



# **AUDITOR GENERAL'S SPECIAL AUDIT REPORT ON PUBLIC INVESTMENT MANAGEMENT INFORMATION SYSTEMS**



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## FOREWORD BY THE AUDITOR-GENERAL


I am pleased to present this Audit Report on the Public Investment Management Information System (PIMIS). Article 229 of the Constitution of Kenya, 2010 mandates the Auditor-General to undertake financial, compliance, and performance audits. Further, Section 7(1)(a) of the Public Audit Act, 2015 requires the Auditor-General to provide assurance on the effectiveness of internal controls, risk management, and overall governance in national and county governments. This Audit on PIMIS was conducted in line with this mandate.

Public Investment Management Information System (PIMIS) is a system designed to support management of the public investment lifecycle, including submission, review, and approval of project proposals, as well as the execution and monitoring of projects.


The Audit assessed governance, development, implementation and functionalities of Public Management Information System. The overall objective was to assess whether the information system supported accurate, compliant, and efficient project management processes, ensuring proper project oversight and adequate controls against errors, omissions, and misuse.

The audit identified weaknesses which affected the accuracy, completeness, and reliability of captured project information. This report also provides recommendations to the National Treasury for improved management of project management processes.

The report is submitted to Parliament in accordance with Article 229(7) of the Constitution of Kenya, 2010 and Section 39(1) of the Public Audit Act, 2015. I have remitted copies of the report to the Chief of Staff and Head of the Public Service, the Principal Secretary, State Department for Public Investments and Asset Management and the Principal Secretary, The National Treasury.

  
FCPA Nancy Gathungu, CBS  
**AUDITOR-GENERAL**

15 May 2026

 <b>THE NATIONAL ASSEMBLY PAPERS LAID</b>	
<b>DATE:</b> 28 MAY 2026	<b>DAY:</b> Thursday
<b>TABLED BY:</b>	Hon. Naomi Wago, MP Deputy Majority Whip
<b>CLERK-AT THE-TABLE:</b>	Irene Nduku

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## ABBREVIATIONS

CSV	Comma Separated Values
DPA	Data Protection Act
DPIA	Data Protection Impact Assessment
eProMIS	Electronic Project Management Information System
GESDEK II	Second Governance for Enabling Service Delivery and Public Investment in Kenya
ICT	Information Communication Technology
IDA	International Development Association.
IFMIS	Integrated Financial Management Information Services
MCDAs	Ministries, Counties, Departments and Agencies
MDAs	Ministries, Departments and Agencies
MS	Microsoft
PFM	Public Finance Management
PIM	Public Investment Management
PIMIS	Public Investment Management Information System
TNT	The National Treasury
XML	Extensible Markup Language
SLA	Service Level Agreement
I-CMS	Integrated Customs Management System
I-TAX	Integrated Tax Management System
DRP	Disaster Recovery Plan
BCP	Business Continuity Plan

## 1. EXECUTIVE SUMMARY

### Introduction and Background

- 1.1. Article 229 of the Constitution of Kenya, 2010 mandates the Auditor-General to undertake financial, compliance and performance audits. Further, Section 7(1)(a) of the Public Audit Act, 2015 requires the Auditor-General to give an assurance on the effectiveness of internal controls, risk management and overall governance at national and county governments. In addition, Section 34 of the Public Audit Act, 2015 mandates the Auditor-General to conduct periodic audits upon request or at the Auditor-General's own initiative, with a view to evaluating the effectiveness of risk management, control and governance processes in public entities. The Audit on Public Investment Management Information System referred to as PIMIS in this report was conducted in line with this mandate.
- 1.2. Public Investment Management Information System (PIMIS) is an information system managed by the Public Investment Management (PIM) Unit under the State Department of Public Investments and Assets Management. The System was designed to support management of the public investment lifecycle, including submission, review, and approval of project proposals, as well as the execution and monitoring of projects.
- 1.3. The Public Investment Management (PIM) Unit was established at The National Treasury in 2018, Subsequently, pursuant to Executive Order No. 1 of 2025 issued in June 2025, the Public Investment Management function was placed under the State Department for Public Investments and Assets Management as part of the Government's restructuring of State Departments.
- 1.4. The functions of the Unit includes; to formulate, review, and coordinate policies, laws, and regulations in order to enhance public investment management across government; build and strengthen PIM capacity at both national and county levels; design, develop, and maintain an efficient, effective, and reliable Public Investment Management Information System (PIMIS); develop standardized methodologies and tools for the appraisal of project concept notes, pre-feasibility, and feasibility studies;

and perform a gatekeeping role by analyzing, reviewing, and appraising proposed projects prior to approval.

1.5. The Public Investment Management (PIM) Unit had issued various circulars aimed at ensuring efficient and effective management of public investments. Some of the circulars includes:

- i. Circular no.16/2019 of 24 January, 2020 provides the framework for the efficient and effective management of public investments across their entire lifecycle from project identification and appraisal to budgeting, implementation, monitoring, evaluation, closure, sustainability, and ex-post evaluation.
- ii. Circular Ref: TNT/PIM/41 Vol.1 (86) of 14 April, 2025 that requires MDAs to submit details of approved System Administrators to The National Treasury for issuance of user credentials. Further, MDAs are required to appraise all new projects through PIMIS, capture data for all new and ongoing projects, and ensure full compliance with the PFM (PIM) Regulations, 2022.

1.6. Since 2010, The National Treasury was using ePromis system to track projects in terms of allocations, disbursements, absorption and performance to enable to reporting on all aspects of projects, centrally.

1.7. However, eProMIS had not automated the whole project management process which entails project identification, preparation, appraisal, approval, budgeting, implementation, monitoring, evaluation, and closure. The eProMIS system primarily supports selected modules relating to data collection, reporting, and analysis of project information. An assessment done on February 2019 noted that it was inadequate for managing the full spectrum of government-funded projects and workflows. As a result, the PIM Unit initiated the development of the Public Investment Management Information System (PIMIS) to automate end-to-end project management processes, enhance transparency, and integrate with other government platforms such as Integrated Financial Management Information System (IFMIS), Integrated Customs Management System (I-CMS) and Integrated Tax System (I-Tax).

- 1.8. The development and implementation of the Public Investment Management Information System (PIMIS) is anchored within the broader reform framework of the second Governance for Enabling Service Delivery and Public Investment in Kenya (GESDeK II) Program, supported by the World Bank through International Development Association (IDA) financing.
- 1.9. PIMIS serves as a key reform instrument under Result Area 2, which focuses on strengthening accountability and transparency of public spending by improving predictability and control of budget execution, as well as enhancing management of public investments, assets, and liabilities.
- 1.10. The development of PIMIS commenced in May 2021 and was piloted in Roads, Health and Education sectors in 2023. Accounting Officers of MDAs were expected, as at 30 June, 2025, to have implemented the Public Investment Management Information System (PIMIS) in accordance with Circular Ref. TNT/PIM/41 Vol.1 (86) dated 14 April, 2025, issued by The National Treasury.

### **Audit Objectives**

- 1.11. The overall objective of the audit of the Public Investment Management Information System (PIMIS) was to assess whether the information system supports accurate, compliant, and efficient project management processes, ensuring proper project oversight and adequate controls against errors, omissions, and misuse.

The specific objective(s) of the audit were to:

- i. Assess whether the development and implementation of PIMIS complied with established legal and regulatory framework for information systems and public investment management;
- ii. Evaluate the adequacy and effectiveness of IT general and application controls in PIMIS;
- iii. Determine whether PIMIS supports the efficient and timely planning, evaluation, and approval of public investment projects;
- iv. Assess the reliability, completeness, and accuracy of data captured, processed, and reported by PIMIS;

- v. Determine whether the system has improved transparency and accountability in the management and oversight of public investment projects;
- vi. Evaluate the efficiency and effectiveness of PIMIS in supporting investment project management, including the optimal use of resources such as infrastructure, human capital, and processing time and its ability to provide timely and accurate reporting for performance monitoring of ongoing projects; and
- vii. Assess whether stakeholders are adequately trained and supported to effectively use PIMIS in managing the investment project lifecycle.

### **Audit Scope**

- 1.12. The Audit assessed whether PIMIS had controls that support accurate, compliant, and efficient project management processes. To achieve this, the audit reviewed the controls implemented and data captured or migrated as at November 2025.
- 1.13. The audit was carried out between June 2025 and December, 2025.

### **Methods of Gathering Evidence**

- 1.14. The Audit of PIMIS involved the review of PIMIS system at the PIM Unit, analysis of PIMIS project data and comparison with records maintained by sampled Ministries, Departments and Agencies (MDAs).

### **Summary of Audit Findings**

- 1.15. The key audit findings are as summarized below:

#### **A. Governance and Oversight of Public Investment Projects**

- 1.16. Review of governance and oversight of Public Investment Projects established the following:

##### **I. Absence of an Approved Organogram for the PIM Unit**

- 1.17. The audit established that although The National Treasury had an overall approved organizational structure, the Public Investment Management (PIM) Unit within the State Department for Public Investments and Asset Management lacked an approved internal organogram defining reporting lines, roles, and responsibilities. This resulted in an unclear reporting structure, which undermined effective

coordination, accountability, and performance management within the Unit and increased the risk of role overlap, operational inefficiencies, and delays in decision-making.

## **II. Lack of Clear and Actionable Risk Management Framework**

- 1.18. The audit established that the PIM Unit had not developed an information security risk management plan specific to PIMIS. Further, the only risk analysis conducted was undertaken by the system vendor in 2022. However, the identified risks and proposed mitigation measures were general in nature and did not specify actions, responsible officers, or implementation timelines. In the absence of a PIMIS-specific risk management plan, the identification and mitigation of information security risks may be inconsistent, potentially exposing the system to unaddressed security threats, data breaches, and system compromise.

## **B. Development and Implementation of Public Investment Management Information System**

Review of the development and implementation of PIMIS established the following:

### **I. Lack of a Data Migration Strategy**

- 1.19. The audit established that, although the National Treasury required all MCDAs to migrate project information to PIMIS by 30 June, 2025, the PIM Unit did not provide a formal Data Migration Strategy. The accounting officers at MCDAs were to coordinate capturing of new and on-going projects. However, there was no clarity on objectives and scope of the migration; the migration methodology, migration source; validation, testing, and approval records; risk assessment and mitigation measures; and post-migration reconciliation and audit trail procedures. The absence of documentation and adherence to these requirements indicates that the migration process was not fully planned, controlled, or verifiable, creating risks to data integrity, completeness, and traceability.

### **II. Deviations from Approved Server Specifications**

- 1.20. Comparison of the vendor delivery note and the contract specifications established that the server delivered did not conform to the approved technical specifications

for seven(7) items, which included expandable processors and a two-year warranty.

- 1.21. The management did not provide evidence to justify the deviation from the original specifications. In this regard, the delivered servers may fail to meet required performance standards, affecting system reliability and scalability.
- 1.22. Further, the absence of justification raises concerns regarding value for money, as the obtained equipment may not have fully met the intended technical and operational requirements commensurate with the resources invested.

### **C. Adequacy and Effectiveness of ICT Controls**

- 1.23. The ICT controls, infrastructure, and security were reviewed to determine whether the PIMIS has adequate technical safeguards, access controls, and system resilience to ensure the integrity, confidentiality, and availability of project information. The following audit issues were established:

#### **I. Use of Generic Usernames**

- 1.24. Review of PIMIS user data established that there were users with generic usernames. The use of generic usernames makes it difficult to trace actions to specific individuals thus undermining accountability and traceability. This practice increases the risk of unauthorized system changes, data manipulation, or misuse without a clear audit trail.

#### **II. Inadequate Disaster Recovery Arrangements**

- 1.25. The audit review established that the PIM Unit had not established adequate disaster recovery arrangements to ensure timely restoration of critical operations in the event of system failures, cyber-attacks, data corruption, or other disruptive incidents.

#### **III. Non-Segregated Test and Production Environments**

- 1.26. The audit review established that PIMIS test environment was hosted within the same instance as the live (production) environment. The test environment is used for development, troubleshooting, and trial configuration changes, while the production environment supports live business operations. There was no logical or physical separation between test and live environments to safeguard production

operations during testing. Hosting test and production databases on the same server creates risk of compromising production data, integrity and confidentiality, degrades system performance, and undermines accountability by weakening the reliability and aggregation of audit trails.

#### **IV. Inadequate IT Security Controls**

- 1.27. Review of PIMIS established there were inadequate security controls at network, databases, servers and application levels. This exposes the system to risks, including unauthorized access to sensitive data, data breaches, and potential data loss which can lead to significant financial losses, legal repercussions, and reputation damage. Further, the Unit did not have adequate mechanisms to restore operations in the event of system failures, cyber-attacks, data corruption, or other disruptive incidents.

#### **D. System Functionality and Data Integrity**

- 1.28. The review of PIMIS functionalities and integrity of data established the following weaknesses:

##### **I. Inadequate Document Retention and Workflow Controls in PIMIS**

- 1.29. The PIMIS approval workflow had weaknesses in document retention and workflow management. Once project documents were approved and forwarded to subsequent approval levels, they could not be previewed or retrieved within the system. In addition, where a project submission was rejected, the entire application had to be recreated as previously attached documents were no longer accessible. These weaknesses compromise the audit trail and accountability, limit the availability of evidence to support decision-making, and increase the risk of inefficiencies, delays, data loss, and errors in project processing.

##### **II. Limited Data Import/Export Capabilities**

- 1.30. The audit established that PIMIS did not provide the full reporting and data import/export capabilities required under the contract. The system only supported exporting reports in PDF format and did not allow export to Microsoft Word or Excel, as required. Similarly, the import functionality was limited to PDF files and did not support other formats including CSV or XML, contrary to contractual

requirements. The absence of these functionalities may compromise the accuracy of reporting, limit data usability, and reduce the overall effectiveness of PIMIS.

### **III. Failure to Implement E-mail Notifications in PIMIS**

- 1.31. The audit established that the alerts and notifications functionality in PIMIS was not implemented in accordance with the contract requirements. Instead, the system only displays in-system notifications within the PIMIS platform. As a result, officers do not receive alerts outside the system to notify them of pending tasks, approvals, rejections, or items requiring escalation. The absence of external alerts and notifications in PIMIS results in delayed decision-making and workflow bottlenecks, as users only receive notifications when they log into the system.

### **IV. Integrity Issues in Migrated Data**

- 1.32. The audit established that sixty-nine(69) project records in PIMIS lacked implementing agency information, indicating incomplete data migration and weaknesses in data entry or validation processes. Additionally, some projects were migrated as a single consolidated entry, combining ongoing, stalled, and not-started projects under one project code, rather than as distinct individual projects with their corresponding master data. Inaccurate or incomplete project data, including missing implementing agency information, undermines financial reporting, weakens project monitoring, and reduces accountability for project execution.

## **E. Efficiency and Effectiveness of PIMIS in Supporting Investment Project Management**

- 1.33. Assessment of efficiency and effectiveness of PIMIS in supporting investment project management established the following:

### **I. Non-Utilization of the PIMIS System**

- 1.34. The audit established that some ongoing projects continued to receive funding and financial approvals outside the system. This indicates that PIMIS was not fully utilized as the primary platform for managing, tracking, and approving project funding. Further, the PIMIS Unit did not provide measures taken to enforce exclusive use of the system for financial approvals, including ensuring that ongoing

projects were migrated as directed. As a result, the intended objective of centralizing project information and strengthening oversight is undermined, exposing The National Treasury to risks of fragmented project management, incomplete and unreliable data, and reduced accuracy of the national project database.

## **II. Inadequate User Training**

- 1.35. Review of system user training in sampled MDAs established instances where users of the PIMIS had not participated in the formal training sessions conducted by the PIM Unit. This was attributed to MDAs nominating officers who were senior, rather than those who directly operate the system. The operation of PIMIS by untrained users increases the risk of operational errors, incorrect data entry, non-compliance with system procedures, and reduced overall effectiveness of the system.

## **F. System Support and User Support**

- 1.36. Review of measures put in place to ensure stakeholders are supported to effectively use PIMIS established the following:

### **I. Absence of a Service Level Agreement for Critical System Support**

- 1.37. The audit established that there was no formal Service Level Agreement (SLA) in place between the PIM department and the system vendor or service provider for maintaining and supporting PIMIS. The absence of an SLA increases the risk of inconsistent service quality, unresolved system issues, and prolonged downtime, potentially disrupting critical operations and reducing accountability of the service provider.
- 1.38. Further, there were no SLAs between the Public Investment Management (PIM) Unit responsible for developing and managing PIMIS and MCDAs that use the system. In the absence of such agreements, the PIM Unit's responsibilities relating to system support, issue resolution, user training, and maintenance are not clearly defined or time-bound. Further, the MCDAs lack binding commitments on timely data entry, compliance with project documentation standards, and use of PIMIS across all project phases. These gaps weaken accountability and coordination,

undermining the performance, reliability, and intended benefits of the PIMIS platform.

## **II. Absence of Helpdesk Function Within the PIM Unit**

- 1.39. The audit established that the PIM Unit did not have a structured helpdesk system to manage PIMIS incidents. Although section 12.0(I) of the PIMIS User Manual indicated the presence of an online Ticketing sub-module for user support, this functionality was not implemented. Verification at sampled MDAs showed that users relied on informal communication, including personal phone calls, to request support. The absence of a formal helpdesk system impedes tracking and resolution of reported incidents, increases the likelihood of prolonged unresolved issues, weakens accountability, and raises the risk of service delivery disruptions and personal data breaches.

## Conclusion

- 1.40. The audit established that while the Public Investment Management Information System (PIMIS) has been deployed to enhance project management, there were significant gaps across governance, security, system functionality, and user adoption.
- 1.41. There were weaknesses in the governance and oversight of public investment projects, arising from the absence of an approved organogram, lack of a clear and actionable risk management framework, and failure to undertake a Data Protection Impact Assessment. These gaps have limited the clarity of roles and accountability, weakened the identification and management of project risks, and exposed the projects to potential data protection and compliance risks. Collectively, these shortcomings undermine effective decision-making, regulatory compliance, and the overall assurance that public investment projects are being managed in a transparent, controlled, and accountable manner.
- 1.42. There were weaknesses in ICT controls, including the use of generic usernames, inadequate disaster recovery arrangements, and the lack of segregation between test and production environments. These control gaps weaken accountability and audit trails, limit the entity's ability to ensure system availability and data recovery in the event of disruptions, and increase the risk of unauthorized changes or errors affecting live operations. The issues reduce assurance over the reliability, integrity, and resilience of ICT operations.
- 1.43. The audit identified weaknesses in the development and implementation of the Public Investment Management Information System (PIMIS), including the non-implementation of post-warranty support, deviations from approved server specifications and deficiencies in the data migration process. These shortcomings limit assurance over the system's sustainability, performance, and alignment with approved technical requirements, and create risks to data integrity, completeness, traceability, and overall reliability of the system.
- 1.44. The audit noted weaknesses in system functionality including inadequate document retention and workflow controls, limited data import and export capabilities and failure to implement automated email notifications. Further, the

data maintained had integrity issues. These gaps reduce the effectiveness of system-supported processes, constrain information accessibility and exchange, and weaken audit trails and data reliability.

- 1.45. The audit established that the efficiency and effectiveness of the Public Investment Management Information System (PIMIS) in supporting investment project management were undermined by its non-utilization and inadequate user training. As a result, the system has not been fully embedded into project management processes, limiting its ability to support planning, monitoring, reporting, and informed decision-making. These weaknesses reduce the value derived from the investment in PIMIS and constrain its contribution to improved efficiency, accountability, and effectiveness in public investment project management.
- 1.46. The audit noted that the effectiveness of user support services and technical assistance was constrained by the absence of both internal and external Service Level Agreements (SLAs) and the lack of a formal helpdesk function. These gaps have resulted in unclear service expectations, inconsistent handling of user issues, and limited accountability for system support and response times. Consequently, users may experience prolonged system downtime or unresolved technical challenges, reducing confidence in the system and undermining its reliable and efficient use.

## Recommendations

- 1.47. In view of the findings and conclusions of the special audit, the following is recommended:
- 1.48. To strengthen governance and oversight of public investment projects, PIM Unit should facilitate development and approval of a detailed organogram that clearly defines reporting lines, roles, and responsibilities; establish a comprehensive and actionable risk management framework to guide identification, assessment, and mitigation of project risks; and conduct a Data Protection Impact Assessment to ensure compliance with data protection requirements.
- 1.49. To safeguard the integrity, confidentiality, and availability of project information, the PIM Unit should strengthen ICT controls by enforcing unique, role-based user accounts, implementing segregation between test and production environments, and developing a comprehensive Disaster Recovery (DR) Plan. The DR Plan should define recovery procedures, roles and responsibilities, recovery objectives, and escalation protocols, and include regular automated backups, secure offsite storage, and periodic testing to ensure timely restoration of system functionality and data in the event of disruptions.
- 1.50. To give assurance on the integrity, completeness, accuracy, and traceability of project information migrated to PIMIS, PIM unit, should undertake a documented post-migration data validation and reconciliation exercise.
- 1.51. To ensure PIMIS effectively functions to support PIM processes, the PIMIS Unit should:
  - i. Enhance the system to retain all uploaded documents, including approved and rejected submissions, with version control. Further, the system should allow users to preview, retrieve, and verify documents at any stage and enable resubmission of rejected projects without full recreation, thereby improving efficiency, accountability, and the audit trail.
  - ii. Ensure the system is enhanced to have a variety of missing export and import functionalities including use of MS Word, MS Excel and XML.

- iii. Ensure full implementation of the email alerts, to provide timely prompts for pending actions and improve workflow efficiency, accountability, and compliance with system requirements.
- 1.52. To ensure utilization of the PIMIS by all MCDAs, management of TNT should ensure full integration of PIMIS with IFMIS. This integration should ensure that only projects that have been processed through PIMIS are funded and paid for. Further, Accounting officers for all MCDAs should ensure that all users of PIMIS are adequately trained.
- 1.53. For effective use of PIMIS in managing the investment project lifecycle, the PIM Unit should establish a centralized Helpdesk to provide timely and consistent support for issues affecting MCDAs. In addition, PIM should ensure the Helpdesk is equipped with trained personnel, a ticketing system to track and prioritize issues, and performance metrics to monitor response and resolution times. The Helpdesk operations should be governed by formal Service Level Agreements (SLAs) with clearly defined response and resolution targets, escalation procedures, and accountability measures for both internal teams and external vendors, ensuring consistent and reliable user support.

## 2. INTRODUCTION AND BACKGROUND

### Introduction and Background

- 2.1 Article 229 of the Constitution of Kenya, 2010 mandates the Auditor-General to undertake financial, compliance and performance audits. Further, Section 7(1)(a) of the Public Audit Act, 2015 requires the Auditor-General to give an assurance on the effectiveness of internal controls, risk management and overall governance at national and county governments. In addition, Section 34 of the Public Audit Act, 2015 mandates the Auditor-General to conduct periodic audits upon request or at the Auditor-General's own initiative, with a view to evaluating the effectiveness of risk management, control and governance processes in public entities. The Special Audit on Public Investment Management Information System referred to as PIMIS in this report was conducted in line with this mandate.
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second Governance for Enabling Service Delivery and Public Investment in Kenya (GESDeK II) Program, supported by the World Bank through International Development Association (IDA) financing.

- 2.9 PIMIS serves as a key reform instrument under Result Area 2, which focuses on strengthening accountability and transparency of public spending by improving predictability and control of budget execution, as well as enhancing management of public investments, assets, and liabilities.
- 2.10 The development of PIMIS commenced in May 2021 and it was piloted in Roads, Health and Education sectors in 2023. Accounting Officers of MDAs were expected, as at 30 June, 2025, to have implemented the Public Investment Management Information System (PIMIS) in accordance with Circular Ref. TNT/PIM/41 Vol.1 (86) dated 14 April, 2025, issued by The National Treasury.

### **Audit Objectives**

- 2.11 The overall objective of the audit of the Public Investment Management Information System (PIMIS) was to assess whether the information system supports accurate, compliant, and efficient project management processes, ensuring project oversight and adequate controls against errors, omissions, and misuse.

The specific objective(s) of the audit were to:

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- vii. Assess whether stakeholders are adequately trained and supported to effectively use PIMIS in managing the investment project lifecycle.

### **Audit Scope**

- 2.12 The Audit assessed whether PIMIS had controls to supports accurate, compliant, and efficient project management processes. To achieve this, the audit reviewed the controls implemented and data captured or migrated as at November 2025.
- 2.13 The audit was carried out between June 2025 and December 2025.

### **Methods of Gathering Evidence**

- 2.14 The Audit of PIMIS involved the review of PIMIS system at the PIM Unit, analysis of PIMIS project data and comparison with records maintained by sampled Ministries, Departments and Agencies (MDAs).

#### **a) Document Review**

- 2.15 The audit team reviewed various documents in order to set audit criteria, assess compliance with the criteria and in gathering audit evidence. They included:
  - i. The Public Investment Management Regulations, 2022;
  - ii. Information Security Policy for Public Finance Management ICT System, November 2023;
  - iii. Contract Agreement between The National Treasury and Planning and the System Vendor for Development of PIMIS Tender No. TNT/025/2020-2021;
  - iv. Minutes of Contract Implementation Committee for the Development of PIMIS;
  - v. Roll-out of PIMIS to MDAs Circular Ref: TNT/PIM/41 VOL I (86), April 2025;
  - vi. Data Protection Act (DPA), 2019;

- vii. ICT Authority Standards 2016;
- viii. ICT Authority Standards 2019;
- ix. Public Finance Management Act, 2012;
- x. The National ICT Policy Guidelines Kenya, 2020.

#### **b) Sampling**

2.16 To further assess the level of utilization of PIMIS, and compliance with project management processes, the audit team sampled nine(9) MDAs from Education, Roads, Infrastructure, and Health Sectors, where the PIMIS rollout had been piloted.

#### **c) Interviews**

2.17 The Audit Team interviewed PIMIS users from the sampled MDAs. This was in order to assess public investment management processes, level of utilization of PIMIS and obtain clarification on audit issues raised during audit at PIM Unit. The officers interviewed are as listed in **Annexure 1**.

#### **Report Structure**

2.18 The report is organized as follows:

- i. Executive Summary;
- ii. Introduction and Background;
- iii. Detailed Findings;
- iv. Conclusion;
- v. Recommendations; and
- vi. Appendices.

2.19 The report should be read in its entirety in order to fully comprehend the approach to the audit, findings, conclusions and the proposed recommendations made.

### **3. DETAILED FINDINGS**

#### **A. Governance and Oversight of Public Investment Projects**

3.1 Review of the Public Investment Management Information System (PIMIS) identified several governance and compliance gaps. The following issues were established:

##### **I. Absence of an Approved Organogram for the PIM Unit**

3.2 The Public Investment Management (PIM) Unit was established at The National Treasury in 2018, Subsequently, pursuant to Executive Order No. 1 of 2025 issued in June, 2025, the Public Investment Management function was placed under the State Department for Public Investments and Assets Management as part of the Government's restructuring of State Departments.

3.3 The Unit is headed by a director who reports to the Director General of the Directorate. The Directorate, reports to the Principal Secretary for the State Department for Public Investments and Asset Management, under the overall oversight of the Cabinet Secretary for The National Treasury and Economic Planning.

3.4 The audit established that the PIM Unit within the State Department for Public Investments and Asset Management did not have an approved organogram outlining internal structure, reporting lines, and staff roles and responsibilities.

3.5 The absence of a directorate-level organogram resulted in unclear reporting structure, which may hinder the effective coordination, accountability, and performance management within the Unit. These may lead to unclear roles, overlapping responsibilities, and weak accountability, increasing the likelihood of inefficiencies, poor coordination, and delays in decision-making.

##### **II. Lack of Clear and Actionable Risk Management Framework**

3.6 Paragraph 7.1.2 of Information Security Policy for Public Financial Management ICT System, November 2023 requires the Ministries, Counties, Departments and Agencies (MCDAs) operating Public Finance Management Information Systems to develop an Information Security Risk Management Plan. The plan is to provide a structured way of risk identification, analysis, and implementation of appropriate risk management procedures in consideration of existing legal and regulatory frameworks relevant to the MCDAs.

- 3.7 Audit review established that the PIM Unit had not developed an Information Security Risk Management Plan. Further, the only risk analysis done on PIMIS was done by the system vendor in 2022. A review of the risk analysis report established that the identified risks were not specific. Further, the mitigation strategies included in the report were general, with no specific indication of the actions required, responsible parties, or timelines for implementation.
- 3.8 Without a PIMIS-specific information security risk management plan, there is likelihood of inconsistent identification and mitigation of risks. In addition, security threats may go unidentified and unmitigated, increasing exposure to data breaches and system compromise.

### **III. Failure to Undertake Data Protection Impact Assessment**

- 3.9 Section 31(1) of the Data Protection Act (DPA), 2019, requires all data controllers to carry out a Data Protection Impact Assessment (DPIA) where processing operations are likely to result in a high risk to the rights and freedoms of data subjects. Additionally, under Section 31(5) of the Act, such DPIAs must be submitted to the Data Commissioner for review before commencing processing activities sixty (60) days prior to the processing of data.
- 3.10 The Public Investment Management Information System (PIMIS) processes personal data of system users, the audit noted that The National Treasury did not conduct a DPIA for the PIMIS system prior to its deployment. This is contrary to Section 31(1) of the Data Protection Act (DPA), 2019. Failure to undertake the assessment suggests that data protection risks were not systematically assessed and managed as required by law.
- 3.11 Failure to conduct a PIMIS-specific Data Protection Impact Assessment (DPIA) and to develop a comprehensive risk mitigation plan exposes the National Treasury to risks, including non-compliance with the Data Protection Act, 2019, potential enforcement actions or reputational damage, unidentified system vulnerabilities that increase the likelihood of data breaches or unauthorized access, and a lack of accountability in risk management that may delay incident response and hinder the effective implementation of controls.

## **B. Development and Implementation of Public Investment Management Information System**

3.12 Review of the development and implementation of PIMIS established the following:

### **I. Lack of a Data Migration Strategy**

- 3.13 The National Treasury Circular Ref. No. TNT.PIM/41/VOL I (86), dated 14 April, 2025 required all Accounting Officers of Ministries, Counties, Departments, and Agencies (MCDAs) to coordinate the migration of all project information into the PIMIS by 30 June, 2025.
- 3.14 The ICT Authority Electronic Records and Data Management Standard (ICTA-4.002:2019), requires public entities to ensure that any data migration or system transition such as moving from one platform to another is formally planned, adequately documented, and clearly communicated to relevant stakeholders.
- 3.15 The audit established that, although The National Treasury required all MCDAs to migrate project information to PIMIS by 30 June, 2025, the PIM Unit did not provide a formal Data Migration Strategy. The Accounting Officers at MCDAs were to coordinate capturing of new and on-going projects. However, there was no clarity on objectives and scope of the migration; the migration methodology, migration source; validation, testing, and approval records; risk assessment and mitigation measures; and post-migration reconciliation and audit trail procedures.
- 3.16 The absence of documentation and adherence to these requirements indicates that the migration process was not validated. This undermines assurance over the completeness, reliability, and overall credibility of information maintained within the system.

### **II. Non-Implementation of Post-Warranty Support**

- 3.17 The contract for the development of the PIMIS system included a provision for one year of post-warranty support following the expiry of the system's warranty period, which was to commence on 18 May, 2022. The support period was initially set for 18 May, 2022 to 17 November, 2022.
- 3.18 Review of the 10th meeting minutes of the Contract Implementation Committee established that the contract end date was subsequently extended by six months to 17 November, 2022, hence the post-warranty support period would have extended

to 17 November, 2023. However, the management did not provide evidence of the implementation of post-warranty support. Additionally, at the time of audit, the system lacked formal technical support which raises concerns regarding system sustainability and the continuity of service delivery.

- 3.19 Failure to implement post-warranty support may result in prolonged system outages, unresolved technical issues, and increased operational disruption, exposing the Unit to data integrity risks and higher long-term maintenance costs.

### III. Deviations from Approved Server Specifications

- 3.20 Section 14.0 of the contract between The National Treasury and the Vendor for the development of PIMIS set out the minimum server technical specifications.
- 3.21 Comparison of the vendor delivery note dated 20 February, 2023 and the server specifications in the contract established that the server specifications delivered did not match the approved technical specifications outlined in the contract for seven(7) items as shown in **Table 1**.

**Table 1: Server Specifications in the Contract and Delivery Note**

S/No	Feature	Contract Specification	Delivery Note Specification
1.	Chassis	2.5" Chassis with 8 hard disk slots	2.5" chassis
2.	Processor Thermal Configuration	2 central processing unit (CPU) Heatsink expandable to 4 processors	Not specified
3.	Redundant Array of Independent Disks (RAID)	C7 Unconfigured Redundant Array of Independent Disks (RAID)	Not specified
4.	Storage Network Connectivity	Dual fiber channel (FC) Card + small form-factor Pluggables (SFPs) + Cables	Not specified
5.	Additional Network Adapter	Broadcom 57414 Dual Port 25 giga bites (Gb) small form-factor Pluggables (SFP28)	Dell 10Gb SFP Dual-Port PCIe
6.	Power Cords	2× C13 to C14 (2m, 12A)	Not specified
7.	Warranty	2 Years Basic HW Warranty (5×10 NBD Onsite)	Not specified

- 3.22 The management did not provide evidence to justify the deviation from the original specifications. In this regard, the delivered servers may fail to meet required performance standards, affecting system reliability and scalability.
- 3.23 Further, the absence of justification raises concerns regarding value for money, as the obtained equipment may not have fully met the intended technical and operational requirements commensurate with the resources invested.

### **C. Adequacy and Effectiveness of ICT Controls**

- 3.24 The ICT controls, infrastructure, and security were reviewed to determine whether the PIMIS has adequate technical safeguards, access controls, and system resilience to ensure the integrity, confidentiality, and availability of project information. The following audit issues were established:

#### **I. Use of Generic Usernames**

- 3.25 Section 23 of the PFM Act 2012 requires an Accounting Officer to be responsible for establishing and maintaining effective systems of internal control.
- 3.26 Review of PIMIS user data established that there were users with generic usernames. Using generic usernames makes it difficult to trace actions to specific individuals thus undermining accountability. This increases the risk of unauthorized system changes, data manipulation, or misuse without a clear audit trail.

#### **II. Inadequate Disaster Recovery Arrangements**

- 3.27 Section 9.3 of ICT Authority Information Security Standard ICTA-3.003:2023 on Business Continuity Management requires government institutions to implement business continuity and disaster recovery controls to ensure availability of information systems. This includes maintaining secure data backups, developing and testing a Disaster Recovery Plan (DRP) and Business Continuity Plan (BCP), and ensuring systems are protected against single points of failure through redundancy and offsite backup sites.
- 3.28 The audit review established that the PIM Unit had not established adequate disaster recovery arrangements to ensure timely restoration of critical operations in the event of system failures, cyber-attacks, data corruption, or other disruptive incidents.

### **III. Non-Segregated Test and Production Environments**

- 3.29 The Government ICT Standards of Systems and Applications Standard, 2019 under General Standards states that there must be a separation between the production, development and test environments. This will ensure that security is rigorously maintained for the production system, while the development and test environments can maximize productivity with fewer security restrictions. Where these distinctions have been established, staff in the development and test environment must not be permitted to have access to production systems.
- 3.30 The audit review established that PIMIS test environment was hosted within the same instance as the live (production) environment. The test environment is used for development, troubleshooting, and trial configuration changes, while the production environment supports live business operations. There was no logical or physical separation between test and live environments to safeguard production operations during testing.
- 3.31 Hosting test and production databases on the same server creates risk of compromising production data integrity and confidentiality, degrades system performance, and undermines accountability by weakening the reliability and audit trails.

### **IV. Inadequate IT Security Controls**

- 3.32 A review of PIMIS established there were inadequate security controls at network, databases, servers and application levels. This exposes the System to risks, including unauthorized access to sensitive data, data breaches, and potential data loss which can lead to financial losses, legal repercussions, and reputation damage.

#### **D. System Functionality and Data Integrity**

- 3.33 Review of PIMIS functionalities and assessment of integrity of data aimed at determining whether PIMIS operated as intended, and captured data was complete and accurate. The following audit issues were revealed:

## **I. Inadequate Document Retention and Workflow Controls in PIMIS**

- 3.34 Section 72(1) of the Public Finance Management Act, 2012 on Internal Controls and Risk Management states that an Accounting Officer shall ensure that internal financial and operational controls and procedures are in place for an entity to ensure effective, efficient, economical and transparent use of the entity's resources, and safeguard its assets.
- 3.35 A review of PIMIS approval process revealed gaps in document retention and workflow management. It was noted that once documents are approved and forwarded to the next level, they could no longer be previewed or retrieved within PIMIS. In cases where a project is rejected, the entire submission was recreated from the beginning since previously attached documents were no longer accessible.
- 3.36 This weakness compromises the audit trail, weakens accountability, and eliminates critical evidence required to support decision-making.
- 3.37 The inability to preview approved documents and the need to recreate rejected projects makes it difficult to track user actions, compromise accountability, hinder verification of decisions, cause inefficiencies and delays, and increase the risk of data loss and errors.

## **II. Limited Data Import/Export Capabilities**

- 3.38 Section 9 of the PIMIS Contract, between The National Treasury and the Vendor of PIMIS provides that, the system shall include export report capabilities to various office software formats; and importing capabilities to allow CSV and XML and to various office software formats.
- 3.39 A review of the PIMIS revealed that the system could only export reports in PDF format. It did not support export to Microsoft Word or Microsoft Excel, which were part of the mandatory reporting formats.
- 3.40 Similarly, the system's import functionality only allowed PDF format and did not allow uploading of CSV or XML file formats, contrary to the contractual requirement to support these widely used structured formats.
- 3.41 Failure to implement the required import/export functionalities may result in inaccurate reporting and reduced effectiveness of PIMIS.

### III. Failure to Implement E-mail Notifications in PIMIS

- 3.42 Section 9(xi) of the PIMIS Contract, between The National Treasury the PIMIS vendor, provides that the system should have capability to send emails to specific individuals whenever they need to be notified of an action.
- 3.43 The audit established that the alerts and notifications functionality in PIMIS was not implemented in accordance with the contract requirements. Instead, the system only displays in-system notifications within the PIMIS platform. As a result, relevant officers do not receive alerts outside the system to notify them of pending tasks, approvals, rejections, or items requiring escalation.
- 3.44 The absence of external alerts and notifications in PIMIS results in delayed decision-making and workflow bottlenecks, as users only receive notifications when they log into the system. This increases the likelihood of missed approvals, expired tasks, or stalled workflows due to the lack of timely prompts.

### IV. Integrity Issues in Migrated Data

- 3.45 Regulation 110(1) of the Public Finance Management (National Government) Regulations states that the Accounting Officer for a National Government entity shall institute appropriate access controls needed to minimize breaches of information confidentiality, data integrity, and loss of business continuity.
- 3.46 A comparison of the set of project data that was to be migrated with records maintained in PIMS established the following:
- i. There were sixty-nine(69) project records in PIMIS that lacked implementing agency information as detailed in **Annexure 2**. This indicates incomplete data migration and deficiencies in data entry or validation processes within the system.
  - ii. There were projects that were migrated as a single consolidated entry, where all ongoing, stalled and projects that had not started were combined into one summary entry. As a result, all projects were recorded under a single project code, rather than being migrated individually as separate, distinct projects with their corresponding master data as detailed in **Annexure 3**.

3.47 Inaccurate or incomplete project data and missing implementing agency information can lead to incorrect financial reporting, weakened project monitoring, and reduced accountability for project execution.

**E. Efficiency and Effectiveness of PIMIS in Supporting Investment Project Management**

3.48 The audit evaluated the efficiency and effectiveness of PIMIS in supporting investment project management, including the optimal use of resources such as infrastructure, human capital, and processing time and its ability to provide timely and accurate reporting for performance monitoring of ongoing projects. The following audit issues were noted:

**I. Non-Utilization of the PIMIS System**

3.49 The National Treasury Circular Ref. No. TNT.PIM/41/VOL I (86), dated 14 April, 2025 required all Accounting Officers of MCDAs to coordinate the capturing of all new and ongoing project information into the PIMIS by 30 June, 2025.

3.50 Review of projects reported in the financial statements and projects that have been migrated to PIMIS established that ongoing projects, continued to receive funding and financial approvals outside the system as demonstrated in the **Table 2**.

**Table 2: Ongoing Project That Received Funding Off-PIMIS System**

S.no	Entity	Project Name	Migration Status	FY 24/25 Funding	FY 25/26 Funding
1.	University of Eldoret	Construction of Education Complex	Not migrated		✓
2.	Tana Water Works Development Agency	Garissa Town Water Supply	Not Migrated	✓	
3.	Tana Water Works Development Agency	Othaya Sewerage Project - Last Mile Connectivity phase 2	Not Migrated	✓	
4.	Tana Water Works Development Agency	Nanyuki Water and Sewerage Project	Not Migrated	✓	

- 3.51 This practice indicates that PIMIS is not being fully utilized as the primary platform for managing, tracking, and approving project funding. Moreover, the PIMIS Unit did not demonstrate any effort or implement measures to enforce exclusive use of the system for financial approvals, including ensuring that ongoing projects were migrated as directed. This undermines the system's intended purpose of centralizing project information and strengthening oversight.
- 3.52 The non-utilization of PIMIS exposes the system to several risks, including fragmented project management with critical information maintained outside the official platform, reduced reliability and completeness of data that undermines the accuracy of national project database.

## **II. Inadequate User Training**

- 3.53 Section 72(1) of the Public Finance Management Act, 2012 on Internal Controls and Risk Management states that an Accounting Officer shall ensure that internal financial and operational controls and procedures are in place for an entity to ensure effective, efficient, economical and transparent use of the entity's resources, and safeguard its assets.
- 3.54 A review of system user training in sampled MDAs established instances where users of the PIMIS had not participated in the formal training sessions conducted by the PIM Unit. This was attributed to MDAs nominating officers who are senior, rather than those who would directly operate the system. The operation of PIMIS by untrained users increasing the risk of operational errors, incorrect data entry, non-compliance with system procedures, and reduced overall effectiveness of the system.

## **F. System Support and User Support**

- 3.55 The audit assessed whether stakeholders were adequately trained and supported to effectively use PIMIS in managing the investment project lifecycle. The following were established:

## **I. Absence of a Service Level Agreement for Critical System Support with the System Vendor**

- 3.56 Section 4.5 of ICT Authority Standards for Government of Kenya on Service Level Management (SLA), requires that ICT systems supported by third parties be governed by formal SLAs that outline support parameters, expected performance levels, reporting mechanisms, and penalties for non-compliance.
- 3.57 It was noted during the audit that there was no formal Service Level Agreement (SLA) between the PIM Unit and the system vendor or service provider for maintaining and supporting PIMIS. SLA would define among others, the vendor's obligations, expected service levels, response times, support procedures, provisions for system updates and issue resolution. This absence means that key operational parameters including system uptime guarantees, response times for incident resolution, escalation procedures, support hours, penalties for non-performance, and maintenance schedules are not clearly defined.
- 3.58 Absence of the SLA increases the risk of inconsistent service quality, unresolved system issues, and prolonged downtime, potentially disrupting critical operations and reducing accountability of the service provider.

## **II. Absence of Service Level Agreements Between PIM Unit and Users**

- 3.59 Section 10 and 12 of the Public Service (Values and Principles) Act, 2015, encourages structured, fair, and transparent public service delivery, which SLAs support by clarifying obligations and performance indicators.
- 3.60 The audit established that there were no formal Service Level Agreements (SLAs) between the PIM Unit responsible for developing and managing PIMIS and MCDAs that use the system. In the absence of such agreements, the PIM Unit's responsibilities relating to system support, issue resolution, user training, and maintenance are not clearly defined or time-bound.
- 3.61 Further, the MCDAs lack binding commitments on timely data entry, compliance with project documentation standards, and use of PIMIS across all project phases. These gaps weaken accountability and coordination, undermining the performance, reliability, and intended benefits of the PIMIS platform.

3.62 Without defined SLAs technical issues raised by users may remain unresolved, affecting system availability and reliability. Further, absence of clearly outlined user obligations may lead to irregular data entry, incomplete project records, and poor system adoption.

### **III. Absence of Helpdesk Function Within the PIM Unit**

3.63 Section 7 (1) of the Public Service (Values and Principles) Act, 2015 Section 7(1) requires public institutions to provide effective, efficient, and economical services that meet the needs of the public. This includes establishing mechanisms that promote responsiveness, accessibility, and prompt service delivery.

3.64 During the audit, it was established that the PIM Unit did not have an established and structured helpdesk system to manage PIMIS incidents. Further, even though section 12.0 (l) of the PIMIS User Manual indicated that the system had an online Ticketing sub-module to enable users to interact with the system support team by raising tickets, the functionality was not implemented.

3.65 Verification at sampled MDAs established that the entities instead relied on informal means of communication like using personal phone numbers for calls to request support.

3.66 The lack of a helpdesk system makes it difficult to track reported incidents and determine whether the issues were resolved. This can result in prolonged unresolved incidents and delays in service delivery. Further, it may result in delayed or unresolved system issues, weak incident tracking and accountability, and increased risk of personal data breaches due to reliance on informal communication channels.

## 4. CONCLUSION

- 4.1 The audit established that while the Public Investment Management Information System (PIMIS) has been deployed to enhance project management, significant gaps remained across governance, security, system functionality, and user adoption.
- 4.2 There were weaknesses in the governance and oversight of public investment projects, arising from the absence of an approved organogram, a lack of a clear and actionable risk management framework, and failure to undertake a Data Protection Impact Assessment. These gaps have limited the clarity of roles and accountability, weakened the identification and management of project risks, and exposed the projects to potential data protection and compliance risks. Collectively, these shortcomings undermine effective decision-making, regulatory compliance, and the overall assurance that public investment projects are being managed in a transparent, controlled, and accountable manner.
- 4.3 There were weaknesses in ICT controls, including the use of generic usernames, inadequate disaster recovery arrangements, and the lack of segregation between test and production environments. These control gaps weaken accountability and audit trails, limit the entity's ability to ensure system availability and data recovery in the event of disruptions, and increase the risk of unauthorized changes or errors affecting live operations. The issues reduce assurance over the reliability, integrity, and resilience of ICT operations.
- 4.4 The audit identified weaknesses in the development and implementation of the Public Investment Management Information System (PIMIS), including the non-implementation of post-warranty support, deviations from approved server specifications and deficiencies in the data migration process. These shortcomings limit assurance over the system's sustainability, performance, and alignment with approved technical requirements, and create risks to data integrity, completeness, traceability, and overall reliability of the system.
- 4.5 The audit noted weaknesses in system functionality including inadequate document retention and workflow controls, limited data import and export capabilities, failure to implement automated email notifications. Further, the data maintained had integrity

issues. These gaps reduce the effectiveness of system-supported processes, constrain information accessibility and exchange, and weaken audit trails and data reliability.

- 4.6 The audit established that the efficiency and effectiveness of the Public Investment Management Information System (PIMIS) in supporting investment project management were undermined by its non-utilization and inadequate user training. As a result, the system has not been fully embedded into project management processes, limiting its ability to support planning, monitoring, reporting, and informed decision-making. These weaknesses reduce the value derived from the investment in PIMIS and constrain its contribution to improved efficiency, accountability, and effectiveness in public investment project management.
- 4.7 The audit noted that the effectiveness of user support services and technical assistance was constrained by the absence of both internal and external Service Level Agreements (SLAs) and the lack of a formal helpdesk function. These gaps have resulted in unclear service expectations, inconsistent handling of user issues, and limited accountability for system support and response times. Consequently, users may experience prolonged system downtime or unresolved technical challenges, reducing confidence in the system and undermining its reliable and efficient use.

## 5. RECOMMENDATIONS

- 5.1 In view of the findings and conclusions of the special audit, the following is recommended:
- 5.2 To strengthen governance and oversight of public investment projects PIM Unit should facilitate development and approval of a detailed organogram that clearly defines reporting lines, roles, and responsibilities; establish a comprehensive and actionable risk management framework to guide identification, assessment, and mitigation of project risks; and conduct a Data Protection Impact Assessment to ensure compliance with data protection requirements.
- 5.3 To ensure availability of project information, PIMIS Unit should develop and implement a comprehensive Disaster Recovery (DR) Plan that clearly defines procedures for restoring system functionality and recovering data in the event of disruptions, including hardware failures, cyberattacks, natural disasters, or human errors. The plan should outline roles and responsibilities, specify recovery objectives, and establish clear escalation protocols to ensure timely and effective response during incidents. It should include regular automated backups, secure offsite storage of critical data, and segregation of test and production environments to prevent disruptions from affecting live operations.
- 5.4 To safeguard data integrity, system availability, and operational reliability Unit should conduct a comprehensive IT security assessment and implement segregation of test and production environments to prevent accidental or malicious changes from affecting live systems.
- 5.5 To ensure PIMIS effectively functions to support PIM processes, the PIMIS Unit should:
  - i. Enhance the system to retain all uploaded documents, including approved and rejected submissions, with version control. Further, the system should allow users to preview, retrieve, and verify documents at any stage and enable resubmission of rejected projects without full recreation, thereby improving efficiency, accountability, and the audit trail.

- ii. Ensure the system is enhanced to have a variety of missing export and import functionalities including word, excel, xml.
  - iii. Ensure full implementation of the email alerts, to provide timely prompts for pending actions and improve workflow efficiency, accountability, and compliance with system requirements.
- 5.6 To give assurance on the integrity, completeness, accuracy, and traceability of project information migrated to PIMIS, PIM unit, should undertake a documented post-migration data validation and reconciliation exercise.
- 5.7 To ensure utilization of the PIMIS by all MCDAs, management of TNT should ensure full integration of PIMIS with IFMIS. This integration should ensure that only projects that have processed through PIMIS are funded. Further, Accounting officers for all MCDAs should ensure that all users of PIMIS are adequately trained.
- 5.8 For effective use of PIMIS in managing the investment project lifecycle, the PIM Unit should establish a centralized Helpdesk to provide timely and consistent support for issues affecting MCDAs. Ensure the Helpdesk is equipped with trained personnel, a ticketing system to track and prioritize issues, and performance metrics to monitor response and resolution times. The Helpdesk operations should be governed by formal Service Level Agreements (SLAs) with clearly defined response and resolution targets, escalation procedures, and accountability measures for both internal teams and external vendors, ensuring consistent and reliable user support.

## APPENDICES

### Annexure 1: List of Staff Interviewed

No.	Designation	Department
<b>A. The National Treasury</b>		
1.	Ag. Director	Public Investment Management Unit (Under the state Department of Public Investment and Asset Management)
2.	System Administrator	
3.	Economist	
<b>B. University of Eldoret</b>		
4.	Registrar Planning	Department of Planning
5.	ICT Manager	Information Communication Technology
<b>C. Kerio Valley Development Authority</b>		
6.	Director Planning	Department of Planning
7.	Ass. Finance Director	Department of Finance
<b>D. Pwani University</b>		
8.	Chief Finance Officer	Department of Finance
9.	ICT Manager	Information Communication Technology
<b>E. Kenya Ports Authority</b>		
10.	Planning Officer	Planning-Monitoring and Evaluation
11.	Accountant	Finance
<b>F. Coastal Development Authority</b>		
12.	Ag. Managing Director	Planning and Administration
13.	ICT Manager	Information Communication Technology
<b>G. Moi Teaching and Referral Hospital -Eldoret (MTRH)</b>		
14.	Director Finance	Finance
<b>H. Jaramogi Oginga Odinga University of Science and Technology</b>		
15.	Registrar	Planning and Administration
<b>I. Maseno University</b>		
16.	Vice Chancellor	Planning and Administration
17.	Finance Officer	Finance
18.	Director ICT	ICT

<b>J. Lake Victoria South Water Works Agency</b>		
19.	Senior Manager	Water Works and Services
20.	Senior Manager	Finance, Resource Mobilization and Investment
21.	Finance Manager	Finance
22.	Principal ICT Officer	Information Communication Technology

## Annexure 2: Missing Record of Implementing Agency as extracted from PIMIS

SN	Project Name	Ref ID	Planned Start and End Date	Project Estimate (KES)
1	Maintenance & Rehabilitation of National Optic Fibre Backbone Infrastructure (NOFBI) II Cable.	1122100400	01-12-2020 to 30-06-2025	7,811,400,192
2	Settlement of the Landless.	1112101100	01-07-2013 to 30-06-2026	5,000,000,000
3	National Science, Technology and Innovation Observatory (NASTIO)	1065103900	06-02-2017 to 12-06-2022	2,660,000,000
4	Food Security and Crop Diversification Project.	1169103900	01-07-2014 to 30-06-1930	9,011,999,744
5	National Agricultural & Rural Inclusivity Project	1169106200	23-08-2016 to 31-03-2024	22,338,000,896
6	Construction and upgrading of Kenya Medical Research Institute. (KEMRI) Labs	108210790	01-07-2016 to 30-06-2024	635,000,000
7	Research and Development Kenya Medical Research Institute. (KEMRI).	108211080	01-07-2015 to 01-07-2025	6,400,000,000
8	Situation Room for Real Time Data & Information on HIV & AIDS – National Aids Control Council (NACC)	108210330	17-09-2016 to 30-12-2030	891,000,000
9	Expansion of Comprehensive Cancer Centre - Kenyatta University Teaching, Training and Referral Hospital (KUTRRH)	1082102600	01-01-2022 to 30-06-2024	300,000,000
10	Kenyatta National Hospital (KNH) Burns and Paediatrics Center.	108210170	03-03-2018 to 20-08-2024	5,459,509,760
11	Strengthening of Cancer Management at Kenyatta National Hospital (KNH).	108211070	23-08-2018 to 09-06-2024	3,656,000,000
12	Refurbishment sheria House and company's	1252100500	07-01-2015 to 06-06-2025	285,000,000
13	Construction of Prosecution Training Institute (PTI)	Not Yet Generated	01-07-2021 to 30-06-2026	1,500,000,000
14	Construction of Changamwe Deputy County Commissioner (DCC'S) office	1026104101	01-07-2023 to 30-06-2024	14,686,800

SN	Project Name	Ref ID	Planned Start and End Date	Project Estimate (KES)
15	Construction of Konoin Deputy County Commissioner (DCC's) Office	1026100973	06-07-2024 to 05-07-2025	40,000,000
16	Construction Rangwe DCC's office	1026101135	01-07-2020 to 30-06-2024	40,000,000
17	Modernize Foot & Mouth Disease Laboratory for GMP	1162101200	01-01-1970 to 01-01-1970	1,750,000,000
18	Construct & refurbish facilities -Meat Training Institute	1162102000	20-09-2012 to 30-12-2022	160,000,000
19	Integrated Mechanisms of Poverty Reduction Strategy for Sustainable Education and Development (Impressed)	Not Yet Generated	01-07-2023 to 30-06-2028	2,291,558,400
20	Kenya Pastoralists Feedlot Systems Programme	Not Yet Generated	01-07-2025 to 30-06-2030	248,050,008,064
21	Northern Kenya Leather Factory	Not Yet Generated	01-07-2025 to 30-06-2030	5,572,850,176
22	Construction to bitumen standard the Manderu and Elwak Town Roads located in Manderu County.	Not Yet Generated	06-01-2026 to 06-01-2030	13,300,000,000
23	Tana Delta Sugar Integrated Project	Not Yet Generated	01-07-2025 to 30-06-2030	40,000,000,000
24	Tana integrated Sugar Project	Not Yet Generated	01-07-2025 to 30-06-2030	40,000,000,000
25	Kenya Pastoralist Feedlot Systems Programme	Not Yet Generated	01-07-2025 to 30-06-2030	248,050,008,064
26	School Wash Project	Not Yet Generated	01-07-2025 to 30-06-2030	1,500,000,000
27	The Upper Hill Plot Development (Regional Complex Center for Tana and Athi Rivers Development Authority (Tarda)	Not Yet Generated	01-07-2025 to 30-06-2027	4,000,000,000
28	Street Families Model Rehabilitation Centre	Not Yet Generated	01-07-2024 to 31-12-2028	5,000,000,000
29	Murang'a Water Supply Project	Not Yet Generated	01-06-2025 to 30-06-2028	3,209,999,872

SN	Project Name	Ref ID	Planned Start and End Date	Project Estimate (KES)
30	Enhancement of the Accreditation Programme in KENYA	Not Yet Generated	01-07-2022 to 30-06-2025	427,259,200
31	Kiambu forestry park	Not Yet Generated	01-01-2024 to 07-02-2026	500,000,000
32	Nairobi -Nakuru- Mau Summit Road	Not Yet Generated	11-03-2025 to 11-03-2027	100,000,000,000
33	Maragua 4 Dam Bulk Water Supply Project	Not Yet Generated	01-01-2026 to 01-01-2029	51,987,000,000
34	High Impact Social Water Projects for Universal Access and Food Security	Not Yet Generated	01-07-2025 to 30-06-2030	167,000,000,000
35	The Proposed Construction of Upgrading to bitumen standard of Maralal - Sayuni Road (A4)	Not Yet Generated	30-06-2025 to 30-06-2028	2,900,000,000
36	Upgrading to bitumen standard of Maralal - Sayuni Road (A4)	Not Yet Generated	30-06-2025 to 30-06-2028	2,900,000,000
37	Proposed Construction, Furnishing and Equipping of the SEKU Modern Library	Not Yet Generated	01-11-2025 to 31-10-2028	495,000,000
38	Realignment Of the Homa Bay – Rongo (B3) Road to Allow for The Expansion of Kabunde Airstrip	Not Yet Generated	01-07-2025 to 01-07-2028	1,250,000,000
39	Upper Kiambu Bulk Water Carrier	Not Yet Generated	01-06-2026 to 01-07-2029	10,071,343,718
40	Upper Kiambu Bulk Water Carrier Project	Not Yet Generated	01-06-2026 to 01-07-2029	10,771,343,718
41	Improvement of Water Supply to Kagaa, Kiambururu, Kagwe areas and the Upper Lari areas of Kinale and Kamae	Not Yet Generated	01-06-2026 to 01-06-2029	1,462,127,447
42	Mombasa – Nairobi - Addis Ababa Road Corridor Development Project: Isiolo - Merille River	Not Yet Generated	07-11-2007 to 22-07-2010	4,875,519,272
43	Mombasa – Nairobi - Addis Ababa Road Corridor Project Phase II (Marsabit – Turbi)	Not Yet Generated	05-04-2011 to 04-04-2014	14,245,977,000
44	Development of the Proposed Nairobi Railway City Central Station, Public Realm, Track realignment, and Yard Works	Not Yet Generated	02-06-2025 to 31-05-2028	29,870,295,412

SN	Project Name	Ref ID	Planned Start and End Date	Project Estimate (KES)
45	Improving Health Outcomes in Communities Through Universal Healthcare	Not Yet Generated	01-10-2025 to 31-10-2028	7,589,636,171
46	Rehabilitation replacement of water distribution line in Nairobi County and measures to reduce non-Revenue water	Not Yet Generated	31-12-2026 to 31-12-2029	2,704,417,406
47	Dualling of Muthaiga – Kiambu – Ndumberi Road (B32)	Not Yet Generated	01-07-2025 to 30-06-2028	29,227,549,263
48	Construction of Maralal Sewerage Project	Not Yet Generated	01-01-2026 to 30-06-2028	1,500,000,000
49	Reconstruction of the Drainage Channel at Port Reitz Marshalling Yard	Not Yet Generated	01-06-2023 to 30-06-2024	166,585,280
50	Analysis Of Hydrological Research on Climate Change Vulnerability & Impacts in Kenya	Not Yet Generated	01-07-2025 to 30-06-2030	99,000,000
51	Macalder-Muhuru Bay Cluster Water Supply Project	Not Yet Generated	01-01-2026 to 01-01-2029	920,000,000
52	Integrated Water Resources Assessment for Sustainable use and Management of Groundwater and Surface water resources	Not Yet Generated	01-08-2025 to 29-06-2029	200,000,000
53	Rehabilitation and Expansion of Sewerage System for Bomet Town	Not Yet Generated	04-01-2027 to 31-12-2028	600,000,000
54	Rehabilitation and Expansion of Sewerage System for Bomet Town	Not Yet Generated	04-01-2027 to 31-12-2028	600,000,000
55	Lake Victoria Water and Sanitation Initiative (LVWATSAN)-Otonglo Riat Water Supply Project Phase 2	Not Yet Generated	30-09-2025 to 30-09-2027	150,000,000
56	Muhoroni-Awasi-Nyakach Water Supply Project	Not Yet Generated	01-04-2024 to 30-04-2028	4,000,000,000
57	Refurbishment of Transcom House	Not Yet Generated	07-06-2020 to 07-06-2025	450,000,000
58	Expansion and Rehabilitation of Dandora Estate Wastewater Treatment Plant – Construction of Series 10 Ponds	Not Yet Generated	01-07-2025 to 30-07-2027	1,900,000,000

SN	Project Name	Ref ID	Planned Start and End Date	Project Estimate (KES)
59	Saimo Soi (Mosegem) Dam Water Supply Project	Not Yet Generated	01-07-2022 to 30-06-2025	10,000,000,000
60	Rehabilitation and Expansion of Sewerage System for Homabay Town	Not Yet Generated	04-01-2027 to 31-12-2029	4,000,000,000
61	Rehabilitation and Expansion of Sewerage System for Homabay Town	Not Yet Generated	04-01-2027 to 31-12-2029	4,000,000,000
62	Construction Of Wastewater Management System for Oyugis Town	Not Yet Generated	01-07-2026 to 30-06-2030	1,200,000,000
63	Mt Elgon Bungoma and Busia Water and Sanitation Project	Not Yet Generated	01-01-2026 to 01-12-2029	23,000,000,000
64	Dualling of Got Rabuor – Homabay Pier – Corner Kodoyo (B2) Road and Access to the New Homabay County HQs	Not Yet Generated	21-05-2025 to 20-11-2026	895,000,000
65	Bomas International Convention Complex (BICC) Water Supply and Sewerage Infrastructure Development Project	Not Yet Generated	01-11-2025 to 30-11-2026	1,550,000,000
66	Ulu–Kibwezi–Ikanga (UKIA)- Emali Section of (B107) Road	Not Yet Generated	01-07-2026 to 30-09-2027	1,800,000,000
67	Development of a Sustainable Urban Mobility Plan (SUMP) for the Nairobi Metropolitan Area.	Not Yet Generated	01-09-2026 to 01-09-2028	450,000,000
68	Design, Build, Supply and Commissioning of one Roro Ferries	Not Yet Generated	01-07-2026 to 30-06-2028	3,600,000,000
69	Feasibility Study for an Underground metro within the Nairobi Urban Core with a scope and detailed designs based on existing studies	Not Yet Generated	05-11-2025 to 20-11-2025	18,000,000,000

### Annexure 3: Multiple Projects Migrated as Single Entry

PUBLIC INVESTMENT MANAGEMENT INFORMATION SYSTEM MIGRATION OF MULTIPLE PROJECTS AS A SINGLE ENTRY					
Project Name- IFMIS Project Extract Report	Project Code	Est. Project Cost	Project Status	Migration Status	Comment
<b>MOI UNIVERSITY</b>					
Construction of Education Complex	1065102801	373,000,000	Ongoing	Not migrated	Migration for the University of Eldoret projects was undertaken as a single consolidated entry as ongoing projects, combining all three (3) projects into one summary as presented in IFMIS project extract report. Consequently, all the projects were recorded under a single project code, 1065102800, instead of being migrated individually.
Construction of School of Economics & Business Mgt Complex	1065102803	241,236,042	Stalled	Not migrated	
Construction of Perimeter Wall and Securing	1065102804	303,000,000	Stalled	Not migrated	
<b>MOI UNIVERSITY</b>					
Construction of Library at Annex	1065101001	310,656,000	Stalled	Not migrated	Migration for Moi University projects was undertaken as a single consolidated entry as ongoing projects, combining all five (5) projects into one summary as presented in IFMIS project extract report. Consequently, all the projects were recorded under a single project code, 1065101000 instead of being migrated individually.
Establishment of School of Public Health	1065101002	487,750,000	Stalled	Not migrated	
Construction of 2250 Students Hostels Block 3 Wing C	1065101003	165,544,168	Not started	Not migrated	
Completion of Sewerage Works	1065101004	196,652,168	Not started	Not migrated	
Procurement of Textile Training Machinery at Rift Valley	1065101005	1,005,000,000	Not started	Not migrated	

<b>PUBLIC INVESTMENT MANAGEMENT INFORMATION SYSTEM MIGRATION OF MULTIPLE PROJECTS AS A SINGLE ENTRY</b>					
<b>Project Name- IFMIS Project Extract Report</b>	<b>Project Code</b>	<b>Est. Project Cost</b>	<b>Project Status</b>	<b>Migration Status</b>	<b>Comment</b>
Textiles Limited (RIVATEX)					
<b>KERIO VALLEY DEVELOPMENT AGENCY</b>					
Wei Wei Phase 3 Irrigation Project - Headquarters	1222100901	1,200,000,000	Ongoing	Migrated	Migrated with general code 1222100900
Napuu, Lomut and Lower Turkwel Irrigation Project	1222102101	350,000,000	Ongoing	Migrated	Migrated with general code 1222102100
<b>PUBLIC INVESTMENT MANAGEMENT INFORMATION SYSTEM MIGRATION OF MULTIPLE PROJECTS AS A SINGLE ENTRY</b>					
Mango Value Chain Programme - Headquarters	1222101001	250,000,000	Ongoing	Migrated	Migrated with general code 1222101000
Cherengany Watershed Conservation Programme	1222104401	2,300,000,000	Ongoing	Migrated	1. Migrated with code 1036107600 (Code not captured in IFMIS project extract report) 2. Migrated project cost is Kshs. 2,480,000,000
<b>MOI TEACHING AND REFERRAL HOSPITAL</b>					
Cancer & Chronic Disease Management Centre - Moi Teaching and Referral Hospital (MTRH)	1081107001	1,275,000,000	Ongoing	Migrated	migrated under general code 1081107000
Construction and Equipping Children	1081107101	680,000,000	Ongoing	Migrated	migrated under general code 1081107100

PUBLIC INVESTMENT MANAGEMENT INFORMATION SYSTEM MIGRATION OF MULTIPLE PROJECTS AS A SINGLE ENTRY					
Project Name- IFMIS Project Extract Report	Project Code	Est. Project Cost	Project Status	Migration Status	Comment
Hospital-MTRH					
Equipping Maternity Unit (Mother & Baby Unit).	1081107201	50,000,000	Ongoing	Migrated	migrated under general code 181107200
Expansion and Equipping of Intensive Care Unit-Moi Teaching and Referral Hospital (ICU-MTRH).	1081107301	220,000,000	Ongoing	Migrated	Migrated under general code 1081107300
PWANI UNIVERSITY					
Expansion of School of Agricultural Sciences & Agribusiness building	1065102009	167,500,000	Ongoing	Migrated	migrated with project code 1065102000
Expansion of School of Humanities & Social Sciences Building	1065102008	232,547,265	Stalled	Not migrated	Migration for Pwani University projects was undertaken as a single consolidated entry as ongoing projects, combining all three (3) projects into one entry. Consequently, all the projects were recorded under a single project code, 1065102000, instead of being migrated individually.
Construction of lecture Theatres and Laboratories	1065102006	137,500,000	Not started	Not migrated	

PUBLIC INVESTMENT MANAGEMENT INFORMATION SYSTEM MIGRATION OF MULTIPLE PROJECTS AS A SINGLE ENTRY					
Project Name- IFMIS Project Extract Report	Project Code	Est. Project Cost	Project Status	Migration Status	Comment
PUBLIC INVESTMENT MANAGEMENT INFORMATION SYSTEM MIGRATION OF MULTIPLE PROJECTS AS A SINGLE ENTRY					
LAKE VICTORIA SOUTH WATER WORKS DEVELOPMENT AGENCY					
Water Sector Development (Lake Victoria South).	1109100800	3,940,000,000	Ongoing	Migrated	Migrated with general code 1109100800
Kisumu water supply LVWATSAN.	1109103400	7,000,000,000	Ongoing	Migrated	Migrated with general code 1109103400
Lake Victoria Water Supply & Sanitation	1109102000	1,506,000,000	Ongoing	Migrated	Migrated with general code 1109102000
Water Harvesting Program (LVSWSB).	1109103500	600,000,000	Ongoing	Migrated	Migrated with general code 1109103500
Migori0 Homa bay Wastewater (Trilateral Program).	1109103300	1,900,000,000	Ongoing	Migrated	Migrated with general code 1109103300
Kisumu water supply LTAP1.	1109103200	315,000,000	Ongoing	Migrated	Migrated with general code 1109103200
West Karachuonyo Water Supply.	1109110000	55,000,000	Ongoing	Migrated	Migrated with general code 1109110000
Homa Bay Water Supply Improvement Project.	1109113500	1,100,000,000	Ongoing	Migrated	Migrated with general code 1109113500
MASENO UNIVERSITY					
Construction of Medical Laboratory	1065100902	879,243,333	Completed	Not migrated	Migration for Maseno University projects was

<b>PUBLIC INVESTMENT MANAGEMENT INFORMATION SYSTEM MIGRATION OF MULTIPLE PROJECTS AS A SINGLE ENTRY</b>					
<b>Project Name- IFMIS Project Extract Report</b>	<b>Project Code</b>	<b>Est. Project Cost</b>	<b>Project Status</b>	<b>Migration Status</b>	<b>Comment</b>
Construction of College Tuition & Admin Block	1065100903	310,638,165	Completed	Not migrated	undertaken as a single consolidated entry as ongoing projects, combining all the two (2) projects into one summary as presented in IFMIS project extract report. Consequently, all the projects were recorded under a single project code, 1065100901, instead of being migrated individually.
Construction of Modern Library (Bondo)	1065103002	408,787,407	Not started	Not migrated	Migration for JOOUST projects was undertaken as a single consolidated entry as ongoing projects, combining all four (4)
<b>PUBLIC INVESTMENT MANAGEMENT INFORMATION SYSTEM MIGRATION OF MULTIPLE PROJECTS AS A SINGLE ENTRY</b>					
Construction of Tuition Block	1065103005	650,024,181	Ongoing	Not migrated	projects into one summary as presented in IFMIS project extract report. Consequently, all the projects were recorded under a single project code, 1065103000, instead of being migrated individually.
Construction of Research Centre	1065103006	434,180,130	Ongoing	Not migrated	
Construction of Administration Block	1065103007	739,705,635	Ongoing	Not migrated	

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