Participation.	Solid Waste Management			875,000		County Climate Change Fund (CCCF) – County Contribution	Kirinyaga County Government
Jiinue Rupingazi Water Project	a) Development of Designs, Survey of way leaves & ESIA	To enhance Water Supply and Treatment					County Climate Change Fund (CCCF) - FLLoCA	Kirinyaga County Government
	b) Drilling of 250M borehole							
	c) Installation of 2, 10m <sup>3</sup> tanks raised on steel stand							
	d) Construction of 100m <sup>3</sup> concrete tanks							
	e) Installation of RO water treatment facility							
Regeneration of severely degraded sites (Ngunyumu II in Kariti, Rwambiti)	a) Labour Based approach for construction of climate resilient farm water pans and or Fish dams and support of Fishing Farming through	To promote climate-resilient farming and enhance Natural Resource Management				11,880,000	County Climate Change Fund (CCCF) - FLLoCA	Kirinyaga County Government

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

PROJECT NAME	PROJECT DESCRIPTION	PROJECT OBJECTIVES					SOURCE OF FUNDS	IMPLEMENTING PARTNERS
			Q1	Q2	Q3	Q4		
	provision of Pond liners for 90 farmers and Extruder for production of subsidized fish feeds.					6,950,000		
	b) Supply of Tanks to support Water Harvesting and Establish Model vegetable gardens in 20 VMG farmer groups			1,040,000		2,704,000	County Climate Change Fund (CCCCF) - FLLoCA	Kirinyaga County Government
Agricultural Sustainability and Environmental conservation through on-farm tree planting	c) Reafforestation and Improvement of tree cover through the promotion of on-farm tree planting by supporting the communities in planting fruit trees such as Avocado and Macadamia as a way of improving tree coverage and diversification of livelihoods.	Promote Reafforestation through planting income generating fruit trees in the farms			5,900,000		County Climate Change Fund (CCCCF) - FLLoCA	Kirinyaga County Government
Capacity Building of Management Committee/Planning Committee at Ward and County Levels.	a) Training of Committee on Management Skills, Finance Management, Procurement skills,	Institutional Strengthening and Governance		5,579,050	3,101,420	3,725,600	County Climate Change Fund (CCCCF) - FLLoCA	Kirinyaga County Government

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*County Executive*

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

PROJECT NAME	PROJECT DESCRIPTION	PROJECT OBJECTIVES					SOURCE OF FUNDS	IMPLEMENTING PARTNERS
			Q1	Q2	Q3	Q4		
	Accountability and group dynamics.							Kirinyaga County Government
	b) Support Quarterly Meetings for the Planning Committees and the Ward and County Level.					6,188,016	County Climate Change Fund (CCCF) - FLLoCA	
	<b>Totals</b>			<b>26,949,050</b>	<b>24,454,420</b>	<b>48,430,616</b>		

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**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 Activity that require expenditure reporting (response/recovery/mitigation/preparedness)	Column V Expenditure item	Column VI Amount (Kshs.)	Column VII Comments
Public Finance Management	070401 Finance Services	Floods	Recovery	2810205	598,000	Spent accordingly
Public Finance Management	070401 Finance Services	Floods	Response	2810205	492,391	Spent accordingly
Public Finance Management	070401 Finance Services	Floods	Response	2810205	116,713	Spent accordingly

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

**Appendix VIII: Trial Balance**

<b>TRIAL BALANCE AS AT 30 JUNE 2025</b>		
<b>ACCOUNT SUB ITEM</b>	<b>DEBIT</b>	<b>CREDIT</b>
Transfers from CRF		5,872,949,945
Miscellaneous Revenue		629,608
Basic salaries of permanent employees	2,010,754,647	
Basic wages of temporary employees	80,399,461	
Pension and other social security contributions	249,157,644	
Employer contributions to compulsory national social security schemes	46,524,076	
Employer contributions to compulsory national health insurance schemes	56,328,720	
civil servant housing	63,403,270	
Utilities, supplies and services	50,906,536	
Communication, supplies and services	11,860,670	
Domestic travel and subsistence	62,607,596	
Foreign travel and subsistence	5,315,532	
Printing, advertising, and information supplies & services	26,575,630	
Rentals of produced assets	5,998,500	
Training expenses	14,169,658	
Hospitality supplies and services	26,171,530	
Insurance costs	177,994,102	
Specialized materials and services	638,550,807	
Other operating expenses including bank Charges	109,296,286	
Office and general supplies and services	23,421,218	
Fuel Oil and Lubricants	111,321,398	
Routine maintenance – vehicles and other transport equipment	23,485,323	
Routine maintenance – other assets	60,380,185	
Emergency fund	8,000,000	
alcoholic fund	17,529,000	
Kamweti fund	5,000,000	
County youth polytechnics	21,336,000	
Gender fund	27,500,000	
KUSP	32,309,300	
Sagana agro Industrial Park	509,517,942	
NAVCDP	53,625,742	
Primary health/DANIDA	13,768,500	
FLOCA	99,775,086	
KDSP	9,000,000	
Transfers to car loan and mortgage schemes	37,623,702	
Transfer to Deposit account)	20,000,000	
Transfer to operation bank account	616,455	
Depreciation and Amortization Expense	45,337,037	
Scholarships and other educational benefits	4,450,000	
Grant to community initiative development Projects	110,555,282	
Subsidies to Public entities/OTHER GRANTS	14,107,175	
Property Plant & Equipment for the yr	879,898,225	
Right-of-use assets	10,800,000	
Intangible Assets	10,000,000	
Return to County revenue fund	122,668,847	
Bank	13,105,872	
Prepaid insurance	16,495,908	
accumulated surplus/net assets	581,933,042	
net deposit		56,150,586
trade and other payables		589,845,766
<b>Totals</b>	<b>6,519,575,905</b>	<b>6,519,575,905</b>



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