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COUNTY EXECUTIVE OF KITUI

FOR THE YEAR ENDED
30 JUNE, 2025





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COUNTY GOVERNMENT OF KITUI

ANNUAL REPORT AND FINANCIAL STATEMENTS

FOR THE FINANCIAL YEAR ENDED

30TH JUNE 2025

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

Kitui County Executive

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

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

A. Acronyms and Abbreviations

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

B. Definition of Key Terms

Example

Fiduciary Management - The key management personnel who had financial responsibility

2. Key County Information and Management

a) Background information

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

No.	Department	Major Responsibility
1.	Finance and Economic Planning	Management of County Treasury and Planning
2.	Agriculture and Livestock and Fisheries	Overseeing County Agriculture, animal husbandry and Fish farming
3.	Water & Irrigation	Enabling development of effective and efficient water and irrigation solutions
4.	Education, Training & Skills Development	Promoting quality education, training access, and enhancing relevant training and skills development programs for sustainable livelihoods.
5.	Roads, Public Works & Transport	Establishing effective and efficiently functional structures, systems and synergies towards sustainable infrastructural development on roads and public works; and management of transport.
6.	Health & Sanitation	Providing accessible, affordable, quality health care services to all through strengthening health systems, scaling up health interventions, partnership, and innovation and empowering communities to foster sustainable social and economic growth.
7.	Trade, Industry, MSMEs, Innovation & Cooperatives	Providing an enabling business environment through appropriate incentives, innovation and support to promote trade, Industry and viable cooperative for job and wealth creation.
8.	Energy, Environment, Forestry, Natural & Mineral Resources	Improving the livelihoods of Kitui people through environmental management, provision of varied and reliable sources of affordable energy and increased levels of mineral investments in a sustainably managed environment.
9.	Culture, Gender, Youth, ICT, Sports & Social Services	Developing sustainable social cultural product, gender mainstreaming, Youth empowerment, promotion of e-government services, sustainable sports program and provision of social services using innovative information communication technologies through sound policy formulation and implementation
10.	Lands, Housing and Urban Development	Ensuring sustainable land management, promote decent housing and facilitate effective urbanization.

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No.	Department	Major Responsibility
11.	Office of the Governor	Providing effective county services and enabling environment for inclusive and sustainable social – economic and improved livelihoods for all.
12.	Office of the Deputy Governor	Developing and market tourism products, coordinate performance management, disaster risk reduction and emergency services through formulation and implementation of programs for sustainable livelihoods.

b) Key Management team

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

No.	Name	Designation
1.	H.E Dr Julius Malombe	Office of the Governor
2.	H.E Augustine Kanani Wambua	Office of the Deputy Governor
3.	Agnes Mulewa	Ag. County Secretary
4.	Peter Gitonga Nkunda	CECM -Ministry of Water & Irrigation
5.	Joyce Titus	CECM -Ministry of Education, Training & Skills Development
6.	Reuben Mulwa Itiko	CECM -Ministry of Roads, Public Works & Transport
7.	Ruth Koki Mwanzia	CECM -Ministry of Health & Sanitation
8.	Rose Mawia Mutuku	CECM -Ministry of Trade, Industry, MSMEs, Innovation & Cooperatives
9.	Richard John Mwendandu	CECM -Ministry of Energy, Environment, Forestry, Natural & Mineral Resources
10	Phoebe Ndunyu Musembi	CECM -Ministry of Culture, Gender, Youth, ICT, Sports & Social Services
11	Peter Mwikya Kilonzo	CECM -Ministry of Finance, Economic Planning & Revenue Management
12	Dr. CPA Stephene Mbaya Kimwele	CECM -Ministry of Agriculture & Livestock
13	Fredrick Kisong’e Kimanga	CECM -Ministry of Lands, Housing and Urban Development

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c) Fiduciary Management

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

No.	Designation	Name
1.	CECM Finance, Economic Planning and Revenue Management	Peter Mwikya Kilonzo
2	Clerk of the County Assembly	Elijah M. Mutambuki
3.	Chief Officer – Finance, Revenue Management & Accounting	John Makau Kimwele
4.	Chief Officer – Budgeting and Economic Planning	Patrick Masila Munuve
5.	Accountant General	Joel Mwinzi Muyanga
6.	Chief Officer – Performance Contracting, Disaster & Management	Franciscah Kanza Kyui
7.	Chief Officer – Public Health and Sanitation	Lynn Kitwan
8.	Chief Officer – Medical Services	Dr.Musyoka Wambua
9.	Chief Officer – Drugs and Medical Supplies	Aggrey Kinyalili Kamba
10.	Chief Officer – Trade, Industry, MSMEs & County EIZs	Michael Mutisya Kalii
11.	Chief Officer – Cooperatives & Citizen Group Economic Empowerment Initiative	Paul Ngei Monyi
12.	Chief Officer – Environment and forestry	David Soi Masai
13.	Chief Officer– Energy, Minerals & Natural Resource	Henry Ngilu Nyamai
14.	Chief Officer – Transport and Boda-boda Sector	Peter Ketonya Musya
15.	Chief Officer– Urban Development	Evans Mutemi Mutua
16.	Chief Officer – Land & Housing	Evans Mutemi Mutua
17.	Chief Officer_ Roads & Public works	Benjamin Kithee Chamia
18.	Chief Officer – Youth, Sports, ICT & Initiative	Nason Kang’alya Kilonzo
19.	Chief Officer – Culture, Gender & Social Services	Ag. Esther Mutemi
20.	Chief Officer – Water	Nathan Kasamba Vungo
21.	Chief Officer– Irrigation	Bretta Mwangangi
22.	Chief Officer– Agriculture & Fisheries	Gladys Mami Wambua
23.	Chief Officer– Livestock Development & Apiculture	Jonathan Kyambi Nzau
24.	Chief Officer – Basic Education, ECDE & Childcare Facilities	Pauline Kikele Mwalali
25	Chief Officer – Polytechnics, Vocational Centres & Home Craft Centres	Kennedy Mwendwa
26.	Chief Officer – Governor’s Service Delivery	Kamunda John
27.	Chief Officer– Public Service & General Administration	Agnes Kawila Mulewa
28.	Chief Officer_ Decentralized Units, SEKEB & Inter-Governmental Relations	Stephen Kitonga Salee
29.	Chief Officer –Tourism, Hospitality & Game Reserves	Ferdinand Kathenge

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No.	Designation	Name
30.	Kitui Municipal Manager	Irene Muema
31	Mwingi Municipal Manager	Alex Mutemi
32	Ag. County Public Service Board Secretary	Winfred Ngesu

d) Fiduciary Oversight Arrangements

- **Audit Committee** - promote the integrity and quality of internal and external reports by providing a high level of assurance and check. The audit committee also foster and promotes a more effective and efficient audit process by providing an independent review of the internal audit annual work plan and reports.
- **Kitui County Assembly County and its oversight Committees** - Investigate inquire into and report on all matters related to the budget and County budget policy statement. The Committee also reviews the County budget estimates and makes recommendations to the County Assembly.
- **County Assembly of Kitui** - The Constitution confers the County's legislative authority to the County Assembly. The County Assembly make laws that are necessary to ensure County governments perform their functions under the Fourth Schedule of the constitution. A County Assembly exercises oversight on the County executive committee. County Assembly receives and approves development plans and policies that affect the management and exploitation of the County's resources. The Assembly provide a platform for public participation in the execution of specified business. The Assembly approved budget 2024-2025 and passed two supplementary budgets for the year.
- **Development partner oversight activities**- promote the integrity and quality of internal and external reports by providing a high level of assurance and check. They ensure the County spending agrees with donor conditions and guidelines.

e) County Executive Headquarters

P. O. Box 33 90200
Kitui County Headquarters Building
KITUI, KENYA

f) County Executive Contacts

Telephone: 044-4422041, 044-4422304
E-mail: info@kitui.go.ke
Website: www.kitui.go.ke

g) County Executive Bankers

1. Central Bank of Kenya
Haile Selassie Avenue
P.O. Box 60000
City Square 00200
NAIROBI, KENYA

2. The Commercial Banks
Kenya Commercial Bank
Kitui Branch
P. O. Box 683- 90200
KITUI, KENYA

3. Cooperative Bank of Kenya
Kitui Branch
P. O. Box 11431-90200
KITUI, 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 Solicitor

P. O. Box 33 90200
Kitui County Headquarters Building
KITUI, KENYA




3. Governance Statement

Kitui County is established as per Section 176 of 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 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.

3.1 The County Executive

A) Membership of the Cabinet/ County Executive Governance Structures

Position	Name	Portrait
His Excellency, The Governor – Kitui County	Dr. Julius Malombe	
His Excellency, The Deputy Governor – Kitui County	Mr. Augustine Kanani Wambua	
CECM – Ministry of Water and irrigation	Mr. Peter Nkunda	

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Position	Name	Portrait
CECM - Ministry of Education, Training, and Skills Development	Mrs. Joyce Titus	
CECM - Ministry of Roads, Public Works, and Transport	Eng. Reuben Mulwa Itiko	
CECM - Ministry of Health and Sanitation	Mrs. Ruth Koki Mwanzia	
CECM - Ministry of Trade, Industry, MSMEs, Innovation and Cooperatives (MTIMIC)	Mrs. Rose Mawia Mutuku	

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Position	Name	Portrait
CECM - Ministry of Energy, Environment, Forestry, Natural & Mineral Resources	Richard John Mwendandu	
CECM - Ministry of Culture, Gender, Youth, ICT, Sports and Social Services	Phoebe Ndunyu Mutemi	
CECM - Ministry of Finance, Economic Planning, and Revenue Management	Peter Mwikya Kilonzo	
CECM - Ministry of Agriculture and Livestock	Stephen Mbaya Kimwele	

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Position	Name	Portrait
CECM - Ministry of Lands, Housing, and Urban Development	Fredrick Kisong'e Kimanga	
Ag. County Secretary	Agnes Kawila Mulewa	

B) Public Participation

Public participation is about the involvement of those who may be affected by or interested in a decision through formal or informal channels. The purpose of public participation is to enable participants to be heard in decision-making processes. Article 10(2)(a) of the constitution provide for values and principles of sharing and devolution power and participation of the people and Article 232(1)(d) provide for the values and principles of involvement of the people in the process of policy making.

County government adheres to public participation guideline whenever there are public policies. This includes stakeholders mapping, timely circulation of policy documents through website, meaningful stakeholders input through appropriate venue, time and facilitation, keeping of records, ensuring diverse representation of the participants, undertaking policy validation before approval, adoption and publication of the policy.

Documents such as Annual Development Plan, Budget estimates, County fiscal strategy paper and finance bill for the budget year must go through public participation for residents of Kitui to know and give out their opinion on specific issues. The County uses multiple communication platforms

to inform stakeholders of public participation opportunities. These include newspaper advertisements and Radio announcements through local stations.

Policies on Engagement and Whistleblowing: The county promotes inclusivity by providing suggestion boxes at various points where stakeholders can submit suggestions, compliments, or whistleblowing information. This system ensures a level of transparency and stakeholder engagement, creating a direct communication channel for both public input and reporting unethical conduct. The combination of structured participation, diverse communication platforms, and avenues for feedback ensures Kitui County's stakeholders are well-informed and engaged in decision-making processes.

C) Safeguards against Unethical Conduct and Corruption

County Government of Kitui relies on constitutional and legal framework, institutional safeguards, public participation and citizen participation, internal audit and financial management controls, oversight and reporting, and code of conduct for public officers.

1. Constitutional and Legal Frameworks

- The Constitution of Kenya (2010): Chapter 6 on leadership and Integrity establishes the principles of good governance, integrity, transparency, and accountability that public officers (especially county public officers) must adhere.
- The Leadership and Integrity Act (2012): Guides ethical behaviour for public officers and establishes clear standards for accountability, including conflict of interest, asset declarations, and gifts policies.
- The Anti-Corruption and Economic Crimes Act (2003): Provides a legal basis for combating corruption by criminalizing corruption-related activities such as bribery, embezzlement, and abuse of office.
- The Public Officer Ethics Act (2003): Requires public officials to uphold integrity and ethics in the performance of their duties and provides for financial disclosures to prevent conflicts of interest.

2. Institutional Safeguards

- Ethics and Anti-Corruption Commission (EACC): A constitutional body mandated to investigate corruption cases and promote ethical conduct within both the national and county governments.
- County Public Service Boards: Each County has a Public Service Board responsible for ensuring transparency in recruitment, promotions, and human resource management, reducing nepotism and favouritism.
- Office of the Auditor-General: Audits County expenditures and publishes audit reports to highlight any misappropriations or misuse of public funds.
- Office of the Controller of Budget: Oversees the implementation of county budgets to ensure that funds are utilized for their intended purposes and prevent financial mismanagement.

3. Internal Audit and Financial Management Controls

- Internal Audits: Counties are required to have internal audit departments that regularly review financial records and processes to ensure compliance with laws and prevent fraudulent activities.
- Integrated Financial Management Information System (IFMIS): A government-wide system used for budgeting, procurement, and expenditure tracking, which helps reduce the risk of manipulation and fraud in county finances.

4. Oversight and Reporting

- Senate and County Assemblies: The Senate plays an oversight role in managing County resources, and County Assemblies are responsible for ensuring the ethical conduct of County executives.
- Regular Reports and Transparency: County governments are required to publish financial reports, budget implementation reports, and development progress reports for public scrutiny

D) Engagement of County Executive with County Assembly and Senate

Kitui County's executive engages closely with the County Assembly and the Senate through structured legislative processes and committee interactions, ensuring accountability, public

participation, and alignment with development goals. This engagement is primarily focused on key planning and policy documents, which are developed and initiated by the executive but require amendment, approval, and adoption by the County Assembly. These documents and processes are fundamental to the governance of the County and include:

1. County Integrated Development Plan (CIDP)

The CIDP serves as a five-year strategic plan outlining the county's long-term development agenda. The County Executive, in collaboration with various ministries, develops the CIDP and submits it to the County Assembly for amendments, approval, and adoption. Public consultations are conducted, and the assembly provides an oversight role through its relevant committees to ensure that the plan reflects the community's needs.

2. Annual Development Plan (ADP)

The ADP is an annual document derived from the CIDP, outlining specific programs and projects for the fiscal year. After being drafted by the executive, the County Assembly reviews, amends, approves, and adopts the ADP. The assembly's committees scrutinize the plan to ensure alignment with county priorities and efficient use of resources. This engagement ensures that the executive's proposals meet the county's immediate needs while adhering to the overall development framework.

3. County Fiscal Strategy Paper (CFSP)

The CFSP is a financial policy document that sets the tone for the county's budget, guiding revenue generation and expenditure. The County Executive drafts the CFSP and presents it to the County Assembly for deliberations, amendments, and approval. The assembly, through its Budget and Appropriations Committee, scrutinizes the paper to ensure fiscal responsibility and alignment with county priorities. The Senate may also review the CFSP to ensure compliance with national fiscal policies and equitable revenue distribution across counties.

4. County Budget

The County Executive initiates the budget-making process by preparing and submitting the budget estimates for the fiscal year. The County Assembly's Budget and Appropriations Committee reviews the proposals, makes amendments, and approves the final budget. The executive's engagement with the Assembly during this process is crucial, as any changes to allocations or expenditure must be justified.

5. Finance Bill

The Finance Bill is developed by the executive to outline taxation measures and revenue-raising strategies for the county. After public consultations, the bill is presented to the County Assembly for review, amendments, and approval. This bill is central to funding the County's budget and ensuring sustainable revenue streams. The County Assembly ensures that the Finance Bill aligns with both County needs and legal frameworks, while the Senate may provide oversight on issues related to equitable taxation.

6. County policies.

Individual ministries within the county government develop policies impacting specific sectors, such as sand mining, climate change, and environmental conservation. These policies are presented to the County Assembly for amendments, approval, and adoption. The ministries also engage in public consultations to gather input from stakeholders, and the Assembly ensures that the policies are fair, inclusive, and in the best interest of Kitui residents.

7. Executive Engagement with the Senate

The Senate plays an oversight role in ensuring that county governments, including Kitui County, adhere to national fiscal policies, equitable revenue allocation, and good governance. The County Executive may engage with the Senate through reports on budget implementation, adherence to fiscal strategies, and other county performance matters. The Senate's oversight ensures that Kitui County remains accountable and operates within the national legal framework.

E) Risk Management

In Kitui County, risk management and internal control are key components of ensuring proper governance and financial integrity. Based on the information provided, including the role of internal audits and the use of the Integrated Financial Management Information System (IFMIS), the county has established several mechanisms to address risk management and safeguard against fraudulent activities. Here's an evaluation of Kitui County's risk management approach:

i) Effective arrangements for risk management and internal Control

Kitui County is required to have an internal audit department responsible for reviewing financial records, identifying irregularities, and ensuring compliance with financial

regulations. The internal audits serve as an ongoing measure to detect and mitigate risks, particularly related to financial mismanagement, procurement irregularities, and inefficient resource allocation. Additionally, the use of **IFMIS** helps create a robust internal control system by ensuring that budgeting, procurement, and expenditure are tracked electronically, reducing the risk of manual manipulation or fraud. Through these systems, Kitui County has effective arrangements for both risk management and internal control.

ii) Formal Processes to Identify and Assess Risks

The internal audit function in Kitui County plays a central role in identifying and assessing risks. Internal auditors conduct regular reviews of financial and operational processes to detect areas of potential risk. These include risks related procurement processes, financial reporting accuracy and compliance with legal and regulatory frameworks. IFMIS further supports the identification of risks by providing real-time data on expenditures and procurement, flagging any discrepancies or irregularities.

iii) Formal processes to analyse risks and determine management approaches

Kitui County follows formal processes to analyse risks as part of its internal audit function. When risks are identified, they are analysed to determine the severity, likelihood of occurrence, and potential impact on the county's operations. This analysis forms the basis for risk management strategies, which may involve strengthening internal controls, revising procedures, or implementing corrective actions.

IFMIS also aids in analysing risks by offering a detailed overview of financial transactions, which can highlight patterns or anomalies that need management attention.

iv) Formal processes to assess changes in the internal and external Environments

Kitui County assesses risks that may arise from changes in both the internal and external environments. Internally, changes in financial management practices, staffing, or operational procedures are reviewed through internal audits and financial controls like IFMIS to assess their potential impact on county functions.

Externally, risks such as changes in national fiscal policies, economic fluctuations, or environmental challenges (e.g., drought, climate change) are also assessed through regular reporting and feedback mechanisms.

The County Executive, along with its departments, is tasked with continually monitoring these changes to ensure any emerging risks are identified and managed appropriately.

v) Identifying and analysing risks during the period

In each fiscal period, Kitui County, through its internal audit department and the use of IFMIS, identifies and analyses various risks. These risks may include delays in project implementation, procurement fraud or irregularities and mismanagement of public funds. Once risks are identified, they are reported to the County Assembly and relevant committees for further deliberation and decision-making on how to manage them. Management strategies could include strengthening oversight, improving compliance, or implementing new technologies to reduce risk exposure.

F) Audit Committee – Appointment and Membership, and its Charter

In Kitui County, the Audit Committee is established in compliance with Section 155(5) of the Public Finance Management (PFM) Act, 2012, and Regulation 167(7) of the Public Finance Management (County Governments) Regulations, 2015. The committee plays a critical role in overseeing financial integrity, risk management, and internal control systems within the county government. The committee composes of four competitively sourced members, governor's nominee, County Treasury nominee and the head of internal audit as secretary.

The Audit Committee operates according to its charter, which is derived from the Public Finance Management Act, 2012 and follows guidelines issued by the Accounting Standards Board. Key operational elements include:

1. **Governance and Accountability:** The committee reviews the governance mechanisms of the county government County, ensuring transparency and accountability in the management of finances and assets.
2. **Internal Auditing:** The committee conducts risk-based, value-for-money, and systems audits, focusing on strengthening internal control mechanisms to support the achievement of the county's strategic objectives.

3. Asset Verification and Protection: The committee verifies the existence of county assets and ensures appropriate safeguards are in place for their protection.
4. Compliance and Good Practices: The committee provides assurance that the county government follows appropriate policies, procedures, and business practices, enhancing internal control and governance.
5. Evaluation of Information for Decision-Making: The committee evaluates the reliability and adequacy of information available to county management, helping guide decision-making processes related to county operations and financial management

G) Disclosure of Compliance

Kitui County identifies and discloses its compliance with these laws and regulations through its Annual financial reports, which are reviewed by the Audit Committee. The Committee prepares reports outlining the county's compliance with the PFM Act, County Government Regulations, and other relevant statutory frameworks. These reports are submitted to the County Assembly for deliberation and to other relevant offices such as the Office of the Auditor-General and Controller of Budget. Compliance reports are reviewed and discussed at relevant levels.

H) Governance issues and additional committees in Kitui County

In addition to the Audit Committee, Kitui County has other governance structures and committees that address specific issues affecting the County. These Committees play critical roles in ensuring transparency, stakeholder engagement, and proper management of resources. One significant committee that requires disclosure is the Kitui County Sand Harvesting and Management Taskforce. This taskforce is an essential governance body established to address the challenges related to sand harvesting, a major environmental and economic issue in Kitui County. The committee's formation aims to regulate sand extraction activities to prevent environmental degradation, ensure sustainable use of natural resources, and manage conflicts related to sand harvesting.

4. Foreword by CECM Finance and Economic Planning

a) Functions of the County Government as per the County Government Act

According to the County Governments Act, 2012, the County Government of Kitui is responsible for the following functions:

- i)** Legislation and Executive Roles – Kitui County passes laws and implements policies to address local matters such as land use, water management, and environmental conservation, with a strong emphasis on agriculture and natural resource stewardship.
- ii)** Health Services – The County oversees healthcare facilities, ensures access to clean water, provides maternal health services, and works to prevent diseases, especially those prevalent in rural areas like malaria and waterborne illnesses.
- iii)** Agriculture, Livestock, and Fisheries – Kitui promotes food security by supporting drought-tolerant crops, livestock farming, disease control, and sustainable fishing in rivers and dams.
- iv)** Transport and Infrastructure – The County maintains and upgrades roads, enhances transportation networks, and installs street lighting in urban centers such as Kitui Town.
- v)** Trade and Regulation – Kitui encourages local economic growth by licensing businesses, supporting markets, and developing value addition industries to strengthen regional trade.
- vi)** Water, Sanitation, and Public Works – The County emphasizes sustainable water solutions through construction of dams, drilling of boreholes, improved sanitation, and irrigation systems to support agriculture.
- vii)** Education and Childcare Services – Kitui manages Early Childhood Development Education (ECDE) centers and vocational training institutes (polytechnics), enhancing access to early learning and skills development aligned with economic needs.
- viii)** County Planning and Development – The County formulates land use plans, promotes affordable housing, and guides urban development to meet the needs of a growing population.
- ix)** Cultural and Community Services – Kitui supports the preservation of Kamba culture, improves public spaces, and promotes local arts and cultural festivals to boost tourism.

b) Budget Performance against Actual Targets

Analysis of Revenues

During the financial year under review July 2024 to June 2025, the County Government of Kitui had a total of budget of **Kshs 14.305 billion**, comprising of **Kshs 10.885 billion** being equitable share; **Kshs 779.268 million** from conditional grants, **Kshs 1.145 billion** local revenues and a revote of **Kshs 1.495 billion**. Budget for County executive amounted to **Kshs 13.034 billion** while **1.271 billion** relate to County Assembly. Executive recurrent budget was **Kshs 8.423 billion** while development budget was **Kshs 4.610 billion**.

The County received Equitable share amounting to **11.752 billion** including Kshs **866.358 million** which was for June 2024, grants and donor funds **Kshs 315.183 million** while local revenues amounted to **Kshs 895.416 million** and **Kshs 1.495 billion** Amount received as donor funds accounted for 40.45% of the total budget for grants while **Kshs 464.09 million (59.55%)** was not received. These were grants for Emergency Locust Response Project (ELRP), County Aggregation and Industrial Parks (CAIP) Programme, Community Health Promoters Project, Kenya Urban Support Programme (KUSP) and Kenya Devolution Support Programme - II (KDSP II) which were not received.

The best performing grants received were National Agricultural Value Chain Development Project (NAVCDP) and DANIDA, of which an amount **Kshs 96.664 million** and **Kshs 13.601 million** was received respectively.

Table 1: Budget Analysis by Revenue Streams (Kshs. Millions)

Revenue Streams	FY 2018/19	FY 2019/20	FY 2020/21	FY 2021/22	FY 2022/23	FY 2023-2024	FY 2024-2025
Equitable share	8,729	8,830	9,589	10,393	10,393	10,829	10,885
Local Revenue	760	600	600	800	420	585	1,145
Conditional grants	1,005	1,599	831	967	374	830	779
Revote	1,193	765	818	307	1,118	2,012	1,495
Total	11,688	11,795	11,839	12,468	12,305	14,257	14,305

Source: Kitui County Treasury

An analysis of the composition of County revenue reveals that the equitable share accounts for about 76.09% of total revenue while grants accounted for 5.44%, local revenues accounted for 8.00% and revote brought forward accounted for 10.45% of the Budget. Both local and foreign grants have grown over time to replace a portion of equitable share, reducing its percentage from over 90% at the inception devolution in 2013 to about 76.09% in 2024-2025 financial years. Over

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the years, conditional grants from National Government and National Government entities have also grown in numerical terms as well as a percentage of the overall budget

Analysis of Expenditure

During the period under review, overall expenditure for the year was **Kshs. 11.954 billion** Comprising of **Kshs 8.070 billion** recurrent expenditures and **Kshs. 3.883 billion** being development expenditure.

Table 2: Expenditure by Economic Classification (Kshs)

Nature of Expenditure	2024-2025	2023-2024	% Change
Compensation of Employees	5,210,532,440	5,002,692,126	4.15
Use of goods and services	2,085,368,847	1,832,724,476	13.79
Subsidies	49,361,584	56,999,999	-13.40
Other Grants and transfers	1,199,898,023	980,626,159	22.36
Acquisition of Assets	3,413,957,120	3,532,457,674	-3.49
Totals	11,954,253,847	12,452,736,420	4.09

A trend wise analysis of the actual expenditure per item classification as a proportion of the total expenditure reveal that of all the major items selected, employee compensation has increased by 4.15%, use of goods has increased by 13.79% and other grants and transfers have increased by 22.36%. Major decline has been recorded on Subsidies and transfer to County entities which have declined by 13.40% and 3.73% respectively. Overall expenditure has increased by 4.09% compared to previous period.

Table 3: Budget and Expenditure Analysis (Kshs)

The table below shows analyses of the budget and expenditure trends for the last five years. Recurrent absorption has been above 90% over the years from 2019-2020 to 2024-2025. However, development expenditure has been inconsistent in its growth trajectory, raising to the highest level of 75 % in 2020-2021 financial year and slowing down to the lowest level of 59% in 2019-2020 financial year. Development absorption has increased from 64% in 2021-2022 to 80% in the current year.

Overall absorption has slightly increased over the year with highest being recorded at 91% in the year 2020-2021. The expenditure for the financial year 2024-2025 increased by 4% compared to the previous period.

Year	Budget			Expenditure			Absorption		
	Rec	Dev	Total	Rec	Dev	Total	% R	% D	% T
2019-20	7,404,757,789	4,390,491,174	11,795,248,963	7,296,712,134	2,618,124,253	9,914,836,387	98	59	84
2020-21	7,434,460,682	4,405,349,937	11,839,810,619	7,434,165,298	3,366,196,235	10,814,990,363	98	75	91
2021-22	8,327,233,899	4,141,508,662	12,468,742,561	7,983,188,823	2,677,015,513	10,660,204,336	95	64	85
2022-23	8,662,902,604	3,643,149,961	12,306,052,565	8,170,096,417	2,222,475,314	10,392,571,731	94	61	84
2023-24	8,881,658,966	5,375,479,747	14,257,138,713	8,460,776,152	3,991,960,268	12,452,736,420	95	73	87
2024-25	8,423,471,186	4,610,853,011	13,034,324,197	8,070,859,084	3,883,394,763	11,954,253,847	95	84	91

c) Physical Progress Based on Outputs, Outcomes, and Impacts

Since its inception, Kitui County has made strides in realising physical progress. Each year, the country has invested heavily on infrastructure to support, transportation and movement, health, water, food, and education provision. The FY2024/2025 expenditure on infrastructure demonstrates these commitments.

Table 4. Summary of Flagship Projects

Metric	Target	Actuals	Completion (%)	Remarks
ECDE Classrooms	40	37	92.5%	Slightly below target.
Sand Dams	120	120	100%	Target fully met
Sump Wells Built	5	11	220%	Significantly exceeded target
New Road Openings	67	56	83.58%	Below target, needs improvement
Drifts Built	2	1	50%	Significantly below target
Dispensaries Built	16	20	125%	Exceeded target
Maternity Wings Built	4	4	100%	Target fully met

d) County Flagship Projects

Kitui County has achieved notable progress in advancing its key flagship projects, which are poised to enhance residents' quality of life, drive county development, and tackle critical challenges. The following are some of the prominent initiatives:

- i) **Renal Unit, KCRH:** The successful completion and operation of the Renal Unit at Kitui County Referral Hospital (KCRH) marks a major milestone. This facility delivers vital renal care services, enabling local patients to access treatment without the burden of long-distance travel.
- ii) **Nzamba Kitui Memorial Hospital (Ndooa, Mutitu):** Significant advancements in completing and expanding this hospital are noteworthy. It will greatly improve healthcare access and quality for residents in Ndooa and Mutitu, easing the pressure on KCRH.
- iii) **Upgrading KCRH and Mwingi Level 4 Hospital:** The ongoing efforts to elevate these hospitals to Level IV status are a strategic step to strengthen healthcare delivery. This upgrade will enhance their ability to manage complex cases and offer specialized services.
- iv) **Kangu Kangu Storm Water Project:** The completion of this project is a critical measure to mitigate flooding challenges in Kitui South and Kitui Rural sub-counties. It will bolster infrastructure, minimize property damage, and improve living conditions for residents.
- v) **GBV Rescue Centre:** The establishment of this centre is a vital effort to combat gender-based violence in the county. It will provide a secure and supportive space for survivors, fostering a more inclusive and equitable community.
- vi) **Kinyongongo Digital Centre:** This initiative has the potential to narrow the digital gap and spur economic growth. By offering access to technology and digital training, it can empower individuals and communities.
- vii) **Kitui Industrial and Aggregation Centre (Kanyonyoo):** Though still in its initial phases, this project shows great promise for advancing industrialization and agricultural growth. It has the potential to generate employment, attract investment, and enhance local livelihoods.

e) Comment on Value-for-Money Achievements

The County Government of Kitui has showcased significant value-for-money achievements through its flagship projects, particularly in infrastructure and social services. The completion of 120 sand dams, meeting the target fully, and the construction of 11 sump wells, exceeding the target by 220%, have bolstered water security, providing sustainable benefits to communities in arid regions. In healthcare, the establishment of 20 dispensaries, surpassing the target of 16, and the operational Renal Unit at Kitui County Referral Hospital (KCRH) have improved access to essential medical services, reducing costs for residents seeking care elsewhere. Additionally, the Kangu Kangu Storm Water Project has mitigated flooding risks in Kitui South and Kitui Rural, safeguarding infrastructure and enhancing livelihoods. The Kinyongongo Digital Centre and the emerging Kitui Industrial and Aggregation Centre (Kanyonyoo) underscore the county's commitment to digital empowerment and economic growth, ensuring efficient use of public resources for long-term, transformative outcomes.

f) Implementation Challenges of Strategic Objectives and County's Future Outlook

Kitui County encountered several obstacles in achieving its strategic goals, including:

- i) Insecurity in Border Regions-instability near Garissa and Tana River disrupted project timelines.
- ii) Community Resistance- lack of cooperation from some communities hindered project advancement.
- iii) Delayed Funding- late resource mobilization slowed project implementation.
- iv) Unreliable Rainfall- inconsistent and inadequate rainfall caused frequent droughts, affecting project outcomes.
- v) Geographic Challenges-The County's vast size increased costs for services like ambulance referrals, cold chain management, and general service delivery.

County Future Outlook

The effectiveness of the programs, policies, and projects outlined in the CIDP (2023-2027) and ADP 2025/2026 hinges on robust resource mobilization, proactive risk management, and efficient project execution. For the ADP 2025/2026, Kitui County aims to address these challenges by enhancing resource allocation strategies and fostering stronger partnerships with contractors and local communities. The county intends to maintain a significant budget to support both development and operational costs. Key initiatives aligned with the county's strategic vision include upgrading healthcare infrastructure, expanding water management systems, and advancing infrastructure projects such as roads and street lighting. Additionally, with a heightened focus on agriculture, Kitui seeks to bolster food security through sustainable farming practices and promote trade by developing industrial hubs like the Kitui Industrial and Aggregation Center. Below is the ministerial budget allocation for the financial year 2025-2026.

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KITUI COUNTY BUDGET FY 2025/26

VOTE CODE TITLE	GROSS CURRENT ESTIMATES	GROSS CAPITAL ESTIMATES	GROSS TOTAL ESTIMATES
	2025/26 – Kshs		
Office of the Governor	1,367,625,626	1,032,101,176	2,399,726,802
Office of the Deputy Governor	154,206,587	43,502,808	197,709,395
Ministry of Water & Irrigation	166,263,830	529,286,186	695,550,016
Ministry of Education, Training & Skills Development	934,939,768	117,601,207	1,052,540,975
Ministry of Roads, Public Works & Transport	258,681,398	700,298,850	958,980,248
Ministry of Health & Sanitation	3,976,795,051	175,777,347	4,152,572,398
Ministry of Trade, Industry, MSMEs, Innovation & Cooperatives	221,094,894	427,506,313	648,601,207
Ministry of Energy, Environment, Forestry, Natural & Mineral Resources	132,597,936	413,058,044	545,655,980
Ministry of Culture, Gender, Youth, ICT, Sports & Social Services	192,511,086	75,933,905	268,444,991
Ministry of Finance, Economic Planning & Revenue Management	404,097,155	425,625,000	829,722,155
County Public Service Board	75,470,928	-	75,470,928
County Assembly Service Board	946,077,555	100,000,000	1,046,077,555
Kitui Municipality	-	-	-
Mwingi Municipality	-	-	-
Ministry of Agriculture & Livestock	426,801,456	397,972,186	824,773,642
Ministry of Lands, Housing and Urban Development	265,803,430	313,137,732	578,941,161
Total Voted Expenditure	9,522,966,700	4,751,800,754	14,274,767,454

g) County Executive – Key Risk Management Strategies

- i) The County is working to establish more efficient and timely resource mobilization mechanisms to ensure the availability of financial resources when needed, minimizing delays in project execution.
- ii) To address insecurity in border regions, particularly those near Garissa and Tana River, the County is collaborating with the National government’s agencies to equip and operationalize police posts at the cutlines in Mandongoi, Imuumba, Twambui, and Konakaliti to improve safety.
- iii) The County Executive has prioritized oversight and monitoring of contractors. This includes enforcing standards to ensure timely project completion and high-quality work, reducing the risks of delays or substandard performance.
- iv) The County promotes strong community involvement through public participations at ward levels and awareness campaigns through local radios and newspapers. This approach helps build local support for projects, reducing resistance and fostering a collaborative environment for project implementation.



Peter Mwikya Kilonzo

**CECM Finance, Economic Planning and Revenue Management
County Government of Kitui**

5. Statement of Performance against Predetermined Objectives

Strategic Development Objectives

The County's 2023-2027 CIDP has identified 16 key strategic development objectives. Broadly, these objectives have been identified through a participatory process that reviewed the development priorities of the Governor's Manifesto, the National Government's Vision 2030, SDGs, and the MTP III. The strategic objectives are a synthesized product of the planning frameworks that amalgamate the thematic focus and development aspirations in these policy frameworks.

The key development objectives for the 2023-2027 County's CIDP are to:

1. Expand road networks, enhance connectivity, and improve public transport services, including support for the Boda Boda sector.
2. Strengthen curative, rehabilitative, and preventive healthcare services, including healthcare infrastructure and Universal Health Coverage.
3. Foster economic empowerment, innovation, and investment climate, supporting MSMEs, cooperatives, and value addition.
4. Implement environmental conservation initiatives, enhance climate change adaptation, and promote sustainable use of natural resources.
5. Empower youth and vulnerable groups through skills training, employment creation, and cultural heritage promotion.
6. Ensure effective governance, economic planning, and resource mobilization while enhancing transparency and accountability.
7. Improve infrastructure and public works services, including better road connectivity and transport management.
8. Upgrade healthcare facilities, adopt modern technologies, and strengthen healthcare workforce development.
9. Enhance public health through disease prevention, sanitation, vaccination, and health promotion campaigns.
10. Increase access to water and irrigation, developing sustainable water supply systems for domestic and agricultural use.
11. Strengthening disaster management and emergency response through improved preparedness, policies, and public awareness.
12. Promote tourism development with a focus on eco-tourism, community participation, and enhanced tourism linkages.
13. Support business development, fair trade, and economic empowerment by improving the business environment and fostering innovation.
14. Advance environmental conservation efforts, including waste management, forest cover increase, and renewable energy adoption.

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15. Improve education standards through enhanced Early Childhood Development and Education (ECDE), vocational training, and skills development.
16. Enhance public service delivery through capacity building, performance management, and inter-departmental collaboration for efficient governance.

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

1. Office of the governor

S/No.	Strategic Objective as per CIDP	Targeted Outcome	Performance/Progress Made Since Inception from the Latest CIDP	Remarks
1	Enhance access to education for financially disadvantaged students	Increased access, transition, and retention of learners	Supported an estimated 5,000 students with school fees and learning materials under the Pro-Poor Support Programme	On track: Consistent funding allocation of Ksh 120,000,000 has ensured steady progress in supporting disadvantaged learners.
2	Promote equitable infrastructure development across all 40 wards	Equitable development through small-scale infrastructure projects	Implemented 247 CLIDP projects across 40 wards and 247 villages	On track: Kshs 500,000,000 budget fully utilized, meeting the target for community-level infrastructure projects addressing immediate needs.
3	Improve administrative infrastructure for enhanced service delivery	Improved working conditions for county officials	Acquired 5 acres of land for the Deputy Governor's residence	On track: Kshs 5,000,000 budget fully utilized, meeting the target for land purchase.
4	Enhance administrative infrastructure for better service delivery	Improved working conditions for departmental staff	Refurbished 10 buildings for departmental staff use	On track: Kshs 15,000,000 budget fully utilized, with all planned refurbishments completed as targeted.

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5	Strengthen county administrative headquarters	Improved working conditions for enhanced service delivery	Constructed 2 new buildings at the county headquarters	On track: Kshs 100,000,000 budget fully utilized, meeting the target for new constructions.
6	Enhance security along Kitui-Tana River border	Improved safety for residents and project activities	Completed 5 police stations in Mutha, Voo/Kyamatu, Endau/Malalani, Ngomeni, and Nguni	On track: Kshs 20,000,000 budget fully utilized, achieving the target for police station completions.
7	Improve ward-level administrative infrastructure	Enhanced service delivery at ward level	Completed 8 ward administration offices	Slightly below target: Kshs 40,000,000 budget utilized, but delays in procurement slowed progress in some wards.

2. Office of the Deputy Governor

S/No.	Strategic Objective as per CIDP	Targeted Outcome	Performance/Progress Made Since Inception from the Latest CIDP	Remarks
1	Strengthen emergency response capabilities	Enhanced livelihood resilience through operational emergency services	1 Emergency Response Centre fully equipped and operationalized	On track: Met the target for equipping the centre.
2	Improve ICT infrastructure for emergency response	Enhanced emergency response efficiency	ICT infrastructure installed at 1 Emergency Response Centre	On track: Achieved the target for ICT installation.
3	Enhance administrative infrastructure for improved governance	Improved service delivery through better office facilities	1 office constructed at County Headquarters	On track: Met the target for office construction.
4	Develop Mutomo Reptile Park as a tourism attraction	Increased tourist visitation and revenue generation	Completed snake cages, snake pit, snake house finishes, ablution block, and reptile stocking at Mutomo Reptile Park	On track: Met all planned development targets.

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5	Enhance infrastructure at Kalundu Eco Park	Increased tourism activity at Kalundu Eco Park	Established animal orphanage, nature trails, landscaping, fencing, and children's playground	On track: Completed all installations as targeted.
6	Secure and operationalize South Kitui National Reserve	Secured reserve for tourism development	Completed cutline and electrical fencing for 1883 square km reserve	On track: Achieved the target for reserve security.
7	Operationalize Mwingi National Reserve	Secured reserve for tourism development	Repaired Masyungwa and George Adamson gates, picnic site, and graded access roads	On track: Met all planned infrastructure targets.

3. Ministry of Water and Irrigation

S/No.	Strategic Objective as per CIDP	Targeted Outcome	Performance/Progress Made Since Inception from the Latest CIDP	Remarks
1	Enhance agricultural productivity through irrigation infrastructure	Improved farm productivity and income through supplemental irrigation	Constructed 120 sand dams across 40 wards (3 per ward)	On track: Met the target for sand dam construction.
2	Expand cluster irrigation systems for enhanced farming	Improved farm productivity and income through supplemental irrigation	Completed 30 cluster irrigation projects across 30 wards	On track: Achieved the target for cluster irrigation project completion.
3	Promote sustainable irrigation through solar power	Enhanced horticultural crop production	Distributed 10 high-discharge solar pumps across 10 wards	On track: Met the target for solar pump distribution.
4	Improve water harvesting for small-holder irrigation	Enhanced water availability for small-scale irrigation	Constructed 15 farm ponds across 15 wards	On track: Achieved the target for farm pond construction.
5	Strengthen water resources and flood control infrastructure	Enhanced water resources and flood control	Constructed 5 sump well water supplies with pipelines in 5 wards	On track: Met the target for sump well construction.
6	Increase water storage through earth dams	Increased access to water for people and livestock, reduced distance to water sources	Constructed/desilted 15 small and medium earth dams across 15 wards	On track: Achieved the target for earth dam construction/desilting.

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7	Expand water access through borehole development	Increased access to water for people and livestock, reduced distance to water sources	Drilled and equipped 25 boreholes with solar power across 25 wards	On track: Met the target for borehole drilling and equipping.
8	Extend water pipeline infrastructure	Increased coverage and access to domestic water for people and livestock	Constructed/extended 30 km of water pipelines county-wide	On track: Achieved the target for pipeline extension.
9	Ensure sustainable water supply in urban areas	Reliable and affordable water provision	Supported 2 water service providers (KITWASCO & KIMWASCO) in Kitui and Mwingi towns	On track: Met the target for supporting water service providers.

4. Ministry of Education, Training, and Skills Development

S/No.	Strategic Objective as per CIDP	Targeted Outcome	Performance/Progress Made Since Inception from the Latest CIDP	Remarks
1	Enhance early childhood education infrastructure	High learner achievement and increased enrolment	Constructed 37 out of 40 ECDE classrooms across all wards	Slightly below target: Delays in site identification and procurement slowed progress in some wards.
2	Expand vocational training infrastructure	Improved infrastructure and quality training in VTCs	Operationalized VTCs in 5 villages and started new ones	On track: Met the target for VTC operationalization.
3	Enhance VTC infrastructure with boarding facilities	Improved infrastructure for VTCs	Established boarding facilities in 5 VTCs	On track: Achieved the target for boarding facility establishment.
4	Upgrade existing VTC infrastructure	Quality training in VTCs	Completed face-lifting of VTCs in all 8 wards	On track: Met the target for VTC infrastructure upgrades.
5	Strengthen VTC staffing levels	Improved instructor-to-trainee ratios	Employed 50 VTC instructors across 52+ VTCs	On track: Achieved the target for instructor recruitment.

5. Ministry of Roads, Public Works, and Transport

S/No.	Strategic Objective as per CIDP	Targeted Outcome	Performance/Progress Made Since Inception from the Latest CIDP	Remarks
1	Improve road accessibility across all wards	Enhanced accessibility and level of service	Graded 3,200 km out of 4,000 km of access roads across all 40 wards	Slightly below target: Delays in mobilization of machinery impacted full completion in some wards.
2	Enhance road connectivity through new openings	Improved accessibility and connectivity	Opened and widened 180 km out of 200 km of roads across all 40 wards	Slightly below target: Prioritization challenges and community consultations slowed progress in some areas.
3	Upgrade major road infrastructure	Improved accessibility, connectivity, and drainage	Maintained and improved 500 km of major roads across all 8 sub-counties, including drainage structures	On track: Achieved the target for road maintenance and improvement.
4	Enhance road durability through gravelling	Improved accessibility and connectivity	Gravelled 20 km of major roads in Kitui Central, Kitui East, Kitui South, and Mwingi West	On track: Met the target for road gravelling.
5	Strengthen road construction capacity	Improved response to road grading and opening	Purchased 2 graders, 1 dozer, and 1 shovel for road construction	On track: Achieved the target for machinery acquisition.
6	Enhance skills and organization in the boda boda sector	Improved livelihoods and organized boda boda operations	Trained and licensed 2,000 boda boda operators across all sub-counties	On track: Met the target for training and licensing.

6. Ministry of Health and Sanitation.

S/No.	Strategic Objective as per CIDP	Targeted Outcome	Performance/Progress Made Since Inception from the Latest CIDP	Remarks
1	Strengthen hospital infrastructure and operations	Improved service delivery	Supported 14 hospitals through Facility Improvement Fund transfers	On track: Achieved the target for hospital funding support.
2	Improve primary healthcare access	Improved service delivery	Supported 237 dispensaries and 56 health centers through Primary Healthcare Funding	On track: Met the target for primary healthcare funding.
3	Upgrade medical storage facilities	Improved service delivery	Upgraded medical stores (shelving, ceiling, tiling, air-conditioning) at 5 hospitals (Kyuso, Mwingi Level IV, Migwani, Mutitu, KCRH)	On track: Achieved the target for medical store upgrades.
4	Expand hospital infrastructure	Enhanced healthcare services	Initiated construction of Nzamba Kitonga Memorial Hospital in Mutitu/Kaliku	On track: Progressed as planned for hospital construction.
5	Improve maternal healthcare services	Improved maternal services	Equipped 13 completed maternity units (Malalani, Yanzuu, Nguni, Kyuso, Tiva, Endau, Miambani, Kauma, Mui, Mivukoni, Itongolani, Kiseuni, Katilini)	On track: Met the target for maternity equipment procurement.

7. Ministry of Trade, Industry, MSMEs, Innovation and Cooperatives

S/N o.	Strategic Objective as per CIDP	Targeted Outcome	Performance/Progress Made Since Inception from the Latest CIDP	Remarks (Explain the Reasons for Underperformance/Overperformance)
1	Develop sustainable and modern market infrastructure across all 40 wards	Enhanced trading environment and sustainable storage of market wares	25 livestock stock yards and auction markets established/improved; 30 modern market infrastructures constructed/improved; 5 policies developed for trade and markets; 15 storage facilities constructed	Overperformance: Increased demand for modern market facilities and community-driven initiatives led to exceeding targets for infrastructure development.

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2	Strengthen MSMEs through capacity building and market linkages	Improved knowledge and skills in business entrepreneurship; enhanced sales from local products in national and international markets	1,200 entrepreneurs trained; 3 mapping/verification exercises conducted; 1 integrated database system established; 10 market linkages created; 50 MSMEs incubated	On track: Steady progress in training and linkages, but database system development lagged slightly due to technical challenges in integration.
3	Promote fair trade practices and consumer protection	Fair trade practices and consumer protection ensured	500 weighing scales verified; 3 policies developed for weights and measures; 2 motor vehicles and 10 motorbikes acquired	On track: Verification and policy development met targets, but vehicle acquisition slightly delayed due to procurement processes.
4	Facilitate 24-hour economic activities through infrastructure development	Improved 24-hour economy	100 market security lights installed/maintained; 50 km of access roads improved; 200 waste bins installed; 10 dumping sites established	Overperformance: High community demand for improved market access and safety led to exceeding targets for security lights and waste bins.
5	Foster a business-friendly environment through trade fairs and infrastructure support	Ease of doing business culture established	4 trade fairs organized; 5 solar farms facilitated; 20 motorbikes and 5 motor vehicles acquired; 40 car wash machines, 40 fabricated kiosks, 40 shavers, 40 hair dressing machines, and 20 concrete mixers acquired	Trade fairs and equipment distribution met targets, but solar farm facilitation slightly behind due to technical feasibility studies.

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S/No	Strategic Objective as per CIDP	Targeted Outcome	Performance/Progress Made Since Inception from the Latest CIDP	Remarks (Explain the Reasons for Underperformance/Overperformance)
1	Climate Change Adaptation and Mitigation	Build resilience among rural communities across all wards	Ongoing resilience actions and programs execution	Progress is ongoing, aiming to enhance resilience among rural communities.
2	Rural Electrification of institutions and households	Households and institutions connected to electricity	Some households connected	Ongoing due to the partnership with REREC and Kenya Power.
3	Installation of Solar Security Lights	Security lights installed	Security lights installed in various locations	Target achieved, installation complete.
4	Installation of Solar Powered Water Pumps	Solar powered water pumps installed	Solar powered water pumps installed	Target achieved, installation complete.

9. Ministry of Culture, Gender, Youth, ICT, Sports and Social Services

S/No.	Strategic Objective as per CIDP	Targeted Outcome	Performance/Progress Made Since Inception from the Latest CIDP	Remarks (Explain the Reasons for Underperformance/Overperformance)
1	Hosting Cultural Day	1 cultural day held	0 cultural days held as of August 30, 2024	Not implemented.
2	Operationalization of Mwitika Social Hall	Mwitika Social Hall operationalized	Ongoing operationalization of the social hall	Progress ongoing.
3	Participation in the Kitui County Agricultural Show	Participation in the County Agricultural Show	Participated in the show	Completed.

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4	Sports Talent Development – KYISA Games	Participation in KYISA games	Participation completed	Completed.
5.	Gender-Based Violence (GBV) Rescue Centre fencing	Fencing of GBV Rescue Centre	Ongoing fencing works	In progress.

10. Ministry of Finance, Economic Planning, and Budgeting

S/N o.	Strategic Objective as per CIDP	Targeted Outcome	Performance/Progress Made Since Inception from the Latest CIDP	Remarks (Explain the Reasons for Underperformance/Overperformance)
1	Preparation of County Annual Development Plan (CADP) 2024/25	1 CADP prepared	CADP for FY 2024/25 prepared and completed	Complete for year 1 of the five years period of CIDP.
2	County Annual Budget Estimates FY 2024/25	2 budget estimates reports prepared	Budget estimates reports completed	Complete for year 1 of the five years period of CIDP.
3	Compilation of County Budget Review and Outlook Paper (CBROP) 2022/23	1 CBROP compiled and prepared	CBROP for FY 2022/23 prepared and completed	Complete for year 1 of the five years period of CIDP.
4	Preparation of Budget Implementation Report (BIR) Q1	5 Budget Implementation Reports prepared	All 5 BIRs prepared and completed	Complete for year 1 of the five years period of CIDP.
5	Monitoring and Evaluation (M&E)	4 M&E reports consolidated	All 4 M&E reports for Q1 to Q4 completed	Complete for year 1 of the five years period of CIDP.

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11. Ministry of Agriculture and Livestock				
S/N o.	Strategic Objective as per CIDP	Targeted Outcome	Performance/Progress Made Since Inception from the Latest CIDP	Remarks (Explain the Reasons for Underperformance/Overperformance)
1	Crops Development and Management	Drought-tolerant crop seeds issued	171.4 metric tons issued	Certified seeds procured for year 1 of five years of CIDP
2	Agribusiness and Market Development	Kitui County Farmer Profiling	229,076 farmers profiled	All targeted farmers profiled for year 1 of five years of CIDP
3	Crops Development and Management	Supporting Community Micro-projects	270 micro projects funded	Supported community-driven projects
4	Agribusiness and Market Development	Subsidized tractor ploughing services	4000 acres ploughed	Acres ploughed as targeted for year 1 of five years of CIDP
5	Agricultural Information Management (Extension Services)	Hosting Kitui Agriculture Show and Trade Fair	30,440 farmers reached	Successful show participants engagement for year 1 of five years of CIDP
6	Agricultural Information Management (Extension Services)	Support ATC Nursery	30,000 seedlings propagated	Seedlings propagated and sold to farmers for year 1 of five years of CIDP

12. Ministry of Lands, Housing, and Urban Development

S/No .	Strategic Objective as per CIDP	Targeted Outcome	Performance/Progress Made Since Inception from the Latest CIDP	Remarks (Explain the Reasons for Underperformance/Overperformance)
1	Urban Development and Human Settlement	Installation of integrated solar energy street lights	49 streetlights installed	Complete and Ongoing for some projects
2	Urban Development and	Repairs of solar energy street lights	52 streetlights repaired (multiple locations)	Complete

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	Human Settlement			
3	Urban Development and Human Settlement	Gravelling of Acacia shadestock yard	Urban roads improved	Complete
4	Urban Development and Human Settlement	Consultancy services for County Urban Institutional Development Strategy (CUIDS)	1 CUIDS document completed	Complete
5	Land Survey	Land clinic activities (Zombe, Kyuso, Kyamboo)	3 activities held	Complete

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Program	Strategic Objective	Outcome	Output	Output Indicator	Achievement for the FY			Cumulative Achievement by end of FY			Remarks
					Target	Actual	Variance	Target	Actual	Variance	
Office of the Governor	To enhance access to quality early childhood education	Increased enrollment and learning outcomes	ECDE classrooms constructed	No. of ECDE classrooms built	34	32	2	34	32	2	The remaining ECDE projects are ongoing
Office of the Governor	To increase access to clean water and sanitation	Improved water access and hygiene	Water projects (pipelines, tanks, boreholes, sumps) and sanitation facilities constructed	No. of water projects and toilets completed	65	59	6	65	59	6	The remaining Toilets projects are ongoing
Office of the Governor	To enhance water conservation and agricultural productivity	Improved water storage for irrigation	Earth dams and sand dams desilted or constructed	No. of dams desilted or built	16	15	1	16	15	1	The remaining dam projects are ongoing
Office of the Governor	To enhance administrative infrastructure	Improved administrative facilities	Office facilities refurbished	No. of office facilities refurbished	1	1	0	1	1	0	This project is still ongoing

2. Office of the Deputy Governor

Table 002: Programme performance

Program	Strategic Objective	Outcome	Output	Output Indicator	Achievement for the FY			Cumulative Achievement by end of FY			Remarks Variance
					Target	Actual	Variance	Target	Actual	Variance	
Office of the Deputy Governor	To improve infrastructure and community facilities for enhanced accessibility and economic development	Improved community infrastructure and accessibility	1 Access Road	Number of units completed	1	0	1	1	0	1	Ongoing – delayed in procurement
Office of the Deputy Governor	To improve infrastructure and community facilities for enhanced accessibility and economic development	Improved community infrastructure and accessibility	1 Toilet	Number of units completed	1	0	1	1	0	1	Ongoing – delayed in procurement
Office of the Deputy Governor	To improve infrastructure and community facilities for enhanced accessibility and economic development	Improved community infrastructure and accessibility	1 Snake flow house	Number of units completed	1	1	0	1	1	0	Ongoing – delayed in procurement

**Kitui County Executive
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Program	Strategic Objective	Outcome	Output	Output Indicator	Achievement for the FY			Cumulative Achievement by end of FY			Remarks Variance
					Target	Actual	Variance	Target	Actual	Variance	
	economic development										
Office of the Deputy Governor	To improve infrastructure and community facilities for enhanced accessibility and economic development	Improved community infrastructure and accessibility	1 Crocodile Pen	Number of units completed	1	0	1	1	0	1	Ongoing – delayed in procurement
Office of the Deputy Governor	To improve infrastructure and community facilities for enhanced accessibility and economic development	Improved community infrastructure and accessibility	1 Gate Branding	Number of units completed	1	0	1	1	0	1	Ongoing – delayed in procurement

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3. Ministry of Water and Irrigation

Table 003: Programme performance

Program	Strategic Objective	Outcome	Output	Output Indicator	Achievement for the FY			Cumulative Achievement by end of FY			Remarks Variance
					Target	Actual	Variance	Target	Actual	Variance	
Water	To enhance access to clean water for domestic and agricultural use	Improved water accessibility and agricultural productivity	8 Sump wells	No. of units completed	8	0	8	8	0	8	These projects are ongoing
Water	To enhance access to clean water for domestic and agricultural use	Improved water accessibility and agricultural productivity	21 Water boreholes	No. of units completed	21	16	5	21	16	5	Most of projects are complete, the rest are ongoing
Water	To enhance access to clean water for domestic and agricultural use	Improved water accessibility and agricultural productivity	2 Pumps	No. of units completed	2	0	2	2	0	2	The process of acquiring pump is ongoing
Irrigation	To enhance agricultural productivity through improved irrigation infrastructure	Improved irrigation and agricultural productivity	22 Tanks and pumps	No. of units completed	44	44	0	44	44	0	These tank and pump projects are complete
Irrigation	To enhance agricultural productivity through improved irrigation infrastructure	Improved irrigation and agricultural productivity	8 Ponds	No. of units completed	8	8	0	8	8	0	These projects are complete

4. Ministry of Education, Training, and Skills Development

Table 004: Programme performance

Program	Strategic Objective	Outcome	Output	Output Indicator	Achievement for the FY			Cumulative Achievement by end of FY			Remarks Variance
					Target	Actual	Variance	Target	Actual	Variance	
Basic Education	To improve educational infrastructure and access to quality education	Improved educational facilities and learning outcomes	1 Pit latrine	No. of units completed	1	0	1	1	0	1	Project ongoing
Polytechnic	To enhance vocational training infrastructure and skills development	Improved vocational training facilities and skills acquisition	580 Sewing machines	No. of units completed	580	560	20	580	560	20	Most machines have been acquired. The acquisition of the rest is ongoing
Polytechnic	To enhance vocational training infrastructure and skills development	Improved vocational training facilities and skills acquisition	2 Dormitories	No. of units completed	2	0	2	2	0	2	Projects ongoing
Polytechnic	To enhance vocational training infrastructure and skills development	Improved vocational training facilities and skills acquisition	1 Chainlink	No. of units completed	1	0	1	1	0	1	Project ongoing
Polytechnic	To enhance vocational training infrastructure and skills development	Improved vocational training facilities and skills acquisition	1 Workshop	No. of units completed	1	0	1	1	0	1	Project ongoing

5. Ministry of Roads, Public Works, and Transport

Table 005: Programme performance

Program	Strategic Objective	Outcome	Output	Output Indicator	Achievement for the FY			Cumulative Achievement by end of FY			Remarks
					Target	Actual	Variance	Target	Actual	Variance	
Public Works, Roads & Transport	To improve infrastructure for enhanced accessibility and economic development	Improved connectivity and transport efficiency	10 Roads graded	No. of units completed	10	4	6	10	4	6	Some projects are complete the rest are ongoing
Public Works, Roads & Transport	To improve infrastructure for enhanced accessibility and economic development	Improved connectivity and transport efficiency	2 Drifts	No. of units completed	2	1	1	2	1	1	The projects are ongoing

6. Ministry of Health and Sanitation

Table 006: Programme performance

Program	Strategic Objective	Outcome	Output	Output Indicator	Achievement for the FY			Cumulative Achievement by end of FY			Remarks
					Target	Actual	Variance	Target	Actual	Variance	
Health and Sanitation	To improve healthcare infrastructure and access to quality medical services	Improved healthcare facilities and service delivery	8 Dispensaries and latrines	No. of units completed	8	1	7	8	1	7	The projects are ongoing
Health and Sanitation	To improve healthcare infrastructure and access to quality medical services	Improved healthcare facilities and service delivery	11 Dispensaries	No. of units completed	11	0	11	11	0	11	The projects are ongoing
Health and Sanitation	To improve healthcare infrastructure and access to	Improved healthcare facilities and	7 Pit latrines	No. of units completed	7	0	7	7	0	7	The projects are ongoing

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Program	Strategic Objective	Outcome	Output	Output Indicator	Achievement for the FY			Cumulative Achievement by end of FY			Remarks
					Target	Actual	Variance	Target	Actual	Variance	
	quality medical services	service delivery									
Health and Sanitation	To improve healthcare infrastructure and access to quality medical services	Improved healthcare facilities and service delivery	3 Kitchens	No. of units completed	3	1	2	3	1	2	The projects are ongoing
Health and Sanitation	To improve healthcare infrastructure and access to quality medical services	Improved healthcare facilities and service delivery	3 Female wards	No. of units completed	3	0	3	3	0	3	The projects are ongoing
Health and Sanitation	To improve healthcare infrastructure and access to quality medical services	Improved healthcare facilities and service delivery	1 Maternity wing	No. of units completed	1	0	1	1	0	1	The projects are ongoing
Health and Sanitation	To improve healthcare infrastructure and access to quality medical services	Improved healthcare facilities and service delivery	1 Health Centre	No. of units completed	1	0	1	1	0	1	The projects are ongoing

7. Ministry Of Trade, Industry, MSMEs, Innovation and Cooperatives (MTIMIC)

Table 007: Programme performance

Program	Strategic Objective	Outcome	Output	Output Indicator	Achievement for the FY			Cumulative Achievement by end of FY			Remarks
					Target	Actual	Variance	Target	Actual	Variance	
Trade and Industry	To enhance market infrastructure and support economic development	Improved market facilities and economic opportunities	10 Solar lights installations	No. of units completed	10	8	2	10	8	2	Most of the projects are complete. The rest are ongoing
Trade and Industry	To enhance market infrastructure and support economic development	Improved market facilities and economic opportunities	1 Multipurpose market centre	No. of units completed	1	1	0	1	1	0	The project is complete
Trade and Industry	To enhance market infrastructure and support economic development	Improved market facilities and economic opportunities	2 Water tanks	No. of units completed	2	2	0	2	2	0	The project is complete
Trade and Industry	To enhance market infrastructure and support economic development	Improved market facilities and economic opportunities	2 Market sheds	No. of units completed	2	0	2	2	0	2	The projects are ongoing

Kitui County Executive
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8. Ministry of Energy, Environment, Forestry, Natural & Mineral Resources

Table 008: Programme performance

Program	Strategic Objective	Outcome	Output	Output Indicator	Achievement for the FY			Cumulative Achievement by end of FY			Remarks
					Target	Actual	Variance	Target	Actual	Variance	
Environment and Natural Resources	To enhance environmental sustainability and access to natural resources	Improved environmental conservation and resource accessibility	22 Sand dams	No. of units completed	22	20	2	22	20	2	Most of the projects are complete. The rest are ongoing
Environment and Natural Resources	To enhance environmental sustainability and access to natural resources	Improved environmental conservation and resource accessibility	18 Solar security lights installations	No. of units completed	18	15	3	18	15	3	Most of the projects are complete. The rest are ongoing
Environment and Natural Resources	To enhance environmental sustainability and access to natural resources	Improved environmental conservation and resource accessibility	2 Sump wells	No. of units completed	2	0	2	2	0	2	The project is ongoing
Environment and Natural Resources	To enhance environmental sustainability and access to natural resources	Improved environmental conservation and resource accessibility	1 Pipeline	No. of units completed	1	1	0	1	1	0	The project is complete
Environment and Natural Resources	To enhance environmental sustainability and access to natural resources	Improved environmental conservation and resource accessibility	1 Solar system for borehole	No. of units completed	1	1	0	1	1	0	The project is complete

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9. Ministry of Culture, Gender, Youth, ICT, Sports and Social Services

Table 009: Programme performance

Program	Strategic Objective	Outcome	Output	Output Indicator	Achievement for the FY			Cumulative Achievement by end of FY			Remarks
					Target	Actual	Variance	Target	Actual	Variance	
Culture and Social Services	To enhance cultural, youth, and sports infrastructure for community development	Improved cultural, recreational, and community facilities	1 Stadium	No. of units completed	1	0	1	1	0	1	This project is ongoing
Culture and Social Services	To enhance cultural, youth, and sports infrastructure for community development	Improved cultural, recreational, and community facilities	1 Curator's residence	No. of units completed	1	0	1	1	0	1	This project is ongoing
Culture and Social Services	To enhance cultural, youth, and sports infrastructure for community development	Improved cultural, recreational, and community facilities	1 Gallery and gate	No. of units completed	1	0	1	1	0	1	This project is ongoing
Culture and Social Services	To enhance cultural, youth, and sports infrastructure for community development	Improved cultural, recreational, and community facilities	1 Dias	No. of units completed	1	0	1	1	0	1	This project is ongoing

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10. Ministry of Agriculture and Livestock

Table 011: Programme performance

Program	Strategic Objective	Outcome	Output	Output Indicator	Achievement for the FY			Cumulative Achievement by end of FY			Remarks
					Target	Actual	Variance	Target	Actual	Variance	
Agriculture and Livestock	To enhance agricultural productivity and livestock development for food security and economic growth	Improved agricultural and livestock productivity and farmer livelihoods	Horticulture seeds for farmers	No. of beneficiaries reached	1470	1470	0	1470	1470	0	The complete is complete
Agriculture and Livestock	To enhance agricultural productivity and livestock development for food security and economic growth	Improved agricultural and livestock productivity and farmer livelihoods	Pesticides for horticultural farmers	No. of beneficiaries reached	1470	1470	0	1470	1470	0	The complete is complete
Agriculture and Livestock	To enhance agricultural productivity and livestock development for food security and economic growth	Improved agricultural and livestock productivity and farmer livelihoods	SACCO registration and membership	No. of beneficiaries reached	13031	13031	0	13031	13031	0	The complete is complete
Agriculture and Livestock	To enhance agricultural productivity and livestock development for food security and	Improved agricultural and livestock productivity and farmer livelihoods	Inclusion grant funds to SACCOs	No. of beneficiaries reached	10200	10200	0	10200	10200	0	The complete is complete

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Program	Strategic Objective	Outcome	Output	Output Indicator	Achievement for the FY			Cumulative Achievement by end of FY			Remarks
					Target	Actual	Variance	Target	Actual	Variance	
	economic growth										
Agriculture and Livestock	To enhance agricultural productivity and livestock development for food security and economic growth	Improved agricultural and livestock productivity and farmer livelihoods	1 Agricultural show	No. of units completed	1	1	0	1	1	0	The complete is complete
Agriculture and Livestock	To enhance agricultural productivity and livestock development for food security and economic growth	Improved agricultural and livestock productivity and farmer livelihoods	Extension and advisory services	No. of beneficiaries reached	91504	91504	0	91504	91504	0	The complete is complete
Agriculture and Livestock	To enhance agricultural productivity and livestock development for food security and economic growth	Improved agricultural and livestock productivity and farmer livelihoods	Fruit and agroforestry nursery	No. of beneficiaries reached	1000	1000	0	1000	1000	0	The complete is complete
Agriculture and Livestock	To enhance agricultural productivity and livestock development for food security and	Improved agricultural and livestock productivity and farmer livelihoods	ICT equipment for ATC	No. of beneficiaries reached	2000	2000	0	2000	2000	0	The complete is complete

Kitui County Executive

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Program	Strategic Objective	Outcome	Output	Output Indicator	Achievement for the FY			Cumulative Achievement by end of FY			Remarks
					Target	Actual	Variance	Target	Actual	Variance	
	economic growth										
Agriculture and Livestock	To enhance agricultural productivity and livestock development for food security and economic growth	Improved agricultural and livestock productivity and farmer livelihoods	Livestock vaccines	No. of beneficiaries reached	216441	216441	0	216441	216441	0	The complete is complete
Agriculture and Livestock	To enhance agricultural productivity and livestock development for food security and economic growth	Improved agricultural and livestock productivity and farmer livelihoods	Galla goats for breed improvement	No. of beneficiaries reached	1320	1320	0	1320	1320	0	The complete is complete
Agriculture and Livestock	To enhance agricultural productivity and livestock development for food security and economic growth	Improved agricultural and livestock productivity and farmer livelihoods	Extension services for livestock value chains	No. of beneficiaries reached	1150	1150	0	1150	1150	0	The complete is complete

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11. Ministry of Lands, Housing, and Urban Development

Table 012: Programme performance

Program	Strategic Objective	Outcome	Output	Output indicator	Achievement for the FY			Cumulative Achievement by end of FY(5 year target vs achievement to date)			Remarks
					Target	Actual	Variance	Target	Actual	Variance	
Ministry of Lands, Housing, and Urban Development	To enhance urban safety and accessibility through sustainable infrastructure	Improved safety and visibility in urban areas	Solar Energy Integrated Security Lights	No of security lights installed	333	102	231	1665	211	1454	Insufficient funds to initiate target projects at once each year
Ministry of Lands, Housing, and Urban Development	To improve public sanitation and hygiene in urban and market centers	Enhanced public health and cleanliness	4-Door Pit Latrine with Urinal	No of pit latrines constructed	20	12	8	27	13	14	insufficient funds to initiate target projects at once each year
Ministry of Lands, Housing, and Urban Development	To improve urban mobility and connectivity through enhanced road infrastructure	Increased efficient transportation and accessibility	Road Upgrade to Bitumen Standards	No of roads upgraded to bitumen standards	1	1	0	150	1	149	insufficient funds to initiate target projects at once each year

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12. County Public Services

Table 013: Programme performance

Program	Strategic Objective	Outcome	Output	Output Indicator	Achievement for the FY			Cumulative Achievement by end of FY			Remarks
					Target	Actual	Variance	Target	Actual	Variance	
County Public Service	To enhance administrative infrastructure for effective public service delivery	Improved administrative facilities and service efficiency	1 Board office block	No. of units completed	1	0	1	1	0	1	The project is a multi-year project and it is ongoing

13. Kitui Municipality

Table 015: Programme performance

Program	Strategic Objective	Outcome	Output	Output Indicator	Achievement for the FY			Cumulative Achievement by end of FY			Remarks
					Target	Actual	Variance	Target	Actual	Variance	
Municipal Infrastructure	To enhance urban infrastructure and public services for improved municipal functionality	Improved urban mobility, safety, and sanitation services	8 Solar streetlights installations	No. of units completed	8	7	1	8	7	1	Most of projects are complete and the rest are ongoing
Municipal Infrastructure	To enhance urban infrastructure and public services for improved municipal functionality	Improved urban mobility, safety, and sanitation services	3 Roads	No. of units completed	3	1	2	3	1	2	One project is complete and the rest are ongoing
Municipal Infrastructure	To enhance urban infrastructure and public services for	Improved urban mobility, safety, and	2 Parking enhancements	No. of units completed	2	2	0	2	2	0	Projects are complete

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Program	Strategic Objective	Outcome	Output	Output Indicator	Achievement for the FY			Cumulative Achievement by end of FY			Remarks
					Target	Actual	Variance	Target	Actual	Variance	
	improved municipal functionality	sanitation services									
Municipal Infrastructure	To enhance urban infrastructure and public services for improved municipal functionality	Improved urban mobility, safety, and sanitation services	1 Walkway	No. of units completed	1	1	0	1	1	0	Project is complete
Municipal Infrastructure	To enhance urban infrastructure and public services for improved municipal functionality	Improved urban mobility, safety, and sanitation services	1 Car park and drainage	No. of units completed	1	0	1	1	0	1	Project ongoing
Municipal Infrastructure	To enhance urban infrastructure and public services for improved municipal functionality	Improved urban mobility, safety, and sanitation services	1 Waste receptacles acquisition	No. of units acquired	1	1	0	1	1	0	Project ongoing

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14. Mwingi Municipality

Table 016: Programme performance

Program	Strategic Objective	Outcome	Output	Output indicator	Achievement for the FY			Cumulative Achievement by end of FY(5 year target vs achievement to date)			Remarks
					Target	Actual	Variance	Target	Actual	Variance	
Mwingi Municipality	To enhance urban safety and accessibility through sustainable infrastructure	Increased efficient transportation and accessibility, Improved safety and visibility in urban areas	Road works	Number of roads	6	10	4	12	5	7	Insufficient funds to initiate target projects at once each year
Mwingi Municipality	To improve public sanitation and hygiene in urban and market centers	Enhanced public health and cleanliness	Repair and Maintenance of High Masts in Mwingi Town	Number of High Masts in Mwingi Town repaired and maintained	6	4	2	11	20	9	Insufficient funds to initiate target projects at once each year
Mwingi Municipality	To improve urban mobility and connectivity through enhanced road infrastructure	Enhanced public health and cleanliness	Construction of Perimeter Wall at Slaughter House-Phase 1	Number of Perimeter Wall at Slaughter House-Phase 1 constructed	1	5	5	2	2	0	Insufficient funds to initiate target projects at once each year
Mwingi Municipality	To improve public sanitation and hygiene in urban and market centers	Enhanced public health and cleanliness	4-door Pit Latrine	Number of 4-door Pit Latrine constructed	2	5	3	2	10	8	Insufficient funds to initiate target projects at once each year

6. Environmental and Sustainability Reporting

Kitui County's primary mandate is to provide effective services and create an enabling environment for inclusive and sustainable socio-economic development, aimed at improving the livelihoods of its citizens. The county's strategy on sustainability focuses on maintaining the delivery of essential services over the long term, addressing critical areas such as environmental conservation, employee welfare, responsible marketplace practices, and community engagement. To achieve these goals, the county has implemented sustainable sand harvesting and charcoal management policies, developed water infrastructure, and promoted sustainable agriculture to mitigate the impacts of climate change.

i) Sustainability Strategy and Profile

Kitui County's sustainability strategy emphasizes aligning its operations with international best practices, guided by the top management and accounting officers to ensure the long-term provision of services. The county has adopted sustainable efforts, including climate adaptation measures such as conservation agriculture, sustainable sand harvesting (Sand Bill of 2024), and environmental management policies, despite challenges posed by adverse climatic conditions. Political and macroeconomic trends, including national development agendas and resource constraints, shape the county's sustainability priorities, necessitating adaptive approaches to governance and resource management. By continuously reviewing and refining its strategies, Kitui County aims to enhance resilience, optimize resource use, and maintain its commitment to sustainable development.

ii) Environmental performance

Kitui County's environmental performance is guided by policies aimed at promoting sustainable resource use, biodiversity conservation, and waste management. The county has implemented policies for sustainable sand and charcoal harvesting and introduced tree planting initiatives in schools, riverbanks, and homesteads to enhance forest cover and combat deforestation. Key successes include the establishment of water conservation projects, such as sand dams and river rehabilitation programs, which have improved water availability and reduced environmental degradation. However, challenges persist, including unregulated sand harvesting and pollution of key rivers, which threaten biodiversity and the sustainability of natural resources. The county continues to address these shortcomings through policy enforcement, community sensitization, and collaborative efforts with stakeholders to mitigate environmental impacts and promote sustainable practices.

iii) Employee Welfare

Kitui County prioritizes employee welfare through inclusive hiring practices that consider gender balance and stakeholder engagement, ensuring a diverse and equitable workforce. The county regularly reviews and updates its human resource policies to align with best practices, focusing on skills enhancement, career management, and comprehensive appraisal and reward systems to motivate and retain talent. Training and capacity-building programs such as through the Kenya School of Government (KSG) are funded to equip employees with the necessary skills to meet evolving service delivery needs.

iv) Market Place Practices

a) Responsible Supply Chain and Supplier Relations:

Kitui County is committed to maintaining responsible supply chain practices by upholding good business conduct, including an open tender system that ensures transparency and fairness in awarding contracts. The County honours agreements by ensuring timely payment to contractors and suppliers, fostering trust and reliability in its business relationships. Additionally, Kitui County builds capacity

among contractors and empowers women and youth through training programs under the Access to Government Procurement Opportunities (AGPO) initiative, enhancing inclusivity in public procurement.

b) Ethical Practices Responsible:

Kitui County upholds a corruption-free environment by conducting all its financial transactions through the Integrated Financial Management Information System (IFMIS), which enhances accountability and transparency. The county promotes its employees based on merit, awards contracts fairly, and ensures that all suppliers and contractors are paid on time, reinforcing ethical standards across all operations. Public participation is a key component of the county's approach to governance, involving citizens in development matters, including budgeting and project implementation, to ensure that decisions reflect community needs and priorities.

c) Stewardship of Goods and Services:

Kitui County prioritizes safeguarding the rights and interests of its citizens by ensuring that public goods and services are managed responsibly and equitably. The county implements measures to protect community resources, such as sustainable sand harvesting policies, and actively engages with citizens to gather input on critical decisions affecting local development. Through continuous public engagement and adherence to fair service delivery practices, Kitui County strives to create an inclusive environment that upholds the welfare of its residents and promotes their active participation in governance.

5. Community Engagements

Kitui County actively engages with its communities through various social responsibility initiatives, including charitable giving, community social investments, and direct involvement in local development projects. The county promotes education by supporting Early Childhood Development and Education (ECDE) programs, investing in vocational training, and offering skills development opportunities. In healthcare, the county enhances access to medical services and improves sanitation through community-driven health promotion activities, vaccination drives, and hygiene programs.

7. Management Discussion and Analysis

County's operational performance

The County Government of Kitui has consistently adhered to statutory requirements outlined in the County Governments Act, 2012, and the Public Finance Management Act, 2012, over the past five years (2020–2025). Key compliance areas include timely submission of financial statements, budget estimates, and County Annual Development Plans (ADPs) to the County Assembly for approval. The County achieved 100% compliance in preparing five ADPs, three County Budget Review and Outlook Papers (CBROPs) and financial reports for FY 2022/2023 to FY 2024/2025.

Major Risks Facing the County Government of Kitui (2020–2025)

The County Government of Kitui faces several risks impacting its operations and financial performance over the past five years. Key risks include resource limitations, delaying project execution; insecurity in border regions near Garissa and Tana River, disrupting timelines; community resistance, hindering project progress; adverse weather, particularly unreliable rainfall, causing droughts; and limited water sources, constraining water initiatives. The County's vast size increases service delivery costs. To mitigate these, Kitui is enhancing resource mobilization, collaborating with National agencies for security, conducting monitoring and evaluation of projects and promoting community engagement through public participation.

Material Arrears in Statutory and Financial Obligations (2020–2025)

Over the past five years, the County Government of Kitui has managed its statutory and financial obligations with notable diligence, though some material arrears persist. Key arrears include pending contractor payments for infrastructure projects, particularly in road construction and water initiatives, due to delayed funding and resource mobilization challenges. As of FY 2023/2024, approximately Kshs 437.75 million in development commitments remain outstanding, primarily in the Ministry of Roads, Public Works, and Transport (Kshs 309.35 million) and Water and Irrigation (Kshs 597.48 million). These arrears stem from procurement delays and stringent conditions on conditional grants. The county is addressing these through improved revenue automation and timely resource allocation.

Kitui County Government: Review of Economy and Sector Performance (2020–2025)

Kitui County's economy, heavily reliant on agriculture, trade, and infrastructure, has shown resilience despite challenges like drought and funding constraints. Key sectors—agriculture, health, water, and infrastructure—drove economic growth, with flagship projects like 120 sand dams and 20 dispensaries completed. Trade was bolstered by market infrastructure enhancements, while education saw 37 ECDE classrooms built. Challenges include unreliable rainfall impacting agriculture and insecurity affecting border projects. Strategic investments in irrigation and healthcare continue to support sustainable economic development

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Kitui County Government: Future Developments (2025–2027)

The County Government of Kitui plans to advance its development agenda through the 2023–2027 CIDP and ADP 2025/2026, targeting enhanced infrastructure, healthcare, water access, and economic empowerment. Future initiatives include upgrading Kitui County Referral Hospital and Mwingi Level 4 Hospital to Level IV status, expanding irrigation through solarized schemes, and completing the Kitui Industrial and Aggregation Centre to boost trade and employment. The County will maintain a robust budget, approximately Kshs 12.47 billion, prioritizing agriculture, roads, and digital infrastructure like the Kanyongongo Digital Centre. Community engagement and resource mobilization will address challenges, ensuring sustainable growth and improved service delivery.

Kitui County Executive

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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 County to prepare financial statements in accordance with the standards and formats prescribed by the Public Sector Accounting Standards Board.

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

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

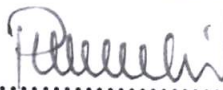
The CEC Member for Finance further confirms the completeness of the accounting records maintained for the County Executive which have been relied upon in the preparation of its financial statements as well as the adequacy of the systems of internal financial control.

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.

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

The County Government of Kitui financial statements were approved and signed by the CEC member for Finance on 28/11/2025.


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Peter Mwikya Kilonzo



CECM – Finance, Economic Planning and Revenue Management

REPUBLIC OF KENYA

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

PREAMBLE

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

- A. Report on Financial Statements that considers whether the financial statements are fairly presented in accordance with the applicable financial reporting framework, accounting standards and the relevant laws and regulations that have a direct effect on the financial statements;
- B. Report on Lawfulness and Effectiveness in the Use of Public Resources which considers compliance with applicable laws, regulations, policies, gazette notices, circulars, guidelines and manuals and whether public resources are applied in a prudent, efficient, economic, transparent and accountable manner to ensure 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 International Public Sector Accounting Standards financial statements of County Executive of Kitui set out on pages 1 to 61, 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

Report of the Auditor-General on County Executive of Kitui for the year ended 30 June, 2025

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

Basis for Qualified Opinion

Unconfirmed Trade and Other Payables

The statement of financial position and as disclosed in Note 32 to the financial statements reflect trade and other payables opening balance as at 1 July, 2024 of Kshs.546,435,251 which differs with the prior year audited financial statements closing balance of Kshs.835,868,265 resulting to unexplained variance of Kshs.289,433,014.

Further, the current years payables balance of Kshs.626,406,908 includes payables amounting to Kshs.89,848,440 which have been outstanding for more than two (2) years with some dating back to the year 2015. Management has not put in place measures to settle the debts.

In the circumstances, the accuracy and completeness of trade and other payables balance of Kshs.626,406,908 could not be confirmed.

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

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 effects of the matter described in the Basis for Qualified Opinion section, I have determined that there are no other key audit matters to communicate in my report.

Other Matter

Unresolved Prior Year Matters

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

Unresolved Prior Year Matters

No.	Financial Year	Audit Issue
1	2023/2024	Storeyed Maternity Ward at Kitui County Referral Hospital
2	2023/2024	Kabati Slaughterhouse
3	2023/2024	Proposed Completion of X-ray Building at Kauwi Hospital
	2023/2024	Oxygen Plant Machine - Kitui County Referral Hospital
4	2023/2024	Construction of Livestock Office Block
5	2023/2024	Construction of a Snake Pit at Mutomo Reptile Park
6	2023/2024	Tyaa Sumpwell and Civil Works at Tyaa River
7	2022/2023	Water Projects- Construction of sump well and pump house at Nzeeu river and rehabilitation of Mukameni pipeline
8	2022/2023	Water Projects- construction of elevated steel water tank at Muuani,
9	2022/2023	Department of Health- projects funded at approximately Kshs.573,553,514 are still incomplete.
10	2022/2023	Kitui Municipality (Kithomboani Modern Market)
11	2022/2023	Land Infrastructure and Urban Development (LIUD) Headquarters
12	2022/2023	Vandalized Completed Projects and Failure to Erect Signages
13	2022/2023	Non-Collection of Revenue Arrears- property rates

Other Information

The Management is responsible for the Other Information set out on pages iii to lxi which comprise of Key County Information and Management, Governance Statement, Foreword by the County Executive Committee Member 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's financial statements, my responsibility is to read the Other Information and in doing so, consider whether the Other Information is materially inconsistent with the financial statements or my knowledge obtained in the audit or otherwise appears to be materially misstated. If based on the work

I have performed, I conclude that there is a material misstatement of this Other Information, I am required to report that fact. I have nothing to report in this regard.

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

REPORT ON LAWFULNESS AND EFFECTIVENESS IN THE USE OF PUBLIC RESOURCES

Conclusion

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

Basis for Conclusion

1.0 Failure to Recognize Provision for Contingent Liabilities

The statement of financial performance reflects use of goods and services totalling Kshs.2,228,609,526 which as disclosed in Note 10 to the financial statements include other operating expenses totalling Kshs.343,543,923. Included in the amount is Kshs.14,369,803 in respect to legal expenses. Review of records revealed that the County Executive had seventy-eight (78) legal cases which are ongoing. However, Management did not provide any provisions for contingent liabilities in the financial statements. This is contrary to Paragraph 22 of the International Public Sector Accounting Standards 19 which stipulates that a provision should be recognized when: (a) an entity has a present obligation (legal or constructive) as a result of a past event; (b) it is probable that an outflow of resources embodying economic benefits or service potential will be required to settle the obligation; and (c) a reliable estimate can be made of the amount of the obligation.

In the circumstances, Management was in breach of the accounting standards.

2.0 Implementation of Projects

2.1 Delayed Project Operationalization

2.1.1 Non-Operationalization of Amenity Ward at Mwingi Sub-County Hospital

The County Executive awarded a contract for procurement and installation of equipment for amenity ward at Mwingi Sub-County Hospital on 20 January, 2025 at a contract sum of Kshs.2,497,395 for a contract period of one hundred and twenty (120) days. However, physical verification in June, 2025 revealed that the amenity ward was yet to be operationalized and the procured equipment were lying idle in the store.

2.1.2 Failure to Operationalize Completed Projects

Review of the Project Implementation Status Report (PIS) under the Department of Health and Sanitation and verification of sampled completed projects during the financial years

2023/2024 and 2024/2025 revealed that completed projects funded at a cost of Kshs.51,019,671 were yet to be operationalized as detailed in **Appendix I**.

In the circumstances, value for money invested in non-operational projects could not be confirmed.

2.2 Vandalization of Works at Ithookwe Showground

The County Executive awarded a contract on 23 July, 2024 for electrical repairs and renovation works at Ithookwe showground at a contract sum of Kshs.2,991,205. The payment was made vide payment voucher No.3736330125 on 15 January, 2025. However, physical inspection and verification of works done revealed that underground cables, power sub-mains, light fittings, switches, bulbs, circuit breakers and other electrical works had been vandalized and stolen. The County Executive failed to take the necessary security measures to safe guard the electrical works, builders works and all other works that had been carried out as the place had been left unmanned with no security, exposing the premises to vandalism.

In the circumstances, value for money invested in the project could not be confirmed.

2.3 Unsatisfactory Implementation of Projects

The County Executive awarded contracts for the proposed construction of Sump Wells and associated civil works which included piping and water distribution through kiosks. However, documents provided for audit review and audit inspections conducted revealed that the two (2) projects were implemented, but not as per the scope/ the contract agreements as detailed below:

2.3.1 Ngomano - Mwitika Market Sumpwell Water Supply

The County Executive awarded a contract for construction of a solar pumping unit, a guard house with a pit latrine, a rising mainline and an elevated steel tank at Ngomano - Mwitika Market in Zombe/Mwitika at a contract sum of Kshs.43,038,259. Physical verification conducted in May, 2025, revealed that the trenching deviated from the specifications outlined in the Bill of Quantities (BQ) as sections of the pipelines were observed to be shallowly laid, not reaching the stipulated depth of 2 feet (60 cm). The inadequate depth significantly expose the water pipes to potential vandalization and breakages. Further the project did not have Environment Impact Assessment license and the water permit from the Water Resources Authority (WRA) required to conduct the water works. This is contrary to Section 58 of the Environmental Management and Coordination Act (EMCA) which stipulates that the proponent of any project specified in the Second Schedule shall undertake a full environmental impact assessment study and submit an environmental impact assessment study report to the Authority prior to being issued with any license by the Authority: In addition, Section 36 of the Water Act, 2016, stipulates that a permit is required for any use of water from a water resource. In addition, land ownership documents were not provided for audit review.

2.3.2 Muvuko - Kyanyaa - Mwanianga Sumpwell Water Supply

The County Executive awarded a contract for construction of a sump well, solar pumping unit, guard house with pit latrine, rising mainline, bulk storage tank, distribution lines, and water kiosks at a contract sum of Kshs.17,922,488. Physical verification conducted in May, 2025, revealed that the trenching deviated from the specifications outlined in the Bill of Quantities (BQ) as sections of the pipelines were observed to be shallowly laid, not reaching the stipulated depth of 2 feet (60 cm). The inadequate depth significantly exposes the water pipes to potential vandalization and breakages. In addition, land ownership documents were not provided for audit review.

In the circumstances, value for money invested in the projects could not be confirmed.

3.0 Irregular Procurement of Water Projects

The County Executive awarded three (3) contracts for construction of sump wells and associated civil works which included piping and water distribution through kiosks at Tiva - Kilawani, Tyaa - Wimbondo - Wikithuki and Tiva – Kalala at a total contract sum of Kshs.50,390,369. However, the projects lacked both the Environmental Impact Assessment (EIA) license from the National Environment Management Authority (NEMA) and the water permit from the Water Resources Authority (WRA) required to conduct the water works. This was contrary to Section 58 of the Environmental Management and Coordination Act (EMCA) which stipulates that the proponent of any project specified in the Second Schedule shall undertake a full environmental impact assessment study and submit an environmental impact assessment study report to the Authority prior to being issued with any license by the Authority. In addition, Section 36 of the Water Act, 2016, stipulates that a permit is required for any use of water from a water resource.

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

4.0 Irregular Funding of National Government Functions

The Office of the Governor spent Kshs.76,727,758 on the award of bursaries to students in secondary schools, universities, tertiary schools and special education Institutions under the pro-poor program. This was contrary to the requirements of the fourth schedule of the Constitution of Kenya, 2010 which describes the functions of the National Government to include universities, tertiary educational Institutions, other Institutions of research and higher learning and primary, secondary and special education Institutions.

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

5.0 Late Remittance of Statutory Deductions

Review of records revealed that there were late remittances of statutory deductions totalling Kshs.168,176,458 which were due to Kenya Revenue Authority (KRA), National Social Security Fund (NSSF) and the Housing Levy. This was contrary to Section 19(4) of the Employment Act, 2007 which stipulates that an employer who deducts an amount

from an employee's remuneration shall pay the amount so deducted in accordance with the time period and other requirements specified in law.

In the circumstances, Management was in breach of the law and the County risks incurring costs in form of penalties and interest on accrued amounts.

6.0 Non-Compliance with One-Third Rule of Basic Salary Rule

Review of payroll data both in the Human Resources Integrated System (HRIS) and manual payroll revealed that sixty-six (66) employees earned a net salary of less than one-third of their basic salary. This was contrary to Section 19(3) of the Employment Act, 2007 which require that deductions made by an employer from the wages of his employee at any one time shall not exceed two thirds of such wages. In addition, Section C.1(3) of the Public Service Commission (PSC) - Human Resource Policies and Procedures Manual for the Public Service (2016), stipulates that public officer shall not over-commit their salaries beyond two thirds (2/3) of their basic salaries.

In the circumstances, Management was in breach of the law and this may expose the staff to pecuniary embarrassment.

7.0 Non-Compliance with Law on Ethnic Diversity

Review of the County Executive's master roll and other staff records indicated that out of five thousand five hundred and forty-nine (5,549) employees of the County Executive, five thousand and thirty-seven (5,037) or approximately 91% of the total number were from the dominant ethnic community in the County. In addition, review of personal files and recruitment documents revealed that during the year under review, forty-three (43) employees were recruited out of which thirty-eight (38) or approximately 88% were from the dominant ethnic community in the County.

This was contrary to Section 65(1)(e) of the County Governments Act, 2012 which require that in selecting candidates for appointment, the County Public Service Board shall 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. Although Management indicated that majority of the County employees were from the National Government and those inherited from the defunct Local Authority who were mainly from the dominant ethnic community, no measures have been put in place to address the issue.

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

8.0 Non-Compliance with the Law on Fiscal Responsibility - Wage Bill

The statements of financial performance and as disclosed in Note 9 to the financial statements reflect employees costs of Kshs.5,536,786,270 which represents approximately 48% of the total receipts of Kshs.11,607,623,868 This was contrary to the provisions of Regulation 25(1) (a) and (b) of the Public Finance Management (County

Governments) Regulations, 2015 which require the County Executive Committee Member with the approval of the County Assembly to set a limit on the County Government's expenditure on wages and benefits for its public officers which, shall not exceed thirty-five (35) percent of the County Executive's total revenue. Although Management formed a taskforce which presented their findings and recommendations in February, 2023, as at time of the audit in October, 2025 the recommendations had not been implemented.

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

9.0 Irregular Payment to Council of Governors

As previously reported, the statement of financial performance reflects use of goods and services of Kshs.2,228,609,526 which, as disclosed in Note 10 to the financial statements include Kshs.343,543,923 in respect to other operating expenses. Included in the amount is Kshs.2,000,000 which was paid to Council of Governors contrary to Section 37 of the Inter-Governmental Relations Act, 2012, which states that the operational costs of the Council shall be funded from the allocation of the National Government.

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

10.0 Failure to Submit Financial Statements for Kitui and Mwingi Municipalities

As previously reported, the County Executive of Kitui established Kitui and Mwingi Municipalities through Charters dated and approved on 29 June, 2018 and 9 June, 2020 respectively. However, the Municipalities failed to submit financial statements for 2019/2020, 2020/2021, 2021/2022, 2022/2023, 2023/2024 and 2024/2025 financial years for audit contrary to provisions of Sections 46(1) and (2) of the Urban Areas and Cities (Amendment) Act, 2019, which require the Board or Town Committee to cause to be kept all proper books and records of accounts of its income, expenditure, assets and liabilities and to submit the financial statements to the County Executive Committee Member for transmission to the Auditor-General.

In addition, Kitui and Mwingi Municipalities had total approved budget of Kshs.259,152,321 with expenditure totalling Kshs.218,755,330 which was reported under the County Government.

Further, the Municipalities did not prepare and submit their quarterly financial reports to the County Treasury with a copy to the Office of the Auditor-General contrary to Regulation 64(1) and (3) of the Public Finance Management (County Governments) Regulations, 2015 which stipulates that the Accounting Officer or Receiver of Revenue or Collector of Revenue shall prepare a quarterly report not later than the 15th day after the end of the quarter and (3) the quarterly report shall be submitted to the County Treasury, with a copy to the Auditor-General and to County Assembly.

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

11.0 Failure to Dispose Unserviceable Assets

The statement of financial position reflects property, plant and equipment balance of Kshs.3,413,957,120. However, field verification revealed thirty-six (36) unserviceable vehicles that had not been disposed of and remain unutilized. This was contrary to Section 164(1) of the Public Procurement and Asset Disposal Act, 2015 which stipulates that the employee in-charge of unserviceable, obsolescent, obsolete or surplus assets shall bring the matter to the attention of the Disposal Committee through the Head of the Procurement Function.

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

12.0 Failure to Retain Facilities Improvement Funds (FIF) at the Hospitals

Review of revenue records obtained from Level 4 and Level 5 health facilities in Kitui County revealed that fourteen (14) health facilities collected a total Kshs.722,049,214 towards the health facilities improvement. Out of this amount, a total of Kshs.416,842,808 was transferred to County Revenue Fund. However, the County Treasury reimbursed a total of Kshs.425,603,998 to the health facilities resulting in a surplus of Kshs.8,761,190. This was contrary to Section 5(1) of the Facilities Improvement Financing Act, 2023 which requires that all monies raised or received by or on behalf of all Public Health Facilities be retained in the Hospital Facilities Improvement Financing account.

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

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

REPORT ON EFFECTIVENESS OF INTERNAL CONTROLS, RISK MANAGEMENT AND GOVERNANCE

Conclusion

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

Basis for Conclusion

1. Lack of a fixed Assets Register

The statement of financial position reflects property, plant and equipment balance of Kshs.3,413,957,120. However, review of records revealed that Management did not

maintain a fixed assets register in the prescribed format. This was contrary to Regulation 136(1) of the Public Finance Management (County Governments) Regulations, 2015 which states that the Accounting Officer shall be responsible for maintaining a register of assets under his or her control or possession as prescribed by the relevant laws. The register in place lacked identification of serial numbers, acquisition date, description of asset, location, class and cost of acquisition.

In the circumstances, the effectiveness of internal controls on management of fixed assets could not be confirmed.

2. Use of Manual Payroll

The statement of financial performance reflects employees' costs of Kshs.5,536,786,270. Included in the amount is Kshs.4,599,266 which was reported through a manual payroll system. Review of records revealed that Management operated three payroll systems namely; a Manual (Excel Format) Payroll System, the Integrated Payroll and Personnel Database (IPPD) System and the Human Resource Integrated System (HRIS-Ke). The use of the manual system requires manual calculations of deductions to arrive at a net monthly pay, and constant updates of the data, which makes it prone to human error and misuse leading to weak internal controls on management of personnel emoluments.

In the circumstances, internal controls on management of personnel emoluments 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

10 December, 2025

Appendix I


Completed Projects Yet to be Operationalized - Department of Health


Project	Project Cost (Kshs.)	Completion date	Status
Completion of Tseikuru X-Ray Department	3,500,000	05/08/2024	Complete but yet to be Operationalized
Completion of Mutitu Theatre	4,074,674	28/05/2024	Complete but yet to be Operationalized
Completion of Kauwi X-Ray Block	2,208,686	02/06/2024	Complete but yet to be Operationalized
Construction of male ward at Kanziko health centre	7,203,740	03/05/2024	Complete but yet to be Operationalized
Completion of Maternity Unit at Kalisasi Health Center	3,837,890	08/05/2024	Complete but yet to be Operationalized
Construction of Kyamatu Dispensary	4,956,140	20/06/2024	Complete but yet to be Operationalized
Construction of Kanguu Dispensary	4,959,281	09/05/2024	Complete but yet to be Operationalized
Construction of Kyamatu Dispensary	4,956,140	20/06/2024	Complete but yet to be Operationalized
Mortuary Block at Kitui County Referral Hospital	3,087,490	05/05/2024	Yet to be Operationalized
Mortuary Block at Kitui County Referral Hospital	12,235,630	12/09/2024	Yet to be Operationalized
Total	51,019,671		

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

	Notes	F/Y 2024-2025
		Kshs
Revenue from non-exchange transactions		
Transfers from CRF	6	11,586,930,555
Miscellaneous Revenue	7	7,079,313
Total		11,594,009,868
Revenue from exchange transactions		
Other incomes	8	13,614,000
Total revenue		11,607,623,868
Expenses		
Employee costs	9	5,536,786,270
Use of goods and services	10	2,228,609,526
Transfers to other Government Entities	11	1,123,170,265
Depreciation and amortization expense	12	
Other Grants and Subsidies	13	126,089,342
Finance costs	14	
Social Benefits	15	
Total expenses		9,014,655,402
Gain(loss) on sale of assets	16	-
Gain/Loss on Foreign Exchange	17	-
Gain/Loss on fair value of investments	18	-
Impairment loss	19	-
Surplus/Deficit for the year		2,592,968,466
Taxation	20	-
Net Surplus/Deficit		2,592,968,466

The Financial Statements set out on pages 1 to 43 were signed by:

.....

John Makau Kimwele
Chief Officer
Finance and Revenue Management

.....

Joel Mwinzi Muyanga
Head of Accounting Services
ICPAK M/No.: 17969

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


11. Statement of Financial Position as at 30 June 2025


	Notes	F/Y 2024-2025	Opening Statement 1 st July 2024
		Kshs	Kshs
Assets			
Current Assets			
Cash and Cash equivalents	21	331,674,751	613,613,326
Receivables from Exchange Transactions	22	163,232,227	
Receivables from Non-Exchange Transactions	23		
Inventories	24		
Current portion of investments	25		
Total Current Assets		494,906,978	613,613,326
Non-Current Assets			
Receivables from Exchange Transactions	22(b)		-
Non- Current portion of investments	25	-	-
Property, Plant and Equipment	26	3,413,957,120	546,435,251
Intangible Assets	27		
Investment Property	28		
Right-of-use assets	29		
Biological Assets	30		
Tangible Natural Resources	31		
Total Non- Current Assets		3,413,957,120	546,435,251
Total Assets (A)		3,908,864,098	1,160,048,577
Liabilities			
Current Liabilities			
Trade and Other Payables	32	626,406,908	546,435,251
Refundable Deposits and Prepayments	33	117,155,612	41,320,172
Current Provision	34		
Lease Liabilities	35		
Deferred Income	36		
Employee Benefit Obligation	37		
Current Portion of Borrowings	38		
Total Current Liabilities		743,562,520	587,755,423
Non-Current Liabilities			

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

	Notes	F/Y 2024-2025	Opening Statement 1 st July 2024
		Kshs	Kshs
Non-Current Provisions	34		
Lease Liabilities	35		
Deferred Income	36		
Non-Current Employee Benefit Obligation	37		
Borrowings – Non-Current Portion	38		
Service Concession Liability	39		
Total Non- Current Liabilities			
Total Liabilities (B)		743,562,520	587,755,423
Net Assets(A-B)		3,165,301,580	572,293,153
Represented By:			
Reserves		-	-
Accumulated Surplus		3,165,301,580	572,293,153
Capital Fund		-	-
Net Assets		3,165,301,580	572,293,153

The financial statements set out on pages 1 to 43 were signed by:

.....

John Makau Kimwele
Chief Officer
Finance and Revenue Management

.....

Joel Mwinzi Muyanga
Head of Accounting Services
ICPAK M/No.: 17969

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

	Accumulated Surplus	Reserves	Capital Fund	Total
As at 30th June 2024 (cash basis)	628,734,419			628,734,419
Adjustments:	(56,441,266)			(56,441,266)
Recognition of assets				
Recognition of liabilities				
As at July 1, 2024	572,293,153			572,293,153
Return to CRF	39,961			39,961
Surplus/ deficit for the year	2,592,968,466	-	-	2,592,968,466
Other changes (specify)				
As at June 30, 2025	3,165,301,580	-	-	3,165,301,580

1. *Prior year adjustments of Kshs 56,441,266 relate to balance of revenue accounts for the financial year 2023-2024 adjusted due to change in accounting policy where the County considers the transfers received from county revenue fund as revenue in the statement of performance.*
2. *Kshs 39,961 relate to return County revenue fund by the operational accounts for the year.*

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

		F/Y 2024-2025
	Notes	Kshs
Cash flows from operating activities		
Receipts		
Transfers from CRF	6	11,586,930,555
Miscellaneous Revenue	7	7,079,313
Increase in Retention monies		75,835,440
Other income		2,430,000
Total receipts		11,672,275,308
Payments		
Employee costs		5,210,532,440
Use of goods and services		2,080,504,681
Transfers to other Government Entities		1,123,170,265
Other Grants and Subsidies		126,089,342
Finance costs		
Social Benefits		
Total payments		8,540,296,727
Net cash flows from/(used in) operating activities	40	3,131,978,581
Cash flows from investing activities		
Purchase of PPE		(3,413,957,120)
Purchase Intangible assets		
Proceeds from sale of PPE		
Proceeds from sale of Biological Assets		
Purchase of investments		
Sale of investments		
Net cash flows from/(used in) investing activities		(3,413,957,120)
Cash flows from financing activities		
Returns to CRF		39,941
Proceeds from borrowings		
Repayment of borrowings		
Net cash flows from financing Activities		39,941
Net increase/(decrease) in cash & Cash equivalents		(281,938,578)
Cash and cash equivalents at 1 July 2024		613,613,326
Cash and cash equivalents at 30 June 2025		331,674,748

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

Recurrent and Development Budgets Combined

Receipts/Payments Item	Original Budget	Adjustments	Final Budget	Actual on Comparable Basis	Budget Utilization Difference	% Of Utilization
	a	b	c=a+b	d	e=c-d	f=d/c %
	Kshs	Kshs	Kshs	Kshs	Kshs	
Budget carry overs (SPA)	-	572,293,154	572,293,154	572,293,154	-	100
Receipts						-
Transfers from the CRF	11,734,622,438	606,383,605	12,341,006,043	11,586,930,555	754,075,488	94
Miscellaneous Revenue (Grant Emergency Locust)	121,025,000	-	121,025,000	7,079,313	113,945,687	6
Other receipts	-	-	-	2,430,000	(2,430,000)	-
Total Receipts	11,855,647,438	1,178,676,759	13,034,324,197	12,168,733,022	865,591,175	93
Payments						
Compensation of employees	5,260,754,502	34,277,566	5,295,032,068	5,210,532,440	84,499,628	98
Use of goods and services	1,809,521,793	531,026,639	2,340,548,432	2,080,504,681	260,043,751	89
Other grants and transfers	979,395,855	605,558,202	1,584,954,057	1,199,898,023	385,056,034	76
Subsidies	50,000,000	-	50,000,000	49,361,584	638,416	99
Social security benefits						
Acquisition of assets	3,755,975,288	7,814,352	3,763,789,640	3,413,957,120	349,832,520	91
Finance costs, including loan interest						
Repayment of principal on borrowing						
Other payments						
Total Expense	11,855,647,438	1,178,676,759	13,034,324,197	11,954,253,847	1,080,070,350	92
Surplus	-	-	-	214,479,175	(214,479,175)	

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	Operating	Financing	Investing	total
<i>Actual amounts on comparable basis presented in the budget and actual comparative statement</i>	214,479,175	-	-	214,479,175
<i>Basis difference</i>	-	-	-	-
<i>Timing differences</i>	-	-	-	-
<i>Entity differences (Retention Account Balances)</i>	117,155,612	-	-	117,155,612
<i>Classification differences (Return to CRF)</i>	39,961	-	-	39,961
<i>Actual in the statement of cashflows</i>	331,674,748	-	-	331,674,748

- *The difference between original budgets and final budget is a result of two supplementary budgets approved during the year leading to an increase in the budget of **Kshs 1,178,676,759**.*
- *The Budget of **Kshs 14,305,355,310** includes the budget for Equitable share **Kshs 11,752,326,679**, Own source revenue **Kshs 1,145,025,058** and **Kshs 779,268,784** for grants and **628,734,789** being revote.*
- ***Kshs 7,079,313** for Emergency locust Account was received directly into the operational account of the County thus not included in the transfer to County Revenue Account.*
- *The difference of an amount **Kshs 331,674,748** for Cash and Cash Equivalent shown in the cashflow and the statement of comparison of Budget is that the closing balance in the deposit account **Kshs 117,155,612** is included in the cash and cash equivalent but not in the budget.*
- *Amount of **Kshs 3,413,957,120** relating to purchase of PPE includes a figure **Kshs 3,020,135,337** which was incurred on community projects.*

15. Notes to the Financial Statements

1. General Information

County Government of Kitui is established by and derives its authority and accountability from The Constitution of Kenya 2010. The County is domiciled in Kenya, and its principal activities are providing essential services to Kitui citizens.

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 County has taken advantage of the transitional provisions under IPSAS 33 and therefore these 1st year financial statements are transitional financial statements and the following elements of the financial statements have not been recognised as the County has taken advantage of the transition provisions outlined in IPSAS 33. (County to state the transitional provisions it has applied and the steps being towards full compliance with IPSAS Accrual).

These financial statements were authorised for issue by the accounting officer on 28th August 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 County. 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 30th June 2025

Notes to the financial statements

Critical accounting judgements

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

Recognition of revenue

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

Recognition of non-exchange expenses and liabilities

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

The County Government of Kitui pursues several policy targets and outcomes. However, the commitment to these targets and outcomes, generally, do not of themselves constitute a present obligation unless the County Government of Kitui is clear on the cost it intends to incur, when payment will be made, and to whom and consequently has raised a valid expectation. As a consequence, liabilities are not reported for costs associated with the County policy objectives and targets. Where a policy choice gives rise to an obligation that exists independently of the County Government of Kitui 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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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 County Government of Kitui 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.

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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>Applicable 1st January 2025</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 a County. 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>Applicable 1st January 2025</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> <p>The County has not adopted this standard.</p>
IPSAS 45- Property Plant and Equipment	<p>Applicable 1st January 2025</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> <p>The County is in the process of valuing the assets and the standard will be applicable once the valuation is done.</p>
IPSAS 46 Measurement	<p>Applicable 1st January 2025</p> <p>The objective of this standard was to improve measurement guidance across IPSAS by:</p>

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Standard	Effective date and impact:
	<ul style="list-style-type: none"> i. Providing further detailed guidance on the implementation of commonly used measurement bases and the circumstances under which they should be used. ii. Clarifying transaction costs guidance to enhance consistency across IPSAS; iii. Amending where appropriate guidance across IPSAS related to measurement at recognition, subsequent measurement and measurement related disclosures. <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>Applicable 1st January 2026</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 County 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>Applicable 1st January 2026</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>Applicable 1st January 2026</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>
IPSAS 50: Exploration For &	<p>Applicable 1st January 2027</p> <p>The objective of this Standard is to specify the financial reporting for the exploration for and evaluation of mineral resources. The Standard requires:</p>

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Standard	Effective date and impact:
Evaluation of Mineral Resources	<ul style="list-style-type: none"> i. Limited improvements to existing accounting practices for exploration and evaluation expenditures. ii. Entities that recognize exploration and evaluation assets to assess such assets for impairment in accordance with this Standard and measure any impairment in accordance with IPSAS 26. iii. Disclosures that identify and explain the amounts in the County's financial statements arising from the exploration for and evaluation of mineral resources and help users of those financial statements understand the amount, timing and certainty of future cash flows from any exploration and evaluation assets recognized.

iii) Early adoption of standards

The County Government of Kitui did not early – adopt any new or amended standards in the financial year.

4. Summary of Significant Accounting Policies

a) Revenue recognition

i) Revenue from non-exchange transactions

Transfers from other government entities

Revenues from non-exchange transactions with other government entities are measured at fair value and recognized on obtaining control of the asset (cash, goods, services and property) if the transfer is free from conditions and it is probable that the economic benefits or service potential related to the asset will flow to the County 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 County's right to receive payments is established.

Notes to the Financial Statements (Continued)

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 2024/2025 was approved by the County Assembly on 27th 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 County upon receiving the respective approvals to conclude the final budget. Accordingly, the County recorded additional appropriations of Kshs **1,349,077,872** on the 2024/2025 budget following the governing body's approval. The County'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 page 6 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. 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 County 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.

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 County 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 County 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 County 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 County Government of Kitui; The County Government of Kitui 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 County 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. A County 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 County. 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 County 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 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 County 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.

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 County expenses research costs as incurred. Development costs on an individual project are recognized as intangible assets when the County 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.

Notes to the Financial Statements (Continued)

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 County 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 County and a financial liability or equity instrument of another County. At initial recognition, the County 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 County 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 County'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 County 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 County 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 County 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 County 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 County 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 County classifies its liabilities as subsequently measured at amortized cost except for financial liabilities measured through surplus or deficit

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 County.

k) Provisions

Provisions are recognized when the County 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 County 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.

Notes to the Financial Statements (Continued)

l) Contingent liabilities

The County 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.

m) Contingent Assets

The County 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 County 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 County government of Kitui creates and maintains reserves in terms of specific requirements.

o) Changes in accounting policies and estimates

The County Government of Kitui 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 County Government of Kitui provides retirement benefits for its employees and directors. Defined contribution plans are post-employment benefit plans under which the County Government of Kitui pays fixed contributions into a separate Lap trust and Lap 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.

Notes to the Financial Statements (Continued)

q) Foreign currency transactions

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

Notes to the Financial Statements (Continued)

r) Borrowing costs

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

s) Related parties

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

t) Service concession arrangements.

The County analyses all aspects of service concession arrangements that it enters in determining the appropriate accounting treatment and disclosure requirements. Where a private party contributes an asset to the arrangement, the County 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 County also recognizes a corresponding liability, adjusted by a cash consideration paid or received.

Notes to the Financial Statements (Continued)

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.

v) Comparative figures

In preparing these financial statements the County Government of Kitui has elected to apply paragraph 79 of IPSAS 33, which allows for the election by County Government of Kitui 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 County Government of Kitui 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 County Government of Kitui 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 County. Such changes are reflected in the assumptions when they occur.

**Kitui County Executive
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Notes to the Financial Statements (Continued)

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 County.
- 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. 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.

6. Transfers from CRF

Nature of Transfer	Amount recognized to Statement of financial performance.	Amount deferred under deferred income.	Total transfers FY 2024/2025
	Kshs	Kshs	Kshs
Recurrent	8,178,925,418	-	8,178,925,418
Development	2,998,807,592	-	2,998,807,592
Special purpose transfers	409,197,545	-	409,197,545
Total	11,586,930,555	-	11,586,930,555

(The County received from CRF, Kshs 2,998,807,592 for Development Account, Kshs 8,178,925,418 for recurrent account while Kshs 409,197,545 was received for donor funded Accounts)

7. Miscellaneous Revenue

Nature of Revenue	FY 2024/2025
	Kshs
In kind grants and donations	-
Refunds & Reimbursements	7,079,313
Revenues not classified anywhere else	
Total	7,079,313

(Miscellaneous Revenue is Kshs 7,079,313 which was received for Emergency Locust Response Programme directly into the operational account not through County revenue Account)

8. Other Incomes

Description	FY 2024/2025
	Kshs
Insurance recoveries	13,614,000
Sale of tender documents	
Services concession income	
Other incomes not specified elsewhere	
Total other income	13,614,000

(This amount was received as insurance Compensation for the County during the year)

9. Employee Costs

Description	FY 2024/2025
	Kshs
Basic salaries of permanent employees	5,369,651,540
Basic wages for temporary employees	167,134,731
Personal allowances – part of salary	
Pension and other social security contributions	
Employer contributions to compulsory national social security schemes	
Employer contributions to compulsory national health insurance schemes	
Employer contribution to compulsory housing scheme	
Other social benefit schemes	
Other personnel costs	
Total Employee costs	5,536,786,270

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

Notes to the Financial Statements (Continued)

10. Use of Goods and Services

Description	FY 2024/2025
	Kshs
Utilities, supplies and services	47,306,728
Communication, supplies and services	39,201,003
Domestic travel and subsistence	245,340,960
Foreign travel and subsistence	1,306,338
Printing, advertising, and information supplies & services	110,262,377
Rentals of produced assets	11,483,465
Training expenses	265,615,934
Hospitality supplies and services	179,046,180
Insurance costs	162,494,336
Specialized materials and services	484,961,277
Other operating expenses including bank Charges	343,543,923
Office and general supplies and services	88,150,722
Fuel Oil and Lubricants	115,996,743
Routine maintenance – vehicles and other transport equipment	53,544,107
Routine maintenance – other assets	62,134,624
Others - Supply of seeds	18,220,810
TOTAL	2,228,609,525

Notes to the Financial Statements (Continued)

11. Transfers to Other Government Entities

Description	FY 2024/2025
	Kshs
Transfers to other County Government entities	357,935,612
Transfers to self-reporting projects	259,875,174
Transfers to car loan and mortgage schemes	10,000,000
Others (Capital grants)	495,359,479
Total	1,123,170,265

(The transfers reported here relate to County Assembly, Hospitals, Kitui County Executive car loan and Transfer to Climate change fund, while other capital grants and transfers is donor program (NAVCD) and ERLP) which supports farmers to grow drought resistant crops like sorghum to boost their economic activities)

12. Depreciation and Amortization Expense

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

13. Other Grants and Subsidies

Description	FY 2024/2025
	Kshs
Membership dues and subscriptions to international organizations	-
Scholarships and other educational benefits	76,727,758
Emergency relief and refugee assistance	-
Grants to small businesses, cooperatives, and self employed	-
Subsidies to Public entities	49,361,584
Subsidies to Private entities	-
Total Grants and Subsidies	126,089,342

(Scholarship and other educational benefits program support needy and bright students by disbursing bursaries to various schools and colleges, Subsidies relates to Kenya power bills paid by the County on behalf of water companies to provide essential services to the community)

14. Finance Costs

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

(There were no borrowing costs during the financial year)

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

Notes to the Financial Statements (Continued)

15. Social Benefits

Description	FY 2024/2025
	Kshs
Transfers to the elderly	-
Transfers to orphans	-
Transfers to the physically challenged	-
Total social benefit expenses	-

16. Gain/Loss on Sale of Assets

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

17. Gain/Loss on Foreign Exchange

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

18. Gain/Loss on Fair Value Investments

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

19. Impairment Loss

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

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

Notes to the Financial Statements (Continued)

20. Taxation

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

21. Cash and Cash Equivalents

Description	FY 2024/2025	Opening Statement 1 st July 2024
	Kshs	Kshs
Recurrent Account	1,275,880	2,702,405
Development Account	523	54,257
Deposits Account	117,155,612	41,320,172
Special Purpose Accounts	213,242,736	569,536,492
Other commercial accounts		
Total	331,674,751	613,613,326

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

			FY 2024/2025	Opening Statement 1 st July 2024
	Financial Institution	Account number	Kshs	Kshs
Recurrent Accounts				
1.	Kitui County Recurrent Account	1000170654	28,041	119,782
2.	Kitui County Standing Account	1140752995	12,553	2,279
3.	Kitui County Pro-poor programme	1149645113	1,235,286	2,580,344
Development Accounts				
1.	Kitui County Development Account	1000170638	523	54,257
Deposit Accounts				
1.	Kitui County Deposit Account	1000217127	117,155,612	41,320,172
Special Purpose Accounts				
2.	Kitui Devolution Support Program Account	1000371064	1,511,137	39,666,974
3.	Kitui Second Devolution Support Program	1000746041	5,625,000	-
4.	Kitui County Roads Maintenance Fuel Levy Account	1000353651	34,332	34,332

**Kitui County Executive
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			FY 2024/2025	Opening Statement 1st July 2024
	Financial Institution	Account number	Kshs	Kshs
5.	Kitui County Kenya Urban Support Program Account (KUSP)	1000380799	2,646	2,646
6.	Kitui County ASAL Livestock Account (ASAL)	1000374608	386	386
7.	Kitui County Village Polytechnics Grant Account	1000367008	362,908	362,908
8.	Agricultural Sector Development Support Program Account (ASDSP)	1000367016	13,010	13,010
9.	COVID-19 ACCOUNT	1000455543	16,326,684	39,475,434
10.	Kitui County Locust Response	1000506528	555	555
11.	Kitui County Primary Health Care	1000565772	488,076	315,558
12.	Kitui County Climate Change	1000570571	-	191,238,473
13.	Kitui County National Agricultural Rural Inclusive Growth Project	01141810573100	-	6,502,493
14.	Agricultural Sector Development Support Program Account (ASDSP)	01141810584600	-	12,725
15.	Kitui County National Agricultural Value Chain Development Project	1100016824001	96,679,493	116,684,923
16.	Kitui County Aggregate Industrial	1000742224	51,525,750	100,000,000
17.	Emergency Locust Response	01141811642100	8,363,458	75,226,072
18.	Kitui County Institutional Dev Grant	1000745107	32,309,300	-
19.	Kitui County National Agricultural Rural Inclusive Growth Project	1000366998	-	3
	Other Operating Commercial A/Cs			
	Cash on Hand	-	-	-
	Total		331,674,751	613,613,326

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

Notes to the Financial Statements (Continued)

22. Receivables from Exchange Transactions

Description	FY 2024/2025	Opening Statement 1 st July 2024
	Kshs	Kshs
Total receivables		
Insurance Compensation Due to the County	11,184,000	-
	-	-
Total receivables	-	-
a) Prepayments	152,048,227	-
b) Non-current receivables	-	-
Total Receivables (a+b)	163,232,227	-

(The above amount refers to prepayment of medical insurance for six months (Kshs 146,825,173) and (Kshs 5,223,055) for motor vehicle insurance for three months)

i) Ageing analysis for Receivables

Description	FY 2024/2025		Opening Statement 1 st July 2024	
	Kshs		Kshs	
	FY 2024/2025	% of the total	Opening Balance	% of the total
Less than 1 year	163,232,227	%	-	%
Between 1- 2 years	-	%	-	%
Between 2-3 years	-	%	-	%
Over 3 years	-	%	-	%
Total (a+b)	163,232,227	%	-	%

ii) Reconciliation for Impairment Allowance on Receivables from Exchange Transactions

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

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

Notes to the Financial Statements (Continued)

23. Receivables from Non-Exchange Transactions

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

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

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

24. Inventories

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

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

Notes to the Financial Statements (Continued)

Detailed disclosure on inventories

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

25. Investments

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

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

Notes to the Financial Statements (Continued)

d) Movement of Equity Investments

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

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 County where investment is held	No of shares			Nominal value of shares	Fair value of shares	Fair value of shares
	Direct shareholding	Indirect shareholding	Effective shareholding			
	%	%	%	Kshs	Kshs	Opening Statement 1 st July 2024
						Kshs
County A	-	-	-	-	-	-
County B	-	-	-	-	-	-
County C	-	-	-	-	-	-
	-	-	-	-	-	-

**Kitui County Executive
Annual Report 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	Plant And Machinery	Work in progress	Service concession assets	Total
Depreciation Rate		2-10%	10-16.67%	2-20%	12.5%	33.3%	x%			
Cost	Kshs	Kshs	Kshs	Kshs	Kshs	Kshs	Kshs	Kshs	Kshs	Kshs
Opening Bal as 1st July 2024	-	-	-	-	-	-	-	-	-	-
Additions	10,200,000	181,810,950	51,263,158	3,020,135,337	25,425,748	19,059,595	106,062,331	-	-	3,413,957,120
Disposals	-	-	-	-	-	-	-	-	-	-
Transfer/Adjustments	-	-	-	-	-	-	-	-	-	-
As At 30 June 2025	10,200,000	181,810,950	51,263,158	3,020,135,337	25,425,748	19,059,595	106,062,331	-	-	3,413,957,120
Depreciation And Impairment										
Depreciation for the year	-	-	-	-	-	-	-	-	-	-
Disposals	-	-	-	-	-	-	-	-	-	-
Impairment	-	-	-	-	-	-	-	-	-	-
Transfer/Adjustment	-	-	-	-	-	-	-	-	-	-
As At June 2025	10,200,000	181,810,950	51,263,158	3,020,135,337	25,425,748	19,059,595	106,062,331	-	-	3,413,957,120
Net Book Values										
Opening Bal as at 1st July 2024	-	-	-	-	-	-	-	-	-	-
As At 30th June 2025	10,200,000	181,810,950	51,263,158	3,020,135,337	25,425,748	19,059,595	106,062,331	-	-	3,413,957,120

**Kitui County Executive
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Notes to the Financial Statements (Continued)

27. Intangible Assets

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

28. Investment Property

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

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

Notes to the Financial Statements (Continued)

29. Right-of-use assets

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

30. Biological Assets

Description	2024-2025	Opening Statement 1 st July 2024
	Kshs	Kshs
Specify	-	-
Specify	-	-
	-	-
Total	-	-

31. Tangible Natural Resources

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

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

Notes to the Financial Statements (Continued)

32. Trade and Other Payables

Description	FY 2024/2025		Opening Statement 1 st July 2024	
	Kshs		Kshs	
Trade payables	300,153,077		546,435,251	
Payments received in advance				
Employee payables	326,253,831			
Third-party payments				
Other payables				
Total trade and other payables	626,406,908		546,435,251	
Ageing analysis: (Trade and other payables)	FY 2024/2025	%	Opening balance	% of the Total
Under one year	522,274,653	%		%
1-2 years	14,283,816	%		%
2-3 years	40,443,007	%		%
Over 3 years	49,405,433	%		%
Total (tie to above total)	626,406,909		-	

33. Refundable Deposits and Prepayments

Description	FY 2024/2025		Opening Statement 1 st July 2024	
	Kshs		Kshs	
Customer deposits	117,155,612		41,320,172	
Prepayments	-		-	
Other deposits	-		-	
Total deposits	117,155,61		41,320,172	
Ageing analysis: (Refundable deposits)	FY 2024/2025	% of the Total	Opening Balance	% of the Total
Under one year	117,155,612	%	41,320,172	%
1-2 years		%		%
2-3 years	-	%	-	%
Over 3 years	-	%	-	%
Total	117,155,612	%	41,320,172	

**Kitui County Executive
Annual Report 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	-	-	-	-
Total provisions year end	-	-	-	-
Current Provisions	-	-	-	-
Non-Current Provisions	-	-	-	-

35. Lease Liabilities

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

Maturity Analysis

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

Analysed as:

Description	Amount
Current	-
Non- Current	-
Total	-

**Kitui County Executive
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Notes to the Financial Statements (Continued)

36. Deferred Income

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

The deferred income movement is as follows:

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

Analysed as:

Description	Amount
Current	-
Non- Current	-
Total	-

**Kitui County Executive
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Notes to the Financial Statements (Continued)

37. Employee Benefit Obligations

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

Retirement benefit Asset/ Liability (Applicable to Pensions)

The County operates a defined benefit scheme for all full-time employees from July 1, 2024. The scheme is administered by Lap trust and Lap fund while. On this basis the present value of the defined benefit obligation and the related current service cost and past service cost were measured using the Projected Unit Credit Method. The principal assumptions used for the purposes of valuation are as follows:

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

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

Notes to the Financial Statements (Continued)

Recognition of Retirement Benefit Asset/ Liability

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

	FY 2024/2025	Opening Statement 1 st 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	-	-
Adjustments for restrictions on the defined benefit asset	-	-
Remeasurement of the net defined benefit liability (asset)	-	-

b) Amounts recognized in the Statement of Financial Position

	FY 2024/2025	Opening Statement 1 st 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 County Government of Kitui also contributes to the statutory National Social Security Fund (NSSF). This is a defined contribution scheme registered under the National Social Security Act. The County Government of Kitui obligation under the scheme is limited to specific contributions legislated from time to time. Other than NSSF the County Government of Kitui also has a defined contribution scheme operated by Lap trust and Lap fund Pension Fund. Employees contribute 12% while employers contribute 15% of basic salary. Employer contributions are recognised as expenses in the statement of financial performance within the period they are incurred.

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

Notes to the Financial Statements (Continued)

38. Borrowings

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

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

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Notes to the Financial Statements (Continued)

Description	FY 2024/2025	Opening Statement 1 st July 2024
	Kshs	Kshs
Short Term Borrowings (Current Portion)	-	-
Long Term Borrowings	-	-
Total	-	-

39. Service Concession Arrangements Liability

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

40. Cash Generated from Operations

	FY 2024/2025
	Kshs
Surplus for the year before tax	2,592,968,466
Adjusted for:	
Depreciation	-
Non-cash grants received	-
Contributed assets	-
Impairment	-
Gains and losses on disposal of assets	-
Contribution to impairment allowance	-
Working capital adjustments	-
Increase in inventory	
Increase in Prepayments	(163,232,227)
Increase in receivables	
Increase in deferred income	
Increase in payables	626,406,907
Increase in payments received in advance	75,835,440
Net cash flow from operating activities	3,131,978,586

Notes to the Financial Statements (Continued)

41. Financial Risk Management

The County's activities expose it to a variety of financial risks including credit and liquidity risks and effects of changes in foreign currency. The County'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 County does not hedge any risks and has in place policies to ensure that credit is only extended to customers with an established credit history.

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

i) Credit risk

The County 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 County's management based on prior experience and their assessment of the current economic environment.

The carrying amount of financial assets recorded in the financial statements representing the County'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
As at 30 June 2025				
Receivables from exchange transactions	-	-	-	-
Receivables from non-exchange transactions	-	-	-	-
Bank balances	-	-	-	-
Total	-	-	-	-

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Notes to the Financial Statements (Continued)

Financial Risk Management

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

ii) Liquidity risk management

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

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

	Less than 1 month	Between 1-3 months	Over 5 months	Total
	Kshs	Kshs	Kshs	Kshs
As at 30 June 2025				
Trade payables				
Current portion of borrowings				
Provisions				
Deferred income				
Employee benefit obligation				
Total				

Notes to the Financial Statements (Continued)

Financial Risk Management

iii) Market risk

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

Market risk is the risk arising from changes in market prices, such as interest rate, equity prices and foreign exchange rates which will affect the County'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 County'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 County's exposure to market risks or the manner in which it manages and measures the risk.

a) Foreign currency risk

The County has transactional currency exposures. Such exposure arises through purchases of goods and services that are done in currencies other than the local currency. Invoices denominated in foreign currencies are paid after 30 days from the date of the invoice and conversion at the time of payment is done using the prevailing exchange rate. The County 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.

**Kitui County Executive
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Notes to the Financial Statements (Continued)

Financial Risk Management

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

	Kshs	Other currencies	Total
	Kshs	Kshs	Kshs
As at 30 June 2025			
Financial Assets	-	-	-
Investments	-	-	-
Cash	-	-	-
Debtors	-	-	-
Total Financial Assets	-	-	-
Financial Liabilities	-	-	-
Trade And Other Payables	-	-	-
Borrowings	-	-	-
Total Financial Liabilities	-	-	-
Net Foreign Currency Asset/(Liability)	-	-	-

Financial Risk Management

The following table demonstrates the effect on the County'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
2024			
Euro	-	-	-
USD	-	-	-
2025			
Euro	-	-	-
USD	-	-	-

Notes to the Financial Statements (Continued)

b) Interest rate risk

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

Management of interest rate risk

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

Financial Risk Management

Sensitivity analysis

The County 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

Fair value of financial assets and liabilities

a) Financial instruments measured at fair value.

Determination of fair value and fair values hierarchy

IPSAS 30 specifies a hierarchy of valuation techniques based on whether the inputs to those valuation techniques are observable or unobservable. Observable inputs reflect market data obtained from independent sources; unobservable inputs reflect the County'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 County 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
As at 30 June 2025				
Financial Assets				
Quoted Equity Investments	-	-	-	-
Non- Financial Assets	-	-	-	-
Investment Property	-	-	-	-
Land And Buildings	-	-	-	-
	-	-	-	-

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

iv) Capital Risk Management

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

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

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

Government of Kenya

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

Other related parties include:

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

	FY 2024/2025
	Kshs
Transactions with related parties	
a) Sales to related parties	
Others e.g. interest and bank charges	-
Total	-
B) purchases from related parties	-
Purchases of electricity from KPLC	-
Purchase of water from govt service providers	-
Rent expenses paid to govt agencies	-
Training and conference fees paid to govt. Agencies	-
Others	-
Total	-
b) Grants /transfers from the government	-
Grants from National Govt	-
Grants from County government	-
Donations in kind	-
Total	-
c) Expenses incurred on behalf of related party	
Payments of salaries and wages for employees	-
Payments for goods and services for Water Companies	49,361,584
Total	49,361,584
d) Key management compensation	
Compensation to key management	211,856,935
Total	261,218,519

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43. Contingent Assets and Contingent Liabilities

Contingent Assets

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

Contingent Liabilities

	FY 2024/2025
	Kshs
Contingent Liabilities	
Court Cases against the County	1,130,607,693
Bank Guarantees in Favour of Subsidiary	
Contingent Liabilities arising from Contracts Including PPPs	
Others	
Total	1,130,607,693

(Details of Contingent liabilities are analysed on appendix III)

**Kitui County Executive
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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)
2.	Basis of Qualified Opinion <i>Unconfirmed revenue Receipts totaling Kshs.3,980,755 included in F.S figure of Kshs. 3,111,155,760 were recorded in the cash book but did not reflect in the bank statements (or reconciliation). Further, the cashier analysis indicated Kshs.3,794,256. In addition, County's electronic revenue collection system records for land rates (LAIFOMS) indicated uncollected revenue arrears of Kshs 1,098,129,827.</i>	<i>This relates to unbanked revenue by revenue officers as of 30th June 2024 hence unbanked. This amount has been recovered from revenue collectors' salaries. To eliminate cash handling, the County has transitioned to automated revenue collection methods.</i>	<i>Not resolved</i>	<i>2 Months up to September 2025</i>
3.	<i>Variances between Financial Statements and Integrated Financial Management Information System (IFMIS) Balances</i>	<i>The variance between the financial statement and integrated financial management information system (IFMIS) Balance occurred on two items caused by difference in treatment of funds transferred to health facilities in the budget and financial report. This issue will be addressed in subsequent financial statements by consolidation of all transfers to government entities in one line both in budget and financial statements.</i>	<i>Not resolved</i>	<i>1-month up to end of August 2025</i>
	Emphasis of matter <i>Pending Accounts Payables Financial statements reflect total Kshs.861,319,545 being accounts payables not settled as at 30th June, 2024. Management explained that pending bills resulted from failure to get June disbursement Kshs.866 million, but no evidence was provided to</i>	<i>Bills were not paid at the close of the financial year due to non-disbursement of funds by the National Treasury</i>	<i>Not resolved</i>	<i>2 Months up to September 2025</i>

**Kitui County Executive
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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)
	confirm that the bills were settled as a first charge in the subsequent year.			
1.	<p>Report on lawfulness and effectiveness in the use of public resources Non-Compliance with One Third Rule of Basic Salary Rule. Review of the IPPD payroll data revealed that one thousand nine hundred and nine (1,909) employees earned a net salary of less than a third (1/3) of the basic salary contrary to Section 19 (3) of the Employment Act, 17 of 2007.</p>	<p>The implementation of Human Resources Information System (HRIS) will address the challenges of staff committing salaries below one third. However, it is important to note that introduction of taxes that affect salaries may cause net salaries to go below one third Since the employees may have committed their salaries to long-term loans leaving them with just enough to accommodate one third, subsequent pension contribution increments resulted in the staff pay falling below the required threshold. The HRIS will help the Counties to configure the system to lock out commitments beyond the set threshold of one third.</p>	Not resolved	6 Months up to December 2025.
2.	<p>Non-Compliance with Law on Ethnic Diversity County's master roll and other staff records indicated that out of 5,568 employees of the County Government, 5,061 or approximately 91 % of the total number were from the dominant ethnic community in the County contrary to Section 65(1)(e) of the County Governments Act, 2012. Management indicated that majority of the County employees were from the National Government and those inherited from the defunct Local Authority who were mainly from the dominant ethnic community; no effort has been taken to address the issue.</p>	<p>The County is working towards compliance with law on ethnic diversity through encouraging applicants from other ethnic communities to increase the proportion of the non-dominant community towards the recommended threshold.</p>	Not resolved	9 Months March 2026

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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)
3.	<p>Non- Compliance with the Law on Fiscal Responsibility - Wage Bill</p> <p>Financial statements reflect compensation of employees' amount of Kshs. 5,002,692,126 which represents 38% of the total receipts of Kshs. 13,074,283,745, contrary to the provisions of Regulation 25(1) (a) and (b) of the Public Finance Management (County Governments) Regulations, 2015.</p> <p>Although Management formed a taskforce which presented their findings and recommendations in February 2023, as at time of the audit in November 2024 the recommendations had not been implemented</p>	<p>The County has reduced its casual wage bill through rationalisation of casual employees engaged by various departments.</p> <p>The County has increase own source revenue through revenue automation to cushion the overall budget from increase in wage bill. The County has reduced its casual wage bill through rationalisation of casual employees engaged by various departments.</p>	Not resolved	9 Months March 2026
4.1.1	<p>i) Storeyed Maternity Ward at Kitui County Referral Hospital. Project initiated in year 2016/2017 at a contract sum of Kshs. 242,787,625 and target completion date of 18 May 2019. Project terminated on 18 December 2018 and contractor had received Kshs. 51,964,035, but high court civil case No. 2 of 2019 ordered Kitui County to pay the contractor an amount of Kshs. 254,238,639. But out of court consent/ agreement with the contractor on 18/6/2024 settled at Kshs. 53,017,765 an amount paid to the contractor on 24/6/2024.</p> <p>Project verification revealed that it is still</p>	<p>The County Government has embarked on the completion of the project this includes Preparation of the Bill of Quantities for the remaining works and allocation of budget. It is a multiyear project and the County Government of Kitui plans to allocate a further Kshs 70 million through funds generated under the Kitui County Referral Hospital (KCRH) towards the completion of the project.</p>	Not resolved	9 Months March 2026

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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)
4.1.2	<p>stalled.</p> <p>ii) Proposed Completion of X-ray Building at Kawui Hospital</p> <p>Project for construction of x-ray building was awarded on 2 February 2024 at a contract sum of Kshs.2,208,686 for a contract period of 120 days, but project was completed as planned but not put to use. This is despite, the Hospital having an un-installed x-ray machine, one of ten (10) procured back in 2017- 2018 at approximately 70 million</p>	<p>The X ray machine requires a three-phase electricity power connection on site. The County Ministry of Health and Sanitation applied for a three-phase electricity power connection. Kenya power provided a quotation Reference number A28452021030005 amounting to Kshs 1.3M for upgrading of electricity from single phase to three phase. The County Ministry of Health and Sanitation will pay Kenya power the quoted amount by end of September 2025.</p>	Not resolved	4 Months up to October 2025
4.1.3	<p>iii) Oxygen Plant Machine - Kitui County Referral Hospital</p> <p>Oxygen Plant machine procured in 2016/2017, by County Government at Kshs.14,500,000 for use by Kitui Referral Hospital.</p> <p>However, physical verification of the project carried out on 11 September 2024 revealed that the plant was yet to be installed and is stored in an unsecured storage space outside, exposing it to risk of physical deterioration due to adverse weather conditions.</p> <p>Management attributed the delay in installation and commissioning to disputes between the County and the supplier.</p>	<p>This is matter in court and the parties appeared in court on 17th July 2025 where the respondent (the supplier) sought fourteen (14) more days to file their submissions. The court granted their request and set a mention date for the 13th of November 2025 to confirm the filing of submission and to take a ruling date.</p>	Not resolved	5 Months up to November 2025

Kitui County Executive

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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)
	<i>Management also noted that no payments have been made for the plant machine</i>			
5.	<p><i>Kabati Slaughterhouse</i></p> <p><i>Project for construction of slaughterhouse awarded on 19 June 2008 at a cost of Kshs.4,427,863.80, but Contractor completed the project but declined to hand it over as contract sum had not been paid in full. The County Executive inherited the project when the County was formed and the amount owed to the contractor has escalated to a tune of Kshs.6,197,755.</i></p> <p><i>Contractor, went to court and Court made a ruling for the County to pay the principal sum of Kshs.6,197,755.96, which was paid vide payment voucher number 48413 dated 26 September 2023 awaiting further determination of the matter. However, despite payment of the amount, the County farmers are unable to access slaughterhouse.</i></p>	<p><i>This matter is in court. On the 28th of May 2025 the parties appeared in Court having not reconciled the outstanding amounts in respect of accrued interest payable. Each party filed their computation with the court which directed that the parties appear for a ruling on the 30th of June 2025.</i></p> <p><i>On 29th May 2025 the County Government wrote to the contractor through its lawyers to release the facility for use by the public.</i></p> <p><i>The Contractor through his lawyers declined the county's request to hand over the facility. On 30th June 2025, the court directed that the deputy registrar to take accounts and establish the correct outstanding amount. The matter will be mentioned on 10th December 2025 to confirm verification of accounts by the deputy registrar.</i></p>	<i>Not resolved</i>	<i>6 Months up to December 2025</i>
6.3	<p><i>Tyaa Sumpwell and Civil Works at Tyaa River</i></p> <p><i>The County Government awarded acontract for construction of Tyaa Sump-well and other Civil works at Tyaa river in Mwingi with scope of works being intake works (construction of sump-well), solar pumping assembly, guardhouse and toilet, water transmission line (rising main) and masonry storage water tank at Mwingi Town with a contract sum of</i></p>	<p><i>The County Ministry of Water and Irrigation had planned to fence the site hosting the solar power installations in the current period 2024/25. However, due to budget cuts that were as result of reduction in allocation to County governments, the ministry was unable to implement the projects as they surrendered funds to the County Treasury for the budget reduction.</i></p> <p><i>The Ministry has budgeted for the for fencing of the solar installations in the 2025/26. The ministry has</i></p>	<i>Not resolved</i>	<i>3 Months up to September 2025</i>

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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)
7.1	<p>Kshs.15,957,431 as per contract agreement signed on 23 February, 2024. Upon completion of project, contractor was paid Kshs.13,607,837 on 21 June 2024. However, security arrangements for the solar pumping station installations valued at Kshs.4,618,032 was not considered, and were at risk of vandalization</p> <p>Non-Compliance with Deductions and Remittance of Statutory Dues</p> <p>Review of payroll records revealed that the County did not deduct, and remit Pay As You Earn (PAYE) amounting to Kshs.6,673,380 to Kenya Revenue Authority (KRA) with some of the arrears dating back to the year 2021.</p> <p>The delay in deduction and remittance to KRA is contrary to Section 37(1) of the Income Tax Act that requires an employer who pays emoluments to an employee to deduct and account for tax thereon, to such extent and in such manner as may be prescribed</p>	<p>handed over the project to Kiambere Water and Sanitation Co. Ltd who have deployed security guards to secure the installations</p> <p>The matter raised in this audit query relates to an assessment conducted by KRA on the operations of County Government of Kitui for the period between May 2018 – December 2020. The County Government disputed the assessment and filed an objection. The County Government agreed and paid the undisputed amount of Kshs 98,491,026. The matter has been referred to the Alternative Dispute Resolution (ADR), where we are expected work with KRA to resolve the matters that were objected.</p>	Not resolved	1 Month up to September 2025
7.2	Lack of County Attorney	To competitively source a County Attorney, the Governor initiated the process of recruitment by forwarding a proposed selection panel for	Not resolved	1 Month up to September 2025

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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)
	<p>During the year under review, County Government lacked a County Attorney contrary to Section 4(1 and 2) of the County Attorney Act, 2020 that requires County Governments to establish an office of the County Attorney which will consist of County Attorney, County Solicitor and such other number of legal counsels.</p>	<p>approval by the County Assembly on 23rd December 2024. This panel was approved and the Governor notified on the 5th June 2025. The Governor formally appointed the selection panel on the 12th June 2025. This selection panel concluded its work and submitted its report to the H. E. the Governor on 4th August, 2025. The Governor forwarded a nominee for the position of County Attorney to the County Assembly on the 5th August 2025.</p>		
8.	<p>Late Submission of Climate Change Financial Statements</p> <p>During the year under review, Management submitted the financial statements for climate change to the Auditor- General on 15 November 2024 instead of the statutory deadline of 30 September 2024. This is contrary to Section 29 (1) of Climate Change Act, 2016 which stipulates that the Council shall cause to be kept all proper books and records of account of the income expenditure and assets of the Council and shall cause the accounts of the Council to be audited within a period of three months after the end of each financial year</p>	<p>The report for the Climate Change Fund had been prepared together with the main county executive report, but upon advice by the auditor, a separate report for the fund was prepared and submitted to the OAG for audit.</p>	Resolved	
9.	<p>Failure to Submit Financial Statements for Kitui Municipality</p>	<p>Kitui Municipality did not maintain a separate set of books for the 2020/2021, 2021/2022, 2022/2023 and 2023/2024. This is because their</p>	Not resolved	2 Months up to September 2025

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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)
	<p><i>Review of the County records revealed that the County Government of Kitui established Kitui Municipality through a charter dated and approved on 29 June 2018. However, the Municipality failed to submit financial statements for 2019/2020, 2020/2021, 2021/2022, 2022/2023 and 2023/2024 financial years for audit contrary to provisions of Sections 46(1) and (2) of the Urban Areas and Cities (amendment) Act, 2019.</i></p>	<p><i>budget was included in the county executive vote and therefore, their financial statements were not reported separately.</i></p> <p><i>Kitui municipality now has a board in place, which can execute the mandate of the municipality granted by the municipal charter. The allocation for Kitui municipality in the budget for 2025/26 has been budgeted as transfers to other County entities to ensure funds allocated to Kitui Municipality are accounted for as transfers by the County Executive</i></p>		
10.	<p><i>Irregular Funding of National Government Functions</i></p> <p><i>The Office of the Governor spent an amount of Kshs.84,068,141 for the award of Bursaries to student beneficiaries in secondary schools, universities, tertiary schools and special education institutions.</i></p> <p><i>Further, the County, through the Ministry of Culture, Gender, Youth, ICT, Sports and Social Services, under the programme, funded sports related Projects valued at Kshs.23,044,851 in various in primary and secondary schools</i></p>	<p><i>The County Government of Kitui has signed an Intergovernmental Partnership Agreement with the National Government through Ministry of Education to facilitate issuance of bursary and scholarship support to learners in basic institutions, technical and vocational education and training institutions and universities. This agreement also covers the putting up of infrastructure and amenities in education institutions such as classrooms and playgrounds</i></p>	Resolved	

Kitui County Executive

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

Reference No. on the external audit Report	Issue / Observations from Auditor	Management comments	Status: (Resolved / Not Resolved)	Timeframe: (Put a date when you expect the issue to be resolved)
11.	<p><i>Irregular Payments to Council of Governors</i></p> <p><i>As previously reported, the statement of receipts and payments and as disclosed in Note 6 to the financial statements reflects an amount of Kshs.1,047,235,986 under transfers to other government entities. Included in the amount is Kshs.3,220,0 00 irregularly paid to Council of Governors</i></p>	<p><i>The County Government Kitui remitted Kshs. 2,000,000 being Intergovernmental contribution to the Council of Governors and Kshs. 1,000,000 being support towards legal fees for the Financial Year 2023/2024</i></p>	Not resolved	2 Months up to September 2025
1.	<p><i>Basis of Conclusion</i></p> <p><i>Internal Audit and Audit Committee</i></p> <p><i>The County did not have an Audit Committee for the three quarters under review; hence audit work plans could not be approved and head of internal audit reported functionally and administratively directly to the Accounting Officer.</i></p> <p><i>Further, review of human resource records revealed that the Audit Committee was not properly constituted as appointment letters provided for audit review showed that two members (alternate) representing the Governor and County Treasury had not been appointed as at the time of audit in November 2024. Further, internal audit unit was not properly staffed.</i></p>	<p><i>The County Government has fully constituted the Audit Committee by appointing the two additional members of the committee who are Governor's representative and County Treasury representative.</i></p> <p><i>The Committee held its inaugural meeting on 23rd June 2025.</i></p>	Not Resolved	2 Months up to November 2025.

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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)
2.	<p style="text-align: center;"><i>Management of Assets</i></p> <p><i>County's non-current asset (as per register) amounted to Kshs.27,117,024,014. However, review of the balances and physical verification of sampled assets revealed the following anomalies.</i></p> <p><i>Three (3) motor vehicles at the parking yard, which were new vehicles (lorries) had been vandalized, and are currently grounded. Other vehicles inspected were explained to be in good serviceable condition but were lying idle (not in use) and exposed to risk of being vandalized. Inventory indicated that various vehicles had no ownership documents like logbooks, but it was explained that such assets were inherited from the defunct Kitui Municipal Council. Assets were not tagged for ease of tracking. There was lack of formal guidelines on asset management from the County Treasury.</i></p>	<p><i>The Office the County Secretary on 31st July 2025 wrote to the Director, Registration and Licensing at the National Transport and Safety Authority (NTSA) requesting for the processing and issuance of logbooks for the motor vehicles transferred defunct Local Authorities and National Government to Kitui County Government by the Intergovernmental Relations Technical Committee (IGRTC).</i></p>	<p><i>Not Resolved</i></p>	<p><i>2 Months up to November 2025.</i></p>

.....  Date.....

John Makau Kimwele
Chief Officer -Finance, Revenue Management and Accounting

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Appendix II: Status of Projects completion

Project	Total project Cost	Total expended to date	Completion % to date	Budget	Actual	Sources of funds
Construction of Administration Block at Kwa Kamari	10,460,529	10,460,529	On-going 90%	11,422,409	10,460,529	CGOK
Chain link fencing and Sentry at Kwa Kamari	2,889,270	2,889,270	Complete 100%	2,892,817	2,889,270	CGOK
Construction of Junior Staff Quarter at Kwa kamari	4,229,195	4,229,195	Complete 100%	4,230,130	4,229,195	CGOK
Construction of pit latrine at kwa Kamari	1,190,508	1,190,508	On-going 50%	1,192,423	1,190,508	CGOK
Installation of solar lightening Kwa Kamari	2,152,484	2,189,964	On-going 50%	2,152,484	2,189,964	CGOK
Construction of Administration Block at Kwa ngongoo	10,907,100	10,907,100	On-going 90%	11,422,409	10,907,100	CGOK
Construction of Junior Staff Quarter at Kwa ngongoo	4,229,215	4,229,215	100%	4,230,130	4,229,215	CGOK
Chain link fencing and Sentry at Kwa ngongoo	2,889,500	2,889,500	Complete 100%	2,892,817	2,889,500	CGOK
Construction of pit latrine at Kwa ngongoo	1,191,531	1,191,531	100%	1,192,423	1,191,531	CGOK
Installation of solar lightening Kwa ngongoo	2,141,035	2,141,035	Awaiting completion of main block	2,152,484	2,141,035	CGOK
Additional works Twambui	614,995	614,995	100%	617,630	614,995	CGOK

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Chain link fencing and Sentry at Twambui	2,889,442	2,889,442	100%	2,892,817	2,889,442	CGOK
Chain link fencing and Sentry at Imuumba	2,892,000	2,892,000	100%	2,892,817	2,892,000	CGOK
Repair of Konakalite police station	2,500,000	-	Undergoing procurement process	2,500,000		CGOK
Construction of Kyuso ward office	4,986,510	1,778,750	On-going 90%	4,987,450	4,986,510	CGOK
Repairs of Waita ward office	1,399,350	1,399,350	100%	1,400,460	1,399,350	CGOK
Routine Maintenance of Tseikuru - Nzanzeni - Usueni Road - 13.3km	18,939,947	18,921,007	100%	18,939,947	18,921,007	CGOK
Construction of Nzanzeni Drift Along Nzanzeni - Kangunguu Road - 135m	17,076,905	17,059,828	100%	17,076,905	17,059,828	CGOK
Routine Maintenance of Thitani Market - Kavaini Loop Road - 2km	4,841,664	4,836,822	100%	4,841,664	4,836,822	CGOK
Construction of a drift at Kwa Katalinga stream - 52m	2,527,099	2,524,572	100%	2,527,099	2,524,572	CGOK
Repair of kamuluyuni drift on Endau -mukooni road - 25m	2,281,684	2,279,402	100%	2,281,684	2,279,402	CGOK
Light grading of identified roads in Tseikuru, Ngomeni and Kyuso wards - 180km	4,887,200	4,882,313	100%	4,887,200	4,882,313	CGOK
Light grading of identified roads in Ngutani. Kiomo/Kyethani and Migwani wards - 180km	4,874,390	4,869,515	100%	4,874,390	4,869,515	CGOK
Light grading of identified roads in Waita, Nuu and Nguni wards - 180km	4,874,362	-	33%	4,874,362	-	CGOK
Light grading of identified roads in Kisasi, Mbitini and Ikanga/Kyatune wards - 180km	4,888,871	4,883,982	100%	4,888,871	4,883,982	CGOK
Light grading of identified roads in Voo/Kyamatu, Chuluni and Nzambani wards - 180km	4,868,820	4,863,951	100%	4,868,820	4,863,951	CGOK

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Light grading of identified roads in Mulango, Tharaka and Kiomo/Thaana wards - 180km	4,885,065	4,880,180	100%	4,885,065	4,880,180	CGOK
Light grading of identified roads in Zombe,Endau and Mutitu/Kalikku wards - 180km	4,886,922	4,882,035	100%	4,886,922	4,882,035	CGOK
Light grading of identified roads in Kyangwithya East, Kyangwithya West and Township wards - 180km	4,889,706	4,884,817	100%	4,889,706	4,884,817	CGOK
Light grading of identified roads in Mumoni, Mui and Miambani Wards - 180km	4,885,063	4,880,178	100%	4,885,063	4,880,178	CGOK
Light grading of identified roads in Mutomo, Mutha and Kanziku/Simisi Wards - 180km	4,888,314	3,312,810	100%	4,893,187	4,888,294	CGOK
Proposed Makuka drift along Tyaa River	12,671,925	-	40%	12,671,925	-	CGOK
Drift at Kwa Kathuva-Kavuvuu River	1,038,416	1,037,378	100%	1,038,416	1,037,378	CGOK
Drift at Kwa Masi Syokiti To Kyambusya Road	1,070,455	1,069,385	100%	1,070,455	1,069,385	CGOK
Sleeve Ducts and Culverts at Mbitini	321,587	321,265	100%	321,587	321,265	CGOK
Ivovoa River Drift Repair (Makuti - Kathungi)	12,724,842	-	100%	12,724,842	-	CGOK
Inyuu-Nzilani-Kyaango	4,898,100	4,893,202	100%	4,898,100	4,893,202	CGOK
Proposed additional 2 Cell Box Culvert at R.Nguni flood Plain	10,876,160	-	20%	10,876,160	-	CGOK
Mwanianga Drift Repair	3,161,023	3,157,862	100%	3,161,023	3,157,862	CGOK
Road Opening of Identified Access Roads in Kyuso Ward (12km)	1,846,694	-	0%	1,846,694	-	CGOK
Road Opening of Identified Access Roads in Tseikuru (4.0km)	644,300	-	0%	644,300	-	CGOK
Road Opening of Identified Access Roads in Ngomeni (4.0km) wards	649,700	-	0%	649,700	-	CGOK

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Road Opening of Identified Access Roads in Tharaka Ward (5km)	814,100	-	0%	814,100	-	CGOK
Road Opening of Identified Access Roads in Mumoni Ward (10km)	1,558,347	1,556,789	100%	1,558,347	1,556,789	CGOK
Road Opening of Identified Access Roads in Nuu Ward (11km)	1,707,452	-	0%	1,707,452	-	CGOK
Road Opening of Identified Access Roads in Mwingi Central Ward (7.0km)	1,098,849	-	30%	1,098,849	-	CGOK
Road Opening of Identified Access Roads in Migwani Ward (6.0km)	934,916	933,981	100%	934,916	933,981	CGOK
Road Opening of Identified Access Roads in Kivou Ward (12km)	1,831,001	1,829,170	100%	1,831,001	1,829,170	CGOK
Road Opening of Identified Access Roads in Waita Ward (12km)	1,830,588	1,828,758	100%	1,830,588	1,828,758	CGOK
Road Opening of Identified Access Roads in Nguni Ward (12km)	1,833,900	-	0%	1,833,900	-	CGOK
Road Opening of Identified Access Roads in Mui Ward (5km)	785,556	784,770	100%	785,556	784,770	CGOK
Road Opening of Identified Access Roads in Miambani ward (7km)	1,067,520	852,948	80%	1,067,520	852,948	CGOK
Road Opening of Identified Access Roads in Kyome/Thaana ward (5km)	789,037	-	0%	789,037	-	CGOK
Road Opening of Identified Access Roads in Kiomo/Kyethani Ward (10km)	1,542,300	-	0%	1,542,300	-	CGOK
Road Opening of Identified Access Roads in Nguutani Ward (10km)	1,541,682	1,540,140	100%	1,541,682	1,540,140	CGOK
Road Opening of Identified Access Roads in Mutonguni ward (6km)	960,000	-	0%	960,000	-	CGOK
Road Opening of Identified Access Roads in Kithumula/Kwa Mutonga Wards (6Km)	959,188	-	0%	959,188	-	CGOK
Road Opening of Identified Access Roads in Kauwi Ward (9km)	1,377,200	1,375,823	100%	1,377,200	1,375,823	CGOK

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Road Opening of Identified Access Roads in Kwa Vonza/Yatta Ward (9km)	1,376,900	-	0%	1,376,900	-	CGOK
Road Opening of Identified Access Roads in Kyangwithya East ward (6km)	932,302	931,370	100%	932,302	931,370	CGOK
Road Opening of Identified Access Roads in Kyangwithya West Ward (6km)	932,572	931,639	100%	932,572	931,639	CGOK
Road Opening of Identified Access Roads in Kanyangi Ward (11km)	1,706,350	-	0%	1,706,350	-	CGOK
Road Opening of Identified Access Roads in Matinyani ward (6km)	932,000	931,068	100%	932,000	931,068	CGOK
Road Opening of Identified Access Roads in Township Ward (6km)	932,900	931,967	100%	932,900	931,967	CGOK
Road Opening of Identified Access Roads in Kisasi ward (6km)	930,800	-	0%	930,800	-	CGOK
Road Opening of Identified Access Roads in Mbitini Ward (6km)	931,980	931,048	100%	931,980	931,048	CGOK
Road Opening of Identified Access Roads in Mulango ward (6km)	929,100	928,171	100%	929,100	928,171	CGOK
Road Opening of Identified Access Roads in Nzambani Ward (7km)	1,085,446	1,084,361	100%	1,085,446	1,084,361	CGOK
Road Opening of Identified Access Roads in Voo/Kyamatu ward (6km)	930,483	929,553	100%	930,483	929,553	CGOK
Road Opening of Identified Access Roads in Endau/Malalani Ward (6.0km)	934,590	933,655	100%	934,590	933,655	CGOK
Road Opening of Identified Access Roads in Mutitu/Kalilu (6km)	934,246	933,312	100%	934,246	933,312	CGOK
Road Opening of Identified Access Roads in Zombe/Mwitika Ward (7km)	1,076,646	1,075,569	100%	1,076,646	1,075,569	CGOK
Road Opening of Identified Access Roads in Chuluni ward (7km)	1,085,400	1,084,315	100%	1,085,400	1,084,315	CGOK
Road Opening of Identified Access Roads in Ikanga/Kyatune (3km) ward	497,789		0%	497,789		CGOK

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Road Opening of Identified Access Roads in Mutomo/Kibwea (3km) ward	497,789		0%	497,789		CGOK
Road Opening of Identified Access Roads in Athi Ward (7km)	1,087,800		0%	1,087,800		CGOK
Road Opening of Identified Access Roads in Kanziku/Simisi Ward (7km)	1,089,000		0%	1,089,000		CGOK
Road Opening of Identified Access Roads in Mutha Ward (7km)	1,076,661	1,075,584	100%	1,076,661	1,075,584	CGOK
Construction of Kitui East Sub-County Public Works Offices	7,348,080		70%	7,348,080		CGOK
Repair of Kyuso Sub-County Works Offices	1,417,890		10%	1,417,890		CGOK
Purchase of New Plant Machinery (Motor Grader)	26,730,726	26,730,726	100%	26,730,726	26,730,726	CGOK
Training of Boda boda riders and assisting in acquisition of licenses in all wards (40) in Kitui County	9,747,500	9,747,500	90%	9,747,500	9,747,500	CGOK
Consultancy in Boda Boda Policy Formulation	2,888,000	2,166,000	75%	2,888,000	2,166,000	CGOK
Proposed Construction of a Modern Boda Boda Shed at Nguni Town In Nguni Ward.	448,990	448,990	100%	448,990	448,990	CGOK
Proposed Construction of a Modern Boda Boda Shed at Miambani Town in Miambani Ward.	448,400	448,400	100%	448,400	448,400	CGOK
Proposed Construction of a Modern Boda Boda Shed at Kyome Town in Kyome/Thaana -Ward.	448,500	448,500	100%	448,500	448,500	CGOK
Proposed Construction of a Modern Boda Boda Shed at Ikutha Town in Ikutha Ward.	448,905	448,905	100%	448,905	448,905	CGOK
Proposed Construction of a Modern Boda Boda Shed at Migwani Town in Migwani Ward.	448,600	448,600	100%	448,600	448,600	CGOK
Proposed Construction of a Modern Boda Boda Shed at Mwingi Town Municipality in Mwingi Central Ward.	446,440	446,440	100%	446,440	446,440	CGOK
Proposed Construction of a Modern Boda Boda Shed at Chuluni Town in Chuluni Ward Ward.	445,500	445,500	100%	445,500	445,500	CGOK

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Proposed Construction of a Modern Boda Boda Shed at Kitui Town Municipality in Kitui Township Ward.	448,490	448,490	100%	448,490	448,490	CGOK
Proposed Construction of a Modern Boda Boda Shed at Tseikuru Town in Tseikuru Ward.	448,490	448,490	100%	448,490	448,490	CGOK
Proposed Construction of a Modern Boda Boda Shed at Malalani Town in Endau Malalani Ward.	448,000	448,000	100%	448,000	448,000	CGOK
Proposed Construction of a Modern Boda Boda Shed at Mulango Town in Mulango Ward.	447,910	447,910	100%	447,910	447,910	CGOK
Proposed Construction of a Modern Boda Boda Shed at Zombe Town in Zombe Ward.	448,000	448,000	100%	448,000	448,000	CGOK
Proposed Construction of a Modern Boda Boda Shed at Mwingi Town in Mwingi Central Ward.	448,460	448,460	100%	448,460	448,460	CGOK
Proposed Construction of a Modern Boda Boda Shed at Kanyangi Town in Kanyangi Ward.	448,915	448,915	100%	448,915	448,915	CGOK
Proposed Construction of a Modern Boda Boda Shed at Nuu Town in Nuu Ward.	448,000	448,000	100%	448,000	448,000	CGOK
Construction of ECDE Classroom at Masikalini primary	1,379,150	1,378,990	100%	1,379,150	1,378,990	CGOK
Construction of 4no.pit latrine at Masikalini primary	891,000	883,310	100%	891,000	883,310	CGOK
Completion of storeyed Administration Block at Matinyani Boys Secondary School	22,954,814	22,954,814	100%	22,954,814	22,954,814	CGOK
Supply and delivery of language teachers Guide 1710 pcs	820,900	820,800	100%	820,900	820,800	CGOK
Supply and delivery of assorted dustless chalk 1355 gross	2,845,500	2,799,459	100%	2,845,500	2,799,459	CGOK
Supply and delivery of KICD PP1 and PP2 Books	1,716,150	1,716,028	100%	1,716,150	1,716,028	CGOK
Pro poor fees support	72,000,000	72,000,000	100%	72,000,000	72,000,000	CGOK
Renovation of 2 no dormitories at Mwingi Baptism Vtc	2,000,000	1,998,001	100%	2,000,000	1,998,001	CGOK

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Door pit latrine with urinal at kanyongonyo vtc	1,288,000	1,287,980	100%	1,288,000	1,287,980	CGOK
Completion of chainlink at kyuso vtc	2,392,000	2,370,726	100%	2,392,000	2,370,726	CGOK
Renovation of twin workshop at mutwaathi vtc	1,764,200	1,763,200	100%	1,764,200	1,763,200	CGOK
CONSTRUCTION OF 2 NO DOOR PIT LATRINE AT MIAMBANI	440,200	439,999	100%	440,200	439,999	CGOK
Re-roofing of mvm workshop block at kyatune vtc	1,292,400	1,290,860	100%	1,292,400	1,290,860	CGOK
CONSTRUCTION OF SINGLE WORKSHOP AT TSEIKURU	2,451,500	2,451,250	100%	2,451,500	2,451,250	CGOK
Procurement of sewing machines for waita,gai,syombuku and mutonguni vocational training centre (80 pcs)	2,390,400	2,390,290	100%	2,390,400	2,390,290	CGOK
Supply of sewing machines to Mui VTC,Migwani VTC,NGWANI VTC and Mutonguni (80 pcs)	2,396,400	2,396,000	100%	2,396,400	2,396,000	CGOK
Supply of sewing machine to kauwi and musengo (40 pcs)	1,198,000	1,197,400	100%	1,198,000	1,197,400	CGOK
Supply of sewing machines to miambani and matinyani (40 pcs)	1,198,000	1,198,000	100%	1,198,000	1,198,000	CGOK
Supply of sewing machine to nguuni,waita,kaliwa and katse (80 pcs)	2,390,400	2,396,000	100%	2,390,400	2,396,000	CGOK
Supply of sewing to wanzua,ikutha,kyuso and tyaa kamuthale vtc	2,390,400	2,392,000	100%	2,390,400	2,392,000	CGOK
Supply of sewing machines to Ikutha (20 pcs)	898,500	898,400	100%	898,500	898,400	CGOK
Supply of sewing machines to kawala,mutito,katwala and kanyangi vtc (80pcs)	2,390,400	2,395,200	100%	2,390,400	2,395,200	CGOK
Supply of sewing machines at Mavia,Kamanyi,Nzeluni and Kathungu vtc (80 pcs)	2,390,400	2,396,160	100%	2,390,400	2,396,160	CGOK
Supply of sewing machines to Nguuni and Kisasi(40 pcs)	1,198,000	1,196,800	100%	1,198,000	1,196,800	CGOK

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Supply of tools to mwakini vtc	1,785,869	1,754,860	100%	1,785,869	1,754,860	CGOK
Supply of sewing machines to zombe and kanduti(40 pcs)	1,198,000	1,197,200	100%	1,198,000	1,197,200	CGOK
Supply and delivery of lockers and chairs –Mwakini vtc (50 pcs of chair and 50 pcs of lockers)	750,000	746,500	100%	750,000	746,500	CGOK
SUPPLY AND DELIVERY OF TOOLS AND EQUIPMENT AT GAI VTC	1,326,500	1,326,410	100%	1,326,500	1,326,410	CGOK
Installation of solar energy street lights (4no. Posts) at Wii market in Mulango Ward.	1,369,312	1,369,312	100%	1,369,312	1,369,312	CGOK
Construction of 4 door pit latrine with urinal at Wii Market in Mulango ward	840,470	840,470	100%	840,470	840,470	CGOK
Construction of twin market shed at Katothya market	2,781,448	2,781,448	100%	2,781,448	2,781,448	CGOK
Installation of solar energy streetlights(2 no posts) at Katothya	803,213	803,213	100%	803,213	803,213	CGOK
Construction 4 door pit latrine with urinal at Kamaembe Market	840,673	840,673	100%	840,673	840,673	CGOK
Construction of a twin market shed at Thaananzau market	2,886,118	2,886,118	100%	2,886,118	2,886,118	CGOK
Construction of a twin market at Kamaembe market	2,790,728	2,790,728	100%	2,790,728	2,790,728	CGOK
Construction of a twin market shed at Wii market	2,883,160	2,883,160	100%	2,883,160	2,883,160	CGOK
Installation of solar energy streetlights (2 no posts) at Kamaembe market	715,946	715,946	100%	715,946	715,946	CGOK
Installation of solar flood lights at Thaananzau	803,104	803,104	100%	803,104	803,104	CGOK
Construction of 4-door pit latrine with urinal at Thaananzau mkt	700,350	700,350	100%	700,350	700,350	CGOK
Demolition Works at Migwani modern mkt	871,810	871,810	100%	871,810	871,810	CGOK

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Construction of 4 door pit latrines with urinal at Kalamba Muyo market	751,890	751,890	100%	751,890	751,890	CGOK
Refurbishment of Mwingi livestock market	3,289,470	3,289,470	100%	3,289,470	3,289,470	CGOK
Construction of one 4 door pit latrine with urinal at Maai market Mwingi central	750,802	750,802	100%	750,802	750,802	CGOK
Construction of 4 door pit latrine with urinal at Mutomo livestock yard market	742,960	742,960	100%	742,960	742,960	CGOK
Construction of 4 door pit latrine with urinal at kwa kilui mkt	749,229	749,229	100%	749,229	749,229	CGOK
Construction of 4 door pit latrine with urinal at Migwani produce market	752,960	752,960	100%	752,960	752,960	CGOK
Installation of solar energy street lights for kwanzou & Tulanduli Kamuwongo	2,127,846	2,127,846	100%	2,127,846	2,127,846	CGOK
Installation of solar energy street lights for Ndiini, Mutomo,Kitoani Kanyangi, Maliku & Syongila	2,807,977	2,807,977	100%	2,807,977	2,807,977	CGOK
Installation of solar energy street lights for kyandoa & lundi mkts	1,453,805	1,453,805	100%	1,453,805	1,453,805	CGOK
Repair of solar energy street lights for mathima,wikithuki,kanziku,maani,kyatune,nzalae,kathivo,kalooni,kamulaani& katse mkts	2,389,838	2,389,838	100%	2,389,838	2,389,838	CGOK
Repair of solar energy street lights for kandiwa katakani,kwa ukungu museva, mulango	2,389,600	2,389,600	100%	2,389,600	2,389,600	CGOK
Construction of twin mkt shed at Kalamba Muyo mkt mumoni ward	2,872,264	2,872,264	100%	2,872,264	2,872,264	CGOK
Construction of fresh produce store for modern market at Mathuki shopping Centre	1,001,782	1,001,782	100%	1,001,782	1,001,782	CGOK
Construction of twin market shed at Itivanzou Market	2,799,986	2,799,986	100%	2,799,986	2,799,986	CGOK
Constrution of twin market shed at Maliku market	2,870,860	2,870,860	100%	2,870,860	2,870,860	CGOK

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Construction of a Single Market Shed at Ndauni Shopping Centre	1,660,900	1,660,900	100%	1,660,900	1,660,900	CGOK
Construction of a Single Market Shed at Mutomo Livestock Yard	1,659,287	1,659,287	100%	1,659,287	1,659,287	CGOK
Construction of a Single Market Shed at Mwangala shopping Centre	1,663,498	1,663,498	100%	1,663,498	1,663,498	CGOK
Construction of a Single Market Shed at Kyuasini Shopping Centre	1,660,516	1,660,516	100%	1,660,516	1,660,516	CGOK
Construction of a Single Market Shed at Nzamba shopping Centre	1,662,810	1,662,810	100%	1,662,810	1,662,810	CGOK
Construction of a Single Market Shed at Kwa Syomwe Shopping Centre	1,658,830	1,658,830	100%	1,658,830	1,658,830	CGOK
Construction of a Single Market Shed at Kwa Kinyai Market	1,660,551	1,660,551	100%	1,660,551	1,660,551	CGOK
Construction of a Single Market Shed at Yiuku shopping Centre	1,626,430	1,626,430	100%	1,626,430	1,626,430	CGOK
Installation of 2 solar energy integrated security lights at Kathua markets	1,626,430	1,626,430	100%	1,626,430	1,626,430	CGOK
repair of 4no. solar energy market security lights at Malalani shopping Centre	821,280	821,280	100%	821,280	821,280	CGOK
Construction of a Single Market Shed at Kiukuni shopping Centre	1,663,498	1,663,498	100%	1,663,498	1,663,498	CGOK
Installation of 2 solar energy integrated security lights at Munyuni and Kataka markets	1,110,449	1,110,449	100%	1,110,449	1,110,449	CGOK
Construction of a Single Market Shed at Katumbu shopping Centre	1,660,911	1,660,911	100%	1,660,911	1,660,911	CGOK
Construction of a Single Market Shed at Manyoeni shopping Centre	1,660,331	1,660,331	100%	1,660,331	1,660,331	CGOK
Construction of a Twin Market shed at Muselele shopping centre	1,627,600	1,627,600	100%	1,627,600	1,627,600	CGOK
Construction of a Twin Market shed at Masimba shopping centre	1,628,001	1,628,001	100%	1,628,001	1,628,001	CGOK

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Construction of a Twin Market shed at Kivuuni shopping centre	1,625,910	1,625,910	100%	1,625,910	1,625,910	CGOK
Construction of a Single Market Shed at Ngiluni Shopping Centre	1,661,420	1,661,420	100%	1,661,420	1,661,420	CGOK
Installation of Solar Lights for maliku Market shed	1,118,400	1,118,400	100%	1,118,400	1,118,400	CGOK
proposed Installation of 2no. Solar Energy Integrated Security Lights each for Kalevi and Kalala Markets	1,069,450	1,069,450	100%	1,069,450	1,069,450	CGOK
Installation of 2no. Solar Energy integrated Lights for Kitooneo and Mavindini Markets	1,066,944	1,066,944	100%	1,066,944	1,066,944	CGOK
Construction of a Market shed at Kanzau shopping Centre	1,659,610	1,659,610	100%	1,659,610	1,659,610	CGOK
Construction of a Market shed at Syongila shopping Centre	1,659,426	1,659,426	100%	1,659,426	1,659,426	CGOK
Construction of a Single Market Shed at Kyangunga Shopping Centre	1,656,340	1,656,340	100%	1,656,340	1,656,340	CGOK
Construction of a Single Market Shed at Waluku Shopping Centre	1,648,557	1,648,557	100%	1,648,557	1,648,557	CGOK
Construction of a Single Market Shed at Unyaa Shopping Centre	1,631,538	1,631,538	100%	1,631,538	1,631,538	CGOK
Installation of 2no. Solar Energy integrated Lights for Kwa Ngutu and Kasue Markets	1,081,100	1,081,100	100%	1,081,100	1,081,100	CGOK
Construction of a Twin Market Shed at Kwa Mulungu Shopping Centre	1,661,498	1,661,498	100%	1,661,498	1,661,498	CGOK
Chain link Fencing with concrete Post and Gate around Sanitation Are at Kabati Market Road Reserve-PHASE 1	859,790	859,790	100%	859,790	859,790	CGOK
Proposed construction of a 4-door pit latrine at Katutu Market	911,250	911,250	100%	911,250	911,250	CGOK
Construction of a Market shed at Kyethani Market	3,110,000	3,110,000	100%	3,110,000	3,110,000	CGOK
proposed Installation of Solar Energy Security Lights at Misai Market	869,826	869,826	100%	869,826	869,826	CGOK

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Construction of a Twin Market Shed at Thitani shopping Centre	1,660,998	1,660,998	100%	1,660,998	1,660,998	CGOK
proposed Installation of Solar Energy Security Lights Wimbondo Market	870,000	870,000	100%	870,000	870,000	CGOK
Construction of a Twin Market Shed at Kamutisya Market	3,386,681	3,386,681	100%	3,386,681	3,386,681	CGOK
Installation of 2-10litre water tanks at Katalwa	495,760	495,760	100%	495,760	495,760	CGOK
Construction of a Single Market Shed at Kwa Mbulwa-Mathunzini Market	1,659,191	1,659,191	100%	1,659,191	1,659,191	CGOK
Installation of 2no. Solar Energy Integrated Security Lights for Mutwaathi Market,	611,050	611,050	100%	611,050	611,050	CGOK
proposed Installation of Solar Energy Security Lights at Nzalae Market,	611,308	611,308	100%	611,308	611,308	CGOK
Construction of a Twin Market shed at Syomikuku shopping centre	3,386,681	3,386,681	100%	3,386,681	3,386,681	CGOK
Proposed repair and relocation of Nguni market chainlink fence	4,023,200	4,023,200	100%	4,023,200	4,023,200	CGOK
Construction of a Single Market shed at Yumbu shopping Centre	1,660,649	1,660,649	100%	1,660,649	1,660,649	CGOK
Construction of a Single Market shed at Kiseveni Shopping Centre	1,660,603	1,660,603	100%	1,660,603	1,660,603	CGOK
Installation of 2no. (Each) Solar Lights for Kithanawani and Ngunini Markets	1,111,814	1,111,814	100%	1,111,814	1,111,814	CGOK
Installation of 2no. Solar Lights for Kausyuni and Mwanyani Markets	1,113,554	1,113,554	100%	1,113,554	1,113,554	CGOK
Construction of a Single Market shed at Kalesi Shopping Centre	1,650,924	1,650,924	100%	1,650,924	1,650,924	CGOK
Construction of a Single Market shed at Ikuusya shopping Centre	1,654,140	1,654,140	100%	1,654,140	1,654,140	CGOK
Construction of a Single Market shed at Myuuni Shopping Centre	1,660,795	1,660,795	100%	1,660,795	1,660,795	CGOK

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Installation of Market Security Solar Lights at Waita Market	1,119,061	1,119,061	100%	1,119,061	1,119,061	CGOK
Proposed Construction of a 4-door Pit Latrine at Waita Market	840,536	840,536	100%	840,536	840,536	CGOK
Construction of a Twin Market shed at Gatoroni Market	1,620,752	1,620,752	100%	1,620,752	1,620,752	CGOK
Construction of a Single Market shed at Wikithuki shopping Centre	1,665,360	1,665,360	100%	1,665,360	1,665,360	CGOK
Construction of a Single Market shed at Masukanioni Shopping Centre	1,611,970	1,611,970	100%	1,611,970	1,611,970	CGOK
Construction of a Single Market shed at Twimua shopping centre	1,612,722	1,612,722	100%	1,612,722	1,612,722	CGOK
Repair solar lights at Kamuwongo market	1,014,878	1,014,878	100%	1,014,878	1,014,878	CGOK
Construction of a 4-oor Pit Latrine at Ivoniangya Market	913,900	913,900	100%	913,900	913,900	CGOK
Construction of a Single Market shed at Mitamisyi Market	1,113,554	1,113,554	100%	1,113,554	1,113,554	CGOK
Installation of solar lights for Wikililye, Kwa Kinyai, Kyaume, Kilonzo, Mathulini, and Kavalula shopping Centres	1,840,920	1,840,920	100%	1,840,920	1,840,920	CGOK
Installation of 2no. Solar Energy Integrated Security Lights for Ndangani/Kwakuli and Kyandani Markets in Waita Ward and Mui Ward respectively	867,000	867,000	100%	867,000	867,000	CGOK
Installation of Solar Lights to Kivuuni Market shed (Mbitini ward) and Masimba & Muselele Market sheds (Yatta/Kwavonza Ward)	1,645,460	1,645,460	100%	1,645,460	1,645,460	CGOK
Installation of Solar Lights at Lundi and Syongila Markets	1,118,567	1,118,567	100%	1,118,567	1,118,567	CGOK
Proposed Extension of office in the Minsitry of Trade	1,286,698	1,286,698	100%	1,286,698	1,286,698	CGOK
Installation of Sloar Energy Security Lights at Koi Market	609,000	609,000	100%	609,000	609,000	CGOK

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Establishment of Kitui County Aggregation and Industrial Park(KCAIP)	100,000,000	100,000,000	70%	100,000,000	100,000,000	CGOK
Carrying out of Environmental Social Impact Assessment for KCAIP	2,450,000	2,450,000	100%	2,450,000	2,450,000	CGOK
Registration of new cooperatives	574,000	574,000	100%	574,000	574,000	CGOK
Revival of Dormant cooperatives	467,000	467,000	100%	467,000	467,000	CGOK
Strengthening cooperators	604,000	604,000	100%	604,000	604,000	CGOK
Development of KCAIP Investment Policy, Feasibility Study and Strategies to attract Investors in KCAIP	19,950,000	19,950,000	100%	19,950,000	19,950,000	CGOK
Construction of a Multi purpose Market Centre at Ithiani shopping Centre	12,450,000	12,450,000	100%	12,450,000	12,450,000	CGOK
Installation of gutters and 2No. 10,000 Litres water tanks for fresh produce market at Migwani market	1,323,500	1,323,500	100%	1,323,500	1,323,500	CGOK
Proposed Construction Of Ladies' Ablution Block At Multipurpose Market Centre- Ithiani	3,843,121	3,843,121	100%	3,843,121	3,843,121	CGOK
Proposed Cabro Placing And Repair At Migwani Fresh Produce Market	2,320,720	2,320,720	100%	2,320,720	2,320,720	CGOK
proposed Supply and Installation of Solar Energy Integrated Security Lights at Kamina Market	1,119,289	1,119,289	100%	1,119,289	1,119,289	CGOK
proposed Supply and Installation of Solar Energy Integrated Security Lights at Syomikuku Market	1,107,799	1,107,799	100%	1,107,799	1,107,799	CGOK
proposed Supply and Installation of Solar Energy Integrated Security Lights at Migwani fresh produce Market	1,072,161	1,072,161	100%	1,072,161	1,072,161	CGOK
proposed Supply and Installation of Solar Energy Integrated Security Lights at Kwa Ukungu Market	1,047,815	1,047,815	100%	1,047,815	1,047,815	CGOK
proposed Supply and Installation of Solar Energy Integrated Security Lights at Gatoroni Market	1,119,482	1,119,482	100%	1,119,482	1,119,482	CGOK
proposed Supply and Installation of Solar Energy Integrated Security Lights at Twimyua Market	1,112,567	1,112,567	100%	1,112,567	1,112,567	CGOK

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proposed Supply and replacement of Solar Energy Integrated Streetlights at Makutano and Katalwa Markets	913,890	913,890	100%	913,890	913,890	CGOK
Proposed supply and replacement of solar energy integrated street lights at Karung'a and Kanzui markets	1,101,955	1,101,955	100%	1,101,955	1,101,955	CGOK
Proposed supply and installation of solar energy integrated security lights at Kwa Mulungu market	1,058,426	1,058,426	100%	1,058,426	1,058,426	CGOK
Proposed reroofing repair works and rain water goods for market shed at kaluluini	1,083,510	1,083,510	100%	1,083,510	1,083,510	CGOK
Proposed Supply And Installation Of Solar Energy Integrated Security Lights At Ngiluni Market In Kisasi Ward	1,060,767	1,060,767	100%	1,060,767	1,060,767	CGOK
Proposed Chain link Fencing and Gates at Migwani Fresh produce Market	1,302,658	1,302,658	100%	1,302,658	1,302,658	CGOK
Proposed renovation of Miambani Market Shed	1,366,445	1,366,445	100%	1,366,445	1,366,445	CGOK
Proposed Installation Solar Energy Integrated Security Lights for Yumbu Market	1,181,900	1,181,900	100%	1,181,900	1,181,900	CGOK
Proposed Supply and Installation of Solar Energy Integrated Security Lights at Mumbuni Market	1,083,198	1,083,198	100%	1,083,198	1,083,198	CGOK
Proposed Renovation of CECM office and construction of parking sheds at the Ministry	1,208,000	1,208,000	100%	1,208,000	1,208,000	CGOK
Mutomo Muuti Dumpsite access road improvement.	4,997,015	4,997,015	100%	4,997,015	4,997,015	CGOK
Repairs of 3 no 2 arms integrated solar energy integrated security lights for Ciampiu Market	1,853,244	1,853,244	100%	1,853,244	1,853,244	CGOK
Repairs of 10 no solar energy integrated security lights for Miambani Market	1,201,000	1,201,000	100%	1,201,000	1,201,000	CGOK
Repairing of (6 no.) and installation of 3 no. solar energy integrated security lights for Katse Market	1,843,305	1,843,305	100%	1,843,305	1,843,305	CGOK
Installation of 12 no. solar energy integrated security lights for Migwani Market	2,933,686	2,933,686	100%	2,933,686	2,933,686	CGOK
Upgrading of Kyusyani market roads to bitumen standard	34,223,155	34,223,155	Ongoing	34,223,155		CGOK

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Installation of 6no 2arms solar energy integrated security lights for Mululini 2no, Wikivuvwa 2no and Kitumbi 2no in Kyome Thaana Ward, Mwingi West Sub County	1,578,180	1,578,180	100%	1,578,180	1,578,180	CGOK
Repair of (5 NO) and installation of 2 no. solar energy integrated security lights for Nguutani market	1,423,900	1,423,900	100%	1,423,900	1,423,900	CGOK
Installation (5 no. 2arm) of solar street lights -Ikanga Market.	1,403,000	1,403,000	100%	1,403,000	1,403,000	CGOK
Repair and installation of integrated solar energy security lights at Mutonguni Ward(Kangodi and Kakumuti Markets)	2,129,064	2,129,064	100%	2,129,064	2,129,064	CGOK
Installation of 12 No. solar energy integrated security lights in Mutonguni ward (Muthale, Tulia, Kalambya markets)	2,458,736	2,458,736	100%	2,458,736	2,458,736	CGOK
Installation of 5 no. solar energy integrated security lights for Nzawa market	878,584	878,584	100%	878,584	878,584	CGOK
Installation of 5 no. solar energy integrated security lights for Waita market	1,323,490	1,323,490	100%	1,323,490	1,323,490	CGOK
Repair(5) and installation of 5 no. solar energy integrated security lights for Nguni market	2,186,890	2,186,890	100%	2,186,890	2,186,890	CGOK
Repair and installation of integrated solar energy security lights at Kithumula-Kwa Mutonga Ward (Kwa Mboya Market)	1,529,640	1,529,640	100%	1,529,640	1,529,640	CGOK
Repairs of (3) Kwa Mboya, (2) Mithikwani and (5)Kathivo poles, solar energy integrated security lights for Kithumula/ Kwa Mutonga Ward.	1,712,653	1,712,653	100%	1,712,653	1,712,653	CGOK
Construction of a Public toilet at Migwani Town	891,340	891,340	100%	891,340	891,340	CGOK
Construction of a Public toilet at Tulia Market	889,680	889,680	100%	889,680	889,680	CGOK
Construction of a Public toilet at Zombe Market.	891,340	891,340	100%	891,340	891,340	CGOK
Construction of a Public toilet Wikililye Market	891,340	891,340	100%	891,340	891,340	CGOK
Construction of a 4 door pit latrine with urinal at Kwa Vonza town	888,893	888,893	100%	888,893	888,893	CGOK

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Supply And Delivery Of Fabricated Five (5.Nos.) Skip Bins For Mutomo Town	2,924,000	2,924,000	100%	2,924,000	2,924,000	CGOK
Supply And Delivery Of Fabricated Three (3.Nos.) Skip Bins For Kyuso Town	1,753,500	1,753,500	100%	1,753,500	1,753,500	CGOK
Installation Of Solar Energy Integrated Security Lights For Kanguu Market Chuluni Ward	814,552	814,552	100%	814,552	814,552	CGOK
Integrated Solar Streetlights (1 No. Lamp Per Post) From Kitui-Kwa Vonza Road Junction To Kenyatta University Campus Junction	2,561,063	2,561,063	Ongoing	2,561,063		CGOK
Repairs and Installation of Integrated Solar Street lights at Itoleka (6No.) Mangina (3No.) Mutune (3No.), Mulango(3No.) in Kitui Central Sub-County)	2,946,000	2,946,000	100%	2,946,000	2,946,000	CGOK
Repair and Installation of Solar Energy Integrated Security Lights thingili-Mumoni (3), Ngomano-Kyuso (4), and Kasiluni-Ngomoni (3) Markets	2,386,207	2,386,207	100%	2,386,207	2,386,207	CGOK
Repair of 5 No. 2-Arm Solar Lights at Muangeni Market Includes installation of 2 No. 2-Arm integrated solar lights at Mutomo, Kanziku, and Voo Markets	2,648,860	2,648,860	Ongoing	2,648,860		CGOK
Installation of Solar Energy Integrated Security Lights Locations: Manyoeni (Mutitu), Nzangathi (Chuluni), and Kimangau (Nzombe) Markets	1,972,000	1,972,000	Ongoing	1,972,000		CGOK
Repair and Installation of Solar Energy Streetlights at maliku,Kitungati and Mbitini Market	2,786,662	2,786,662	Ongoing	2,786,662		CGOK
Repair and Installation of Solar Energy Integrated Security Lights at Ngomeni market	1,742,018	1,742,018	100%	1,742,018	1,742,018	CGOK
Repair and Installation of Solar Energy Integrated Security Lights - repair of 5 No. at Mbondoni Market, 5No. New lights at Kakongo market, repair of 3No. At Kwa siku Market.	2,645,938	2,645,938	Ongoing	2,645,938		CGOK
Road Paving Works on Service Roads Location: Ithiani Market	6,517,976	6,517,976	Ongoing	6,517,976		CGOK
Cabro Paving Slabs Installation Location: Ithiani Multipurpose Market Centre	4,574,263	4,574,263	Ongoing	4,574,263		CGOK
Consultancy Services For the design, development, installation, and commissioning of a Land Information Management System (LIMS)	15,000,000	15,000,000	Ongoing	15,000,000		CGOK
Chain link Fencing (without gate) Location: Ministry of Lands, Housing, and Urban Development Office, Kitui Central Sub-County	639,540	639,540	100%	639,540	639,540	CGOK

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Civil Works Location: San Marino–Jubilee Slaughter House Junction Road	2,270,244	2,270,244	100%	2,270,244	2,270,244	CGOK
Installation of Solar Energy Integrated Security Lights Location: Mutanda Market, Kitui West	1,129,840	1,129,840	100%	1,129,840	1,129,840	CGOK
Installation of Solar Energy Integrated Security Lights Location: Katutu Market, Kitui West	1,350,240	1,350,240	100%	1,350,240	1,350,240	CGOK
Construction of 4-Door Pit Latrine with Urinal Location: Ikanga Market	891,340	891,340	100%	891,340	891,340	CGOK
Construction of 4-Door Pit Latrine with Urinal Location: Mulutu Market	891,340	891,340	Ongoing	891,340		CGOK
Construction of 4-Door Pit Latrine with Urinal Location: Kavisuni Market	891,340	891,340	Ongoing	891,340		CGOK
Construction of 4-Door Pit Latrine with Urinal Location: Mbondoni Market, Mwingi West	891,340	891,340	100%	891,340	891,340	CGOK
Construction of walkways from Huduma Centre to Kunda Kindu	2,827,201	2,826,376	100%	2,828,580	2,827,201	CGoKTI
Construction of Car park Area and Drainage works from Magunas-Univision Sacco	4,456,068	4,362,209	100%	4,457,245	4,456,068	CGoKTI
Marking of CBD parking enhancement	749,991	749,991	100%	751,325	749,991	CGoKTI
Routine Maintenance and spot Improvement of at Signal Hotel-Green Africa-Isaangwa Rd	1,240,040	1,174,968	100%	1,297,460	1,240,040	CGoKTI
Marking of parking slots in Kitui CBD	738,126	738,126	100%	739,142	738,126	CGoKTI
Gravelling and drainage works on Mumoni estate access Road (Opposite Kwa Ngemu Hardware).	1,608,997	1,592,578	100%	1,610,041	1,608,997	CGoKTI
Kalundu Market Access Roads rehabilitation	888,600	888,600	100%	889,407	888,600	CGoKTI
Routine maintenance and Spot improvement on premier Resort –Ginnery access Road.	1,156,088	-	70%	1,158,695	1,156,088	CGoKTI
Drainage works and Access Road near Kitui Slaughter House	1,626,569	1,072,837	70%	1,627,672	1,626,569	CGoKTI

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Installation of integrated solar streetlights Kalundu Market-4No.post, Behind bus park -2No.post, Behind Shell –1No.post.	1,639,050	1,639,050	100%	1,640,397	1,639,050	CGoKTI
Acquisition of waste receptacles	2,802,240	2,802,240	100%	2,803,200	2,802,240	CGoKTI
Installation of integrated solar streetlights at Mayuni Market-4No.	965,398	965,398	100%	966,199	965,398	CGoKTI
Installation of integrated solar streetlights Mulutu-Ithiani Road-7No.posts	1,638,073	1,638,073	100%	1,640,397	1,638,073	CGoKTI
Installation of integrated solar streetlights from Ginnery Junction to Resort Loop Road-4 posts	954,713	954,713	100%	966,199	954,713	CGoKTI
Installation of integrated solar streetlights from Signal along Kathyethoka Road-12No.Post	2,775,669	2,775,669	100%	2,784,690	2,775,669	CGoKTI
Installation of integrated solar streetlights from Mumoni along Kiluilu Road-10No	2,325,871	2,325,871	100%	2,330,422	2,325,871	CGoKTI
Installation of integrated solar streetlights Jordan Estate-2No.posts, Juakali-2No.posts	965,287	965,287	100%	966,199	965,287	CGoKTI
Installation of integrated solar streetlights at Soko Mjinga-Ithumula-4No.post	962,968	962,968	100%	966,199	962,968	CGoKTI
Installation of integrated solar streetlights at Ngenuka nenda 4No.post	966,150	966,151	100%	966,199	966,150	CGoKTI
Construction of four door pit latrine at Kinyai Market	836,000	-	100%	836,950	836,000	CGoKTI
Supply and Installation of Solar Energy Integrated Security Lights at Bishops Residence, Behind Municipality Offices and Kunda Kindu	1,531,056	1,531,056	100%	1,531,195	1,531,056	CGoKTI
Fabrication and Installation of Four Fibre Glass Revenue Booths at Kitui Central Business District.	1,663,432	-	100%	1,664,504	1,663,432	CGoKTI
Installation and fabrication of four boom barriers at the entry and exit points in Kitui CBD Buspark and Kunda Kindu Bus stage Entry and Exit	1,411,389	1,344,402	100%	1,414,464	1,411,389	CGoKTI
Construction of pedestrian walkways from Muslim primary -Masjid Noor Mosque	4,499,282	2,002,413	50%	4,500,062	4,499,282	CGoKTI
Kitui CBD Potholes patching	2,296,717	2,293,074	100%	2,297,605	2,296,717	CGoKTI

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Renovation of various offices at Kitui Municipal managers office	1,997,260	-	100%	2,000,000	1,997,260	CGoKTI
Elevation of water tanks at Kitui Municipality offices	997,410	-	80%	999,930	997,410	CGoKTI
Landscaping and beautification opposite shell petrol station at Kalundu	1,594,201	-	65%	1,597,405	1,594,201	CGoKTI
Construction of 4-door pit latrine at Kwa-Amutei Mixed secondary school	867,660	867,660	100%	867,660	867,660	CGoK
Construction of access road to Emergency Response Centre	3,325,343		Ongoing but not paid	3,325,343	-	CGoK
Construction of Assembly Hall at the Emergency Response Centre	2,849,255		Ongoing but not paid	2,849,255	-	CGoK
Support farmers with Horticulture Crops Seeds	1,065,446	1,062,737	100%	1,065,446	1,062,737	CGoK
Support horticultural farmers with pesticides	654,363	653,138	100%	654,363	653,138	CGoK
Disbursement of Inclusion grant funds to SACCOs	14,000,000	13,337,402	100%	14,000,000	13,337,402	World Bank
Desilting of Thitha water pan	8,532,581	8,169,581	100%	8,532,581	8,169,581	World bank
Desilting of Syonzola water pan	15,115,174	14,506,357	100%	15,115,174	14,506,357	World bank
Construction of Kalisasi rock catchment	6,037,182	6,036,083	100%	6,037,182	6,036,083	World bank
Subsidized tractor ploughing services	4,619,106	2,309,449	100%	4,619,106	2,309,449	CGoK
Support Extension and Advisory services delivery	5,453,665	5,346,325	100%	5,453,665	5,346,325	CGOK
Support Extension and Advisory services delivery (ICT Equipment for ATC)	649,013	648,600	100%	649,013	648,600	CGOK
Support ATC fruit and agroforestry tree seedling nursery	771,406	771,400	100%	771,406	771,400	CGOK

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Refurbishment of Kitchen	4,924,485	4,334,046	100%	4,924,485	4,334,046	CGOK
Rehabilitation of Hostel	3,000,000	2,995,125	100%	3,000,000	2,995,125	CGOK
Breed improvement (Procurement of Galla Goats)	2,004,213	1,950,000	100%	2,004,213	1,950,000	CGoK
Support Extension and Advisory services (livestock value chains)	4,000,000	3,983,800	100%	4,000,000	3,983,800	CGoK
Livestock disease control and management (procurement of vaccines)	8,166,196	5,512,800	100%	8,166,196	5,512,800	CGoK
Construction and equipping of veterinary diagnostic laboratory	2,000,000	1,924,868	100%	2,000,000	1,924,868	CGoK
completion of snake house floor and ceiling	2,000,342	2,000,342	100%	2,000,342	2,000,342	CGoK
construction of crocodile pen	2,541,197	2,541,197	100%	2,541,197	2,541,197	CGoK
bush clearing & landscaping and park at Kalundu Eco park	997,440	997,440	100%	997,440	997,440	CGoK
repair of George Adamson Gate	2,646,201	2,646,201	ongoing	2,646,201	-	CGoK
Fencing of land designated for Utalii College	4,200,000	4,200,000	100%	4,200,000	4,200,000	CGoK
nature trail at Mumoni IBA	1,943,348	1,943,348	100%	1,943,348	1,943,348	CGoK
nature trail at Ikoo Valley	1,012,325	1,012,325	100%	1,012,325	1,012,325	CGoK
	1,017,731,243	914,217,925		1,019,363,088	853,184,167	

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Appendix III – Contingent Liabilities Register 2024-2025

		Nature of contingent liability	Reference	Payable to	Currency	Estimated Amount Kshs	Expected date of payment	Remarks
1.	23.12.2014	Court Case	Machakos High Court Civil Suit no. 30 of 2007 Henry Ngumbau Syuma-v- Damaris Kaveta Syuma & CGOKTI	Henry Ngumbau Syuma & Damaris Kaveta Syuma	Kshs	3,000,000	When case is concluded	Active
2.	2008	Court Case	Machakos High Court Civil suit no. 123 of 2008: Philip Katukya Nyumba & 4 other –v- County Council of Kitui & Kenyatta University	Philip Katukya Nyumba	Kshs	4,000,000	When case is concluded	Active
3.	19.06.2010	Court Case	Kitui HC Misc Appl. no 28A of 2015: Kyundu Mutunga –v- County Govt of Kitui and Amos Munya Nguna	Kyundu Mutunga	Kshs	4,000,000	When case is concluded	Active
4.	2008	Court Case	Machakos HCC ELC No.168 of 2008 Musyoka Kathama Vs. Kitui County Council	Musyoka Kathama	Kshs	2000,000	When case is concluded	Active
5.	10.06.2015	Court Case	Machakos ELC Case No. 166 of 2015: Felix Kimoli Kikuyu –v- CGoK & Samuel Kathindai	Felix Kimoli Kikuyu	Kshs	4,600,000	When case is concluded	Active
6.	22.07.2015	Court Case	Kitui CMC Miscellaneous Appl. No 23 of 2015:	Kinyua Mwaniki & Wainaina Advocates	Kshs	452,400	When case is concluded	Active
7.	21.07.2015	Court Case	Machakos High Court Misc Applications No. 74 of 2015 and 79 of 2015: Muema Kitulu Advocates –v- CGoKTI	Kinyua Mwaniki & Wainaina Advocates	Kshs	1,217,226	When case is concluded	Active
8.	28.08.2015	Court Case	Machakos ELC No. 35 of 2015: Nyamai Kyunguti –v- CGoK & 5 others	Nyamai Kyunguti	Kshs	3,600,000	When case is concluded	Active
9.	28.09.2016	Court Case	Machakos HC ELC No.132 of 2016: Alex Sammy Kilonzo –Vs- CGKTI	Alex Sammy Kilonzo	Kshs	2,000,000	When case is concluded	Active
10.	12.02.2016	Court Case	NRB ELC No. 167 of 2016: Christopher Ngusu Mulwa & 28 others –v- CGK, Governor & NLC	Christopher Ngusu Mulwa	Kshs	3000,000	When case is concluded	Active

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11.	26.03.2016	Court Case	Machakos ELC No. 109 of 2016: Irene Katumbu Kimanathi –v- Philip Mwanja (CGKTI) is listed as interested party	Irene Katumbu Kimanathi	Kshs	4,000,000	When case is concluded	Active
12.	11.10.2016	Court Case	Nairobi ELC Const. Petition No. 1000 of 2016: Benjamin Munyoki Muthengi & Veronica Malia Munyambu –v- County Govt. of Kitui	Benjamin Munyoki Muthengi & Veronica Malia Munyambu	Kshs	4,000,000	When case is concluded	Active
13.	2016	Court Case	Nairobi Civil Appeal No 187 of 2017 (formerly ELRC No. 18 of 2016): Dr. Evans Mumo Mwangangi –v- Kitui County Public Service Board & County Secretary, County Government of Kitui	Dr. Evans Mumo Mwangangi	Kshs	4,000,000	When case is concluded	Active
14.	01.09.2016	Court Case	Nairobi ELRC Case No. 1899 of 2016: Eng Jackson Nthuku Mutiso –v- Tanathi WSB & 2 others	Eng Jackson Nthuku Mutiso	Kshs	1,570,000	When case is concluded	Active
15.	14.10.2016	Court Case	Kitui Chief Magistrate Court Civil Case No. 523 of 2016: Frank Paul Mbevo –v- County Gvt of Kitui & Joseph Vundi Muti	Frank Paul Mbevo	Kshs	2,000,000	When case is concluded	Active
16.	2016	Court Case	Nairobi ELC No. 704 of 2016: Mwakini Ranching Co. td. –v- CGoK & NLC	Mwakini Ranching Co. td	Kshs	6,000,000	When case is concluded	Active
17.	17.07.2024	Court Case	Mwasi Maluki & Wayua Mwasi –v- CGK & Mulandi Kavali	Mwasi Maluki	Kshs	400,000	When case is concluded	Active
18.	2017	Court Case	Kitui CMCC Misc Application No. 2 of 2017: Joseph Musembi Moki –v- County Governemnt of Kitui	Joseph Musembi Moki	Kshs	6,500,000	When case is concluded	Active
19.	24.06.2018	Court Case	Itungu Mwanja & Onesmus Muli Kyai –v- County Gvt. Of Kitui & Attorney General	Itungu Mwanja & Onesmus Muli Kyai	Kshs	2,500,000	When case is concluded	Active
20.	14.06.2018	Court Case	Arbitration Kitho Construction –v- CGKTI	Kitho Construction Ltd	Kshs	134,394,233	When case is concluded	Active

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21.	20.11.2018	Court Case	Machakos ELC No. 423 of 2017 Dominic Mwangangi Mbindyo –v- County government of Kitui and others	Dominic Mwangangi Mbindyo	Kshs	3,000,000	When case is concluded	Active
22.	13.12.2018	Court Case	Kitui CMCC no. 363 of 2018: David Kariuki Waweru –v- CGK & Governor	David Kariuki Waweru	Kshs	3,000,000	When case is concluded	Active
23.	22.11.2018	Court Case	Machakos ELC No. 213 of 2018: Nduku Kilonzi, Mwendu Dominic, Paul Mutia Nzau & others –v- CGK, Adjudication officer & others	Nduku Kilonzi, Mwendu Dominic, Paul Mutia Nzau	Kshs	1,670,000	When case is concluded	Active
24.	22.11.2018	Court Case	Kitui CMCC case no 68 of 2018 : Joel Munyoki Munene –v- felistus Kanyaa Simon, CGK, District Land registrar and others	Joel Munyoki Munene	Kshs	3,500,000	When case is concluded	Active
25.	19.09.2018	Court Case	Mwingi CMCC no 128 of 2018: Swaleh Abubaker Bajaber –v- County Government of Kitui	Swaleh Abubaker Bajaber	Kshs	5,500,000	When case is concluded	Active
26.	29.03.2019	Court Case	Machakos Consti Petition 2A of 2019: Patrick Mwendwa –v- CGKTI	Patrick Mwendwa	Kshs	5,000,000	When case is concluded	Active
27.	2019	Court Case	KTI ELC PETITION NO. 15 OF 2021 (FORMERLY MKS ELC PETITION NO. 18 OF 2019): Duncan Kamba and 8 others versus the CGKTI and others.	Duncan Kamba	Kshs	6,000,000	When case is concluded	Active
28.	4.07.2019	Court Case	Kitui ELC No.35 of 2021 (Machakos ELC no 73 of 2019): Mutuku Mwanza –v- County Government of Kitui & H.k Building & General contractors ltd	Mutuku Mwanza	Kshs	5,600,000	When case is concluded	Active
29.	19.10.2020	Court Case	KITUI CMCC NO E28 OF 2020: Mututo Logistics –V- CGKTI, Ministry Of Lihud & Land Registrar	Mututo Logistics	Kshs	5,000,000	When case is concluded	Active
30.	26.07.2019	Court Case	Arbitration Maangi Construction and General supplies Ltd & the County Government of Kitui	Maangi Construction and General supplies Ltd	Kshs	2,136,420	When case is concluded	Active

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31.	02.06.2021	Court Case	Kitui CM Environmental And Land Case No. 377 Of 2012: Kasyoki Mwatua Vs. Paul Gachacha And 2 Others	Kasyoki Mwatua	Kshs	6,500,000	When case is concluded	Active
32.	11.06.2021	Court Case	Kitui CMC ELC No.E062 of 2021: Grace Matwa Vundi Vs.CGKTI and LIHUD	Grace Matwa Vundi	Kshs	600,000	When case is concluded	Active
33.	28.09.2021	Court Case	Kitui Miscellaneous Applications No. E064 of 2021 M.M. Kimuli Advocates Vs. CGKTI	Kimuli Advocates	Kshs	15,213,363	When case is concluded	Active
34.	29.10.2021	Court Case	Milimani Commercial case No.E1476 of 2021: Crown Motors Group VS. CGKTI	Crown Motors Group	Kshs	1,200,000	When case is concluded	Active
35.	10.06.2021	Court Case	Misc. Application No. 43 of 2021: J.K Mwalimu & Co. Advocates Vs. CGKTI	Mwalimu & Co. Advocates	Kshs	330,391	When case is concluded	Active
36.	2021	Court Case	Misc. Application No.70 of 2021 J.K Mwalimu & Co. Advocates Vs. CGKTI	Mwalimu & Co. Advocates	Kshs	3,154,000	When case is concluded	Active
37.	05.05.2022	Court Case	KITUI HCC MISC APP NO. 23 of 2022 oloo & oloo advocate vs CGKTI	Oloo Advocates	Kshs	888,709	When case is concluded	Active
38.	22.11.2022	Court Case	KITUI civil case e356 of 2022:	Blue Sea Services LIMITED	Kshs	6,104,640	When case is concluded	Active
39.	2023	Court Case	DC Case No. 61 of 2021	Esther Ndanu	Ksh	11,000,000.00	When case is concluded	Active
40.	2023	Court case	Kitui Commercial Courts No. E003 of 2025	Amos Syengo	Kshs.	2,953,041.40		
41.	2023	Court Case	Kitui Land Case No.035 of 2019	Mary Kavinya Mailu	Kshs	3,000,000.00	When case is concluded	Active
42.	2023	Court Case	Kitui Petition No. E003 of 2023	Mutulu Holdings Limited	Kshs.	10,000.00	When Case is concluded	Active
43.	17/7/2023	Court Case	Con Petition no, E003 of 2023	Simon Munyoki	Kshs.	67,000.00	When case is Case Concluded	Active
44.	2023	Taxation Case	Misc Cause No. E013 of 2023	Oloo & Oloo Advocates	Kshs.	600,000.00	When Case is concluded	Active
45.	2023	Court Case	MCELRC No. E002 of 2024	Peter Kinyili Mbuvi	Kshs.	30,000.00	When Case is concluded	Active

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46.	2024	Court Case	NRB Cause No. E591 of 2024	Stephen Makau Musili	Kshs.	200,000.00	When Case is concluded	Active
47.	2024	Court case	Kitui ELCER Pet no. E004 of 2024	Kabati Financier Services	Kshs	1,500,000	Case When Case is concluded	Active
48.	2024	Court Case	Kitui Civil Suit No. E242 of 2024	Kenya County Government Workers union	Kshs.	100,000.00	Case When Case is concluded	Active
49.	2024	Court Case	Machakos claim No. E025 of 2024; Nelson Kilonzi vs CGKTI	Nelson Kilonzi	Kshs.	100,000.00	Case When Case is concluded	Active
50.	2024	Court Case	Machakos Claim No. E035 of 2024	Christine Mwendu	Kshs.	50,000.00	Case When Case is concluded	Active
51.	2024	Court Case	Kitui CJR No. E014 of 2024; Republic vs CGKTI Exp.Glenrock Company	Glenrock Company	Kshs.	29,330,000.00	When Case is concluded	Active
52.	2024	Court Case	Kitui Civil Suit No. 365 of 2023: John Mutinda Suing on behalf of Elvis Mutinda VS CGKTI	John Mutinda	Kshs.	12,100.00	When Case is concluded	Active
53.	2024	Court Case	SCCCMM/E116/2024: Fanah Contractors and General Supplies T/A Mohammed Abdi Gedi vs KICOTEC	Fanah Contractors	Kshs.	900,000.00	When Case is concluded	Closed
54.	2024	Court case	Kitui Civil /Suit Case No. E192/2024: Muenjo Company vs Co Decentralized Unit and 4 others	Muenjo Company	Kshs.	8,000,000.00	When Case is concluded	Active
55.	2024	Court Case	Kitui High Court JR E008 of 2023: The Republic Vs CGKTI and Nelson Mue Kilonzi	The Republic	Kshs.	234,000.00	When Case is concluded	Active
56.	2024	Court case	Kitui MCCC/E298/2024: Paul Kitheka Nyamai vs CGKTI & 2 others	Paul Kitheka	Ksh.	25,000.00	When Case is concluded	Active
57.	2024	Court Case	Kitui Civil Case No. 9 of 2024; Grata Solutions Limited vs CGKTI	Grata Solutions	Kshs.	3,805,200.00	When Case is concluded	Active
58.	2024	Court Case	Kitui ELC Case No.4 of 2024: Robert Mulinge Kivindyo vs Koki Mangondu & 5 others	Robert Mulinge	Kshs.	3,000,000.00	When Case is concluded	Active
59	2024	Court Case	Kitui Law Court Case No. MCELRC/E007/2025 Michael Ndambuki and Nicholas Nthiwa and 2	Nicholas Nthiwa	Kshs	27,000.00	When Case is concluded	Active

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			others Vs Chairperson PSB,CGKTI,CS,Government of Kitui and 2 others					
60.	2024	Court Case	Nrb Cause No. E1053 of 2024: Nelly Kavuu Mutisya Vs CPSB,CGKTI	Nelly Kavuu Mutisya	Kshs	22,7800.00	When Case is concluded	Active
61.	2025	Court case	Kitui HCJR No. 013 of 2024; Republic vs CGKTI and Ministry of Lands , Housing And Urban Development	Republic	Kshs.	3,000,00.00	When Case is concluded	Active
62.	2025	Court Case	Kitui CMEL Cause No 051 of 2024: Patrick Kinywa Musyoka Vs Kitui County Public Service Board	Patrick Kinywa Musyoka	Kshs.	4,000,000.00	When Case is concluded	Active
63.	2025	Court Case	Kitui Magistrate Case no. MCCC/E068 /2025: Raphael David Kavila vs Attorney General &2 others	Raphael David Kavila	Kshs	50,000.00	When Case is concluded	Active
64.	2025	Court Case	Kitui Law Court Case No. SCCC/E021 of 2025:Wycliffe Muthami Mutua Vs CGKTI	Wycliffe Muthami Mutua	Kshs	1,000,000	When Case is concluded	Active
65.	2025	Court Case	MCC Case No.E003 of 2024: Agness Katuku Vs Muhamed Abdi and Kitui County Government	Agness Katuku	Kshs	200,000.00	When Case is concluded	Active
66.	2025	Court Case	Kitui Civil MISC. No E037 of 2024: Stephen Mutinda Kamwalo T/A Enterprises Vs CGKTI	Stephen Mutinda Kamwalo	Kshs	139,581.81	When Case is concluded	Active
67.	2025	Court Case	Mwingi Civil Case No. E0171 of 2021: ISOVYA General Supplies and Company Limited Vs CGKTI	Isovy General Supplies & Co. Limited	Kshs	30,000,000	When Case is concluded	Active
68.	2025	Court Case	Kitui Magistrate Court MISC.Civil Case No.MCELEC/1/2022: Joseph Musyoki Kimwele Vs Roseline Kavata Munyasya	Joseph Musyoki Kimwele	Kshs	240,000.00	When Case is concluded	Active
69.	2025	Court Case	Kitui Law Court Case No. SCCC/E014 of 2025: James Ndungu Ndisya Vs CGKTI	James Ndungu Ndisya	Kshs	250,558.00	When Case is concluded	Active
70.	2025	Court Case	Kitui Civil Case No. E242 of 2024:Sabaki River Crest Limited Vs CGKTI,The Governor and County Secretary	Sabaki River Crest Limited	Kshs	18,567,972.00	When Case is concluded	Active
71.	2025	Court Case	Kitui Case No.SCCOMM/E196/2024: Francis Ndambuki Mutisya Vs CGKTI	Francis Ndambuki Mutisya	Kshs	154,780.00	When Case is concluded	Active

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72.	2025	Court Case	Nrb Jr No:E008 of 2024 Emma Kamene Kitemange Vs CGKTI	Emma Kamene Kitemange	Kshs	4,338,829.50	When Case is concluded	Active
73	2025	Court Case	Kitui Case ELC No. E043 of 2025: Titus Mutia Muithya Vs Nicholas Kaluve Mbuvi and Gillian Mutanu Wambua	Titus Mutia Muithya	Kshs	149,000.00	When Case is concluded	Active
74.	2025	Court Case	Kitui Law Court Case No. SCCC/E013 of 2025: Mathew Kikau Musila Vs CGKTI	Mathew Kikau Musila	Kshs	625,484.00	When Case is concluded	Active
75	2023	Accrued Interest	Lap trust and CPF Interests	Lap trust	Kshs	41,427,611	When the agreement is done	
76.	2025	Accrued Interest	Lap fund Interest	Lap fund	Kshs	94,315,344	When the agreement is done	
77.	2025	Arrears for Principal and Accrued Interest	Arrears and interest from Defunct local authorities	Lap fund	Kshs	15,022,025	When the agreement is done	
78.		Arrears for Taxes	Arrears of Taxes	Kenya Revenue Authority	Kshs	551,523,984	When the agreement is done	
			TOTALS			1,130,607,693		

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Appendix VI: Reporting of Climate Relevant Expenditures

Project Name	Project Description	Project Objectives	Project Activities					Source Of Funds	Implementing Partners
				Q1	Q2	Q3	Q4		
Climate actions review	Review of Climate Actions for Wards in Kitui Central and Kitui Rural Sub Counties	Reviewed climate actions and updated for subsequent climate actions identification	Review of Climate Actions for Wards in Kitui Central and Kitui Rural Sub Counties Township, kyangwithya east,kyangwithya west,mulango,miambani, yatta/kwavonza,kanyangi, kisasi, mbitini			x		CCIS GRANT	FLLoCA
Climate actions review	Review of Climate Actions for Wards in Kitui Central and Kitui Rural Sub Counties	Reviewed climate actions and updated for subsequent climate actions identification	Review of Climate Actions for Wards in Kitui Central and Kitui Rural Sub Counties, nzambani,chuluni,voo/kyamatu, zombe/mwitika, mutitu/kaliku,endau/malalani, ikanga/kyatune, mutomo/kibwea, ikutha, athi, kanziku/simisi			x		CCIS GRANT	FLLoCA
Climate actions review	Review of Climate Actions for Wards in Mwingi North and Mwingi Central Sub Counties	Reviewed climate actions and updated for subsequent climate actions identification	Review of Climate Actions for Wards in Mwingi North and Mwingi Central Sub Counties, Tharaka, Mumoni, Tseikuru, Ngomeni, Kyuso, Waita, Mwingi central, Nguni, Nuu, Mui			X		CCIS GRANT	FLLoCA
Climate actions review	Review of Climate Actions for Wards in Mwingi West and Kitui West Sub Counties	Reviewed climate actions and updated for subsequent climate actions identification	Review of Climate Actions for Wards in Mwingi West and Kitui West Sub Counties, Kiomo/kyethani, Kyome/thaana, Migwani, Nguutani, Mutonguni, Kauwi, Kithumula/Kwamutonga, Matinyani			X		CCIS GRANT	FLLoCA
Projects identification	Identification of Climate	Identified climate actions for implementation in the	Identification of Climate Actions in Kitui Central and Kitui Rural, Township,			X		CCIS GRANT	FLLoCA

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	Actions in Kitui Central and Kitui Rural	KCCCF 2024/2025 workplan under FLLoCA CCRIG II	kyangwithya east, kyangwithya west, mulango, miambani, yatta/kwavonza, kanyangi, kisasi, mbitini						
Projects identification	identification of climate actions – kitui east and kitui south sub counties	Identified climate actions for implementation in the KCCCF 2024/2025 workplan under FLLoCA CCRIG II	identification of climate actions – kitui east and kitui south sub counties, nzambani, chuluni, voo/kyamatu, zombe/mwitika, mutitu/kaliku, endau/malalani, ikanga/kyatune, mutomo/kibwea, ikutha, athi, kanziku/simisi			X		CCIS GRANT	FLLoCA
Projects identification	Identification of Climate Actions in Mwingi North and Mwingi Central	Identified climate actions for implementation in the KCCCF 2024/2025 workplan under FLLoCA CCRIG II	Identification of Climate Actions in Mwingi North and Mwingi Central, Tharaka, Mumoni, Tseikuru, Ngomeni, Kyuso, Waita, Mwingi central, Nguni, Nuu, Mui			X		CCIS GRANT	FLLoCA
Projects identification	Identification of climate actions – mwingi west and kitui west sub counties	Identified climate actions for implementation in the KCCCF 2024/2025 workplan under FLLoCA CCRIG II	Identification of climate actions – mwingi west and kitui west sub counties, Kiomo/kyethani, Kyome/thaana, Migwani, Nguutani, Mutonguni, Kauwi, Kithumula/Kwamutonga, Matinyani					CCIS GRANT	FLLoCA
Community Engagement on drafting of Kitui County Climate Change Bill,2025	Focused group discussion at sub-county level	Developed Kitui County Climate Change Bill,2025	One (1) Bill Developed				X	CCIS GRANT	FLLoCA
capacity building apiculture farmers on ecosystem protection through bee farming	capacity building apiculture farmers on ecosystem protection through bee farming	capacity building apiculture farmers on ecosystem protection through bee farming miambani, ikutha and athi	capacity building apiculture farmers on ecosystem protection through bee farming miambani, ikutha and athi		X			CCRI GRANT	FLLoCA

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capacity building pasture farmers on pasture post-harvest	capacity building pasture farmers on pasture post-harvest	capacity building pasture farmers on pasture post-harvest ngomeni, nuu, nguni, waita, kanziku, ikutha, athi, zombe, nzambani, voo	capacity building pasture farmers on pasture post-harvest ngomeni, nuu, nguni, waita, kanziku, ikutha, athi, zombe, nzambani, voo		X			CCRI GRANT	FLLoCA
Supporting apiculture farmers in hives installation	Supporting apiculture farmers in hives installation	Supporting apiculture farmers in hives installation Mwingi central, Kiomo/kyethani, Miambani, Ikutha, Athi,	Supporting apiculture farmers in hives installation Mwingi central, Kiomo/kyethani, Miambani, Ikutha, Athi,		X			CCRI GRANT	FLLoCA
sensitization on livestock groups identification for goat improvement and vaccination support	sensitization on livestock groups identification for goat improvement and vaccination support	sensitization on livestock groups identification for goat improvement and vaccination support ngomeni, ikutha	sensitization on livestock groups identification for goat improvement and vaccination support ngomeni, ikutha		X			CCRI GRANT	FLLoCA
hives installation sites identification,	hives installation sites identification,	hives installation sites identification, Mwingi central, Kiomo/kyethani, Miambani, Ikutha, Athi	hives installation sites identification, Mwingi central, Kiomo/kyethani, Miambani, Ikutha, Athi		X			CCRI GRANT	FLLoCA
community sensitization on effects of human activities on apiculture development	community sensitization on effects of human activities on apiculture development	community sensitization on effects of human activities on apiculture development Mwingi central, Kiomo/kyethani, Miambani, Ikutha, Athi,	community sensitization on effects of human activities on apiculture development Mwingi central, Kiomo/kyethani, Miambani, Ikutha, Athi,		X			CCRI GRANT	FLLoCA
sensitization on livestock groups identification for goat improvement and	sensitization on livestock groups identification for goat improvement and	sensitization on livestock groups identification for goat improvement and vaccination support voo/kyamatu, zombe/mwitika,	sensitization on livestock groups identification for goat improvement and vaccination support voo/kyamatu, zombe/mwitika,		X			CCRI GRANT	FLLoCA

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vaccination support	vaccination support								
Sand dams inspection	Sand dams inspection	Sand dams inspection Kanyangi, Matinyani, Kithumula Kwa Mutonga, Endau Malalani, Voo Kyamatu, Kyome/Thaana, Mutha, Nguutani, Mutonguni, Mbitini, Migwani, Kivou,Ngomeni	Sand dams inspection Kanyangi, Matinyani, Kithumula Kwa Mutonga, Endau Malalani, Voo Kyamatu, Kyome/Thaana, Mutha, Nguutani, Mutonguni, Mbitini, Migwani, Kivou,Ngomeni		X			CCRI GRANT	FLLoCA
Capacity Building of the GRM Committees on complaints lodging channels ,handling of GRM Registers and escalation of unresolved grievancies at ward level	Capacity Building of the GRM Committees on complaints lodging channels ,handling of GRM Registers and escalation of unresolved grievancies at ward level	Capacity Building of the GRM Committees on complaints lodging channels ,handling of GRM Registers and escalation of unresolved grievancies at ward level All Wards	Capacity Building of the GRM Committees on complaints lodging channels ,handling of GRM Registers and escalation of unresolved grievancies at ward level All Wards		X			CCRI GRANT	FLLoCA
Updating of Sand dam Projects to KOBO toolbox	Updating of Sand dam Projects to KOBO toolbox	Updating of Sand dam Projects to KOBO toolbox Ikanga/kyatune, Mutha, Mutitu/kaliku, Zombe/mwitika, Endau/malalani, Voo/kyamatu, Nzambani,Mbitini, Matinyani,Yatta/kwa vonza,Kanyangi, Kithumula/kwa mutonga, Mutonguni, Nguutani, Kyome/thaana, Migwani, Kivou, Nguni, Tharaka, Ngomeni	Updating of Sand dam Projects to KOBO toolbox Ikanga/kyatune, Mutha, Mutitu/kaliku, Zombe/mwitika, Endau/malalani, Voo/kyamatu, Nzambani, Mbitini, Matinyani, Yatta/kwa vonza, Kanyangi, Kithumula/kwa mutonga, Mutonguni, Nguutani, Kyome/thaana, Migwani, Kivou, Nguni, Tharaka, Ngomeni		X			CCRI GRANT	FLLoCA

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		Kivou, Nguni, Tharaka, Ngomeni							
Sand dams projects visit for status verification, post-rains	Sand dams projects visit for status verification, post-rains	Sand dams projects visit for status verification, post-rains Nzambani, Ikanga/kyatune, Mutha, Voo/kyamatu, Zombe/mwitika, Endau/malalani, Mutitu/kaliku, Mbitini, Yatta/kwa vonza, Kanyangi, Matinyani, Kithumula/kwa mutonga, Mutonguni, Kyome/thaana, Nguutani, Migwani, Kivou, Nguni, Tharaka, Ngomeni	Sand dams projects visit for status verification, post-rains Nzambani, Ikanga/kyatune, Mutha, Voo/kyamatu, Zombe/mwitika, Endau/malalani, Mutitu/kaliku, Mbitini, Yatta/kwa vonza, Kanyangi, Matinyani, Kithumula/kwa mutonga, Mutonguni, Kyome/thaana, Nguutani, Migwani, Kivou, Nguni, Tharaka, Ngomeni		X			CCRI GRANT	FLLoCA
Forest ecosystem restoration projects' visit for updating in the KOBO toolbox	Forest ecosystem restoration projects' visit for updating in the KOBO toolbox	Forest ecosystem restoration projects' visit for updating in the KOBO toolbox Mutha, Mutitu/kaliku, Endau/malalani, Nuu, Mui	Forest ecosystem restoration projects' visit for updating in the KOBO toolbox Mutha, Mutitu/kaliku, Endau/malalani, Nuu, Mui		X			CCRI GRANT	FLLoCA
Updating of projects to the KOBO Toolbox: Forest restoration and Pasture Development projects	Updating of projects to the KOBO Toolbox: Forest restoration and Pasture Development projects	Updating of projects to the KOBO Toolbox: Forest restoration and Pasture Development projects Mutha, Kanziko/simisi, Ikutha, Athi, Mutitu/kaliku, Endau/malalani, Nzambani, Miambani, Zombe/mwitika, Voo/kyamatu, Nuu, Mui, Nguni, Waita, Mwingi, Kiomo/kyethani, Ngomeni	Updating of projects to the KOBO Toolbox: Forest restoration and Pasture Development projects Mutha, Kanziko/simisi, Ikutha, Athi, Mutitu/kaliku, Endau/malalani, Nzambani, Miambani, Zombe/mwitika, Voo/kyamatu, Nuu, Mui, Nguni, Waita, Mwingi, Kiomo/kyethani, Ngomeni		X			CCRI GRANT	FLLoCA

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Updating of projects to the KOBO Toolbox: Forest restoration and Pasture Development projects	Updating of projects to the KOBO Toolbox: Forest restoration and Pasture Development projects	Updating of projects to the KOBO Toolbox: Forest restoration and Pasture Development projects Mutha, Kanziko/simisi, Ikutha, Athi, Mutitu/kaliku, Endau/malalani, Nzambani, Miambani, Zombe/mwitika, Voo/kyamatu, Nuu, Mui, Nguni, Waita, Mwingi, Kiomo/kyethani, Ngomeni	Updating of projects to the KOBO Toolbox: Forest restoration and Pasture Development projects Mutha, Kanziko/simisi, Ikutha, Athi, Mutitu/kaliku, Endau/malalani, Nzambani, Miambani, Zombe/mwitika, Voo/kyamatu, Nuu, Mui, Nguni, Waita, Mwingi, Kiomo/kyethani, Ngomeni			X		CCRI GRANT	FLLoCA
Development of E-User Interface Grievance Redress Mechanism Online Tool	Development of E-User Interface Grievance Redress Mechanism Online Tool	Development of E-User Interface Grievance Redress Mechanism Online Tool HQ	Development of E-User Interface Grievance Redress Mechanism Online Tool HQ			X		CCRI GRANT	FLLoCA
Conducted Land Donation Exercise for Construction of Water Kiosks & pump houses for Isoka-Ivovoa,Katse-Nguuku & Kaningo-Karumu sump wells	Conducted Land Donation Exercise for Construction of Water Kiosks & pump houses for Isoka-Ivovoa,Katse-Nguuku & Kaningo-Karumu sump wells	Conducted Land Donation Exercise for Construction of Water Kiosks & pump houses for Isoka- Ivovoa,Katse-Nguuku & Kaningo-Karumu sump wells Kyangwithya west,Tseikuru & Muumoni	Conducted Land Donation Exercise for Construction of Water Kiosks & pump houses for Isoka- Ivovoa,Katse-Nguuku & Kaningo-Karumu sump wells Kyangwithya west,Tseikuru & Muumoni			X		CCRI GRANT	FLLoCA
Environmental and Social Monitoring of Sand dams,	Environmental and Social Monitoring of Sand dams,	"Environmental and Social Monitoring of Sand dams, Apiculture &	"Environmental and Social Monitoring of Sand dams, Apiculture & Forest Management Projects Mwingi Central Kiomo/Kyethani			X		CCRI GRANT	FLLoCA

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Apiculture & Forest Management Projects	Apiculture & Forest Management Projects	Forest Management Projects Mwingi Central Kiomo/Kyethani Miambani Ikutha/Kasaala Athi Mutha Mutitu/Kaliku Endau/malalani Mui Nuu"	Miambani Ikutha/Kasaala Athi Mutha Mutitu/Kaliku Endau/malalani Mui Nuu"						
Sensitization of WCCPT's on Ward specific PCRA & KCCCAP	Sensitization of WCCPT's on Ward specific PCRA & KCCCAP	"Sensitization of WCCPT's on Ward specific PCRA & KCCCAP Kyome/Thaana Nguutani Kiomo/Kyethani Migwani Mutitu/Kaliku Endau/Malalani Zombe/Mwitika Chuluni Nzambani Voo/Kyamatu"	"Sensitization of WCCPT's on Ward specific PCRA & KCCCAP Kyome/Thaana Nguutani Kiomo/Kyethani Migwani Mutitu/Kaliku Endau/Malalani Zombe/Mwitika Chuluni Nzambani Voo/Kyamatu"			X		CCRI GRANT	FLLoCA
Updating of apiculture and pasture projects to Kobo toolbox	Updating of apiculture and pasture projects to Kobo toolbox	Updating of apiculture and pasture projects to Kobo toolbox Kanziko/simisi, Athi, Ikutha, Nzambani, Zombe, Voo, Nuu, Nguni, Miambani, Waita, Mwingi, Kiomo/Kyethani, Ngomeni	Updating of apiculture and pasture projects to Kobo toolbox Kanziko/simisi, Athi, Ikutha, Nzambani, Zombe, Voo, Nuu, Nguni, Miambani, Waita, Mwingi, Kiomo/Kyethani, Ngomeni			X		CCRI GRANT	FLLoCA
Distribution of honey harvesting gears	Distribution of honey harvesting gears	Distribution of honey harvesting gears Athi	Distribution of honey harvesting gears Athi			X		CCRI GRANT	FLLoCA

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Construction of sand dam at Kiteti Kwa Malombe	Construction of sand dam at Kiteti Kwa Malombe	Construction of sand dam at Kiteti Kwa Malombe Kauwi	Construction of sand dam at Kiteti Kwa Malombe Kauwi			X		CCRI GRANT	FLLoCA
Construction of sand dam at Munyuni	Construction of sand dam at Munyuni	Construction of sand dam at Munyuni Chuluni	Construction of sand dam at Munyuni Chuluni			X		CCRI GRANT	FLLoCA
Construction of sand dam at Muvuko kwa Nduva	Construction of sand dam at Muvuko kwa Nduva	Construction of sand dam at Muvuko kwa Nduva Kanziku/Simisi	Construction of sand dam at Muvuko kwa Nduva Kanziku/Simisi			X		CCRI GRANT	FLLoCA
Tulia-Kangenge pipeline extension	Tulia-Kangenge pipeline extension	Tulia- Kangenge pipeline extension Mutonguni	Tulia- Kangenge pipeline extension Mutonguni			X		CCRI GRANT	FLLoCA
Training 20 pasture group on pasture post harvest handling techniques	Training 20 pasture group on pasture post harvest handling techniques	Training 20 pasture group on pasture post harvest handling techniques Respective wards	Training 20 pasture group on pasture post harvest handling techniques Respective wards			X		CCRI GRANT	FLLoCA
Farmers Capacity Building on Landscape Conservation through Pasture Growing	Farmers Capacity Building on Landscape Conservation through Pasture Growing	Farmers Capacity Building on Landscape Conservation through Pasture Growing Respective wards Ngomeni, Nuu, Nguni, Waita, Ikutha, Athi, Zombe, Nzambani, Kanziko, Voo	Farmers Capacity Building on Landscape Conservation through Pasture Growing Respective wards Ngomeni, Nuu, Nguni, Waita, Ikutha, Athi, Zombe, Nzambani, Kanziko, Voo			X		CCRI GRANT	FLLoCA
project management committees' engagement and feedback - 20 sand dams in 20 wards	project management committees' engagement and feedback - 20 sand dams in 20 wards	project management committees' engagement and feedback -20 sand dams in 20 wards Matinyani, kithumula, nzambani, voo, mutonguni, migwani, nguutani, zombe, mutitu,	project management committees' engagement and feedback -20 sand dams in 20 wards Matinyani, kithumula, nzambani, voo, mutonguni, migwani, nguutani, zombe, mutitu,			X		CCRI GRANT	FLLoCA

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		endau, mbitini, ikanga, mutha, kyome, kivou, nguni, yatta, kyangi, ngomeni, tharaka							
PMCs engagement on pasture development and feedback	PMCs engagement on pasture development and feedback	PMCs engagement on pasture development and feedback Ngomeni, Nuu, Nguni, Waita, Ikutha, Athi, Zombe, Nzambani, Kanziko, Voo	PMCs engagement on pasture development and feedback Ngomeni, Nuu, Nguni, Waita, Ikutha, Athi, Zombe, Nzambani, Kanziko, Voo			X		CCRI GRANT	FLLoCA
Community capacity needs assessment on management of water projects	Community capacity needs assessment on management of water projects	Community capacity needs assessment on management of water projects Tseikuru, mumoni, kyangwithya west	Community capacity needs assessment on management of water projects Tseikuru, mumoni, kyangwithya west			X		CCRI GRANT	FLLoCA
Community capacity needs assessment on management of apiculture projects	Community capacity needs assessment on management of apiculture projects	Community capacity needs assessment on management of apiculture projects Athi, ikutha, miambani, kiomo, mwingi central	Community capacity needs assessment on management of apiculture projects Athi, ikutha, miambani, kiomo, mwingi central			X		CCRI GRANT	FLLoCA
Feasibility study and design surveys	Feasibility study and design surveys	Feasibility study and design surveys Waita, kyangwithya west	Feasibility study and design surveys Waita, kyangwithya west			X		CCRI GRANT	FLLoCA
Procurement of honey harvesting gears	Procurement of honey harvesting gears	Procurement of honey harvesting gears Ikutha	Procurement of honey harvesting gears Ikutha			X		CCRI GRANT	FLLoCA
Procurement of CCU tools ie: Laptops, hard disk, phones, catridges	Procurement of CCU tools ie: Laptops, hard disk, phones, catridges	Procurement of CCU tools ie: Laptops, hard disk, phones, catridges CCU	Procurement of CCU tools ie: Laptops, hard disk, phones, catridges CCU			X		CCRI GRANT	FLLoCA
Sensitization of WCCPT's on Ward	Sensitization of WCCPT's on Ward	"Sensitization of WCCPT's on Ward	"Sensitization of WCCPT's on Ward specific PCRA & KCCCAP Kyome/ThaanaNguutani Kiomo/KyethaniMigwani			X		CCRI GRANT	FLLoCA

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specific PCRA & KCCCAP	specific PCRA & KCCCAP	specific PCRA & KCCCAP Kyome/Thaana NguutaniKiomo/Kyethani MigwaniMutitu/Kaliku Endau/Malalani Zombe/MwitikaChuluni NzambaniVoo/Kyamatu	Mutitu/KalikuEndau/MalalaniZombe/Mwitika Chuluni Nzambani Voo/Kyamatu						
project management committees' engagement and feedback - 20 sand dams in 20 wards	project management committees' engagement and feedback - 20 sand dams in 20 wards	project management committees' engagement and feedback -20 sand dams in 20 wards Matinyani, kithumula, nzambani, voo, mutonguni, migwani, nguutani, zombe, mutitu, endau, mbitini, ikanga, mutha, kyome, kivou, nguni, yatta, kanyangi, ngomeni, tharaka	project management committees' engagement and feedback -20 sand dams in 20 wards Matinyani, kithumula, nzambani, voo, mutonguni, migwani, nguutani, zombe, mutitu, endau, mbitini, ikanga, mutha, kyome, kivou, nguni, yatta, kanyangi, ngomeni, tharaka			X		CCRI GRANT	FLLoCA
Training 50 members of CFA, Conservation groups and WCCPTs on Ecosystem management	Training 50 members of CFA, Conservation groups and WCCPTs on Ecosystem management	Training 50 members of CFA, Conservation groups and WCCPTs on Ecosystem management Rmutha, Endau/Malalani, Mutito/Kaliku, Mui, Nuu	Training 50 members of CFA, Conservation groups and WCCPTs on Ecosystem management Rmutha, Endau/Malalani, Mutito/Kaliku, Mui, Nuu			X		CCRI GRANT	FLLoCA
Construction of Nzeeu Mosa Sub-surface dam	Construction of Nzeeu Mosa Sub-surface dam	Construction of Nzeeu Mosa Sub-surface dam Kisasi	Construction of Nzeeu Mosa Sub-surface dam Kisasi			X		CCRI GRANT	FLLoCA
Training on IPSAs	Training on IPSAs	Training on IPSAs	Training on IPSAs			X		CCRI GRANT	FLLoCA
Site visits of Sand dam Projects for Updating of	Site visits of Sand dam Projects for Updating of	Site visits of Sand dam Projects for Updating of the KOBO Toolbox Chuluni, Kyangwithya	Site visits of Sand dam Projects for Updating of the KOBO Toolbox Chuluni, Kyangwithya West, Kanziku/Simisi, Kisasi, kauwi, Waita			x	CCRI GRANT	FLLoCA	Site visits of Sand dam Projects for Updating of the KOBO Toolbox

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the KOBO Toolbox	the KOBO Toolbox	West, Kanziku/Simisi, Kisasi, kauwi, Waita							
M&E of sumpwell projects for KOBO Toolbox update	M&E of sumpwell projects for KOBO Toolbox update	M&E of sumpwell projects for KOBO Toolbox update vKyangwithya West, Mutonguni, Muumoni, Tseikuru	M&E of sumpwell projects for KOBO Toolbox update Kyangwithya West, Mutonguni, Muumoni, Tseikuru				x	CCRI GRANT	FLLoCA
Capacity building of M&E, Environmental & Social safeguards, Grievances Redress Mechanism Officers	Capacity building of M&E, Environmental & Social safeguards, Grievances Redress Mechanism Officers	Capacity building of M&E, Environmental & Social safeguards, Grievances Redress Mechanism Officers CCU	Capacity building of M&E, Environmental & Social safeguards, Grievances Redress Mechanism Officers CCU				x	CCRI GRANT	FLLoCA
Training on management skills	Training on management skills	Training on management skills CCU	Training on management skills CCU				x	CCRI GRANT	FLLoCA
community capacity needs assessment on management of ecosystem restoration projects - river ecosystems	community capacity needs assessment on management of ecosystem restoration projects - river ecosystems	community capacity needs assessment on management of ecosystem restoration projects river ecosystems kanziko, kisasi, ikanga, mbitini, chuluni, nzambani, kithumula, matinyani, migwani	community capacity needs assessment on management of ecosystem restoration projects - river ecosystems kanziko, kisasi, ikanga, mbitini, chuluni, nzambani, kithumula, matinyani, migwani				x	CCRI GRANT	FLLoCA

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Appendix VIII: Fixed Asset Register

Asset class	Historical Cost b/f (Kshs) Previous Year	Additions during the year (Kshs)	Disposals during the year (Kshs)	Transfers in/(out) during the year	Historical Cost c/f (Kshs) Current Year
Land	-	10,200,000	-		10,200,000
Buildings and structures	-		-		
Transport equipment	-	51,263,158	-		51,263,158
Office equipment, furniture and fittings	-	25,425,748	-		25,425,748
ICT Equipment	-	19,059,595	-		19,059,595
Machinery and Equipment	-	106,062,331	-		106,062,331
Biological assets	-	-	-		-
Infrastructure Assets- Roads, Rails	-	3,020,135,337	-		3,020,135,337
Heritage and cultural assets	-	-	-		-
Intangible assets	-	-	-		-
Work in Progress	-	181,810,950	-		181,810,950
Total	-	3,413,957,120	-		3,413,957,120