

REPUBLIC OF KENYA



68

REPORT

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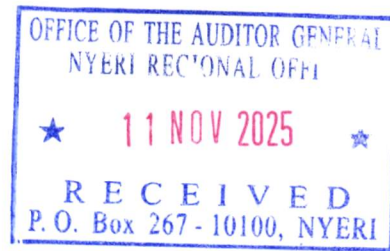
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COUNTY EXECUTIVE OF NYANDARUA

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

20



COUNTY GOVERNMENT OF NYANDARUA

**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)**

**County Government of Nyandarua
Annual Report and Financial Statements for the year ended June 30, 2025**

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1. Acronyms, Abbreviations and Definition of Key Terms

A. Acronyms and Abbreviations

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

B. Definition of Key Terms

Fiduciary Management- Members of Management directly entrusted with the responsibility of financial resources of the organisation.

Comparative Year- Means the prior period.

**County Government of Nyandarua
Annual Report and Financial Statements for the year ended June 30, 2025**

2. Key Entity Information and Management

a) Background information

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

1.	Office of the Governor	Provide leadership in the county's governance and development
2.	Office of the County Secretary	Responsible for the coordination and smooth operation of all County departments
3.	County Public Service Board	Handle the county's human resource management
4.	County Attorney	Represent the County Government in all legal proceedings
5.	Public Service, Administration and Devolution	Offer high quality and efficient public Services, Co-ordination and compliance.
6.	Finance, Economic planning and ICT	Provide an enabling social economic environment while ensuring innovation, accountability, transparency, and prudence in utilization of public resources.
7.	Health Services	Promote public health in the County
8.	Education, Children, Gender Affairs, Culture and Social Services	Improve access to quality education, enhance social economic support to vulnerable groups, promote culture and heritage and reduce alcohol, drug and substance abuse
9.	Youth empowerment, sports and arts	create an enabling environment for the promotion and development of youth, talent empowerment and Sports excellence for improved livelihoods in the county
10.	Tourism, Cooperatives Development, Trade and Industrialization	Provide high-quality services and programs promoting economic growth, supporting cooperatives and industries, and developing sustainable tourism in our region.
11.	Olkalou Municipality	Urban Development and provision services within the municipality
12.	Mairo-Inya Municipality	
13.	Engineer Municipality	
14.	Water, Environment, Climate Change and Natural Resources	promote access, conservation and sustainable management of water, environment, and natural resources through adaptive strategies
15.	Lands, physical planning and urban development	Promote land administration, land use planning, survey and mapping, land acquisition and urban development.
16.	Public Works, Roads, Transport, Housing and Energy	provide reliable transport, housing and energy infrastructure and ensure a prompt emergency response.

County Government of Nyandarua
Annual Report and Financial Statements for the year ended June 30, 2025

b) Key Management team

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

1.	Governor	H.E (Dr.) Moses Kiarie Badilisha
2.	Deputy Governor	H.E Mathara Mwangi
3.	County Secretary	Frank Kanja Muchina
4.	County Attorney	Joseph Gatore
5.	Public Service, Administration and Devolution	Hon. (Dr.) Simon Kanyingi
6.	Finance, Economic Planning and ICT	Hon. Mary Wanjiku Kamande
7.	Health Services	Hon. Juliana Syoweu
8.	Education, Children, Gender Affairs, Culture and Social Services	Hon. Agnes Wamahiga Njuji
9.	Youth Empowerment, Sports and Arts	Hon. Mungai Kiongo
10.	Tourism, Cooperative Development, Trade and Industrialization	Hon. John Ndungu Muiro
11.	Water, Environment, Climate Change and Natural Resources	Hon. Samuel Wachira Mugo
12.	Lands, Physical Planning and Urban Development	Hon. Stephen Kinyanjui Mburu
13.	Public Works Roads Transport, Housing and Energy	Hon. Cecilia Wangari Kirira
14.	Agriculture, Livestock and Fisheries	Hon. Francis Njoroge Miringu

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;

1.	CECM Finance, Economic Planning and ICT	Hon. Mary W. Kamande
2.	Accounting Officer- Finance, Economic Planning and ICT	Mr. Fredrick Irungu
4.	Accounting Officer- Office of the Governor	Mr. Peter Thiari
5.	Accounting Officer- Office of the County Secretary	Ms. Ann Kariuki
6.	Accounting Officer- County Public Service Board	Mr. Dr. James Kungu
7.	Accounting Officer- County Attorney	Ms. Elizabeth Muthui
8.	Accounting Officer- Public Service, Administration and Devolution	Mr. Alex Mwaura
9.	Accounting Officer- Health Services	Mr Julius Ngambi Nderitu
10.	Accounting Officer- Education, Children, Gender Affairs, Culture and Social Services	Mr. Pachomius Wambugu

County Government of Nyandarua
Annual Report and Financial Statements for the year ended June 30, 2025

No.	Designation	
11.	Accounting Officer- Youth Empowerment, Sports and Arts	Mr. Edward Kigo
12.	Tourism, Cooperative Development, Trade and Industrialization	Mr. David Njoroge
13.	Ol'kalou Municipality	Mr. Eric Igogo
14.	Engineer Municipality	Ms. Njoki Gatuhi
15.	Mairo inya Municipality	Ms. Rachel Kimani
15.	Water, Environment, Climate Change and Natural Resources	Ms. Hellen Njeri Njoroge
16.	Lands, Physical Planning and Urban Development	Ms. Josephine Wanja Muiru
17.	Public Works Roads Transport, Housing and Energy	Mr. Peter Mwangi Karanja
18.	Agriculture, Livestock & Fisheries	Mr. Samuel Kamau Gitaka

d) Fiduciary Oversight Arrangements

The key management personnel who held office during the financial year ended 30th June, 2025 were:

- County Assembly of Nyandarua;
- Audit Committee;
- Public Accounts Committee;
- Budget and Appropriations Committee; and
- Finance Committee.

e) County Executive Headquarters

P.O. Box 701 – 20303
 County Head Office,
 Ol Kalou, Kenya

f) County Executive Contacts

Telephone: (+254) 020 2660859
 E-mail: info@nyandarua.go.ke
 Website: www.nyandarua.go.ke

County Government of Nyandarua
Annual Report and Financial Statements for the year ended June 30, 2025

g) County Executive Bankers

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

2. Kenya Commercial Bank Ltd.
Revenue Collection Account
P.O. BOX 138-20303
Ol Kalou

3. Equity Bank Kenya Ltd.
Revenue Collection Account
P.O. BOX 215-20303
Ol Kalou

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

County Attorney
County Executive Headquarters
P.O Box 701-20303
Ol'Kalou, KENYA

j) County Attorney

**County Government of Nyandarua
Annual Report and Financial Statements for the year ended June 30, 2025**

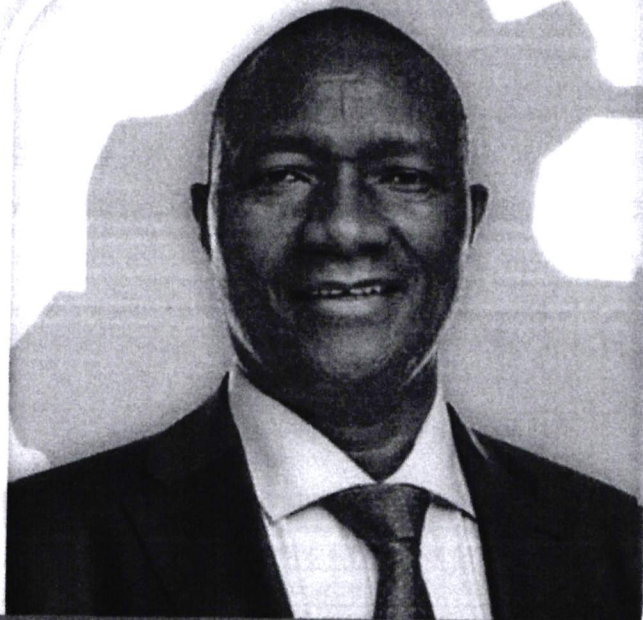
3. Governance Statement

Nyandarua County Government 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.

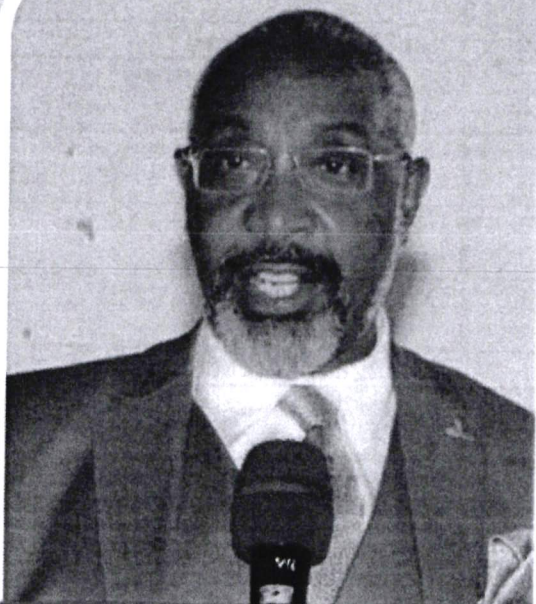
The County Executive is structured in terms of departments, headed by a County Executive Committee Member (CECMs). The CECMs support the Governor and the Deputy Governor in executing the mandate of the County Government as stipulated in the Constitution. The County Secretary heads county public service and is responsible for arranging the business of county executive committee.

The County Executive

1.	Governor	H.E (Dr.) Moses Kiarie Badilisha
2.	Deputy Governor	H.E Mathara Mwangi
3.	County Secretary	Frank Kanja Muchina
4.	County Attorney	Joseph Gatore
5.	Public Service, Administration and Devolution	Hon. (Dr.) Simon Kanyingi
6.	Finance, Economic Planning and ICT	Hon. Mary Wanjiku Kamande
7.	Health Services	Hon. Juliana Syoweu
8.	Education, Children, Gender Affairs, Culture and Social Services	Hon. Agnes Wamahiga Njuji
9.	Youth Empowerment, Sports and Arts	Hon. Mungai Kiongo
10.	Tourism, Cooperative Development, Trade and Industrialization	Hon. John Ndungu Muiru
11.	Water, Environment, Climate Change and Natural Resources	Hon. Samuel Wachira Mugo
12.	Lands, Physical Planning and Urban Development	Hon. Stephen Kinyanjui Mburu
13.	Public Works Roads Transport, Housing and Energy	Hon. Cecilia Wangari Kirira
14.	Agriculture, Livestock and Fisheries	Hon. Francis Njoroge Miringu

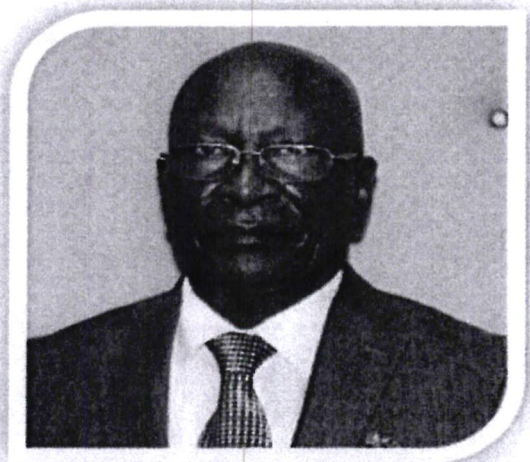


H.E Governor – Dr. Moses Kiarie Badilisha
NYANDARUA COUNTY



H.E Deputy Governor – Hon. Mathara Mwangi
NYANDARUA COUNTY

County Government of Nyandarua
Annual Report and Financial Statements for the year ended June 30, 2025



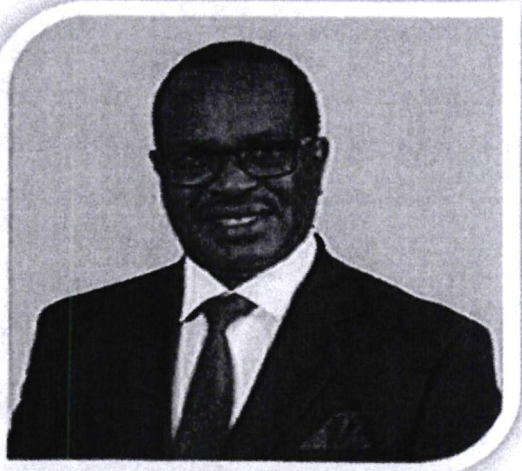
Hon. Stephen Kinyanjui Mburu
CECM - Lands, Physical Planning and Urban
Development



Frank Kanja Muchina
County Secretary



Hon. Mary Wanjiku Kamande -
CECM - Finance, Economic Planning and ICT



Hon. Dr. Simon Waweru Kanyingi
Public Service, Administration and Devolution



Hon. Cecilia Wangari Kirira
CECM - Public Works Roads Transport,
Housing and Energy



Hon. Dr. Juliana Syoweu Tsinanga
CECM - Health Services

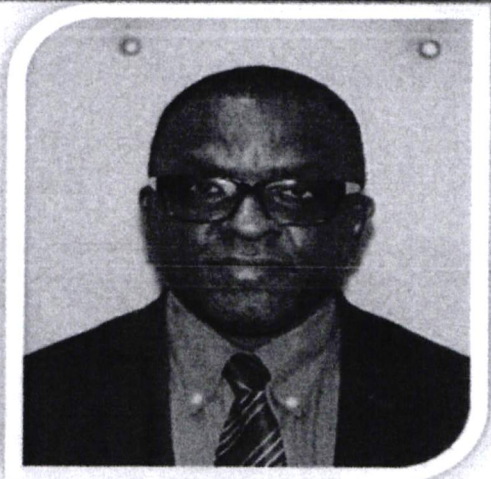
**County Government of Nyandarua
Annual Report and Financial Statements for the year ended June 30, 2025**



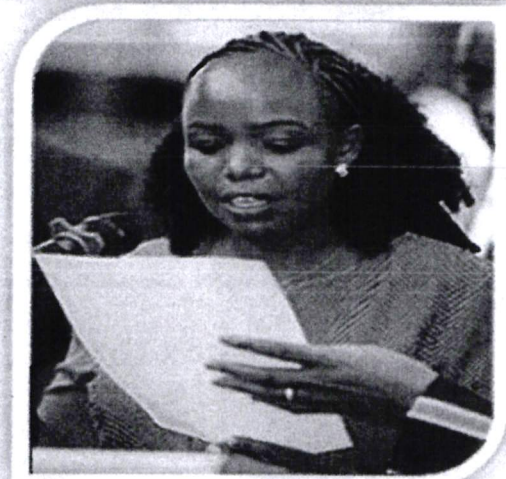
Hon. Peter Mungai Kiongo
CECM - Youth Empowerment, Sports and Arts



Hon. Samuel Wachira Mugo
CECM - Water, Environment, Climate Change and Natural Resources



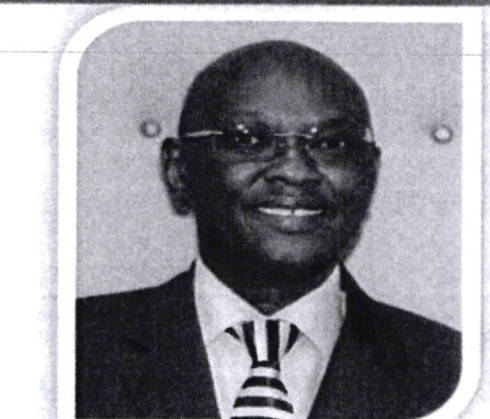
Hon. Francis Njoroge Miringu
CECM - Agriculture, Livestock and Fisheries



Hon. Agnes Wamahiga Njuji
CECM - Education, Children, Gender Affairs, Culture and Social Services



Hon. John Ndungu Muiru
CECM - Cooperative Development, Trade and Industrialization



Hon. Joseph Gatore
County Attorney

County Government of Nyandarua
Annual Report and Financial Statements for the year ended June 30, 2025

Stakeholder engagement and whistle blowing

The county has a public participation act that stipulates the procedure of involvement of Wananchi in decision making. The act spells out the role of each and every stakeholder.

Safeguards against unethical conduct and corruption

The County has a human resource advisory committee that handles disciplinary cases which is chaired by the County Secretary. The committee reviews the conduct of staff and advises the County Public Service Board on the course of action. On corruption matters, the county is in the fore-front in the fight against corruption and has been cooperating with investigation bodies where such incidences occur.

Engagement with the County Assembly and the Senate

The County Executive enjoys a cordial relationship with both the County Assembly and the Senate. Each executive department has an oversight committee at the County Assembly which oversees the department's operations. The committees track the departments performances in terms of budget implementation and ensure there is value for money. The County Assembly invites the County departments to defend their planning documents before approval.

The Senate on the other hand oversees the County's performance and regularly invites the County management to answer questions as raised by the Auditor General.

Risk management

The County has a well-established Internal Audit Department which advises the management on the internal controls. Internal auditors through a risk-based approach provide independent and objective assurance on the effectiveness of the County's internal controls

Risk management policy framework have been developed. The county has adopted the risk management policy and is implementing it through the necessary legislation.

Each department identify its risk and forward them to the management where they are ranked as either low, moderate or high.

The formal processes to analyse risk will be achieved when the risk management policy framework will be fully implemented by the County management.

County Government of Nyandarua
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The formal processes to assess changes will be achieved when the risk management policy framework will be fully implemented by the County management.

The internal audit department reports on the risky areas on key processes in the County to the concerned department for action.

The audit committee are competitively appointed through the County Public Service Board and then gazetted through the Kenya gazette. They operate within the National treasury guidelines that established the audit committee in the institutions.

Compliance

The County Governments Operations are guided by the Constitution of Kenya 2010, County Government Act 2012, Public finance management act, 2012 and its regulations.

County Government of Nyandarua
Annual Report and Financial Statements for the year ended June 30, 2025

4. Foreword by CECM Finance and Economic Planning

It is with great pleasure that I present the County Government of Nyandarua Financial Statements for the year ended 30th June, 2025. They present the financial performance of the County Government over the Financial year 2024/25.

Pursuant to section 164 (1) of the Public Finance Management Act, the Accounting Officer for a County Government Entity at the end of each Financial Year, shall prepare Financial Statements in respect of the Entity in formats to be prescribed by the Accounting Standards Board. The Financial Statements should be submitted to the Office of the Auditor-General, Office of the Controller of Budget, the National Treasury, the Commission of Revenue Allocation and the County Assembly. Section 5 of the County Government Act, 2012 prescribes the functions of county governments that are:

- 1) A county government shall be responsible for any function assigned to it under the Constitution or by an Act of Parliament.
- 2) Without prejudice to the generality of subsection (1), a county government shall be responsible for—
 - (a) County legislation in accordance with Article 185 of the Constitution;
 - (b) Exercising executive functions in accordance with Article 183 of the Constitution;
 - (c) Functions provided for in Article 186 and assigned in the Fourth Schedule of the Constitution;
 - (d) Any other function that may be transferred to county governments from the national government under Article 187 of the Constitution;
 - (e) Any functions agreed upon with other county governments under Article 189(2) of the Constitution; and
 - (f) Establishment and staffing of its public service as contemplated under Article 235 of the Constitution.

**County Government of Nyandarua
Annual Report and Financial Statements for the year ended June 30, 2025**

Performance of the 2024/25 fy budget

The County assembly approved the 2024/25 fy budget and a subsequent supplementary budget. The supplementary budget was worth kes 8,779,773,471 as the total resource envelope. The budget was to be funded by Kes. 5,936,521,652 as equitable share from the National Government, Kes. 600,000,000 as own source revenue, Kes. 250,000,000 from FIF, Kes. 1,510,749,804 as conditional grants from National Government and other development partners and kes. 10,023,930 as unspent balances and kes. 472,478,085 as Unremitted Equitable Share for 2023/24 fy.

The analysis of the approved budget is as tabulated in the table below.

Table 1: Analysis of the approved budget

Revenue	FY 2024/25 fy 1st supplementary Budget as approved	Percentage of Total Budget
Equitable Share Transfers	5,936,521,652	71.46
Own Source Revenue	600,000,000	7.22
AIA (Facility Improvement Financing)	250,000,000	3.01
Conditional Loans and Grants	1,510,749,804	18.19
Unspent Balances -	10,023,930	0.12
Unremitted Equitable Share for 2023/24 fy	472,478,085	5.69
Grand Total	8,779,773,471	100.00

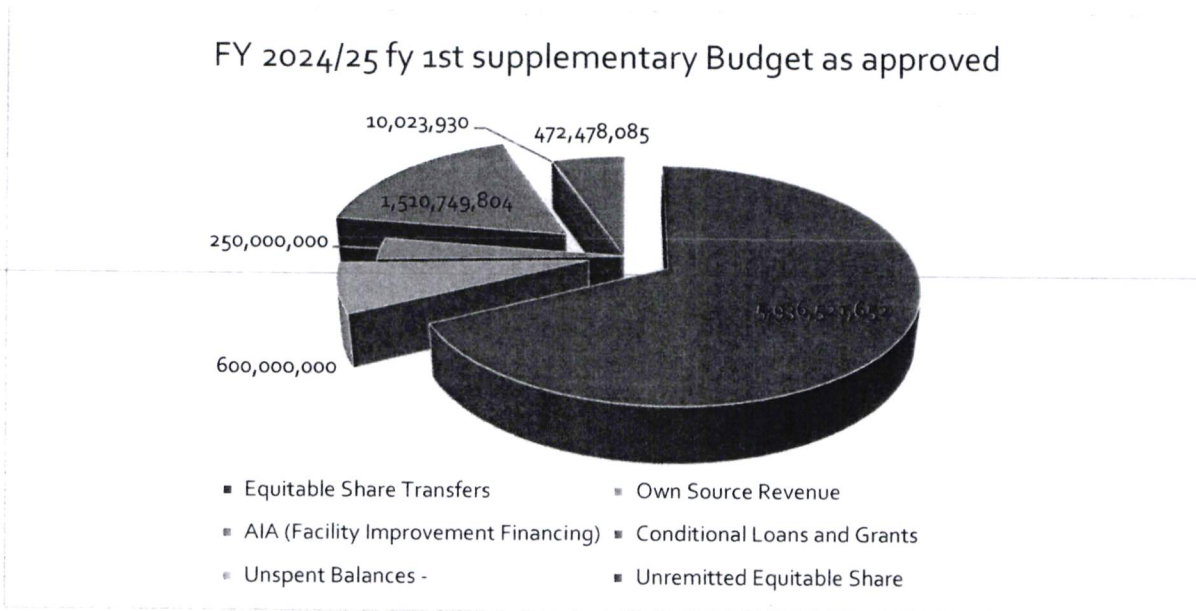


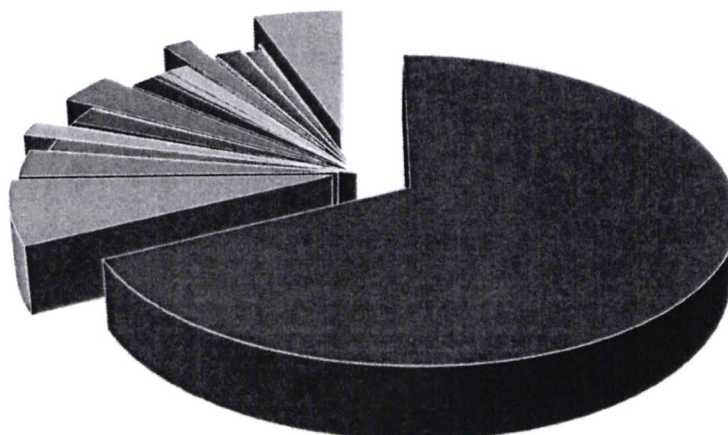
Fig 1: Analysis of the approved budget

County Government of Nyandarua
Annual Report and Financial Statements for the year ended June 30, 2025

The revenues for the financial year are as indicated below

CATEGORY	Description	FY 2024/2025 First Supplementary Budget as Approved
Equitable Share	Equitable Share	5,936,521,652
Own Source Revenue	Local Collections	600,000,000
	AIA (Health Facility Improvement Financing)	250,000,000
Conditional Grants from National Government	Fertilizer Subsidy Programme	121,624,039
	Livestock Value Chains Support Project	135,210,000
	Transfer of Library Services	2,865,209
	Community Health Promoters Project	41,610,000
Conditional Grants from Development Partners	IDA (World Bank) - National Agriculture Value Chain Development Project (NAVCDP)	151,515,152
	Sweden- Kenya Agricultural Business Development Project (KABDP)	10,918,919
	DANIDA - Primary Health Care in Devolved Context	7,507,500
	World Bank -Kenya Informal Settlement Improvement Project- KISIP II	288,462,533
	World Bank- Financing Locally Led Climate Action Program (FLLOCA)- County Climate Resilience Investment Grant	136,000,000
	Kenya Development Support Program Level 2	37,500,000
	IDA (World Bank Credit) Kenya Urban Support Project (KUSP)-Urban Institutional Grant (IUG)	35,000,000
	IDA (World Bank Credit) Kenya Urban Support Project (KUSP)-Urban Development Grant (UDG)	36,556,578
	Balances brought forward	Road Maintenance Levy Fund
Kenya Devolution Support Programme		92,194,904
DANIDA - Primary Health Care in Devolved Context		174,752
IDA (World Bank) - National Agriculture Value Chain Development Project (NAVCDP)		16,492,713
Nyandarua County Climate Change Fund		148,773,385
Nyandarua County Aggregation & Industrial Park		14,473,900
Unrealized Conditional Grants - 2023/24 FY	Livestock Value Chains Support Project	135,204,000
	Transfer of Library Services	5,730,418
	IDA (World Bank) - National Agriculture Value Chain Development Project (NAVCDP)	67,543
	World Bank Grant for Climate Smart Agriculture Project (KCSAP)	90,000,000
	Sweden- Agricultural Sector Development Support Programme (ASDSP) Level II	2,499,617
Unspent Balances	Unspent Balances	10,023,930
Unremitted Equitable Share	Unremitted Equitable Share	472,478,085
Total Revenue		8,779,773,471

FY 2024/2025 First Supplementary Budget as Approved



- Equitable Share
- Local Collections
- AIA (Health Facility Improvement Financing)
- Fertilizer Subsidy Programme
- Livestock Value Chains Support Project
- Transfer of Library Services
- Community Health Promoters Project
- IDA (World Bank) - National Agriculture Value Chain Development Project (NAVCDP)
- Sweden- Kenya Agricultural Business Development Project (KABDP)
- DANIDA - Primary Health Care in Devolved Context
- World Bank -Kenya Informal Settlement Improvement Project- KISIP II
- World Bank- Financing Locally Led Climate Action Program (FLLOCA)- County Climate Resilience Investment Grant
- Kenya Development Support Program Level 2
- IDA (World Bank Credit) Kenya Urban Support Project (KUSP)-Urban Institutional Grant (IUG)
- IDA (World Bank Credit) Kenya Urban Support Project (KUSP)-Urban Development Grant(UDG)
- Road Maintenance Levy Fund
- Kenya Devolution Support Programme
- DANIDA - Primary Health Care in Devolved Context
- IDA (World Bank) - National Agriculture Value Chain Development Project (NAVCDP)
- Nyandarua County Climate Change Fund
- Nyandarua County Aggregation & Industrial Park
- Livestock Value Chains Support Project
- Transfer of Library Services
- IDA (World Bank) - National Agriculture Value Chain Development Project (NAVCDP)
- World Bank Grant for Climate Smart Agriculture Project (KCSAP)
- Sweden- Agricultural Sector Development Support Programme (ASDSP) Level II
- Unspent Balances

Fig 3: Approved FY 2024/25 Revenues

County expenditure

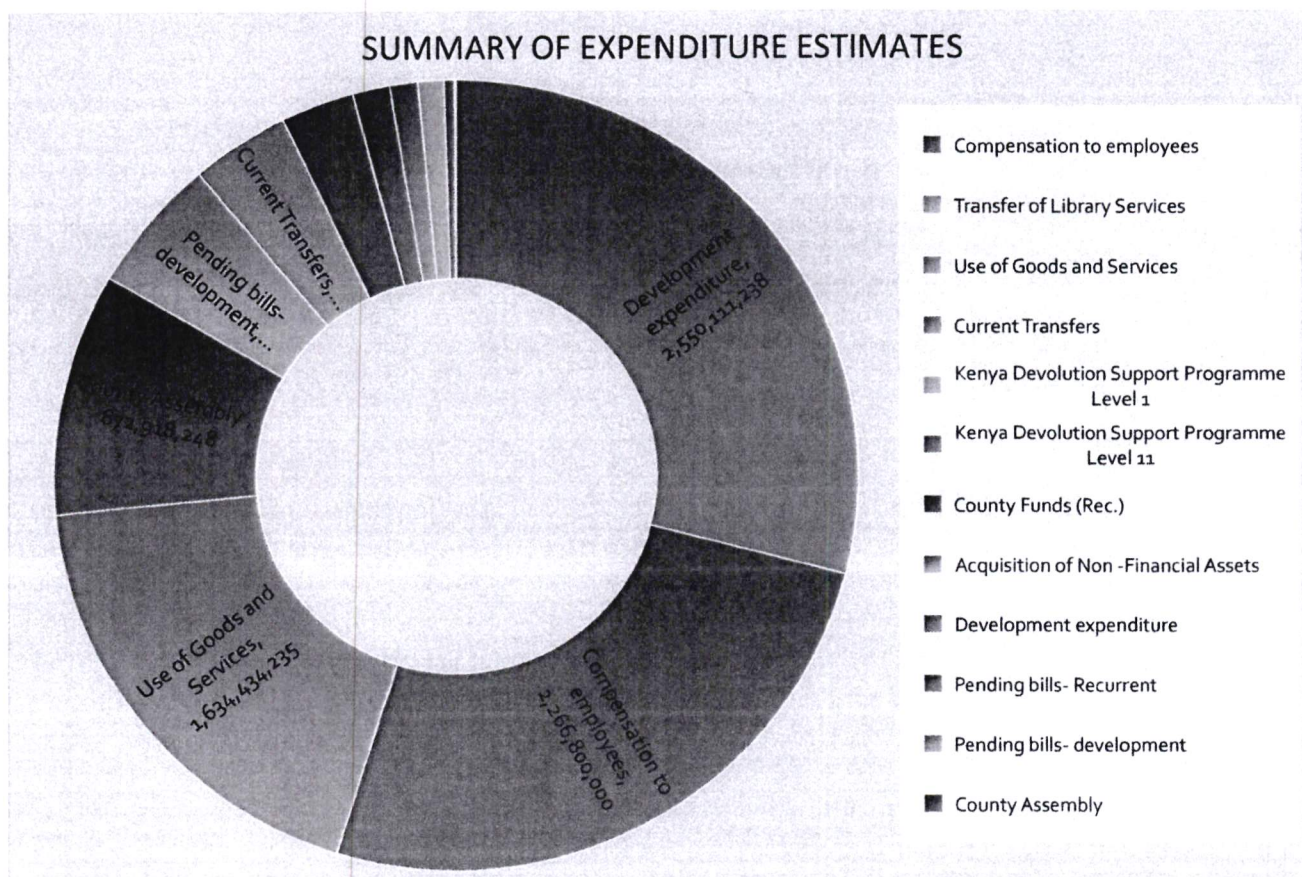
The total approved expenditure amounted to **Kes. 8,779,773,471**. This was composed of **Kes. 2,296,800,000** as compensation to employees, **Kes. 1,634,434,235** as use of goods and services, **Kes. 5,730,418**, **Kes. 350,952,252** as current transfers, **Kes. 92,194,904** for Kenya devolution support programmes level 1, **Kes. 37,500,000** for Kenya devolution support programmes level 2, **Kes. 258,900,000** as county funds recurrent, **Kes. 99,128,872** for acquisition of non-financial assets, **Kes. 2,550,111,238** as development expenditure, **Kes. 131,437,633** for pending bills recurrent, **Kes. 479,665,671** pending bills development and **Kes. 872,918,248** as allocation for the County Assembly.

**County Government of Nyandarua
Annual Report and Financial Statements for the year ended June 30, 2025**

The expenditure is as summarized in the table below.

Approved summary of Projected expenditure estimates for the FY 2024/25

Expenditure	Amount
Compensation to employees	2,266,800,000
Transfer of Library Services	5,730,418
Use of Goods and Services	1,634,434,235
Current Transfers	350,952,252
Kenya Devolution Support Programme Level 1	92,194,904
Kenya Devolution Support Programme Level 11	37,500,000
County Funds (Rec.)	258,900,000
Acquisition of Non -Financial Assets	99,128,872
Development expenditure	2,550,111,238
Pending bills- Recurrent	131,437,633
Pending bills- development	479,665,671
County Assembly	872,918,248
Total	8,779,773,471



Of the appropriated kes. 8,779,773,471, kes. 5,700,096,562 (65%) was recurrent expenditure and kes. 3,079,676,910 (35%) development expenditure.

**County Government of Nyandarua
Annual Report and Financial Statements for the year ended June 30, 2025**

Departmental allocations

The allocations per department/ entity are as summarized below.

Table 4: Summary of Departmental allocations

	Department	Recurrent as approved	Development as approved	Total as approved
1	Office of the Governor	124,500,000		124,500,000
2	Office of the County Secretary	61,270,669		61,270,669
3	Office of the County Attorney	21,850,000		21,850,000
4	County Public Service Board	25,925,600		25,925,600
5	Public Service, Administration and Devolution (inclusive of Compensation to employees including gratuity, pension and medical insurance)	2,693,415,953	1,877,408	2,695,293,361
6	Finance, Economic Planning & ICT (inclusive of county funds)	702,242,210	382,834,178	1,085,076,388
7	Health Services	534,249,252	161,530,266	695,779,518
8	Education, Children, Gender Affairs, Culture & Social Services	174,941,484	63,394,966	238,336,450
9	Youth Empowerment, Sports and the Arts	60,726,824	15,603,933	76,330,757
10	Tourism, Cooperative Development, Trade & Industrialization	55,844,800	47,397,851	103,242,651
11	Water, Environment, Climate Change and Natural Resources	52,374,145	483,731,481	536,105,626
12	Agriculture, Livestock & Fisheries	134,111,343	655,544,118	789,655,461
13	Lands, Physical Planning & Urban Development	44,730,834	374,257,975	418,988,809
14	OI 'Kalou Municipality	45,134,200	24,550,000	69,684,200
15	Engineer Municipality	30,748,000	27,224,867	57,972,867
16	Mairo Inya Municipality	20,738,000	6,797,350	27,535,350
17	Public Works, Roads, Transport, Housing & Energy	94,275,000	785,032,517	879,307,517
18	County Assembly	823,018,248	49,900,000	872,918,248
	Total	5,700,096,562	3,079,676,910	8,779,773,471

**County Government of Nyandarua
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ACTUAL PERFORMANCE

1. Revenues

Equitable Share

In the year under review, the County received kes. 6,409,000,509 (107.96%) as equitable share from the National Government. There was a surplus of kes 472,478,857 which is attributed to the kes. 472,478,085 as unremitted equitable share for the 2023/24 fy and kes. 772 as additional equitable share for the 2024/25 fy not budget for.

Table 5: Exchequer Releases for the period ending 30th June 2025

Release	Revenue estimate in kes.	Total exchequer receipts in kes.	Surplus/deficit in kes.
Amount	5,936,521,652	6,409,000,509.00	472,478,857.00
% of the total	100	107.96	7.96

Source: County Treasury

Conditional Grants from National Government and Donors

The County anticipated to receive Kes. 1,510,749,804 as total conditional grants. The conditional grants were composed of Kes.1,004,769,930 as conditional grants from National Government and other development partners, kes. 272,478,295 as balances brought forward from the 2023/24 fy and kes. 233,501,578 as Unrealized Conditional Grants from 2023/24 FY.

The County received Kes. 449,196,318 (44.71 %) of the anticipated grants as shown below.

Table 7: Conditional grants performance

Category	Description	FY Approved Budget	Actual	Deficit/Surplus	Percentage
Conditional Grants from National Government	Fertilizer Subsidy Programme	121,624,039		-121,624,039	-
	Livestock Value Chains Support Project	135,210,000		-135,210,000	-
	Transfer of Library Services	2,865,209		-2,865,209	-
	Community Health Promoters Project	41,610,000		-41,610,000	-
Conditional Grants from Development Partners	IDA (World Bank) - National Agriculture Value Chain Development Project (NAVCDP)	151,515,152	41,960,821	-109,554,331	27.69
	Sweden- Kenya Agricultural Business	10,918,919		-10,918,919	-

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Category	Description	FY 2024/2025 Approved budget	Actual Revenue Receipt	Deficit/Supplu	Percentage
	Development Project (KABDP)				
	DANIDA - Primary Health Care in Devolved Context	7,507,500	5,630,625	-1,876,875	75.00
	World Bank -Kenya Informal Settlement Improvement Project- KISIP II	288,462,533	282,000,000	-6,462,533	97.76
	World Bank- Financing Locally Led Climate Action Program (FLLOCA)- County Climate Resilience Investment Grant	136,000,000	9,275,840	-126,724,160	6.82
	Kenya Development Support Program Level 2	37,500,000		-37,500,000	-
	IDA (World Bank Credit) Kenya Urban Support Project (KUSP)-Urban Institutional Grant (IUG)	35,000,000	32,309,300	-2,690,700	92.31
	IDA (World Bank Credit) Kenya Urban Support Project (KUSP)-Urban Development Grant (UDG)	36,556,578		-36,556,578	-
	Road Maintenance Levy		78,019,732		
Total Revenue		1,004,769,930	449,196,318	-555,573,612	44.71

From the table above, the County received kes. 78,019,732 as road maintenance levy which was not budget for.

County Government of Nyandarua
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Own Source Revenue (OSR)

The County anticipated to collect Kes. 850 million as its own source revenue in the FY 2024/25. The Own Source Revenue was to be generated through Facility improvement financing (FIF) kes. 250 million and kes. 600 million as local collections. The County collected Kes. 282,528,973 (113.01%) as FIF and kes. 370,706,404 (61.78) as local collections. The total collections amounted to kes. 653,235,377 resulting to a deficit of kes. - 196,764,623.

Description	FY 2024/2025 First Supplementary Budget as Approved	Actual Revenue Receipts	Deficit/Surplus	Percentage
Local Collections	600,000,000	370,706,404	- 229,293,596	61.78
AIA (Health Facility Improvement Financing)	250,000,000	282,528,973	32,528,973	113.01
Total	850,000,000	653,235,377	- 196,764,623	76.85

The revenue by stream are as captured below;

County Government of Nyandarua
Annual Report and Financial Statements for the year ended June 30, 2025

REVENUE SOURCE	TARGET FY 2024/25	Q1	Q2	Q3	Q4	TOTAL	VARIANCE	% PERFORM- ANCE
Health Services								
J.M. Hospital	160,000,000	45,351,750	40,642,176	28,526,307	22,846,265	137,366,498	-22,633,502	86%
Engineer Hospital	40,000,000	8,300,732	15,278,071	12,275,412	12,503,800	48,358,015	8,358,015	121%
Other Health Facilities	43,500,000	-	1,320,544	25,345,576	68,272,170	94,938,290	51,438,290	218%
Public Health Fees	6,500,000	628,700	431,400	729,570	76,500	1,866,170	-4,633,830	29%
Total	250,000,000	54,281,182	57,672,191	66,876,865	103,698,735	282,528,973	32,528,973	113%
Water, Environment, Climate Change and Natural Resources								
Conservancy	2,600,000	150,000	5,700	111,300	4,300	271,300	-2,328,700	10%
Exhauster and Exh. Milage	1,100,000	25,000	8,000	-	-	33,000	-1,067,000	3%
Water Fee	550,000	-	-	-	-	-	-550,000	0%
Hire of Water Tanker	385,000	-	-	28,265	-	28,265	-356,735	7%
Dumping Fee	110,000	-	-	-	-	-	-110,000	0%
Park Entrance Fee	11,000	-	-	-	-	-	-11,000	0%
Logging Fees	2,750,000	46,600	48,640	18,300	348,020	461,560	-2,288,440	17%
Sale of Trees	100,000	-	-	-	11,500	11,500	-88,500	12%
Noise Control	30,000	27,000	34,000	53,000	62,000	176,000	146,000	587%
Borehole Drilling	30,000	15,250	27,000	87,500	42,000	171,750	141,750	573%
Total	7,666,000	263,850	123,340	298,365	467,820	1,153,375	-6,512,625	15%
Youth Empowerment, Sports And Arts								
Hire of Stadium	500,000	30,000	20,040	10,800	52,970	113,810	-386,190	23%
Sport Activities	10,000,000	-	-	-	-	-	-10,000,000	0%
Total	10,500,000	30,000	20,040	10,800	52,970	113,810	-10,386,190	1%
Public Service Administration And Devolution								
Impounded Fees	5,500,000	90,200	129,600	60,905	101,701	382,406	-5,117,594	7%
Grave Fees	45,000	8,800	6,300	6,400	7,100	28,600	-16,400	64%
Storage Fees	55,000	-	1,300	3,100	300	4,700	-50,300	9%
Other Non-Compliance Penalties	2,750,000	75,500	228,350	289,804	357,992	951,646	-1,798,354	35%
Total	8,350,000	174,500	365,550	360,209	467,093	1,367,352	-6,982,648	16%
Lands, Physical Planning And Urban Development;								
Plot Rates	30,000,000	1,095,545	1,569,005	2,011,689	1,001,159	5,677,398	-24,322,602	19%
Land Rates	24,000,000	330,158	3,209,643	2,086,711	987,854	6,614,366	-17,385,634	28%
Ground Rent	4,200,000	39,330	20,000	194,400	145,284	399,014	-3,800,986	10%
Sub-Division Of Land	20,800,000	245,050	445,600	408,800	758,000	1,857,450	-18,942,550	9%
Building Plan Charges/Fees	21,720,000	2,644,897	2,424,985	3,432,230	2,798,050	11,300,162	-10,419,838	52%
Site Indication	60,000	28,000	4,000	10,700	11,000	53,700	-6,300	90%
Change Of User	4,800,000	420,550	390,500	434,000	340,500	1,585,550	-3,214,450	33%
Land/Plot Reg. Fees	1,200,000	75,350	299,150	148,050	112,100	634,650	-565,350	53%

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REVENUE SOURCE	TARGET FY 2024/25	Q1	Q2	Q3	Q4	TOTAL	VARIANCE	PERFORMANCE
Dev.(Ppa Forms)	3,600,000	85,800	471,650	224,850	148,450	930,750	-2,669,250	26%
Transfer Fees	4,800,000	331,000	224,500	279,000	217,000	1,051,500	-3,748,500	22%
Clearance Certificate	5,400,000	418,500	313,800	427,500	330,000	1,489,800	-3,910,200	28%
Hire Of Hall/Chairs	12,000	-	-	-	-	-	-12,000	0%
Survey Fees	3,600,000	-	-	-	-	-	-3,600,000	0%
Lease Extension	3,600,000	-	11,500	-	11,500	23,000	-3,577,000	1%
Search Fee	2,400	-	-	1,100	7,600	8,700	6,300	363%
Certificate Of Compliance	1,800,000	32,300	4,600	63,620	199,100	299,620	-1,500,380	17%
Advertisement	16,200,000	3,437,380	147,680	1,451,565	6,033,405	11,070,030	-5,129,970	68%
Wayleave	15,000	683,700	29,700	-	55,000	768,400	753,400	5123%
Total	145,809,400	9,867,560	9,566,313	11,174,215	13,156,002	43,764,090	-102,045,310	30%
Energy, Road Transport And Housing						-	-	
Bus And Matatu Fees	17,271,600	2,764,900	3,155,660	3,280,300	3,785,130	12,985,990	-4,285,610	75%
House/Office Rent	1,800,000	201,720	319,265	1,059,781	263,140	1,843,906	43,906	102%
Motor Cycle Fees (Parking)	10,200,000	1,828,470	1,908,920	2,385,502	2,404,090	8,526,982	-1,673,018	84%
Town Parking Fee	1,800,000	207,350	239,650	534,650	374,325	1,355,975	-444,025	75%
Project Management Fee	56,000,000	491,351	512,612	1,473,020	3,358,874	5,835,857	-50,164,143	10%
Disposal Of Assets	20,000,000	-	-	4,200,000	-	4,200,000	-15,800,000	21%
Fire Certificate	7,800,000	252,750	269,750	672,250	418,500	1,613,250	-6,186,750	21%
Total	114,871,600	5,746,541	6,405,857	13,605,503	10,604,059	36,361,960	-78,509,640	32%
Tourism, Cooperatives Development Trade & Industrialization and Development								
Single Business Permits	120,000,000	3,845,079	12,440,778	56,074,756	32,026,242	104,386,855	-15,613,145	87%
Sbp Penalties	2,250,000	7,895	700	795,942	117,769	922,306	-1,327,694	41%
Sale Of Application/Renewal	1,500,000	162,940	174,090	597,550	580,311	1,514,891	14,891	101%
Open Air Market Fees	11,400,000	2,250,272	2,605,869	2,099,763	2,036,689	8,992,593	-2,407,407	79%
Market Stall Rent	3,000,000	424,300	375,450	859,303	450,630	2,109,683	-890,317	70%
Change Of Business	225,000	500	28,320	132,450	-	161,270	-63,730	72%
Weights And Measures	1,125,000	33,800	11,000	4,800	6,000	55,600	-1,069,400	5%
Tourism Activities	10,000,000	84,050	100,600	206,410	-	391,060	-9,608,940	4%
Cooperative Audit Fees	800,000	25,445	69,580	131,390	198,505	424,920	-375,080	53%
Total	150,300,000	6,834,281	15,806,387	60,902,364	35,416,146	118,959,178	-31,340,822	79%
Education, Children, Gender Affairs, Culture and Social Services								
Reg.And Renewal Of Groups	100,000	-	22,800	7,000	2,000	31,800	-68,200	32%
Liquor Licence/Inspection/App	46,007,500	52,000	35,189,713	4,974,445	33,024,475	73,240,633	27,233,133	159%
Library Charges	400,000	4,590	5,635	3,510	5,390	19,125	-380,875	5%
Total	46,507,500	56,590	35,218,148	4,984,955	33,031,865	73,291,558	26,784,058	158%
Agriculture, Livestock and Fisheries						-	-	

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REVENUE SOURCE	TARGET FY 2024/25	Q1	Q2	Q3	Q4	TOTAL	VARIANCE	% PERFORM ANCE
Cattle Dips	300,000	9,520	10,265	7,495	13,125	40,405	-259,595	13%
Produce Cess Royalties	72,000,000	12,684,974	14,184,530	17,712,872	19,546,405	64,128,781	-7,871,219	89%
Slaughter Fees	2,400,000	108,390	136,280	142,980	102,420	490,070	-1,909,930	20%
Meat Inspection	5,500,000	864,680	890,890	849,360	870,085	3,475,015	-2,024,985	63%
Vet Department (Ai Services)	4,510,000	811,105	1,248,928	1,814,476	1,886,367	5,760,876	1,250,876	128%
Vaccination	5,345,500	289,700	212,550	-	72,200	574,450	-4,771,050	11%
C.O.T & Movement Permit	720,000	95,190	54,860	64,350	45,240	259,640	-460,360	36%
Atc Njabini	1,800,000	162,700	-	-	1,460,198	1,622,898	-177,102	90%
Nyandarua Seed	3,400,000	-	-	-	1,930,584	1,930,584	-1,469,416	57%
Atc Oljoro Orok	1,500,000	1,178,730	-	-	516,350	1,695,080	195,080	113%
Nyahururu-Ams	1,800,000	327,400	-	-	1,532,915	1,860,315	60,315	103%
Kinangop Ams	1,500,000	24,100	16,000	22,500	71,050	133,650	-1,366,350	9%
Fisheries	120,000	-	1,000	-	-	1,000	-119,000	1%
Motorcycle Mortgage Fees	200,000	2,000	-	-	-	2,000	-198,000	1%
Reg. Of Transporters (Agri)	200,000	-	23,300	-	-	23,300	-176,700	12%
Shamba Rent	100,000	-	28,850	-	-	28,850	-71,150	29%
Total	101,395,500	16,558,489	16,807,453	20,614,033	28,046,939	82,026,914	-19,368,586	81%
Others					-	-		
Imprest/Salary Recovery	1,600,000	454,005	65,000	14,287	560,936	1,094,228	-505,772	68%
Insurance Compesation	13,000,000	5,700,000	13,200	-	-	5,713,200	-7,286,800	44%
Direct Bankings					6,860,740	6,860,740		
Total	14,600,000	6,154,005	78,200	14,287	7,421,676	13,668,167	-931,833	94%
Grand Total	850,000,000	99,966,998	142,063,479	178,841,596	232,363,304	653,235,377	-196,764,623	77%

County Government of Nyandarua
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2. Expenditure

In the 2024/25 fy, the County spent 87.88% of its recurrent budget and 62.90 % of its development Budget. Overall, absorption stood at 78.31% (exclusive of the County Assembly) of the entire budget as shown in table below.

Table 9: County overall expenditure for the period ending 30th June 2025

	FY 2024/25 Approved First supplementary budget	Expenditure in Kes.	% utilization of Budget
Recurrent	4,876,978,314	4,285,811,062	87.88
Development	3,029,876,909	1,905,857,132	62.90
Total	7,906,855,223	6,191,668,194	78.31

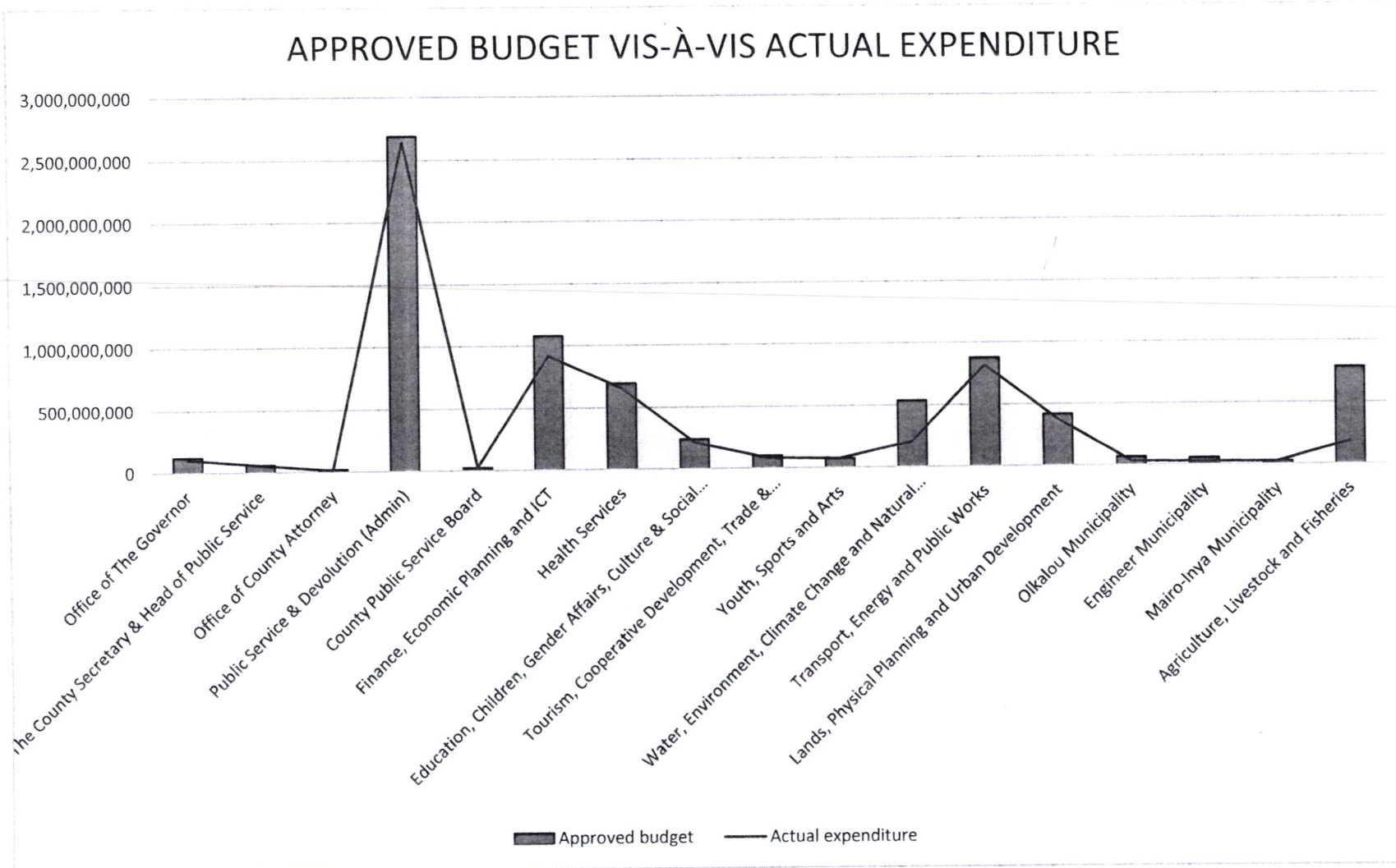
Source: County Treasury

Table 10: Expenditure by departments for the period ending 30th June 2025

Programme	Approved Estimates		Actual Expenditure as of 30 th June, 2025		Absorption Rate (%)		Overall Absorption
	Recurrent Expenditure	Development Expenditure	Recurrent Expenditure	Development Expenditure	Recurrent Expenditure	Development Expenditure	
Office of The Governor	124,500,000	0	106,085,098	0	85.21		85.21
Office of The County Secretary & Head of Public Service	61,270,669	0	57,167,348	0	93.30		93.30
Office of County Attorney	21,850,000		13,159,493		60.23		60.23
Public Service & Devolution (Admin)	2,693,415,953	1,877,408	2,646,151,971	1,877,408	98.25	100	98.25
County Public Service Board	25,925,600		25,051,031		96.63		96.63
Finance, Economic Planning and ICT	702,242,210	382,834,178	587,876,211	332,564,952	83.71	86.87	84.83
Health Services	534,249,252	161,530,266	519,245,571	137,252,621	97.19	84.97	94.35
Education, Children, Gender Affairs, Culture & Social Services	174,941,484	63,394,966	173,711,617	37,704,050	99.30	59.47	88.70

**County Government of Nyandarua
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Programme	Approved Estimates		Actual Expenditure as of 30th June, 2025		Absorption Rate (%)		Overall Absorption
	Recurrent Expenditure	Development Expenditure	Recurrent Expenditure	Development Expenditure	Recurrent Expenditure	Development Expenditure	
Tourism, Cooperative Development, Trade & Industrialization	55,844,800	47,397,851	53,091,616	30,981,450	95.07	65.36	81.43
Youth, Sports and Arts	60,726,824	15,603,933	60,395,025	15,296,523	99.45	98.03	99.16
Water, Environment, Climate Change and Natural Resources	52,274,145	483,831,481	36,902,976	168,023,240	70.60	34.73	38.22
Transport, Energy and Public Works	94,275,000	785,032,517	92,221,319	727,599,627	97.82	92.68	93.23
Lands, Physical Planning and Urban Development	44,730,834	374,257,975	37,012,476	339,262,216	82.74	90.65	89.81
Olkalou Municipality	45,134,200	24,550,000	11,834,777	22,677,575	26.22	92.37	49.53
Engineer Municipality	30,748,000	27,224,867	4,759,952	22,958,855	15.48	84.33	47.81
Mairo-Inya Municipality	20,738,000	6,797,350	18,855,086	6,778,875	90.92	99.73	93.09
Agriculture, Livestock and Fisheries	134,111,343	655,544,118	124,818,468	62,879,740	93.07	9.59	23.77
Grand Total Executive	4,876,978,314	3,029,876,910	4,568,340,035	1,905,857,132	93.67	62.9	81.88



County Government of Nyandarua
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Pending bills

The Public Finance Management Act, 2012 Section 36 requires public bodies to maintain accurate records of all debts and to prepare regular reports on the status of pending bills, including the reasons for their delay. The county government has accumulated pending bills over the years. The total pending bills stock as at 30th June, 2025 amounts to Kes. 5,024,674,774.

Key Flagship Projects

The County Flagship projects include;

Department	Project	Allocation (KES)
Finance, Economic Planning & ICT	County Bursary Fund	138,900,000
Health Services	Strengthening Community Health Units	83,220,000
	JM Mashujaa complex	120,000,000
Education		
	Youth Polytechnics Capitation @ 15,000 per trainee	34,500,000
	Establishment of Nyandarua University Constituent College	24,000,000
Agriculture, Livestock and Fisheries	Financial support to various livestock value chains	135,210,000
	AI programme	25,000,000
	Seed Capital (Agriculture Institutions' Revolving Fund)	10,000,000
Lands, Physical Planning and Urban Development	Preparation of County Valuation Roll - (Implementation of the Valuation Roll and Payment of professional fees)	10,000,000
Transport, Roads, Public Works, Energy and Housing	Roads machinery programme	197,710,317
	County headquarters	30,000,000
Total		808,540,317

Challenges experienced

i) Delays in exchequer releases

The whole Financial Year was characterized by delays in the release of exchequer releases. The County experienced delays in equitable share remittance.

ii) Delays in requisition processing/issuance of approvals for withdrawal by the Controller of Budget

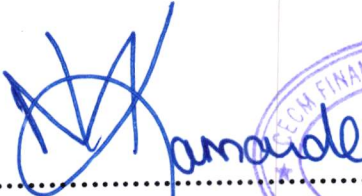
The County Treasury also noted undue delay in the issuance of approvals by the Controller of Budget on requisitions forwarded to the CoB. These delays affected the overall payment process.


iii) The budget process/supplementary budget

The supplementary budget preparation experienced challenges due to the wide outlay of demands and pending bills amidst constrained resources. In the year under review, contractors delayed the implementation of programmes and projects within the county as they waited for the process to be completed.

Key risk management strategies applied by the County Executive

- i. Adoption/ acceptance of Risk Management as Part of the culture
- ii. Visible focus on managing strategic risk emergence and uncertainty
- iii. Full Accountability for managing and reporting significant risks at all levels of the County Government (strategic and operational)


.....
HON. MARY W. KAMANDE NYANDARUA COUNTY
CECM FINANCE, ECONOMIC PLANNING AND ICT
COUNTY GOVERNMENT OF NYANDARUA



County Government of Nyandarua
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5. Statement of Performance against Predetermined Objectives

The Nyandarua County Third County Integrated Plan (CIDP3, 2023-2027) is a five-year plan that highlights the programmes and projects that the county government intends to undertake in the planning period. 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, African Agenda 2063 and the MTP III.

The strategic objectives are a synthesised product of the afore-mentioned planning frameworks that amalgamate the thematic focus and development aspirations in these policy frameworks. The key development objectives of the Nyandarua County's CIDP were to pursue change agenda for socio-development and wealth creation. The CIDP3 will implement flagship projects targeting the health sector improvement, trade development and promotion, accessible water supply, all-around education development, promotion of ICT in employment creation and service delivery, youth empowerment, reliable infrastructure all year round, and extensive resource mobilization

The key development objectives of the Nyandarua County's CIDP are to:

- i. Strengthening governance
- ii. Promotion of productive sector(s)
- iii. Creating and supporting the necessary enablers (or foundations)
- iv. Supporting to social sectors.

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

County Government of Nyandarua

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

S/No	Strategic Objective as per CIDP	Targeted Outcome	Performance/Progress made up since inception from the latest CIDP	Remarks (Explain The reasons underperformance/ Overperformance)
1	To increase efficiency and effectiveness in county service delivery	Improved service delivery to all	All county services delivered efficiently	No underperformance noted
2	To coordinate county public service	Efficiency in service delivery	Seamless delivery of services achieved in the reporting period	
3	To provide effective and efficient public services to citizens with the right skills and talent	Improved Productivity and Performance	The Board promoted members of staff with engagement of new employees at both senior and junior cadres	Wage bill ceiling and performance management
4	To provide policy and legal services to County	Improved policy and legal compliance	The County Attorney continues to handle all county litigations and send representatives to the courts as may be required	There are closed cases with bills that arise and are yet to be settled
5	To coordinate delivery of Services	Efficient and effective service delivery to the citizenry	Through the human resource, administrators, and enforcement officers, all the set targets were met	
6	Provide an enabling social economic environment while ensuring innovation, accountability, transparency, and prudence in utilization of public resources.	prudence in public financial management	The County met all its statutory deadlines as stipulated in the PFM on reporting and required approvals by the County Assembly	
7	To offer affordable, accessible, quality, sustainable health care services and clean environment	A county free of preventable diseases and manageable ill-health.	The County acquired strategic stocks, monitored and evaluated health facilities, the	

County Government of Nyandarua

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	to all clients in the County		programmes and projects within the various directorates ensured effective performance	
8	To formulate, mainstream and implement responsive policies through coordinated strategies for sustained equitable education, and balanced socio-cultural and economic empowerment.	Sustained quality education, and social-cultural and economic empowerment of the community.	The county through bursaries and the subsidies to vocational schools assists to keep them in school hence high school attendance and transition rates has been noted	
9	To promote and provide an enabling environment for the growth and sustainability of trade, co-operatives, industries and enterprise and promote tourism	Sustainable livelihoods	The Cooperative movement was empowered over the year under review with urban development advancing the agenda to have other county townships getting the municipality status	
10	To create an enabling environment for the promotion and development of youth and talent empowerment, sports excellence for improved livelihoods in the County	Improved livelihoods and self-reliance	Sporting activities were initiated across the five sub counties with the youth empowerment programme issuing various equipment.	
11	To promote access, conservation and sustainable management of water, environment, and natural resources through adaptive strategies.	Improved access to portable water, reliable sanitation, sustainable natural resources and zero carbon	The County provided adequate and sustainable water supply for domestic, and agricultural use by constructing water harvesting storage facilities, rehabilitation of existing water	Delay in implementation of projects by the contractors

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		emissions in a well-conserved environment despite the changing climate.	supply infrastructure and developing new water supply infrastructure to cover unserved areas	
12	To facilitate provision of efficient, affordable and reliable infrastructure for sustainable socio-economic growth and development through modernization, rehabilitation and effective management of all infrastructure facilities	Sustainable and dependable roads, and other physical infrastructure	The County developed and managed an effective, efficient and secure road network	Weather challenges
13	To improve livelihoods through promotion of a vibrant, competitive and sustainable modern Agricultural sector and creation of an enabling policy and legal environment	Enhanced production and productivity across the county	The department enhances access to information, skills and adoption of modern technologies in order to increase Agricultural production, Productivity for food security and improved livelihoods	Unremitted conditional grants hindered the implementation process

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Table xx1: Programme performance

Program	Strategic Objective	Outcome	Output	Output indicator	Achievement for the FY 2024/25			Cumulative Achievement by end of 2024/25 FY			Remarks
					Target	Actual	Variance	Target	Actual	Variance	
Governance	Seamless delivery of county public services	Efficiency in service delivery	Reports and field visits	No. Of project implementation (service delivery reports)	12	12	0	12	12	0	Complete
				Surveys and Feedback reports							
			Reports, publications	No. Of published and publicized media briefs/documentaries and Publications	10	10	0	10	10	0	Complete
			Public participation forums	No. Of forums	75	75	0	75	75	0	Continuous
			State of the county address	No. Of state of the County address	1	1	0	1	1	0	Continuous
			Intergovernmental relations both locally and internationally	No. Of forums	15	15	0	15	15	0	Continuous

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Program	Strategic Objective	Outcome	Output	Output Indicator	Achievement for the FY 2024/25			Cumulative Achievement by end of 2024/25 FY			Remarks
					Target	Actual	Variance	Target	Actual	Variance	
Finance, Economic Planning and ICT	Provide an enabling social economic environment while ensuring innovation, accountability, transparency, and prudence in utilization of public resources.	Prudence in public financial management	An annual development plan	An Annual Development Plan for submission to the County Assembly	1 ADP	1	-	1 ADP	1	0	ADP Submitted to County Assembly by 1st September and approved
			Preparation of Departmental Strategic Plans	Strategic Plans in Place	10	10	-	10	10	0	Prepared and reviewed by the County Executive Committee. Being subjected to final review and edits. Awaiting to be published.
			Preparation of Sectoral Plans	Sectoral Plans in place	4	4	-	4	4	0	Submitted to County Assembly for Approval. Assembly yet to approve
			A CBROP, CFSP, PBB and cash flow projections prepared	Cash flow	1	1		1	1	0	Prepared by 15th June as per PFM Act
				Cpunity Budget Review and Outlook Paper (CBROP)	1	1		1	1	0	Approved by CEC by 30th September and Submitted to County Assembly

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Program	Strategic Objective	Outcome	Output	Output indicator	Achievement for the FY 2024/25			Cumulative Achievement by end of 2024/25 FY			Remarks
					Target	Actual	Variance	Target	Actual	Variance	
				County Fiscal Strategy Paper (CFSP)	1	1	-	1	1	0	Submitted to County Assembly by 28th February as per PFMA. Approved by county assembly and reverted back to county executive. Used in preparing the Budget Estimates
				Supplementary Budget for 2024/25 FY	2	1	1	2	1	1	Only one Supplementary Budget prepared and submitted to county assembly. It was approved by the County Assembly on 27th March and was implemented
				Budget Estimates for 2025/26 FY	1	1		1	1	0	Prepared and submitted to County Assembly

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Program	Strategic Objective	Outcome	Output	Output indicator	Achievement for the FY 2024/25			Cumulative Achievement by end of 2024/25 FY			Remarks
					Target	Actual	Variance	Target	Actual	Variance	
				Mwananchi budget	1	1	-	1	1	-	Prepared for the 2024/25 FY budget and uploaded in the county website
				Updated County Bajeti yetu portal	1	1		1	1	0	Updated regularly through upload of budget documents
				Quartely budget implementation/ performance reports	4	3	1	4	3	1	Fourth quarter report being prepared
			Operational M&E system	No. Of M&E reports produced	4 reports	3	1	4 reports	3	1	Disaggregated project reports have been prepared for all the development projects
			Staff trained on M&E	No. Of trained staff	15 staff members	-	15	15 staff members	0	15	Not trained. To be pushed to the 2025/26 FY
			Analysis of budget performance	No. Of workshops	4 workshops	2	2	4 workshops	2	2	Budget performance meetings to be held in the 2025/26 FY

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Program	Strategic Objective	Outcome	Output	Output indicator	Achievement for the FY 2024/25			Cumulative Achievement by end of 2024/25 FY			Remarks
					Target	Actual	Variance	Target	Actual	Variance	
			An updated County Fact sheet	Publishing a County Fact sheet	1 updated and published County Factsheet	-	1	1 updated and published County Factsheet	0	1	Draft 2025 statistical abstract report prepared awaiting publishing
			Economic Models and Research	No of Economic Model and Research undertaken	1	1	-	1	1	0	To be applied in revenue forecasting
			Flagship projects appraisals	No of Flagship projects modelled	3	-	3	3	0	3	Awaiting operationalization of the PIM unit
			Operational Public Investments Management unit (PIM)	Projects subjected to PIM	10	-	10	10	-	10	PIM Unit to be established. To be undertaken during the preparation of budget estimates
			Operational Resource Mobilization Committee	Operational Committee	1	-	1	1	0	1	Pushed to 2025/26 FY
			Pending bills report	Report on pending bills	1	1	-	1	1	0	Draft report prepared. Awaiting

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Program	Strategic Objective	Outcome	Output	Output Indicator	Achievement for the FY 2024/25			Cumulative Achievement by end of 2024/25 FY			Remarks	
					Target	Actual	Variance	Target	Actual	Variance		
											finalization and approval.	
			Resource mobilization proposals prepared	No of proposals	5	-	5	5	-	5		To be prepared in the 2025/26 FY Cycle
			County PPP Unit	PPP Policy	1	-	1	1	0	1		Spatial integration and consultations with relevant bodies, planning institutions and stakeholders ongoing
			Financial reports prepared and submitted to the requisite stakeholders	No of financial reports prepared and submitted	12 monthly reports	12	-	12 monthly reports	12	0		Done continuously
					4 quarterly reports	4	-	4 quarterly reports	4	0		Done continuously
					1 senate report	4	Exceeded by 3	1 senate report	4	Exceeded by 3		Done and submitted as requested by senate
					2024/25 FY annual report	-	1	2024/25 FY annual report	0	1		Currently being prepared

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Program	Strategic Objective	Outcome	Output	Output indicator	Achievement for the FY 2024/25			Cumulative Achievement by end of 2024/25 FY			Remarks
					Target	Actual	Variance	Target	Actual	Variance	
			Availing resources for expenditures	No. Of requisitions	36 requisitions	36	-	36 requisitions	36	0	Done based on funding of the CRF account. All funds requisitioned.
			Revenue collected	Amount in KES collected	850.00	653.33	- 196.67	850.00	653.33	- 196.67	Collected 76.8% of the annual target
			Revenue mapping	Mapping report	1		1	1	0	1	To be undertaken in the 2025/26 FY
			Adherence to set procurement and disposal processes and procedures	No. Of procurement plans produced	1 annual procurement plan	1	0	1 annual procurement plan	1	0	Procurement plan prepared
				Compliance with PPAD provisions on AGPO	30% of total contracts awarded	30%	-	30% of total contracts awarded	0.3	0	Tendering process is on going
				No. Of updated Asset Management Registers	1 updated register	1	-	1 updated register	1	0	Ongoing. Asset management system acquired
				No. Of PPRA reports produced	4 reports	4	-	4 reports	4	0	Done continuously
				Compliance with procurement procedures	100% compliance	100%	-	100% compliance	1	0	Done

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Program	Strategic Objective	Outcome	Output	Output Indicator	Achievement for the FY 2024/25			Cumulative Achievement by end of 2024/25 FY			Remarks
					Target	Actual	Variance	Target	Actual	Variance	
				Assets disposed	1 disposal report	-	1	1 disposal report	-	1	Not done
			Reduced risks through management	No. Of audit reports produced	4 quarterly audit reports	4	-	4 quarterly audit reports	4	0	Prepared quarterly
			Effective Project Management and Control	Project management system in place	1	-	1	1	0	1	Not started
			Connectivity at County offices	LAN in place	1	1	-	1	1	0	County Headquarters
				Installed MAST in place	2	2	-	2	2	0	Mast installed in Shamata and JM Kariuki hospital. Improved internet connectivity within Nyandarua environs
			Security of County data information	Recovery site in place	1	1	-	1	1	0	An operational data recovery system in place
			Up to date information on Nyandarua	A business mapping system	1	1	-	1	1	0	Data on the County's businesses collected to

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Program	Strategic Objective	Outcome	Output	Output Indicator	Achievement for the FY 2024/25			Cumulative Achievement by end of 2024/25 FY			Remarks
					Target	Actual	Variance	Target	Actual	Variance	
			County businesses/r evenue streams								facilitate better decision making
			Ease of information through Updated Website	Website with up-to-date information	Continuous-100%	Ongoing	-	Continuous-100%	Ongoing	0	Ensures Information accessibility to residents, non residents and all stakeholders
			Properly maintained infrastructure and ICT equipment	No. Of equipment maintained	100%	Ongoing	-	1	Ongoing	0	Facilitates seamless working environment
			Enhanced communication with County residents	Smss Sent and delivered	Continuous	Ongoing	-	Continuous	Ongoing	0	On need basis. Ensures efficient service delivery
			Enhanced performance of the ICT Department	No. Of officers trained	10	10	-	10	10	-	Done
Youth Empowerment, Sports And Arts	To create an enabling environment	Improved livelihoods and self-reliance	Thriving youth enterprises	No. Of youth groups supported	35	20	15	35	20	15	Budget cuts during supplementary
			Youth capacity development	No. Of youth supported on driving packages	100	100	0	100	100	0	Complete

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Program	Strategic Objective	Outcome	Output	Output indicator	Achievement for the FY 2024/25			Cumulative Achievement by end of 2024/25 FY			Remarks
					Target	Actual	Variance	Target	Actual	Variance	
	for the promotion and development of youth and talent empowerment, sports excellence for improved livelihoods in the County		Youth capacity development	Certification of skilled youth	800	0	800	800	0	800	Mobilization of youth ongoing
			Youth policy/act in place	1 Youth policy/act	1	0	1	1	0	1	Ongoing
			Participation in Federation Clubs Sports Events	No. Of youth participating in Federation Clubs Sports Events	150	48	101	150	48	101	Inadequate budgetary allocation
			Participation in Athletics Kenya Events	No. Of youth participating in Athletics Kenya Events	1200	1011	189	1200	1011	189	Low turnout
			Sports equipment and uniforms	No. Of teams issued with merchandise	300	300	0	300	300	0	Sports equipment and uniforms already acquired and is awaiting distribution
			Participation in KYISA games	No. Of youth participating in KYISA games	64	0	64	64	0	64	Budget cuts during supplementary

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Program	Strategic Objective	Outcome	Output	Output indicator	Achievement for the FY 2024/25			Cumulative Achievement by end of 2024/25 FY			Remarks
					Target	Actual	Variance	Target	Actual	Variance	
			Governor's tournament	No. Of clubs/teams participating in Governor's tournament	375 teams	351	24	375 teams	351	24	Inadequate budgetary allocation
			Sports capacity development	No. Of sportsmen/sportswomen trained on anti-doping, wealth management and retirement planning, coaching among others	200	36 new referees, 50 volleyball referees and 31 referees PET	83	200	36 new referees, 50 volleyball referees and 31 referees PET	83	Inadequate budgetary allocation
			Talent Search	No. Of events held	5	5	0	5	5	0	Ongoing
			Talent database	Up-to-date database of artists and their talents	1	0	1	1	0	1	Not started
			Promotion of local film and content creators	No of Artists supported (script writing, fine tuning, shooting, editing, screening)	100	50	50	100	50	50	Ongoing

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Program	Strategic Objective	Outcome	Output	Output indicator	Achievement for the FY 2024/25			Cumulative Achievement by end of 2024/25 FY			Remarks
					Target	Actual	Variance	Target	Actual	Variance	
			Approved Arts Policy/Act	No. Of approved Arts policy/ act	1	0	1	1	0	1	Ongoing
Public Works, Roads, Transport, Housing And Energy	To facilitate provision of efficient, affordable and reliable infrastructure for sustainable socio-economic growth and development through modernization, rehabilitation and effective	Efficient and sustainable transport and communication	Road improvement and maintenance using county in-house roadwork machinery	Length of roads graded and gravelled	194 km	190	4	194 km	190	4	Ongoing
			Road improvement and maintenance using county in-house roadwork machinery-supply of gravel	Length of roads graded and gravelled	400Km	396	4	400Km	396	4	Ongoing
			Installation of culverts and drainage works	No. Of culverts lines installed and drainage works done	208	198	10	208	198	10	Ongoing
			Construction of drainage works and	No. Of drainage works and	2 (Weru storm water & Kasuku	1	1	2 (Weru storm water & Kasuku	1	1	Complete

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Program	Strategic Objective	Outcome	Output	Output indicator	Achievement for the FY 2024/25			Cumulative Achievement by end of 2024/25 FY			Remarks
					Target	Actual	Variance	Target	Actual	Variance	
	e management of all infrastructure facilities.		storm water works	storm water works	drainage works)			drainage works)			
		Construction of bodaboda sheds	No. Of boda boda sheds constructed	11	10	1	11	10	1	Ongoing	
		Quality and timely service delivery	Extent of achievement of programme objective	100%	100%	0%	1	1	0	Continuous	
		Construction of County headquarter -National Governments	Percentage of completion	100%	89%		1	0.89	0	Ongoing	
		Construction of County headquarter - County Governments					0	0	0		
		Construction to completion of the Governor's residence.	Percentage of completion	100%	60%		1	0.6	0	Ongoing	
		Construction of bridges	No. Of bridges constructed	3 (Gachuh a,Nyairo ko(1	1	3 (Gachuh a,Nyairo ko(1	1	Ongoing	

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Program	Strategic Objective	Outcome	Output	Output Indicator	Achievement for the FY 2024/25			Cumulative Achievement by end of 2024/25 FY			Remarks
					Target	Actual	Variance	Target	Actual	Variance	
					Karau) & Wanyoi ke(Githa bai)				Karau) & Wanyoi ke(Githa bai)		
			Quality and timely service delivery	Extent of achievement of programme objective	100%	100%	0%	1	1	0	Continuous
			Power Maximization at Kwa Wanjiku Estate&Gacau village-Rurii,Gordon,Kirima (kipipiri) wachira in Nyakio	No. Of households connected to the national power grid	5	2	3	5	2	3	Ongoing
			Procurement and installation of 20 Metre height Floodlights-	No of 20M high Floodmasts	1	1	0	1	1	0	Complete
			Procurement and installation of 13 Metre height Floodlights-	No of 13M high Floodmast	38	5	33	38	5	33	Ongoing

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Program	Strategic Objective	Outcome	Output	Output indicator	Achievement for the FY 2024/25			Cumulative Achievement by end of 2024/25 FY			Remarks
					Target	Actual	Variance	Target	Actual	Variance	
Lands, Physical Planning And Urban Development	To improve county Citizens' livelihoods through Spatial Planning, Land surveys and Urban Development	Sustainable residences and public infrastructure	Land acquired for public use	No of parcels acquired for public use	62	54	8	62	54	8	Site inspection done for 22 parcels, 36 pending bills files processed 11 parcels of land advertised, 54 files examined successfully, 46 files paid.
			Land related disputes handled	No of land related disputes handled	421	40%	252	421	0.4	252	Process ongoing
			Public land database	% completion of an updated land data bank	70%	40%	30%	0.7	0.4	0.3	
			Processed titling documents	No of titling documents processed	70	50%	35	70	0.5	35	
			County valuation roll	Approved County valuation roll in place	1	20%	1	1	0.2	1	Process Ongoing
			Titling documents issued	No of titling documents issued	1000	0%	1000	1000	0	1000	Verification of beneficiaries for Kanyagia, Gathundia, Capatain and Kirima colonial

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Program	Strategic Objective	Outcome	Output	Output indicator	Achievement for the FY 2024/25			Cumulative Achievement by end of 2024/25 FY			Remarks
					Target	Actual	Variance	Target	Actual	Variance	
											villages is underway
			Smooth operations of the programme including training and motivation of staff	Extent of achievement of programme objectives	100%	50%	50%	1	0.5	0.5	Continous
			Beaconing	No of Public lands & roads surveyed	On request	All requests honoured		On request	All requests honoured	0	Continous
			Beaconing	No of Public lands & roads surveyed	10	50%	5	10	0.5	5	Ongoing
			Surveyed Olkalou Township Block	No of Olkalou Township Blocks surveyed	5	30%	2	5	0.3	2	Ongoing at 70%
			Programme implementation	Extent of achievement of programme objectives	100%	70%	30%	1	0.7	0.3	Continous
			Physical development plans for mairo-inya and Engineer	Extent of completion of development of plans of Engineer and	100%	70%	30%	1	0.7	0.3	Advertisement of intent to plan is done. Preparation of 1st stakeholder

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Program	Strategic Objective	Outcome	Output	Output indicator	Achievement for the FY 2024/25			Cumulative Achievement by end of 2024/25 FY			Remarks
					Target	Actual	Variance	Target	Actual	Variance	
				Mairo-Inya Municipalities							engagement is ongoing.
			Physical development plans for mairo-inya and Engineer	Extent of completion of development of plans for urban centres	100%	50%	50%	1	0.5	0.5	Continuous
			Projects implementation	Extent of achievement of programme objectives	100%	30%	70%	1	0.3	0.7	The project is ongoing.
			Upgrade of informal settlements	% of completion of the planned infrastuctural works	100%	80%	20%	1	0.8	0.2	Works ongoing
			Constructed drainage systems	No of Kms of drainages developed	2km	100%	0%	2km	1	0	Complete and paid
			Upgraded town	No of sqm of cabros installed	500	100%	0	500	1	0	Complete and paid
			Constructed drainage systems	No of Kms of drainages developed	1km	100%	0	1km	1	0	Complete and paid
			Constructed drainage systems	No of Kms of drainages developed	1km	100%	0	1km	1	0	Complete and paid
			Projects implementation	Extent of achievement	100%	80%	20%	1	0.8	0.2	Continuous

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Program	Strategic Objective	Outcome	Output	Output Indicator	Achievement for the FY 2024/25			Cumulative Achievement by end of 2024/25 FY			Remarks
					Target	Actual	Variance	Target	Actual	Variance	
				of programme objectives							
			Developed drainage systems	No of Kms of drainages developed	3km	100%	0	3km	1	0	Complete and paid
			Installed floodlights	No of installed floodlights	2	100%	0	2	1	0	Complete and paid
			Developed drainage systems	No of Kms of drainages developed	1km	100%	0	1km	1	0	Complete and paid
			Maintenance works for Olkalou multi purpose hall	Extent of completion of the planned infrastructural works	100%	80%	20%	1	0.8	0.2	Continuous
			Programme implementation	Extent of achievement of programme objectives	100%	50%	50%	1	0.5	0.5	Awarded. Site handed over.
			Constructed drainage systems	No of Kms of drainages developed	1.5km	100%	0	1.5km	1	0	Complete and paid.
			Constructed drainage systems	No of Kms of drainages developed	1.5km	100%	0	1.5km	1	0	Complete and paid.
			Constructed drainage systems	No of Kms of drainages developed	1.5km	100%	0	1.5km	1	0	Complete and paid
			Constructed drainage systems	No of Kms of drainages developed	1.5km	100%	0	1.5km	1	0	Complete and paid

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Program	Strategic Objective	Outcome	Output	Output indicator	Achievement for the FY 2024/25			Cumulative Achievement by end of 2024/25 FY			Remarks
					Target	Actual	Variance	Target	Actual	Variance	
			Programme implementation	Extent of achievement of programme objectives	100%	80%	20%	1	0.8	0.2	Continuous
			Installed floodlights	No of installed floodlights	1	100%	0	1	1	0	Complete and paid
			Developed drainage systems	No of Kms of drainages developed	3km	100%	0	3km	1	0	Complete and paid
			Developed drainage systems	No of Kms of drainages developed	1.4km	100%	0	1.4km	1	0	Complete and paid
			By-laws ISUD IDEP	By-laws formulated ISUD prepared IDEP prepared	100%	80%	20%	1	0.8	0.2	Continuous
Agriculture, Livestock And Fisheries	To improve livelihoods through promotion of a vibrant, competitive and sustainable	Modern agriculture, employment creation, income generation and food security	Subsidized fertilizer Grant-National Government	No. Of bags of subsidized fertilizer availed to farmer	48,650 bags	187,578 bags valued at ksh. 468,945,000 Sold 167,428 bags Unsold balance 20,150 bags	138,928 bags	48,650 bags	187,578 bags valued at ksh. 468,945,000 Sold 167,428 bags Unsold balance	138,928 bags	This is an over achievement This is the amount already sold to the farmers. The selling is still going on in the Ol'kalou, Kipipiri NCPB deports and in last mile cooperative

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Program	Strategic Objective	Outcome	Output	Output Indicator	Achievement for the FY 2024/25			Cumulative Achievement by end of 2024/25 FY			Remarks
					Target	Actual	Variance	Target	Actual	Variance	
	modern Agricultural sector and creation of an enabling policy and legal environment.								20,150 bags		stores. Other farmers have bought from Nakuru, Nyahururu and Naivasha depots
			National Agricultural Value Chain Development project (NAVCDP) - Increased market participation and value addition	No. Of fpos and saccos supported and to what extent, No. Of farmers capacity built, Farmer Led Irrigation Development (FLID) Activities undertaken	25 fpos and 25 saccos, 100,000 farmers, Expansion of Kingi dam	25 fpos and 25 saccos, 85,000 FARMERS	15,000 Farmers, Expansion of Kingi dam	25 fpos and 25 saccos, 100,000 farmers, Expansion of Kingi dam	25 fpos and 25 saccos, 85,000 FARMERS	15,000 Farmers, Expansion of Kingi dam	Project is still going on
			Fruit seedlings availed to farmers	No. Of fruit seedlings distributed to farmers	10,000	23,500	13,500	10000	23500	13500	This is an over achievement 22,000 Apple fruits seedlings for 24 Wards and 1500 Avocado seedlings for Shamata Ward have been procured, distributed to

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Program	Strategic Objective	Outcome	Output	Output indicator	Achievement for the FY 2024/25			Cumulative Achievement by end of 2024/25 FY			Remarks
					Target	Actual	Variance	Target	Actual	Variance	
											farmers and planted
			Farm Inputs, seedlings and certified seeds procured and distributed to farmers' groups	No. Of wards supported with farm inputs, seedlings/seeds	25	25	-	25	25	0	Every ward was supported with one input type or the other
			Refurbished and Equipped Soil lab	Extent of refurbishing, modernizing and equipping the soil testing lab	50%	0	50%	0.5	0	0.5	Not done
			Monitoring and surveillance	No. Of reports on crop performance & food balances monitored	12	12	0	12	12	0	Monitoring and surveillance has been ongoing despite a serious problem of lack of transport means in the Sub-counties
			Soil fertility and Moisture Management	Number of farmers provided with soil testing services	5,000	1800	3,200	5000	1800	3200	The County Soil testing Equipment is not operational,

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Program	Strategic Objective	Outcome	Output	Output Indicator	Achievement for the FY 2024/25			Cumulative Achievement by end of 2024/25 FY			Remarks
					Target	Actual	Variance	Target	Actual	Variance	
											awaiting servicing and renewal of licence. Much of what was done was through collaboration with partners like OCP
			Capacity built farmers	No. Of farmers reached and trained through visits by extension officers	30,000	27,000	32,500	30000	27000	32500	Achieved through various programmes and activities.
			Smooth operations of the programme - Countywide	Achievement of the programme's objectives	100%	90%	10%	1	0.9	0.1	Delays in flow of requested resources and payment of suppliers were experienced
			A constructed livestock sale yard at Leshau Pondo ward	Extent of construction of livestock sale yard at Leshau Pondo ward	100%	10%	90%	1	0.1	0.9	Community Approval and benchmarking carried out. Awarded
			Milk coolers procured	No. Of coolers distributed &	27	0	27	27	0	27	Identification of beneficiary cooperatives

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Program	Strategic Objective	Outcome	Output	Output indicator	Achievement for the FY 2024/25			Cumulative Achievement by end of 2024/25 FY			Remarks
					Target	Actual	Variance	Target	Actual	Variance	
			and supplied	benefitted cooperatives							was done. Milk coolers operators have been trained. Awaiting delivery of 9 initial milk coolers by the National Government
			Purchased incubators-Githioro ward	Number of incubators	2	2	0	2	2	0	Delivered
			Purchased solarized incubators/fertilized eggs	Number of solarized incubators/fertilized eggs purchased	3solarized incubators and 3,200 fertilized eggs	0	3solarized incubators and 3,200 fertilized eggs	3solarized incubators and 3,200 fertilized eggs	0	3solarized incubators and 3,200 fertilized eggs	Awarded. Awaiting delivery
			Purchased chaff cutters	Number of motorized chaff cutters purchased	4	0	4	4	0	4	Awarded. Awaiting delivery
			Purchased petrol powered knapsack sprayers	Number of petrol powered knapsack	8	0	8	8	0	8	Awarded. Awaiting delivery

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Program	Strategic Objective	Outcome	Output	Output indicator	Achievement for the FY 2024/25			Cumulative Achievement by end of 2024/25 FY			Remarks
					Target	Actual	Variance	Target	Actual	Variance	
				sprayers purchased							
			Purchased breeding stock and Inputs - Ndaragwa Central, Rurii & Shamata wards	Quantity of poultry breeding stock and poultry feeds purchased	5,400 chicken	3,000 chicken	2,400 chicken	5,400 chicken	3,000 chicken	2,400 chicken	Awarded. 55% delivered
			Purchased breeding stock- Charagita, Shamata & North K.inangop. Wards	Number of sheep breeding stock purchased	280	104	172	280	104	172	Awarded. 37% delivered
			Information transfer & Improved adoption rate	No. Of farmers trained, trainings held and technologies promoted	12,000	14,800	-2,800	12000	14800	-2800	Achieved through CGN in collaboaration with other projects and partners such as CASCADE, NAVCDP
			Registered dairy animals with Kenya stud book	No. Of animals registred	280	0	280	280	0	280	Requisition done

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Program	Strategic Objective	Outcome	Output	Output indicator	Achievement for the FY 2024/25			Cumulative Achievement by end of 2024/25 FY			Remarks
					Target	Actual	Variance	Target	Actual	Variance	
			Established biogas digester demos	Number of biogas digester demos established	1	0	1	1	0	1	Requisition done
			Purchased beehives - Githioro ward	Number of beehives purchased	49	49	0	49	49	0	Delivered
			Coordinated programme activities	The extent of achievement of programme objectives	100%	100%	0%	1	1	0	Achieved through budget implementation during the Financial Year
			Animals vaccinated	No. Of animals vaccinated	60,000 cattle & 2500 Dogs	54,742 cattle, 2571 dogs	8,258 cattle	60,000 cattle & 2500 Dogs	54,742 cattle, 2571 dogs	8,258 cattle	There was inadequate budget
				No. Of Animal Health professionals (ahas) trained	200	0	200	200	0	200	Funds not availed
				No. Of veterinary officers administering County Subsidized A.I	25	25	0	25	25	0	Done

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Program	Strategic Objective	Outcome	Output	Output Indicator	Achievement for the FY 2024/25			Cumulative Achievement by end of 2024/25 FY			Remarks
					Target	Actual	Variance	Target	Actual	Variance	
			Carcasses inspected	Percentage of carcasses inspected	100%	100%	0	1	1	0	Done
			Slaughterhouse licensed	No. Of slaughterhouses licensed	64	0	64	64	0	64	License books not provided
			Flayers licensed	No. Of Flayers licensed	200	0	200	200	0	200	License books not provided
			County slaughterhouses rehabilitated	No. Of slaughterhouses rehabilitated	3	1	2	3	1	2	Limited budgeted
			Informed public on Zoonotic diseases, AMR and Food safety	No. Of sensitization forums on Zoonotic diseases, AMR and Food safety	20	15	5	20	15	5	Communities sensitised on Rift valley Fever Disease. The activity was supported by FAO and ILRI
			Informed public on animal welfare and veterinary services	No. Of Animal control sensitization forums held	25	27	2	25	27	2	Achieved through the support of NGO'S(Farming system of Kenya and Kenya society for the care and protection of animals

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Program	Strategic Objective	Outcome	Output	Output indicator	Achievement for the FY 2024/25			Cumulative Achievement by end of 2024/25 FY			Remarks
					Target	Actual	Variance	Target	Actual	Variance	
				No. Of farmers trained	5,000	3520	1480	5000	3520	1480	Shortage of field staff(Majority of staff have retired without replacement)
			Service providers licensed	Number of AI service providers licensed	100	120	20	100	120	20	Carried in collaboration with the Kenya Veterinary Board
			Inspected and Regulated Hatcheries and Incubators	No. Of Hatcheries and Incubators inspected and regulated	3	2	1	3	2	1	Carried in collaboration with the National Government
			Agro-vets inspected for compliance in collaboration with KVB and VMD	Number of agro-vets inspected	150	157	7	150	157	7	Carried out in collaboration with the Kenya veterinary Board
			Cattle dips recharged	No. Of Cattle dips recharged	20	8	12	20	8	12	There was Delay in procurement of acaricide
			Cattle dips rehabilitated	Number of functional	20	0	20	20	0	20	No budget for rehabilitation of dips

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Program	Strategic Objective	Outcome	Output	Output indicator	Achievement for the FY 2024/25			Cumulative Achievement by end of 2024/25 FY			Remarks
					Target	Actual	Variance	Target	Actual	Variance	
				Community dips							
			Animals Inseminated	Number of subsidized inseminations done	20,000	15,236	4,764	20000	15236	4764	There was delay in disbursement of funds
			Functional hatchery units	Extent of Rehabilitation of the hatcheries	100%	0		1	0	0	Requisition done
			Fish farmers trained	No. Of fish farmers trained	2,000	2215	-215	2000	2215	-215	Fish farmers trained through CGN
			Stocked dams/ponds	No. Of Fingerlings procured and supplied	35,000	0	35,000	35000	0	35000	Requisition done
				No. Of dams/ponds stocked	7	0	7	7	0	7	Requisition done
			Fish feeds and medicines procured	Amount of fish feeds and medicines purchased and distributed (Kgs)	3,000	0	3,000	3000	0	3000	Requisition done
			Coordinated programme activities	The extent of achievement of programme objectives	100%	100%	0%	1	1	0	Achived through budget implimentation during the Financial Year

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Program	Strategic Objective	Outcome	Output	Output indicator	Achievement for the FY 2024/25			Cumulative Achievement by end of 2024/25 FY			Remarks
					Target	Actual	Variance	Target	Actual	Variance	
			Farmers trained in the ATCS	No. Of Farmers trained in the 2 ATCS	3,500	6465	2,965	3500	6465	2965	Over achievements
			Revenue Generated	Amount of Revenue generated		4,700,00		0	4,700,00	0	
			Farmers accessing agricultural mechanization services	No. Of Farmers receiving mechanization services from the AMS	600	416	184	600	416	184	A number of tractors and equipments have been broken down and are waiting to be repaired
			Adoption of Mechization	No. Of Acres Mechanized by both AMS	3,000	1094.2	1,906	3000	1094.2	1905.8	
			Revenue Generated	Amount of Revenue generated		2,225,315		0	2225315	0	
			Minitubers and basic seed availed to seed multipliers and farmers	The tonnage of basic seed produced	3	0	3	3	0	3	Ongoing
				The number of invitros produced	189,000	62,350	126,650	189000	62350	126650	The services are ongoing
				The No. Of apical cuttings produced	130,000	160,000	30,000	130000	160000	30000	Aeroponic unit was under repairs

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Program	Strategic Objective	Outcome	Output	Output indicator	Achievement for the FY 2024/25			Cumulative Achievement by end of 2024/25 FY			Remarks
					Target	Actual	Variance	Target	Actual	Variance	
				The number of mini-tubers produced	65,000	17,280	47,720	65000	17280	47720	The services are ongoing
			Revenue Generated	Amount of Revenue generated		1,633,806		0	1633806	0	Ongoing
Health Services	To promote and maintain the health and well-being of individuals and populations	Reduced Morbidity rates	Upgrade of Bamboo health center radiology completion and equipping	Bamboo health center upgraded	Radiology completion and equipping	Ongoing		Radiology completion and equipping	Ongoing	0	Ongoing
			Upgrade of Ndaragwa health center radiology completion	Ndaragwa health center upgraded	Radiology completion	Ongoing		Radiology completion	Ongoing	0	Ongoing
			Upgrade of chamuka/Ol Jororok health center	Chamuka dispensary upgraded	Maternity block constructed	Ongoing		Maternity block constructed	Ongoing	0	Ongoing
			Upgrade of Ngano Health Centre	Ngano health center upgraded	Ngano health center upgraded	Not started		Ngano health center upgraded	Not started	0	Not started

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Program	Strategic Objective	Outcome	Output	Output Indicator	Achievement for the FY 2024/25			Cumulative Achievement by end of 2024/25 FY			Remarks		
					Target	Actual	Variance	Target	Actual	Variance			
			Upgrade of Manunga health center	Manunga health center upgraded	Pharmacy constructed	Ongoing			Pharmacy constructed	Ongoing	0		Ongoing
			JM Mashujaa complex	JM Mashujaa complex constructed	JM Mashujaa complex constructed	Ongoing			JM Mashujaa complex constructed	Ongoing	0		Ongoing
			Gathaara Dispensary	Gathaara Dispensary constructed	Gathaara Dispensary constructed	Not started			Gathaara Dispensary constructed	Not started	0		Not started
			Construction of Mastoo Dispensary incinerator	Mastoo Dispensary incinerator constructed	Mastoo Dispensary incinerator	Not started			Mastoo Dispensary incinerator	Not started	0		Not started
			Improvement of Njabini health center	Njabini health center improved	Njabini health center improved	Not started			Njabini health center improved	Not started	0		Not started
			Kiganjo dispensary fencing	Kiganjo dispensary fenced	Kiganjo dispensary fenced	Not started			Kiganjo dispensary fenced	Not started	0		Not started

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Program	Strategic Objective	Outcome	Output	Output Indicator	Achievement for the FY 2024/25			Cumulative Achievement by end of 2024/25 FY			Remarks
					Target	Actual	Variance	Target	Actual	Variance	
			Captain Health Centre fencing	Captain Health fenced	Captain Health fenced	Not started		Captain Health fenced	Not started	0	Not started
			Construction of Passenga dispensary-Rurii- Toilet	Passenga dispensary toilet constructed	Passenga dispensary Toilet	Ongoing		Passenga dispensary Toilet	Ongoing	0	Ongoing
			Construction of Passenga dispensary-Rurii- Fencing and gate	Passenga dispensary constructed fence and gate	Passenga dispensary fence and gate	Not started		Passenga dispensary fence and gate	Not started	0	Not started
			Mukindu Dispensary Rurii- Toilet	Mukindu Dispensary Rurii- Toilet construction	Huhoini Dispensary maternity wing completed	Not started		Huhoini Dispensary maternity wing completed	Not started	0	Not started
			Construction of Thitai dispensary-Rurii	Renovations	Thitai dispensary			Thitai dispensary	0	0	
			Mumui dispensary fencing	Mumui dispensary fenced	Mumui dispensary fenced	Ongoing		Mumui dispensary fenced	Ongoing	0	Ongoing

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Program	Strategic Objective	Outcome	Output	Output indicator	Achievement for the FY 2024/25			Cumulative Achievement by end of 2024/25 FY			Remarks
					Target	Actual	Variance	Target	Actual	Variance	
			Completion of Munyugu dispensary	Munyugu dispensary completed	Munyugu dispensary completed	Not started		Munyugu dispensary completed	Not started	0	Not started
			Completion of Kagubiri Dispensary	Kagubiri Dispensary	Kagubiri Dispensary	Not started		Kagubiri Dispensary	Not started	0	Not started
			Construction and completion of Muhakaini dispensary - Robkam building contractors Ltd	Muhakaini dispensary constructed	Muhakaini dispensary completed	Complete		Muhakaini dispensary completed	Complete	0	Complete awaiting payment
			Strengthen community health units	No of chps motivated/facilitated	1427	1250	177	1427	1250	177	The 177 are newly trained and awaiting to be issued with kits and phones
			Advocacy, Communication and Social Mobilization	No. Of organized community groups reached	15	5	10	15	5	10	Ongoing

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Program	Strategic Objective	Outcome	Output	Output Indicator	Achievement for the FY 2024/25			Cumulative Achievement by end of 2024/25 FY			Remarks
					Target	Actual	Variance	Target	Actual	Variance	
			School Health	No. Of health education sessions held.	500	450	50	500	450	50	90 % Achievement
			Vitamin A supplementation and deworming	Proportion of children 6 to 59 months supplemented with vitamin A and proportion of children 1 to 5 years dewormed	82%	89%	-0.07	0.82	0.89	-0.07	Outreaches ongoing-targets exceeded
			Coordination of Nutrition & Dietetics Services	No. Of coordination meetings held	2	2	0	2	2	0	100% Require continuous support
			Provision of fuel for 25 motorbikes for 25 wards	No. Of motorbikes to be fueled and maintained	74	48	26	74	48	26	The 26 motorbikes are broken down.
			Timely Response of Outbreaks	No. Of Outbreaks responded to	3	3	0	3	3	0	Mpox surveillance ongoing,Rift valley fever,food poisoning at Ndaragwa responded to and surveilane for chorela and

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Program	Strategic Objective	Outcome	Output	Output indicator	Achievement for the FY 2024/25			Cumulative Achievement by end of 2024/25 FY			Remarks
					Target	Actual	Variance	Target	Actual	Variance	
											influenza type A ongoing
			TB active case finding	No. Of Tuberculosis cases identified through active case finding	396	393	3	396	393	3	Challenges of stockouts of commodities for testing inadequately trained personel
			HIV cases identified and linked to treatment	Percentage of HIV cases identified and linked to treatment	95%	106%	-0.11	0.95	1.06	-0.11	Low linkage at Kipipiri and Kinangop sub-counties
			Reduction of Malaria Incidences	Malaria prevalence level	0.05 per 1,000 population	0.04per 1,000 population	-0.01	0.05 per 1,000 population	0.04per 1,000 population	-0.01	Low incidence has been maintained due to low risk of local transmission
			Routine Immunization Services	No. Of monthly Vaccine Order Sheets	1	6	6	1	6	6	Target achieved
			Create Demand for routine Immunization through	No. Of Stakeholders Meeting held	580	580	0	580	580	0	This has been done in schools, communities and health facilities
			Operationalization of	No. Of existing Solid waste	4	0	4	4	0	4	12 Operationalization meetings

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Program	Strategic Objective	Outcome	Output	Output indicator	Achievement for the FY 2024/25			Cumulative Achievement by end of 2024/25 FY			Remarks
					Target	Actual	Variance	Target	Actual	Variance	
			disposal sites	management Disposal sites operationalized.							done but consensus with local communities failed
			Engagement of street sweepers	No of new Solid waste management Street Sweepers engaged-casuals	50	0	50	50	0	50	Awaiting Recruitment
			Equipped and protected Solid Waste workers	No. Of assorted solid waste management tools, equipment and protective gear procured	150	0	150	150	0	150	Procurement in process
			Enlightened communities on Solid waste management	No. Of Community Solid waste management health education for held	150	185	35	150	185	35	123% Achievement
				No. Of facilities supplied with strategic stocks	87	87	0	87	87	0	Ongoing in all facilities

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					Target	Actual	Variance	Target	Actual	Variance	
			Maternal, Neonatal and Child health services	No. Of mothers provided with Maternal, Neonatal and Child health services	348 outreach es carried out	200	148	348 outreach es carried out	200	148	Ongoing- Inadequate funding and staff shortages
			Reproductive health services provided.	Availed and Distributed IEC materials.- Distribution list	500 Assorted IEC Materials	0	500	500 Assorted IEC Materials	0	500	Not started
				-Participants list	-300 Sensitized HCW	100	200	-300 Sensitized HCW	100	200	Ongoing
				-Supervision Reports	Hold 2 stakeholders meetings	2	0	Hold 2 stakeholders meetings	2	0	2 stakeholders meeting held through the department of gender
					Supervise and mentor 30 facilities	30	0	Supervise and mentor 30 facilities	30	0	Ongoing
			Well managed health information	No. Of Health Facilities with operational health information	3	1	2	3	1	2	Electronic HMIS installation commenced in

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					Target	Actual	Variance	Target	Actual	Variance		
			in the county	management system							JM Kariuki Hospital	
			Well supervised health care support in the county	No. Health facilities supervised	87	87	0	87	87	0	Ongoing	
Tourism, Cooperative Development, Trade & Industrialization	To promote and provide an enabling environment for the growth and sustainability of trade, co-operatives, industries and enterprise and promote tourism	Sustainable livelihoods	Cooperatives promoted	No of cooperatives supported	40	22	18	40	22	18		
			Cooperatives revived	Number of cooperatives revived	2	1	1	2	1	1		
			Cooperatives dispute resolution	No. Of Cooperatives disputes resolved	On need basis	1			On need basis	1	0	
			Cooperatives training and capacity buildings	No of trainings conducted	30	28	2	30	28	2		
			Cooperatives audited	No. Of Cooperatives audited	40	35	5	40	35	5		
			Infrastructure support to Cooperatives	Operational cooperatives and promotion of value addition	5	12	-7	5	12	-7	Target already achieved	
			Rehabilitation and upgrade of	Number of sheds	5	3	2	5	3	2		

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					Target	Actual	Variance	Target	Actual	Variance	
			Market sheds and stalls	rehabilitated and upgraded							
			Maintenance of markets/toilets	No. Of Markets/Toilets Maintained	5	3	2	5	3	2	
			Soko Mpya Upgrade	Completion of the Upgrade of Soko Mpya Market	1	1	0	1	1	0	Still ongoing, 75% complete
			Promotion of County trade	No. Of Trade fairs and exhibitions participated in	2	2	0	2	2	0	
			Training/sensitization of traders	No of Training/sensitization of traders forums held	4	4	0	4	4	0	
			Market management committees	No. Of Market Management committees established	5	5	0	5	5	0	
			Establishing B2B, B2C peer to peer network	No. Of B2B, B2C peer to peer network established	5	4	1	5	4	1	

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					Target	Actual	Variance	Target	Actual	Variance	
			Traders database	Traders database established	1	1	0	1	1	0	
			Business roundtable Fora	No. Of Business roundtable forum a held	1	1	0	1	1	0	
			Business Premises inspected	No of Business premises inspected	4,000	0	4000	4000	0	4000	Was not done
			Investigation of Complaints on Infringement of Weights and Measures Laws.	No. Of Investigations done	10	1	9	10	1	9	
			Prosecution of Court cases on infringement of Weights and Measures Laws.	No. Of Court cases registered and prosecuted	5	0	5	5	0	5	Was not done
			Verification of traders Weighing and	No. Of traders Weighing and Measuring and	16,500	160	16340	16500	160	16340	

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					Target	Actual	Variance	Target	Actual	Variance	
			Measuring equipment	equipment verified							
			Procurement of physical standards of weights and measures which are national and internationally recognized.	No. Of physical standards of weights and measures procured	10	0	10	10	0	10	Was not done
			Care, Maintenance and Calibration of physical standards of weights and Measures	No. of times physical standards of weights and Measures are submitted to National physical Laboratory for Calibration.	2	0	2	2	0	2	Was not done
			Care, Maintenance and Calibration of other physical standards of weights and Measures	No. of times physical standards of weights and Measures and Testing Equipment in office are	Continuous	0	Continuous	Continuous	0	Continuous	Was not done

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					Target	Actual	Variance	Target	Actual	Variance	
			and Testing Equipment in office	maintained and calibrated							
			Equipping of Cottage hubs and Jua Kali groups	Number of ward Cottage hubs equipped	2	0	2	2	0	2	Equipment not Delivered
			Establishment of incubations hubs	% of equipping	100%	0	1	1	0	1	Equipment not Delivered
			Development of infrastructural and civil works as per conditions of the grant	Level of completion of the construction	100%	17%	0.83	1	0.17	0.83	Was not done
			Aggregation of producer groups and value-chain players, creation of operation hubs	Number of producer groups and value-chain players aggregated	100	0	100	100	0	100	Was not done
			Operationalization of County Aggregation and	Percentage implementation	100%	0%	1	1	0	1	Was not done

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					Target	Actual	Variance	Target	Actual	Variance	
			Industrial Parks project								
			Operationalization of the Olkalou cold storage	Percentage of operationalization	100%	100%	0	1	1	0	Complete
			Quality assurance trainings	No. Of trainings done	2	0	2	2	0	2	Was not done
			Products patenting /trademarks/ copy rights	No. Of smes assisted to obtain patents/trade marks/copy rights	10	0	10	10	0	10	Was not done
			Organizing smes exhibitions	No. Of events organized	1	1	0	1	1	0	
			Feasibility study on investment opportunities	Extent of completion of feasibility study	100%	75%	0.25	1	0.75	0.25	Ongoing
			Investment exhibitions and shows	Number of Investment exhibitions done	1	1	0	1	1	0	
			Day-to day running expenses	Extent of achievement of	100%	100%	0	1	1	0	

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					Target	Actual	Variance	Target	Actual	Variance	
				programme's objectives							
			Increased number of tourists	Number of Tourism campaigns and marketing events done	4	2	2	4	2	2	2 campaign and marketing events were done
			Improved tourism visits and earnings in the County	Number of stakeholder trainings held	2	2	0	2	2	0	Done
			Installation of Solar for water distribution in the arboretum	Percentage completion	100	100	0	100	100	0	Complete
			Satelite toilet in the event grounds	Percentage completion	100	0	100	100	0	100	Was not done
			Water distribution, signages, benches and litter bins in the arboretum	Percentage completion	100	0	100	100	0	100	Was not done
Water, Environment, Climate Change	To promote	Improve d access to	Accessible potable water	Number of water	3	1	2	3	1	2	The variance is due to Some of the projects

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Program	Strategic Objective	Outcome	Output	Output indicator	Achievement for the FY 2024/25			Cumulative Achievement by end of 2024/25 FY			Remarks
					Target	Actual	Variance	Target	Actual	Variance	
And Natural Resources	access, conservation and sustainable management of water, environment, and natural resources through adaptive strategies.	portable water, reliable sanitation, sustainable natural resources and zero carbon emissions in a well-conserved environment despite the changing climate.		boreholes drilled							being currently implemented while others were excluded in the first supplementary budget
				No. Water projects with pipes laid to extend water	24	21	3	24	21	3	
				No. Of intakes constructed	1	0	1	1	0	1	
				No of borehole equipped and solarized	30	25	5	30	25	5	
				No. Of masonry tanks constructed	5	3	2	5	3	2	
			Improved food security and production	No. Of irrigation projects	1	0	1	1	0	1	
			Smooth operations of the programme including training and	Extent of achievement of programme objectives	100%	80%	20%	1	0.8	0.2	

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Program	Strategic Objective	Outcome	Output	Output indicator	Achievement for the FY 2024/25			Cumulative Achievement by end of 2024/25 FY			Remarks
					Target	Actual	Variance	Target	Actual	Variance	
			motivation of staff								
			Compliance with environmental requirements	Proportion of programmes and projects screened	100%	100%		1	1	0	Desktop screening for all projects done
				Proportion of Donor programmes and projects assessed	100%	100%		1	1	0	All Donor projects in the NAVCDP, floca and KISSP 11 have been screened
				Proportion of County programmes and projects assessed	100%	45%	55%	1	0.45	0.55	Screening of County project need to be enhanced
			Environmental compliance in ongoing projects	Extent of projects and programmes monitored and reported	Continuous monitoring	Continuous monitoring	N/A	Continuous monitoring	Continuous monitoring	N/A	Ongoing process
			Increase tree cover	Proportion of trees planted	100%	100%	0%	1	1	0	Completed
			Functional and compliant CEC	Reports of meetings	100%	90%	10%	1	0.9	0.1	CEC already gazzeted awaiting payment to Government printers

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Program	Strategic Objective	Outcome	Output	Output indicator	Achievement for the FY 2024/25			Cumulative Achievement by end of 2024/25 FY			Remarks
					Target	Actual	Variance	Target	Actual	Variance	
			Environmentally aware and engaged public	No of outreach forms	Continuous	Continuous	Continuous	Continuous	Continuous	Continuous	Field visits, forum and IECM materials distributed going on
			Enhanced stakeholders awareness and actions	No. Of events	One	One	None	One	One	None	Day was commemorated on June 5th 2025
			Unclogged storm water drains	Length of drains cleaned	100%	100%		1	1	0	Works done
			Development and unclogged storm water drains	Length of drains cleaned	100%	100%		1	1	0	Works done
			Reduced environmental incidences	Number of incidences reported and resolved	Reported as it happens	16 incidences reported and 5 of them resolved	N/A	Reported as it happens	16 incidences reported and 5 of them resolved	N/A	Ongoing surveillance and response
			County noise control regulation	Approved noise regulations in place	100%	40%	60%	1	0.4	0.6	Draft Regulations have been forwarded to the Office of the County

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Program	Strategic Objective	Outcome	Output	Output Indicator	Achievement for the FY 2024/25			Cumulative Achievement by end of 2024/25 FY			Remarks
					Target	Actual	Variance	Target	Actual	Variance	
											Attorney for Review
			Smooth operations of the programme including training and motivation of staff	Extent of achievement of programme objectives	100%	80%	20%	1	0.8	0.2	Ongoing
			Knowledgeable Community conservation groups	No. Of conservation stakeholder/ community groups mapped and trained	20	20	0	20	20	0	Ongoing
			Sensitization of community on the importance of protecting and conserving our forests.	No. Of forums held to commemorate IDF.	1	1	0	1	1	0	Ongoing
			Sensitization of community on the importance	No. Of forums held to commemorate WWD.	1	1	0	1	1	0	

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Program	Strategic Objective	Outcome	Output	Output Indicator	Achievement for the FY 2024/25			Cumulative Achievement by end of 2024/25 FY			Remarks
					Target	Actual	Variance	Target	Actual	Variance	
			of protecting and conserving our wetlands.								
			Capacitated and Knowledgeable society on sivilcultural practices	No. Of tree nursery operators supported with trainings and tree nursery materials and equipment	5	5	0	5	5	0	
			Quarries rehabilitated	Acreage of disused quarry rehabilitated	3	3	0	3	3	0	
			County tree nursery established at	No. Of model tree nurseries established	2	2	0	2	2	0	
			Well equipped and operational County tree nursery	No. Of model tree nurseries equipped and maintained.	2	2	0	2	2	0	
			Community supported with fruits	No. Of farmers groups	20	20	0	20	20	0	

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Program	Strategic Objective	Outcome	Output	Output indicator	Achievement for the FY 2024/25			Cumulative Achievement by end of 2024/25 FY			Remarks
					Target	Actual	Variance	Target	Actual	Variance	
			and agroforestry trees to diversify their livelihood	supported with fruits and agroforestry trees							
			Smooth operations of the programme including training and motivation of staff	Extent of achievement of programme objectives	100%	80%	20%	1	0.8	0.2	
			Training & capacity building of community groups, climate change committees and county officials	Number of trainings conducted	5	5	0	5	5	0	
			Operational climate change committees (all levels) to effectively deliver on	No of reports submitted	165	165	0	165	165	0	

**County Government of Nyandarua
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Program	Strategic Objective	Outcome	Output	Output indicator	Achievement for the FY 2024/25			Cumulative Achievement by end of 2024/25 FY			Remarks
					Target	Actual	Variance	Target	Actual	Variance	
			their mandates								
			Sectoral climate action plans	No. Of climate actions effectively implemented	50	50	0	50	50	0	
			Fully operationl County Climate Change Fund	Budgetary allocation of climate change mitigation at ward level	91.6	0	91.6	91.6	0	91.6	
			Smooth operations of the programme including training and motivation of staff	Extent of achievement of programme objectives	100%	80%	20%	1	0.8	0.2	

6. Environmental and Sustainability Reporting

As stated in our mission, Nyandarua County seeks to transform the lives of its people through sustainable development. Accordingly, the county has anchored its development strategy on the three pillars of sustainability; the economy, environment and society. The county is cognizant that for progress to be sustainable it must not degrade the environment and should make the most economical use of available resources while impacting a high percentage of the population. With this in mind, the county has adopted various practices and commissioned a variety of programmes to realize this vision.

a) Sustainability strategy and profile

Since the adoption of the Sustainable development Goals (SDGs) by Kenya in 2015 and its official launch in 2016, Kenya has made considerable progress in the implementation of these goals. The 17 goals constitute an ambitious plan to shift the planet towards sustainable development. As a result of Kenya's unwavering commitment to meeting these goals, the SDGs have been mainstreamed in Kenya's vision 2030 and County Integrated Development Plans (CIDP) through extensive consultation with all stakeholders.

Nyandarua county has not been left behind and has integrated these goals with the BETA and H.E the governor's manifesto in the five-year CIDP 3.

Significant strides have also been made to reduce inequality within the County for sustainability; according to estimates from the Kenya National Bureau of Statistics inequality trends and diagnostics in Kenya report (2020), Nyandarua County Gini coefficient is in the range of (0.328-0.34) which is relatively lower than other parts of the country. Efforts made on this front include the provision of scholarships through the county Bursary scheme and the construction of Early Childhood Development (ECD) centres in every ward. Other programmes meant to directly bridge the inequality gap are the intensive rural roads rehabilitation and the youth empowerment programme.

A key component in the implementation of sustainable development in the county is the inclusion of all stakeholders in determining the development priorities. To this end, the department of Economic planning and development regularly holds public participation fora to ensure that all opinions and views are collected before the implementation of projects. Furthermore, a monitoring and Evaluation team inspects and gives a report on all projects undertaken by the County government before payment can be processed. This ensures that the set standards are met and the projects are carried out as per the contract terms.

b) Environmental performance

As an agricultural economy, the county's long-term economic growth can only be secured by investing in sustainable Agriculture. To this end the County Government has made substantial investments in ensuring that farmers in the county embrace climate smart and sustainable farming practices.

c) Employee welfare

The Nyandarua County Public service board endeavours to establish a competent, efficient and motivated workforce within the county. To achieve this all vacancies are advertised in the daily newspapers and applications are vetted based on merit to determine the best suited candidates for the positions advertised.

To keep the workforce motivated, the County Government strives to ensure that salaries and wages are paid on time, all deserving employees are promoted promptly and training needs are met on a timely manner to ensure the seamless operation of the county government.

d) Market place practices-

In pursuit of sustainability our efforts are outlined as:

a) Responsible Supply chain and supplier relations-

It is estimated that public procuring accounts for up to 30% of the total Gross Domestic Product (GDP) in many developing countries. It is therefore paramount that County governments leverage this power by adopting sustainable procuring practices. The Nyandarua County procurement department adheres to the public procurement and asset disposal act, 2015 and The Public Procurement and Disposal (Preference and Reservations) Regulations, 2011 which requires that 30% of all procuring opportunities be set aside for vulnerable groups. By strict adherence and compliance to these acts, the county government ensures equitable and fair distribution of the county resources. This is essential in fostering inclusivity.

b) Responsible ethical practices-

All the county government employees are bound by the code of ethics as stipulated by the Public Officer Ethics Act, 2003 as well as the Nyandarua County staff Code of Conduct and Regulations. The County maintains a strict no tolerance attitude to corruption and all officers found culpable are personally answerable for their misdeeds.

c) Stewardship of goods an-

To guarantee sound management of the county assets, the county government has formulated a County Asset management policy and County Risk Management policy to guide all county

institutions on proper asset management. The implementation of these policies will result in better protection and preservation of the county assets.

e) Community Engagements

The overarching goal of the county government is to improve the lives of the citizenry be it through development projects, policy formulation, service delivery and in some instances direct monetary assistance. One of how the County Government engages the community is through its programmes in the department of youth, sports, gender and social services. Some of these programmes include the distribution of blankets to the elderly and organising free medical clinics for children with cerebral palsy by partnering with donors. These activities seek to give the County Government a human touch by meeting the immediate needs of the vulnerable groups in the county.

The county government recognizes that sustainable development requires adaptability and innovation to ensure that scarce resources are utilized optimally and benefit all the residents of the county. All county offices are equipped with a suggestion box through which complaints and new ideas can be communicated to the county

7. Management Discussion and Analysis

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

The County Government has been implementing Socio-Economic projects and programmes as captured in its County's Integrated Development Plan III (2023-2027). The projects and programmes and projects implemented are geared towards realization of the change agenda for socio-economic development and wealth creation. Some of the key projects and programmes implemented over the years include;

- i. Issuance of County Bursary Fund
- ii. Strengthening Community Health Units
- iii. Construction of JM Mashujaa complex
- iv. Acquisition of strategic stocks
- v. Upgrade of sub County hospitals
- vi. Youth Polytechnics Capitation @ 15,000 per trainee
- vii. Establishment of Nyandarua University Constituent College
- viii. Construction of ecde centres
- ix. Social empowerment
- x. Financial support to various livestock value chains
- xi. Issuance of subsidized farm inputs
- xii. AI programme
- xiii. Seed Capital (Agriculture Institutions' Revolving Fund)
- xiv. Preparation of County Valuation Roll - (Implementation of the Valuation Roll and Payment of professional fees)
- xv. Land acquisition for social amenities
- xvi. Urban development
- xvii. Municipal services
- xviii. Upgrade of roads through roads machinery programme and contractual works
- xix. Construction of bridges and drainage structures
- xx. Construction of County headquarters
- xxi. Construction of Governor's residence
- xxii. Emergency response

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Entity’s compliance with statutory requirements.

The County Government has been preparing the Financial Statements in accordance with the PFM Act, and International Public Sector Accounting Standards (IPSAS). The strict timelines have been adhered to with the quarterly and annual reports being submitted timely and to all respective offices

Major risks facing the organisation.

The County endeavours to implement socio-economic priority programmes as articulated in the County’s Integrated Development Plan III (2023-2027) and all other relevant policy documents. The County is desirous of ensuring that ongoing programmes and projects are undertaken and completed. The County operations are highly dependent on revenues from the National Government and Conditional Grants from various Development Partners.

Adherence to all the fiscal principles as captured in the constitution of Kenya 2010, and the PFM Act, 2012 is of the essence in the County operations. All programmes and projects implemented are to also adhere to other legal instruments such as the Procurement and Disposal Act and Regulations among other existing policy guidelines. The County is expected to implement the risk policy.

The major risks expected and their mitigation measures are as captured below;

Risk Category	Risk	Risk Implication	Risk Level (Low, Medium, High)	Mitigation measures
Strategic	Poor plans and priorities Lack of goodwill Political interference Conflict of interest	Failure to actualize plans Loss and/or misuse of public funds Misallocation of Resources Poor oversight	High	Strategic planning and management Effective conflict resolution Partnership and collaboration
Financial	Inadequate Financial resource Unrealized revenue targets Untimely exchequer release of funds Embezzlement of funds Non-compliant financial reporting	Stalling of projects High cost of project implementation Poor returns from investments Mismanagement of assets /liabilities	High	Development and implementation of a resource enhancement plan. Effective Cashflow projection plans Asset management Enforce full Compliance with the PFM Act
Operational	Inadequate human resource capacity	Failed /poor service delivery	High	Adequate staffing and Continuous training.

**County Government of Nyandarua
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Risk Category	Risk	Risk Implication	Risk Level (Low, Medium, High)	Mitigation measures
				Succession planning and management
	Flawed processes			Strengthening internal control systems.
	Unavailability/ systems failure			
Reputational	Adverse media coverage and public attitude	Loss of stakeholder confidence	Medium	Public involvement and participation Effective communication strategy
Compliance	Non-compliance with existing laws and procedures	Breaches of compliance and regulatory requirements Legal Liabilities and/or loss	Medium	Punitive measures in place
External	Climate change	Drought, floods and crop failure	High	Adopt climate-smart practices
	Rapid Technological changes	Obsolete assets and systems	Medium	Training and retraining of staff on emerging technologies

Material arrears in statutory and other financial obligations.

The county government majorly relies on the equitable share as the main source of revenue. Owing to the delay of the exchequer releases, the County has not been honouring the employee's compensation statutory deductions on timely basis. The county has arrears of kes 226,737,315 relating to employees' statutory deductions and June salaries as June, 2025.

On the other hand, the County Government did not honour payments to some of its service providers as at the end of the financial year. The County incurred a total kes. 1,033,430,173 as pending bills as at June 2025

Review of the economy and sector.

Nyandarua County has experienced significant economic growth and strategic shifts in its fiscal landscape over recent years, indicating promising potential for development and expansion. The county is ranked among the highest contributor to the national GDP. The county GCP has grown significantly reflecting substantial economic growth and potential for development. Nyandarua County boasts a GCP per capita slightly

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above the national average which suggests decent economic activity and the potential for improving living standards among residents.

Future developments

The county anticipates an upward trajectory in its economic growth. This will be contributed by the increase in the equitable share. The revised revenue sharing formula has increased the share for the county. The county has also been classified as a marginalized county and thus will be benefiting with equalization fund. The county is also implementing revenue mobilization strategies that will see increase in its own source revenue.

Owing to the increase in resources, the County will use the resources to improve the services to the wananchi through development of all its sectors.

8. Statement of Management Responsibilities

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

The County Executive Committee (CEC) member for Finance and Economic planning of the County Government of the County Assembly 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;
- 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
- vi. (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.

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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 entity's financial statements were approved and signed by the CEC member for finance on _____ 2025.


.....
HON. MARY W. KAMANDE
CECM FINANCE, ECONOMIC PLANNING AND ICT
COUNTY GOVERNMENT OF NYANDARUA



REPUBLIC OF KENYA

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REPORT OF THE AUDITOR-GENERAL ON COUNTY EXECUTIVE OF NYANDARUA 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 IPSAS financial statements of County Executive of Nyandarua set out on pages 1 to 71, which comprise of the statement of financial position as at 30 June, 2025 and the statement of financial performance,

statement of changes in net assets, statement of cash flows and statement of comparison of budget and actual amounts for the year then ended and a summary of significant accounting policies and other explanatory information in accordance with the provisions of Article 229 of the Constitution of Kenya and Section 35 of the Public Audit Act, 2015. I have obtained all the information and explanations which to the best of my knowledge and belief, were necessary for the purpose of the audit.

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

Basis for Qualified Opinion

1. Unexplained Voided Transactions

Review of the financial records revealed that one thousand nine hundred and ninety- eight (1998) transactions amounting to Kshs.1,191,206,248 were voided during the financial year under review. However, supporting documents such as voided payment vouchers, requests to void payments, The National Treasury approval and Exchequer requisitions from the Controller of Budget were not provided for audit verification. Further, the voided payments have not been disclosed as pending accounts payable and the utilization of funds meant for voided transactions was also not confirmed.

In the circumstances, the regularity of voided transactions amounting to Kshs.1,191,206,248 could not be confirmed.

2. Unreconciled Receivables from Non-Exchange Transactions

The statement of financial position and as disclosed in Note 23 to financial statements reflects receivables from non-exchange transaction of Kshs.1,627,082,389 which relates to receipts that were due from County Revenue Fund. However, the balance differs with the corresponding payables balance from County Revenue Fund financial statements amounting to Kshs.1,646,579,968, resulting to un-reconciled variance of Kshs.19,497,579.

In the circumstances, the accuracy and completeness of receivables from non-exchange transaction of Kshs.1,627,082,389 could not be confirmed.

3. First-Time Adoption of IPSAS 33 and Transitional Provisions

The cover page of the financial statements indicated that the financial statements were Transitional IPSAS financial statements / prepared in accordance with the accrual basis of accounting method under the International Public Sector Accounting Standards (IPSAS)

instead of indicating one option that was adopted. Further, Note 2 to the financial statements under the statement of compliance and basis of preparation of financial statements, the County Executive did not clearly indicate which transitional provision the entity took advantage of under IPSAS 33 for a three-year transition period. In addition, the County Executive did not disclose the specific transitional provisions and measures being taken towards full compliance with IPSAS Accrual Contrary to IPSAS 33 which explicitly requires an entity that utilizes any transition exemptions to clearly disclose the transition provisions that it has applied.

In the circumstances, the financial statements did not comply with the reporting template as prescribed by the Public Sector accounting Standard Board.

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

Emphasis of Matter

1.0 Budgetary Control and Performance

1.1 Underutilization of Budget

The statement of comparison of budget and actual amounts-recurrent and development combined reflects final receipts budget and actual on comparable basis of Kshs.8,779,773,471 and Kshs.4,790,756,342 respectively, resulting in an under funding of Kshs.3,989,017,129 or 45% of the budget. Similarly, the County Executive spent an amount of Kshs. 4,592,860,887 against actual receipts of Kshs. 4,790,756,342 resulting in an under-expenditure of Kshs.197,875,455.

The under-funding and under-utilization of the budget may have impacted negatively on the delivery of goods and services to the public.

1.2 Late Exchequer Releases

The statement of financial performance and as disclosed in Note 6 to the financial statements reflects transfers from County Revenue Fund in form of exchequer releases amounting to Kshs. 6,297,330,369. Included in the balance is an amount of Kshs.1,527,255,673 that was received in the month of July after the end of the accounting period.

Late disbursement of Exchequer releases to the County Revenue Fund may have negatively impacted on implementation of County Government programmes for the year under review.

2.Long Outstanding Payables

The statement of financial position and as disclosed Note 32 to financial statements reflect trade and other payables balance of Kshs.5,024,674,774. Included in the balance is an outstanding amount of Kshs.2,746,515,943 that remained unsettled for over a year comprising payables of Kshs.77,727,236 aged 1-2 years, Kshs.35,046,274 aged 2-3 years and Kshs.2,633,742,433 aged over three (3) years.

In the circumstances, the failure to meet the obligations as they fall due may be an indicator of possible disputes and disagreements with the services providers owed the amounts.

My opinion is not modified in respect of these matters.

Key Audit Matters

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

Other Matter

Unresolved Prior Year Matters

In the prior years' audit report, several issues were raised under the Report on Financial Statements and Lawfulness and Effectiveness in Use of Public Resources respectively. Review of the status during audit in 2024/2025 revealed that the indicated matters in **Appendix I** remained unresolved.

Failure to resolve prior year issues is an indication of weakened accountability and governance due to lack of action on previously raised issues and non-compliance with statutory requirements of the Public Audit Act, 2015.

Other Information

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

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

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

REPORT ON LAWFULNESS AND EFFECTIVENESS IN USE OF PUBLIC RESOURCES

Conclusion

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

Basis for Conclusion

1. Payment of Salary Outside Integrated Payroll and Personnel Database and Human Resource Integrated System(HRIS)

The statement of financial performance as disclosed under Note 9 to the financial statements reflects employee costs balance of Kshs.2,486,839,933 which include Kshs.2,483,292,033 paid as basic salaries of permanent employees which further include Kshs.93,005,874 paid outside the Integrated Payroll and Personnel Database (IPPD) system and the Human Resource Integrated System (HRIS) through manual payrolls. This was contrary to The National Treasury Circular No.16/2020 which requires personnel emoluments to be controlled in the public personnel database and supported by IPPD. Management did not illustrate efforts undertaken to regularize this anomaly.

In the circumstances, Management was in breach of the guidelines as outlined in the circular.

2. Non-Compliance with Requirements in Ethnic Diversity

Review of human resource records revealed that the Executive had two thousand four hundred and twenty-nine (2,429) staff on contractual and permanent & pensionable terms. However, out of this number, two thousand three hundred and twenty-two (2,322) members of staff, which translates to 96%, are from the dominant ethnic community in the county. Further, officers in Job Group P and above are a total of one hundred and twenty- three (123) employees out of which one hundred and ten (110) which translate to 89% were from a dominant ethnic community

This contravenes the provisions of Section7(2) of the National Cohesion and Integration Act, 2008 which requires that no public establishment shall have more than one third of its staff from the same ethnic community.

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

3. Staff Earning Less Than One-Third of Basic Salary

A review of the payroll for the year under audit revealed that four hundred and fourteen (414) staff members earned less than a third (1/3) of their basic salary after deduction contrary to Section 19 (3) of the Employment Act, 2007 and Section C.1 (3) of HR Policies and Procedures 2016.

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

4. Non-Compliance with the Rights and the Privileges of Persons with Disabilities

Out of 2,429 employees, only 22 are Persons Living with Disabilities, representing just 1% of the workforce—significantly below the 5% threshold recommended by Section 5(1)(e) of the Persons with Disabilities Act, 2025. Furthermore, among the 123 employees in senior management, only 2 are Persons Living with Disabilities. This indicates a potential under representation of Persons Living with Disabilities in governance and leadership roles within the County Executive.

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

5. Irregular Staff Recruitment

The County Executive recruited 43 officers in various positions. However, there was no approved staff establishment as prescribed by Section B.2(1) of the Human Resource Policies and Procedures Manual for the Public Service, 2016 which requires every public entity to prepare Human Resource Plans based on comprehensive job analysis to support achievement of goals and objectives in their Strategic Plans. The hiring of the officers was also contrary to section B.3 (1) Public Service Commission Human Resource Policy, 2016 which states that an Authorized Officer shall declare all vacant posts to the Public Service Commission in accordance with the procedures set out in the Commission's regulations.

In the circumstances, Management was in breach of the guideline as outlined in the policy.

6. Casuals Engaged Beyond Stipulated Period

The County engaged twenty (20) casual workers continuously for periods exceeding three (3) consecutive months and incurring Kshs.1,792,800. This is contrary to Section 37 of the Employment Act, 2007 which requires the employer to formalize the employment relationship and extend all the rights and benefits due under the law, including leave entitlements, notice period, and statutory deductions.

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

7. Non-Compliance with Law on Fiscal Responsibility on Wage Bill

The statement of financial performance and as disclosed in Note 9 to the financial statements reflect employee costs of Kshs. 2,486,839,933 or 39% of the total Revenue

of Kshs. 6,297,330,369. This exceeds the rate of 35% that is set out under Section 25 (1b) of the Public Finance Management (County Government) Regulation, 2015.

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

8. Procurement of Office and General Supplies from Non-Prequalified Suppliers

The statement of financial performance and as disclosed in Note 10 to the financial statements reflects use of goods and services of Kshs.1,689,204,344 which includes office general supplies of Kshs.32,804,015 which further include Kshs.7,685,896 procured from suppliers who were not included in the approved framework agreement list of suppliers contrary to Regulation 106 (1) of the Public Procurement and Asset Disposal Regulations, 2020 which states that a procuring entity is not required to advertise or invite quotations from persons not shortlisted under the framework agreement where a framework agreement has been entered into by the procuring entity.

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

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

Review of revenue records obtained from Level 4 and Level 5 health facilities in the County revealed that two (2) health facilities collected a total Kshs.236,054,105 towards the health facilities improvement which was transferred to the County Revenue Fund. However, the Fund reimbursed a total of Kshs.234,811,127 to the health facilities resulting in a deficit of Kshs.1,242,978. In addition, the County Executive owes the two (2) health facilities an amount of Kshs.111,299,334 from prior years. This is 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 of the County Executive was in breach of the law. In addition, failure to reimburse the total amount transferred by the facilities negatively impacted on service delivery by the health facilities.

10. Irregular Payments of Insurance for Undelivered Motor Vehicles

The Statement of financial performance and as disclosed in Note 10 to the financial statements reflects use of goods and services of Kshs.1,689,204,344 which includes insurance cost of Kshs.157,554,605 which further include Kshs.437,406 paid as insurance premium for two (2) vehicles that were purchased in February 2025 but had not been delivered to the County and the logbooks of which had not been processed at the time of audit.

In the circumstances, value for money on the amount of Kshs.437,406 paid as insurance premium for two (2) vehicles may not have been received by the public.

11. Irregular Limits of Liability and Premiums Payments in Group Medical Scheme.

County Government Group Medical Scheme offered to Job group G - J inpatient limit of Kshs.1,750,000 instead of Kshs.1,000,000 set by SRC. Further, County optical cover for

Job Group K to P of Kshs.30,000 instead of Kshs.25,000 and optical cover of Job Group R to T of Kshs.30,000 instead of Kshs.35,000 set by SRC.

This contravenes the Salaries and Remuneration Commission Circular no SRC/TS/CGOVT/3/61 dated 19 December, 2014 by providing rates not set by the commission.

In the circumstances, Management was in breach of the guidelines as outlined in the circular.

12. Irregular Payment to Council of Governors

The statement financial performance and as disclosed in Note 10 reflects use of goods and services of Kshs.1,689,204,344 which includes other operating expenses of Kshs.454,853,639 which further include Kshs.2,000,000 paid to the Council of Governors. This is contrary to Section 37(b) of the Intergovernmental Relations Act, 2012 which provides that the operational expenses in respect of the Council of Governors should be provided for in the annual estimates of the revenue and expenditure of the National Government.

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

13. Ineffective Management of Property, Plant and Equipment

The statement of financial position and as disclosed under Note 26 to financial statements reflects Kshs.1,560,955,311 for property, plant and equipment. However, during the audit the following issues were noted;

13.1 Lack of Logbooks

The County owns two hundred and twelve (212) motor vehicles and one hundred and sixty-two (162) motorcycles. However, only ninety-three (93) logbooks for the motor vehicles and forty (40) for the motorcycles were made available. The remaining one hundred and nineteen (119) motor vehicle logbooks and one hundred and twenty-two (122) motorcycle logbooks were not provided.

In the circumstances, rights and obligations and existence of the entire fleet could not be confirmed.

13.2 Grounded Motor Vehicles

The County has eighty (80) grounded motor vehicles out of the total fleet of two hundred and twelve (212) vehicles, and seventy-eight (78) grounded motorcycles out of one hundred and sixty-two (162) motorcycles. However, the records provided did not indicate the duration for which these vehicles and motorcycles have been grounded, nor did they outline any maintenance, disposal, or reactivation plans.

In the circumstances, valuation of these grounded vehicles could not be confirmed.

13.3 Lack of Asset Register

The County did not maintain an updated fixed asset register for its assets. The assets procured during the year were not recorded and not tagged for ease of identification.

In the circumstances, the existence and effectiveness of assets management could not be confirmed.

13.4 Delay in Insurance Compensation

The County lost 26 motor vehicles to fire during the Gen-Z demonstrations on 25 June, 2025 at the OI Kalou Sub-County yard and at the District Officer's office. However, from the reviewed correspondence between management and the insurance companies, it was not clear how or when the County would be compensated for the loss.

In the circumstances, compensation for the loss of 26 motor vehicles could not be confirmed

14. Delays in Project Implementation

14.1 Proposed Construction of Medical Complex at JM Memorial County Referral Hospital

The construction of the Medical Complex at JM Memorial County Referral Hospital project was awarded to a contractor at a contract sum of Kshs.1,468,740,156 for a contract period of one hundred and fifty-six (156) weeks commencing 7 July, 2021. The estimated completion date was 7 July, 2024 but was revised to 1 July, 2026 while the contract price was varied to Kshs.1,597,161,937(increment of contract sum by 8.72%). The County Government entered into a termination agreement with the contractor on 4 August, 2025 to pave way for completion through the Department of Defense following a presidential directive. Physical verification conducted in October, 2025, revealed that minimal work was ongoing at the construction site.

In the circumstances, value for money may not be realized due to delayed completion of the project.

14.2 Delayed Construction of Nyandarua County Headquarters at OI Kalou

The construction of Nyandarua County Headquarters was awarded at a contract sum of Kshs.617,644,564 for a period of one hundred and four (104) weeks commencing 16 March, 2017 with an estimated completion date of 15 March,2019. The completion date was revised to 30 June, 2019 and again to 30 June, 2021 and later to 31 December, 2022. In the Memorandum of Understanding (MOU) entered into with the State Department for Public Works in January, 2021, the County was to fund 30% of the cost of the project and National Government was to fund the balance of 70%. According to payment records, the County had made payments of Kshs.60,617,658 while the National Government had paid Kshs.279,218,554 which translates to total payments of Kshs.339,836,212 or 45% of the contract sum. Available information indicates that there was a variation order of Kshs.142,293,606 to the contract sum resulting to a revised

contract sum of Kshs.756,938,171. However, the contract was mutually terminated on 14 October, 2022.

The County awarded the contract to another contractor on 29 May, 2023 for a contract sum of Kshs.449,097,569.78 for a period of one hundred and two (102) weeks commencing 9 June,2023 and estimated completion date on 23 May, 2025. The contract was extended for a further 52 weeks with a new completion date on 22 May, 2026. A project brief dated 2 September, 2025 and audit verification done in October, 2025 revealed reduced progress of works within the period, further making the expected completion date doubtful.

In the circumstances, the value for money for expenditure of Kshs.339,836,212 so far incurred could not be confirmed.

14.3 Stalled Construction of County Aggregation and Industrial Parks

The Management entered into contract to construct the County Aggregation and Industrial Parks (CIAP) at Njabini Agricultural Training College (ATC) on 04 October, 2023 at a contract sum of Kshs.464,360,410 with a contract period of twenty-eight (28) weeks commencing on 29 January, 2024 up to 11 August, 2024.

The County Executive was to fund 50% of the cost of the project and National Government was to fund the balance of 50%. The County had so far made payments of Kshs.47,026,100 while the National Government had paid zero amounts. This translates to total payments of Kshs.47,026,100 or 10.13% of the contract sum, for 17% of the work completed and time elapsed was 70 weeks or 250% of the completion period.

Physical verification of the project carried out in the month of May, 2025 revealed that the project stalled at substructure works level (back filling and making up, hardcore filling and compaction, anti-termite treatment and reinforcement work level) at aggregation warehouses and cold storage level and substructure works level (blinding, reinforcement, form-work fixing and concerting to foundation footing and column base level) at value addition warehouses level.

Further, the contractor was not on site and there was no evidence that he requested and obtained an extension of project contract time after the previous extension 13.

14.4 Proposed Construction and completion of Pharmacy and Laboratory at Manunga Health Centre

Management entered into a contract for the proposed construction and completion of pharmacy and laboratory unit at Manunga health center at a contract price sum of Kshs.8,074,615. The project commenced on 6 May, 2024 with a contract period of 53 weeks to be completed on 6 May, 2025.

As at the time of audit in June, 2025, after the lapse of the project completion period, only first interim payment of Kshs.2,007,000 dated 31 January, 2025 had been made. The project was incomplete and stalled at foundation level. No revised completion date and approval for project extension were availed for audit review.

14.5 Proposed Construction and Completion of a Radiology Unit at Bamboo Health Centre

Management entered into a contract for proposed construction and completion of pharmacy and laboratory unit at Bamboo health center at a contract price sum of Kshs.11,496,972. The project commenced on 6 May, 2024 with a contract period of 53 weeks to be completed on 6 May, 2025.

As at the time of audit in June, 2025, after the lapse of the project completion period, only the first interim payment of Kshs.2,395,215 dated 31 January, 2025 had been made. Physical verification in the month of May, 2025 revealed that the project was incomplete and stalled at foundation level and the contractor was not on site.

No revised completion date and approval for project extension were availed for audit review. Further, the performance security for the project lapsed on 15 May,2025 and no evidence was provided for its renewal.

14.6 Proposed Construction and Completion of Chamuka Dispensary

Management entered into a contract for proposed construction and completion of Chamuka Dispensary on 15 May 2024 for the contract price sum of Kshs.28,342,801. The project commenced on 29 May, 2024 with a contract period of 52 weeks to be completed on 27 May, 2025.

As at the time of audit in June, 2025, after the lapse of the project completion period, two payment certificates totaling Kshs.15,000,000 had been made. However, the project was incomplete with structure completed and roofed but finishing was not yet done.

No revised completion date and approval for project extension were availed for audit review. Further, the performance security for the project was not provided. Physical verification done in the month of May, 2025 revealed that the project has stalled and contractor was not on site.

14.7 Construction of Governor's Official Residence

A contract for construction of the Governor's residence at a contract sum of Kshs.43,415,636 was awarded on 18 April, 2024. The contract period was thirty-two (32) weeks with expected completion date of 24 December, 2024.

Physical verification conducted in the month of May, 2025 revealed that the project has stalled and the contractor is not on site. No revised completion date and approval for project extension were availed for audit review.

In the circumstances, the public may not get value for money for the stalled projects.

15. Outstanding Legal Fees

The statement financial performance and as disclosed in Note 10 to financial statements reflects use of goods and services of Kshs.1,689,204,344 which includes other operating

expenses of Kshs.454,853,639, which further include Kshs.15,861,118 owed to various law firms for services rendered.

In the circumstances, delayed settlement of the fee notes exposes the County to fines, penalties, interest and further legal suits. The county might incur nugatory expenditure which could have been avoided had the County Executive honoured their obligations.

16. Failure to Pay Court Awards

The County Government was ordered to pay by the Employment and Labour Relations Court of Kenya at Nakuru a total of Kshs.25,286,532. to three petitioners as compensation and damages for unlawful termination on 26 October, 2021. However, as at the time of audit in October, 2025, the County had not complied with the court order exposing the County to extra costs in form of fines and penalties and further litigation.

In the circumstances, the County Executive were in breach of the law.

17. Irregularities in Planning and Budgeting

17.1 Lack of Citizen Participation in Planning and Budgeting

Review of the budget-making process revealed that the County was not in compliance with Articles 201 and 232(1)(d) of the Constitution of Kenya, 2010 for failure to follow the guidelines in effective public participation. Further, Management failed to develop criteria to be used in identifying the stakeholders that would participate in the budget process.

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

17.2 Non-Compliance with Budgetary Limits and Reporting Requirements

The approved revenue budget for the County Government (County Executive and Assembly) amounted to Kshs.9,652,691,719. Included in the budget amount is Kshs.872,918,248 for the County Assembly Budget. The approved budget for the County Assembly translates to 9.04% of the total County Government Revenue exceeding the fiscal limit by 2.04% as set under Regulation Section 25(1)(f) of the Public Finance Management (County Governments), Regulations, 2015.

Further, the County Executive Committee Member for Finance did not submit a responsibility statement to County Assembly explaining the reasons for the deviation and providing a plan on how to ensure annual actual expenditure out turns as well as medium term allocation comply with the provisions of Section 107(2)(a) of the Act and the regulations in the subsequent years as required by Regulation 25(1)(h).

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

17.3 Non-Compliance with Debt-to-Revenue Ratio Limits

The approved revenue budget for the County Executive for the year under review amounted to Kshs.8,779,773,471 against certified pending accounts payable of

Kshs.2,965,410,323. This resulted to thirty-four (34) percent of the County Government's total revenue. The amount exceeds the required sets limit of Twenty (20) percent contrary to Public Finance management (County Government) Regulation 2015 Regulation 25(1)(d).

In the circumstances, Management were 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 effects of the matter described in the Basis for Conclusion on the Effectiveness of Internal Controls, Risk Management and Governance section of my report, I confirm that nothing else has come to my attention to cause me to believe that internal controls, risk management and governance were not effective.

Basis for Conclusion

1. Lack of an Off-site Data Recovery Centre

The County Executive does not have an offsite data recovery center to facilitate secure back up and retrieval of data in the event of unforeseen occurrences.

In the circumstances, the lack of an offsite data recovery system may adversely affect the optimal performance of the county executive should a disaster arise.

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

11 December, 2025

APPENDIX I - UNRESOLVED PRIOR YEARS AUDIT ISSUES

	Financial Year	Audit Issue
1	2023/2024	Variances in the Statement of Comparison of Budget and Actual Amounts – Recurrent and Development Combined
2	2023/2024	Variances Between Financial Statements Balances and Integrated Financial Management system
3	2023/2024	Variance Between Appropriation Account and Payment Details,
4	2023/2024	Un-reconciled Pending Bills
5	2023/2024	Unexplained Voided Transactions,
6	2023/2024	Budgetary Control and Performance
7		Non-Compliance with Law on Ethnic Composition,
8	2023/2024	Non-Compliance with the Law on Fiscal Responsibility-Wage Bill,
9	2023/2024	Payment of Salary Outside IPPD System,
10	2023/2024	Irregular Engagement of Consultants for Legal Services,
11	2023/2024	Irregular Payments of Subscription to the Council of Governors,
12	2023/2024	Non-Compliance with the Law on Pending Bills,
13	2023/2024	Irregular Expenditure on Designated Departments,
14	2023/2024	Incomplete and Low Absorption in Projects Implementation Status Report,
15	2023/2024	Stalled Construction of the Nyandarua County Headquarters at OI - Kalou,
16	2023/2024	Proposed Construction of County Aggregation and Industrial Parks,
17	2023/2024	Proposed Construction of Medical Complex at JM Memorial County Referral Hospital,
18	2023/2024	Governor's Official Residence,
19	2023/2024	Lack of Risk Management Policy,
20	2023/2024	Weaknesses in the Legal Department,
21	2023/2024	Lack of Logbooks and Vehicle Status
22	2023/2024	Failure to Adhere to Vote Control Guidelines on Subsistence Allowance and
23	2023/2024	Summary of Non-current Assets Register.

**County Government of Nyandarua
Annual Report and Financial Statements for the year ended June 30, 2025**

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

Revenue from non-exchange transactions		
Transfers from CRF	6	6,297,330,369
Miscellaneous Revenue	7	
Total		6,297,330,369
Revenue from exchange transactions		
Other income	8	
Total revenue		6,297,330,369
Expenses		
Employee costs	9	2,486,839,933
Use of goods and services	10	1,689,204,344
Transfers to other Government Entities	11	706,075,600
Depreciation and amortization expense	12	-
Other Grants and Subsidies	13	187,450,000
Finance costs	14	4,482,621
Social Benefits	15	-
Total expenses		5,074,052,497
Gain/(loss) on sale of assets	16	-
Gain/Loss on Foreign Exchange	17	-
Gain/Loss on fair value of investments	18	-
Impairment loss	19	-
Surplus/Deficit for the year		1,223,277,872
Taxation	20	-
Net Surplus/Deficit		1,223,277,872

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

.....
Fredrick Irungu
Chief Officer - Finance

ICPAK Member No: 9102



.....
Samuel Ndung'u
Accountant

ICPAK M/No: 32778

County Government of Nyandarua
Annual Report and Financial Statements for the year ended June 30, 2025

11. Statement of Financial Position as at 30 June 2025

Assets			
Current Assets			
Cash and Cash equivalents	21	197,894,423	230,983,023
Receivables from Exchange Transactions	22	113,570,760	-
Receivables from Non-Exchange Transactions	23	1,627,082,389	3,096,099
Inventories	24	-	-
Current portion of investments	25	-	-
Total Current Assets		1,938,547,572	234,079,122
Non-Current Assets			
Receivables from Exchange Transactions	22(b)		
Non- Current portion of investments	25		
Property, Plant and Equipment	26	1,560,955,311	-
Intangible Assets	27	3,980,000	-
Investment Property	28	-	-
Right-of-use assets	29	-	-
Biological Assets	30	-	-
Tangible Natural Resources	31	-	-
Total Non- Current Assets		1,564,935,311	-
Total Assets (A)		3,503,482,883	234,079,122
Liabilities			
Current Liabilities			
Trade and Other Payables	32	5,024,674,774	2,965,410,323
Refundable Deposits and Prepayments	33	94,137,825	107,275,355
Current Provision	34	-	-
Lease Liabilities	35	-	-
Deferred Income	36	-	-
Employee Benefit Obligation	37	-	-
Current Portion of Borrowings	38	-	-
Total Current Liabilities		5,118,812,599	3,072,685,678
Non-Current Liabilities			

County Government of Nyandarua
Annual Report and Financial Statements for the year ended June 30, 2025

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)		5,118,812,599	3,072,685,678
Net Assets(A-B)		(1,615,329,716)	(2,838,606,556)
Represented By:			
Reserves		-	-
Accumulated Surplus		(1,615,329,716)	(2,838,606,556)
Capital Fund		-	-
Net Assets		(1,615,329,716)	(2,838,606,556)

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

.....
Fredrick Irungu
Chief Officer - Finance
ICPAK Member No: 9102



.....
Samuel Ndung'u
Accountant
ICPAK M/No: 32778

County Government of Nyandarua
Annual Report and Financial Statements for the year ended June 30, 2025

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

As at 30th June 2024 (cash basis)	215,145,527			215,145,527
Adjustments:				
Derecognition of FLLOCA for fy 2023/24 from cash and cash equivalent	(85,503,381)			(85,503,381)
Derecognition of health a commercial account for fy 2023/24 from cash and cash equivalent	(2,838,379)			(2,838,379)
Recognition of Pending bills as at 30 th June 2024	(2,965,410,323)		-	(2,965,410,323)
As at July 1, 2024	(2,838,606,556)	-	-	(2,838,606,556)
Return to CRF	(1,032)			(1,032)
Surplus/ deficit for the year	1,223,277,872			1,223,277,872
Other changes (specify)				
As at June 30, 2025	(1,615,329,716)	-	-	(1,615,329,716)

**County Government of Nyandarua
Annual Report and Financial Statements for the year ended June 30, 2025**

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

	Notes	Kshs
Cash flows from operating activities		
Receipts		
Transfers from CRF		4,559,773,319
Miscellaneous Revenue		
Other income		
Total receipts		4,559,773,319
Payments		
Employee costs		2,052,400,094
Use of goods and services		1,198,945,435
Transfers to other Government Entities		252,032,863
Other Grants and Subsidies		187,450,000
Finance costs		4,482,621
Social Benefits		-
Total payments		3,695,311,013
Net cash flows from/(used in) operating activities	40	864,462,306
Cash flows from investing activities		
Purchase of PPE		(893,569,875)
Purchase Intangible assets		(3,980,000)
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		(897,549,875)
Cash flows from financing activities		
Returns to CRF		(1,032)
Proceeds from borrowings		-
Repayment of borrowings		-
Net cash flows from financing Activities		(1,032)
Net increase/(decrease) in cash & Cash equivalents		(33,088,600)
Cash and cash equivalents at 1 July	21	230,983,023
Cash and cash equivalents at 30 June	21	197,894,423

County Government of Nyandarua
Annual Report and Financial Statements for the year ended June 30, 2025

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

	Kshs	Kshs	Kshs	Kshs	Kshs	
Budget carry overs (Special Purpose A/c)		482,502,015	482,502,015	230,983,023	251,518,992	48%
Receipts						
Transfers from the CRF	6,737,355,000	(200,833,348)	6,536,521,652	4,507,893,319	1,915,057,573	71%
Other receipts	1,749,117,321	11,632,483	1,760,749,804	51,880,000	1,708,869,804	3%
Total Receipts	8,486,472,321	293,301,150	8,779,773,471	4,790,756,342	3,875,446,369	56%
Payments						
Compensation of employees	2,537,700,000	66,220,132	2,603,920,132	2,056,882,715	547,037,417	79%
Use of goods and services	1,548,045,238	226,465,788	1,774,511,026	1,198,945,435	461,952,831	74%
Subsidies	-	-	-	-	-	-
Transfers to other government units	1,066,637,500	(83,667,000)	982,970,500	252,032,863	730,937,637	26%
Other grants and transfers	352,400,000	36,194,904	388,594,904	187,450,000	201,144,904	48%
Social security benefits	-	-	-	-	-	-
Acquisition of assets	2,981,689,583	48,087,326	3,029,776,909	897,549,875	2,132,269,035	30%
Finance costs, including loan interest	-	-	-	-	-	-

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Receipts/Payments Item	Original Budget	Adjustment	Total Budget	Actual on Comparative Year	Realisation Difference	% of Realisation
Repayment of principal on borrowings	-	-	-	-	-	-
Other payments	-	-	-	-	-	-
Total	8,486,472,321	293,301,150	8,779,773,471	4,592,860,887	4,073,341,824	54%
Surplus	-	-	-	197,895,455		

Reconciliation table

Description of Particulars	
Actual Surplus Amounts as per the statement of Budget	197,895,455
Classification differences	(1,032)
Closing Cash and Cash Equivalent as per the statement of Cash flows	197,894,423

Reasons for under realisation (below 90% of realisation)

- i. The conditional grants anticipated were released after the end of the financial year and could not be transferred to the SPAs
- ii. Delay in Exchequer releases

Reasons for budget adjustments

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1. Incorporating the 2023/24 FY Pending Bills;
2. Realigning the changes in the projected revenues as per CARA (Amended) 2025;
3. Incorporation of the Unspent Balances brought forward/Unremitted balances from 2023/24 Financial Year; and
4. Realignment of the budget for efficiency and responsiveness to emerging issues.

15. Notes to the Financial Statements

1. General Information

Nyandarua county Government is established by and derives its authority and accountability from The Constitution of Kenya 2010. The Entity is domiciled in Kenya and its principal activities is providing essential services to the citizenry.

2. Statement of Compliance and Basis of Preparation

Statement of compliance

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

Guiding note during the transition period:

The financial statements have been prepared in accordance with the PFM Act, and International Public Sector Accounting Standards (IPSAS), or the entity has taken advantage of the transitional provisions under IPSAS 33 and therefore these 1st/ 2nd/ 3rd/ year's financial statements are transitional financial statements and the following elements of the financial statements have not been recognised as the entity has taken advantage of the transition provisions outlined in IPSAS 33. (entity to state the transitional provisions it has applied and the steps being towards full compliance with IPSAS Accrual).

These financial statements were authorised for issue by the accounting officer on 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 Entity. The accounting policies adopted have been consistently applied to all the years presented.

Reporting period

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

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

Purpose and nature of financial instruments

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

Climate change obligations

Kenya's current National Determined Contribution (NDC) to deliver on the goals of the Paris Agreement sets a headline target of a 32 per cent emission reduction by 2030 relative to the business-as-usual scenario of 143 MtCO₂eq. Entities commitment to climate change action does not constitute a present obligation on the balance sheet but are disclosed separately.

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Physical assets

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

County Government of Nyandarua

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

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.*

IPSAS 43	<p><i>Applicable 1st January 2025</i></p> <p>The standard sets out the principles for the recognition, measurement, presentation, and disclosure of leases. The objective is to ensure that lessees and lessors provide relevant information in a manner that faithfully represents those transactions. This information gives a basis for users of financial statements to assess the effect that leases have on the financial position, financial performance and cashflows of an Entity. The new standard requires entities to recognise, measure and present information on right of use assets and lease liabilities.</p> <p>Not applicable</p>
IPSAS 44: Non- Current Assets Held for Sale and Discontinued Operations	<p><i>Applicable 1st January 2025</i></p> <p>The Standard requires,</p> <p>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>Not applicable</p>
IPSAS 45- Property Plant and Equipment	<p><i>Applicable 1st January 2025</i></p> <p>The standard supersedes IPSAS 17 on Property, Plant and Equipment. IPSAS 45 has additional guidance/ new guidance for heritage assets, infrastructure assets and measurement. Heritage assets were previously excluded from the scope of IPSAS 17 in IPSAS 45, heritage assets that satisfy the definition of PPE shall be recognised as assets if they meet the criteria in the standard. IPSAS 45 has an additional application guidance for infrastructure assets, implementation guidance and illustrative examples. The standard has clarified existing principles e.g valuation of land over or under the infrastructure assets, under- maintenance of assets and distinguishing significant parts of infrastructure assets.</p>
IPSAS 46 Measurement	<p><i>Applicable 1st January 2025</i></p> <p>The objective of this standard was to improve measurement guidance across IPSAS by:</p>

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

IPSAS 47- Revenue	<p><i>Applicable 1st January 2026</i></p> <p>This standard supersedes IPSAS 9- Revenue from exchange transactions, IPSAS 11 Construction contracts and IPSAS 23 Revenue from non- exchange transactions. This standard brings all the guidance of accounting for revenue under one standard. The objective of the standard is to establish the principles that an entity shall apply to report useful information to users of financial statements about the nature, amount, timing and uncertainty of revenue and cash flow arising from revenue transactions.</p> <p>Not applicable</p>
IPSAS 48- Transfer Expenses	<p><i>Applicable 1st January 2026</i></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> <p>Not applicable</p>
IPSAS 49- Retirement Benefit Plans	<p><i>Applicable 1st January 2026</i></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> <p>Not applicable</p>

IPSAS 50: Exploration For & Evaluation of Mineral Resources	<p><i>Applicable 1st January 2027</i></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> <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 entity's financial statements arising from the exploration for and evaluation of mineral resources and help users of those financial statements understand the amount, timing and certainty of future cash flows from any exploration and evaluation assets recognized. <p>Not applicable</p>
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iii) Early adoption of standards

The Entity did not early – adopt any new or amended standards in the financial year or *the entity adopted the following standards early (state the standards, reason for early adoption and impact on entity's financial statements.)*

**County Government of Nyandarua
Annual Report and Financial Statements for the year ended June 30, 2025.**

Notes to the Financial Statements (Continued)

4. Summary of Significant Accounting Policies

a) Revenue recognition

i) Revenue from non-exchange transactions

Transfers from other government entities

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

ii) Revenue from exchange transactions

Interest income

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

Dividends

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

Rental income

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

b) Budget information

The original budget for FY 2024/25 was approved by the County Assembly on 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 Entity upon receiving the respective approvals in order to conclude the final budget. Accordingly, the Entity recorded additional appropriations of Kshs 293,301,150 on the 2024/25 budget following the governing body's approval. The Entity's budget is prepared on a different basis to the actual income and expenditure disclosed in the financial statements.

County Government of Nyandarua
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Notes to the Financial Statements (Continued)

Budget information (continued)

The financial statements are prepared on accrual basis using a classification based on the nature of expenses in the statement of financial performance, whereas the budget is prepared on a cash basis. The amounts in the financial statements were recast from the accrual basis to the cash basis and reclassified by presentation to be on the same basis as the approved budget. A comparison of budget and actual amounts, prepared on a comparable basis to the approved budget, is then presented in the statement of comparison of budget and actual amounts. In addition to the Basis difference, adjustments to amounts in the financial statements are also made for differences in the formats and classification schemes adopted for the presentation of the financial statements and the approved budget. A statement to reconcile the actual amounts on a comparable basis included in the statement of comparison of budget and actual amounts and the actuals as per the statement of financial cash flows has been presented under section 14 of these financial statements.

c) Investment property

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

d) Property, plant and equipment

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

Notes to the Financial Statements (Continued)

e) Right of use asset

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

f) Tangible Natural Resources

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

Leases

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

Notes to the Financial Statements (Continued)

g) Intangible assets

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

h) Research and development costs

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

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

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

i) Financial instruments

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

Notes to the Financial Statements (Continued)

i. Financial assets

Classification of financial assets

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

Subsequent measurement

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

Amortized cost

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

Notes to the Financial Statements (Continued)

Fair value through net assets/ equity

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

Trade and other receivables

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

Fair value through surplus or deficit

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

Impairment

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

ii. Financial liabilities

Classification

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

Notes to the Financial Statements (Continued)

j) Inventories

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

- i) Raw materials: purchase cost using the weighted average cost method.
- ii) Finished goods and work in progress: cost of direct materials and labour and a proportion of manufacturing overheads based on the normal operating capacity but excluding borrowing costs.

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

k) Provisions

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

l) Contingent liabilities

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

Notes to the Financial Statements (Continued)

m) Contingent assets

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

n) Nature and purpose of reserves

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

o) Changes in accounting policies and estimates

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

p) Employee benefits

Retirement benefit plans

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

q) Foreign currency transactions

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

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

Notes to the Financial Statements (Continued)

r) Borrowing costs

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

s) Related parties

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

t) Service concession arrangements.

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

u) Cash and cash equivalents

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

County Government of Nyandarua

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Notes to the Financial Statements (Continued)

v) Comparative figures

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

w) Subsequent events

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

Notes to the Financial Statements (Continued)

5. Significant Judgments and Sources of Estimation Uncertainty

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

Estimates and assumptions.

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

Useful lives and residual value

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

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

Provisions

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

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Notes to the Financial Statements (Continued)

6. Transfers from CRF

Source of Transfer	2024/25 Actual	2023/24 Actual	2022/23 Actual
Recurrent	4,316,240,738		4,316,240,738
Development	1,475,166,894		1,475,166,894
Special purpose transfers	505,922,737		505,922,737
Total	6,297,330,369		6,297,330,369

7. Miscellaneous Revenue

Source of Revenue	2024/25 Actual	2023/24 Actual	2022/23 Actual
In kind grants and donations			
Refunds & Reimbursements			
Revenues not classified anywhere else			
Total			

8. Other Incomes

Source of Income	2024/25 Actual	2023/24 Actual	2022/23 Actual
Insurance recoveries			-
Sale of tender documents			-
Services concession income			-
Other incomes not specified elsewhere			-
Total other income			-

**County Government of Nyandarua
Annual Report and Financial Statements for the year ended June 30, 2025.**

Notes to the Financial Statements (Continued)

9. Employee Costs

Description	
Basic salaries of permanent employees	2,483,292,033
Basic wages of temporary employees	3,547,900
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	2,486,839,933

10. Use of Goods and Services

Utilities, supplies and services	50,345,477
Communication, supplies and services	14,003,018
Domestic travel and subsistence	357,057,905
Foreign travel and subsistence	5,464,815
Printing, advertising, and information supplies & services	9,513,200
Rentals of produced assets	5,712,293
Training expenses	24,826,538
Hospitality supplies and services	150,327,014
Insurance costs	157,554,605
Specialized materials and services	316,619,029
Other operating expenses <i>including bank Charges</i>	454,853,639
Office and general supplies and services	32,804,015
Fuel Oil and Lubricants	63,959,036
Routine maintenance – vehicles and other transport equipment	35,693,382
Routine maintenance – other assets	2,828,223
Others (Consultancy services)	7,642,155
Total	1,689,204,344

**County Government of Nyandarua
Annual Report and Financial Statements for the year ended June 30, 2025.**

Notes to the Financial Statements (Continued)

11. Transfers to Other Government Entities

Description	
Transfers to other County Government entities	559,848,955
Transfers to self-reporting projects	76,226,645
Transfers to car loan and mortgage schemes	70,000,000
Others (specify)	
Total	706,075,600

12. Depreciation and Amortization Expense

Description	
Property, plant and equipment	-
Intangible assets	-
Investment property carried at cost	-
Total	-

13. Other Grants and Subsidies

Description	
Membership dues and subscriptions to international organizations	
Scholarships and other educational benefits	137,450,000
Emergency relief and refugee assistance	50,000,000
Grants to small businesses, cooperatives, and self employed	
Subsidies to Public entities	
Subsidies to Private entities	
Total Grants and Subsidies	187,450,000

14. Finance Costs

Description	
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	4,482,621
Total finance costs	4,482,621

**County Government of Nyandarua
Annual Report and Financial Statements for the year ended June 30, 2025.**

Notes to the Financial Statements (Continued)

15. Social Benefits

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

16. Gain/Loss on Sale of Assets

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

17. Gain/Loss on Foreign Exchange

Description	
Gain or loss on foreign exchange transactions	-
Gain or loss on balances in foreign exchanges	-
Total	-

18. Gain/Loss on Fair Value Investments

Description	
Investments at Fair Value	-
Total Gain	-

19. Impairment Loss

Description	
Property, Plant and Equipment	-
Intangible Assets	-
Total Impairment Loss	-

**County Government of Nyandarua
Annual Report and Financial Statements for the year ended June 30, 2025.**

Notes to the Financial Statements (Continued)

20. Taxation

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

Recurrent Account	6,587	70
Development Account	2,157,393	961
Deposits Account	94,137,825	107,275,355
Special Purpose Accounts	101,592,618	209,210,020
Other operating commercial accounts (Health Facilities)		2,838,379
Total	197,894,423	319,324,783

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

Recurrent Accounts			
Nyandarua County Recurrent	1000170204	6,587	70
Development Accounts			
Nyandarua County Development	1000170174	2,157,393	961
Deposits Accounts			
Nyandarua County Deposit Account	1000237295	94,137,825	107,275,355
Special Purpose Accounts			
Road Maintenance Levy Fund	1000268301	368,641	368,641
Nyandarua County Youth Polytechnic	1000368478	1,576	1,576
Nyandarua County Special Purpose Account	1000321148	0	151
Kenya Devolution Support Programme	1000386096	81,783,329	92,194,904
Primary Health Care	1000561653	456,521	174,752

**County Government of Nyandarua
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Nyandarua County Commun Health Prom	1000744488	4,390,000	
Nyandarua County Climate Change Funds	1000528923		85,503,381
Nat Agr Val Chain	1000708093	-	16,492,713
Nyandarua County Aggreg & Indust Pa	1000723033	14,592,550	14,473,900
Nyandarua County Headquarter Sp	1000744456	-	
Nyandarua County 2nd Devolution Sp	1000746289	-	
Nyandarua County Pr-Prmry Capi A/C	1000764748	-	
Nyandarua County Agri Buss Dev Pro	1000765852	-	
Other operating commercial accounts (Health facilities commercial accounts)			
Kieni	1100626362001		975
Captain Dispensary	1141468009600		27,643
Chamuka Dispensary	1141501524600		5,500
Charagita Dispensary	1141690973800		44,598
Gatimu Health Centre	1141501365900		92,210
Kahuru Dispensary	1141605511400		5,772
Kamiruri Dispensary	1141689427500		1,338
Kanguu Dispensary	1141691094400		1,213
Kasuku Health Centre	1141037050500		43
Kianjogu Dispensary	1141689440800		92
Kiburuti Dispensary	1141467983800		11,846
Kihuha Dispensary	1141690012700		2,318
Kimathi Dispensary	1141468548500		4,980
Kiriogo Dispensary	1141037418600		33,181
Kitogo Dispensary	1141605405100		19,827
Koinange Dispensary	1141606016700		5,007
Maina And Mwangi Health Centre	1141036298101		10,664
Mikeu Dispensary	1141467992000		327
Mumui Dispensary	1141605858000		123,837
Munoru Dispensary	114183493830		13,478
Ndaragwa Health Centre	1141036881900		609,662
Ngano Health Centre	1141036475200		68,533

**County Government of Nyandarua
Annual Report and Financial Statements for the year ended June 30, 2025.**

Ngorika Health Centre	1141412596500		1,778
Nyairoko Dispensary	1141689752500		3,571
Nys Tumaini F. Unit Dispensary	1141467398000		10,640
Rurii Dispensary	1141467776600		5,701
Baari Dispensary	160297009611		13,927
Gathiriga Dispensary	1900280939720		60,627
Gatondo Dispensary	620297002545		112,997
Geta Bush H/C	200297694789		2,471
Geta Forest Dispensary	200298835761		111,004
Gichungo Dispensary	620280382549		2,847
Huhoini Dispensary	160261584173		1,473
Kahembe Dispensary	160297196546		14,576
Kaimbaga Health Centre	620296990016		12,122
Kanjuiri Dispensary	620297000008		23,153
Karampton Dispensary	160282197836		33,750
Kihuho Dispensary	620262447559		17
Kwambekenya Dispensary	200297696975		56,178
Lereshwa Dispensary	770296966445		5,359
Leshau Pondo Dispensary	160297027343		11,308
Manunga H/C	620297004428		42,162
Mastoo Dispensary	620297191451		9,945
Mbuyu Dispensary	160299746125		13,224
Mkungi Dispensary	200297101234		1,205
Mukindu Dispensary	620296998555		7,172
Murungaru Health Centre	200296916108		56,077
Mutarakwa Dispensary	200297481896		79,068
Nandarasi Dispensary	200190648168		6,189
Ndemi H/C	620297003346		13,702
Ndivai Dispensary	160297224678		4,631
Ndunyunjeru Dispensary	200296962107		142,034
New Mawingu Health Centre Hssf Account	620296997400		2,472
New Tumaini Health Centre	620296969917		61,343
Ol Bolosat Dispensary	160297004387		37,275
Old Mawingu H/C	200297019141		1,591
Pesi Dispensary	160297004739		3,621
Shalom Dispensary	620296997392		1,397
Shamata Dispensary	160297379660		4,752
Shauri Dispensary	160297429686		328

County Government of Nyandarua

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Silibwet Health Centre	160297090189		3,454
Subuku Dispensary	160297011959		29,617
Turasha Dispensary	200262418452		541
Uruku Dispensary	160297013662		11,860
Bamboo Health Centre	1104141752		18,449
Gathara Dispensary	1124876421		6,157
Githabai Dispensary	1175428175		4,482
Haraka Dispensary	1169655599		10,066
Heni Health Centre	1104033291		17,398
Kamuchege Dispensary	125676430		(88)
Karangatha Health Centre	1124252223		37,874
Kenton Dispensary	1103650025		102,930
Kiambogo Dispensary	1205423664		7,224
Mikaro Dispensary	1124827544		97,025
Mirangine Health Centre	1118089553		27,088
Munyaka Dispensary	1133034799		124,806
Njabini Health Centre	1105117715		72,885
Rwanyambo Dispensary	1124876294		20,740
Wanjohi H/C	1121815782		191,140
Total		197,894,423	319,324,783

**County Government of Nyandarua
Annual Report and Financial Statements for the year ended June 30, 2025.**

Notes to the Financial Statements (Continued)

22. Receivables from Exchange Transactions

Receivables from Exchange Transactions		
Total receivables		
Other exchange debtors (Insurance prepayment)	113,570,760	
Less: impairment allowance		
Total receivables		
a) Current receivables	113,570,760	
b) Non-current receivables		
Total Receivables (a+b)	113,570,760	

i) Ageing analysis for Receivables

Ageing analysis for Receivables				
Description	FY 2024/25		Opening Balance	% of the total
	Current FY	% of the total		
Less than 1 year	113,570,760	100%		
Between 1- 2 years				
Between 2-3 years				
Over 3 years				
Total (a+b)	113,570,760	100%		

ii) Reconciliation for Impairment Allowance on Receivables from Exchange Transactions

Impairment Allowance	
At the beginning of the year	-
Additional allowance during the year	-
Recovered during the year	-
Written off during the year	-
At the end of the year	-

**County Government of Nyandarua
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				
Other debtors (non-exchange transactions)		1,627,082,389	3,096,099	
Less: impairment allowance		-	-	
Total receivables from non-exchange transactions		1,627,082,389	3,096,099	
Ageing Analysis- Receivables from non-exchange transactions	Insert Current FY	% of the total	Opening Balance	% of the total
Less than 1 year	1,627,082,389	100%	3,096,099	100%
Between 1-2 years				
Over 3 years				
Total	1,627,082,389	100%	3,096,099	100%

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

Description	
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	-

Notes to the Financial Statements (Continued)

24. Inventories

Description		
Spare parts	-	-
Goods held for distribution	-	-
Less: allowance for impairment	-	-
Total	-	-

Detailed disclosure on inventories

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

25. Investments

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

**County Government of Nyandarua
Annual Report and Financial Statements for the year ended June 30, 2025.**

d) Movement of Equity Investments

At the beginning of the year	-
Purchase of investments in the year	-
Sale of investments during the year	-
Increase /(decrease) in fair value of investments	-
At the end of the year	-

Notes to the Financial Statements (Continued)

e) Shareholding in other entities

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

Name of Entity where investment is held	Class	Percentage			Nominal Value of Shares		
		%	%	%	Kshs	Kshs	Kshs
Entity A		-	-	-	-	-	-
Entity B		-	-	-	-	-	-
Entity C		-	-	-	-	-	-
		-	-	-	-	-	-

**County Government of Nyandarua
Annual Report and Financial Statements for the year ended June 30, 2025.**

Notes to the Financial Statements (Continued)

26. Property, Plant and Equipment

Depreciation Rate		2-10%	10-16.67%	2-20%	12.5%	33.3%		
Cost	Kshs	Kshs	Kshs	Kshs	Kshs	Kshs	Kshs	Kshs
Opening Bal as 1st July 2024	-	-	-	-	-	-	-	-
Additions	48,109,600	46,905,392	26,958,000	1,168,740,548	8,106,666	27,753,778	234,381,326	1,560,955,311
Disposals	-	-	-	-	-	-	-	-
Transfer/Adjustments	-	-	-	-	-	-	-	-
As At /Jun 2025	48,109,600	46,905,392	26,958,000	1,168,740,548	8,106,666	27,753,778	234,381,326	1,560,955,311
Depreciation And Impairment								
Depreciation for the year	-	-	-	-	-	-	-	-
Disposals	-	-	-	-	-	-	-	-
Impairment	-	-	-	-	-	-	-	-
Transfer/Adjustment	-	-	-	-	-	-	-	-
As At Jun 2025	-	-	-	-	-	-	-	-
Net Book Values								
Opening Bal as at 1st July 2024	-	-	-	-	-	-	-	-
As At June, 2025	48,109,600	46,905,392	26,958,000	1,168,740,548	8,106,666	27,753,778	234,381,326	1,560,955,311

(WIP includes ongoing construction of health centres, county headquarter, VTC and ECDE buildings and CAIP project.)

**County Government of Nyandarua
Annual Report and Financial Statements for the year ended June 30, 2025.**

Notes to the Financial Statements (Continued)

27. Intangible Assets

Description		Amount
Cost/Opening balance at the beginning of the year		
Additions		3,980,000
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		3,980,000

28. Investment Property

Description		Amount
Cost/Opening balance at the beginning of the year		-
Additions		-
Disposal during the year		-
Depreciation		-
Impairment		-
At end of the year		-

**County Government of Nyandarua
Annual Report and Financial Statements for the year ended June 30, 2025.**

Notes to the Financial Statements (Continued)

29. Right-of-use assets

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

Specify	-	-	-
Specify	-	-	-
	-	-	-
Total	-	-	-

31. Tangible Natural Resources

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	-	-	-	-

**County Government of Nyandarua
Annual Report and Financial Statements for the year ended June 30, 2025.**

Notes to the Financial Statements (Continued)

32. Trade and Other Payables

Trade payables	4,136,192,198		2,965,410,323	
Payments received in advance				
Employee payables	434,439,839			
Third-party payments				
Other payables	454,042,737			
Total trade and other payables	5,024,674,774		2,965,410,323	
Ageing analysis:				
(Trade and other payables)	Current FY	%	Opening balance	% of the Total
Under one year	2,278,158,831	45%	2,965,410,323	100%
1-2 years	77,727,236	2%		
2-3 years	35,046,274	1%		
Over 3 years	2,633,742,433	52%		
Total (tie to above total)	5,024,674,774	100%	2,965,410,323	100%

33. Refundable Deposits and Prepayments

Customer deposits	94,137,825		107,275,355	
Prepayments				
Other deposits	-		-	
Total deposits	94,137,825		107,275,355	
Ageing analysis: (Refundable deposits)				
	Current FY	% of the Total	Opening Balance	% of the Total
Under one year	(13,137,52)	-14%	2,850,413	3%
1-2 years	2,850,412	3%	16,067,435	15%
2-3 years	16,067,435	17%	13,113,881	12%
Over 3 years	88,357,506	94%	75,243,626	70%
Total	94,137,824		107,275,355	

**County Government of Nyandarua
Annual Report and Financial Statements for the year ended June 30, 2025.**

Notes to the Financial Statements (Continued)

34. Provisions

Description	2024	2023	2022	2021
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	2024	2023
Balance at the beginning of the year	-	-
Discount interest on lease liability	-	-
Paid during the year	-	-
At end of the year	-	-

Maturity Analysis

Period	2024
Year 1	-
Year 2	-
Year 3	-
Year 4	-
Year 5 and onwards	-
Less: unearned Interest	-
	-

Analysed as:

Description	2024
Current	-
Non- Current	-
Total	-

**County Government of Nyandarua
Annual Report and Financial Statements for the year ended June 30, 2025.**

Notes to the Financial Statements (Continued)

36. Deferred Income

Description		
National Government	-	-
International Funders	-	-
Public Contributions and Donations	-	-
Total Deferred Income	-	-

The deferred income movement is as follows:

	Kshs	Kshs	Kshs	Kshs
Balance Brought Forward	-	-	-	-
Additions	-	-	-	-
Transfers To Capital Fund	-	-	-	-
Transfers To Income Statement	-	-	-	-
Other Transfers	-	-	-	-
Balance Carried Forward	-	-	-	-

Analysed as:

Current	-
Non- Current	-
Total	-

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

Notes to the Financial Statements (Continued)

37. Employee Benefit Obligations

Description	2025				
	Kshs	Kshs	Kshs	Kshs	Kshs
Current Benefit Obligation	-	-	-	-	-
Non-Current Benefit Obligation	-	-	-	-	-
Total Employee Benefits Obligation	-	-	-	-	-

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

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

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

Description	2025	
	-	-
Discount Rates	-	-
Future Salary Increases	-	-
Future Pension Increases	-	-
Mortality (Pre- Retirement)	-	-
Mortality (post-retirement)	-	-
Withdrawals	-	-
Ill Health	-	-
Retirement	-	-

County Government of Nyandarua
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:

The return on defined plan assets		-	-
Actuarial gains/ losses arising from changes in demographic assumptions		-	-
Actuarial gains/ losses arising from changes in financial assumptions		-	-
Actuarial gains and losses arising from experience adjustments		-	-
Others (specify)		-	-
Adjustments for restrictions on the defined benefit asset		-	-
Remeasurement of the net defined benefit liability (asset)		-	-

b) Amounts recognized in the Statement of Financial Position

Present value of defined benefit obligations(a)	-	-	
Fair value of plan assets(b)	-	-	
Funded status(=a-b)	-	-	
Restrictions on asset recognised	-	-	
Others	-	-	
Net asset or liability arising from defined benefit obligation	-	-	

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

**County Government of Nyandarua
Annual Report and Financial Statements for the year ended June 30, 2025.**

Notes to the Financial Statements (Continued)

38. Borrowings

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

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

External Borrowings		
Dollar Denominated Loan From 'X Organisation'	-	-
Sterling Pound Denominated Loan From 'Y Organisation'	-	-
Euro Denominated Loan from Z Organisation'	-	-
Domestic Borrowings		
Kenya Shilling Loan From KCB	-	-
Kenya Shilling Loan from Barclays Bank	-	-
Kenya Shilling Loan from Consolidated Bank	-	-
Total /Balance at end of The Year	-	-

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

Notes to the Financial Statements (Continued)

Short Term Borrowings (Current Portion)	-	-
Long Term Borrowings	-	-
Total	-	-

39. Service Concession Arrangements Liability

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

Surplus for the year before tax	1,223,277,872
Adjusted for:	
Depreciation	-
Non-cash grants received	-
Contributed assets	-
Impairment	-
Gains and losses on disposal of assets	-
Contribution to provisions	-
Contribution to impairment allowance	-
Working capital adjustments	
Increase in inventory	-
Increase in receivables	(1,737,557,050)
Increase in deferred income	-
Increase in payables	1,391,879,015
Decrease in payments received in advance	(13,137,530)
Net cash flow from operating activities	864,462,307

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

Notes to the Financial Statements (Continued)

41. Financial Risk Management

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

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

i) Credit risk

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

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

As at 30 June 2025				
Receivables from exchange transactions	-	-	-	-
Receivables from non-exchange transactions	-	-	-	-
Bank balances	-	-	-	-
Total	-	-	-	-

(NB: The totals column should tie to the individual elements of credit risk disclosed in the Entity’s statement of financial position)

**County Government of Nyandarua
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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 Entity has recognised in the financial statements is considered adequate to cover any potentially irrecoverable amounts. The Entity has significant concentration of credit risk on amounts due from xxxx. The board of directors sets the Entity’s credit policies and objectives and lays down parameters within which the various aspects of credit risk management are operated.

ii) Liquidity risk management

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

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

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

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

a) Foreign currency risk

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

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Notes to the Financial Statements (Continued)

Financial Risk Management

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

Current FY

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 Entity's statement of comprehensive income on applying the sensitivity for a reasonable possible change in the exchange rate of the three main transaction currencies, with all other variables held constant. The reverse would also occur if the Kenya Shilling appreciated with all other variables held constant.

20xx			
Euro	10%	-	-
USD	10%	-	-
20xx-1			
Euro	10%	-	-
USD	10%	-	-

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Notes to the Financial Statements (Continued)

b) Interest rate risk

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

Management of interest rate risk

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

Financial Risk Management

Sensitivity analysis

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

Fair value of financial assets and liabilities

a) Financial instruments measured at fair value.

Determination of fair value and fair values hierarchy

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

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

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Notes to the Financial Statements (Continued)

Financial Risk Management

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

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

Revaluation Reserve		-	-
Retained Earnings		-	-
Capital Reserve		-	-
Total Funds		-	-
Total Borrowings		-	-
Less: Cash And Bank Balances		-	-
Net Debt/(Excess Cash And Cash Equivalents)		-	-
Gearing		-	-

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Notes to the Financial Statements (Continued)

42. Related Party Disclosures

Nature of related party relationships

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

Government of Kenya

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

Other related parties include:

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

Transactions with related parties	
a) Sales to related parties	
Others (specify) e.g. interest and bank charges	-
Total	-
B) purchases from related parties	-
Purchases of electricity from KPLC	-
Purchase of water from govt service providers	-
Rent expenses paid to govt agencies	-
Training and conference fees paid to govt. Agencies	-
Others (specify)	-
Total	-
b) Grants /transfers from the government	-
Grants from national govt	-
Grants from county government	-
Donations in kind	-
Total	-
c) Expenses incurred on behalf of related party	-
Payments of salaries and wages for county employees	-
Payments for goods and services for	-
Total	-
d) Key management compensation	-
Compensation to key management	-
Total	-

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43. Segment Information

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

44. Contingent Assets and Contingent Liabilities

Contingent Assets

Contingent Assets	
Insurance Reimbursements	-
Assets Arising from Determination Of Court Cases	-
Reimbursable Indemnities and Guarantees	-
Receivables From Other Government Entities	-
Others (Specify)	-
Total	-

(Give details)

Contingent Liabilities

Contingent Liabilities	-
Court Case xx against the Entity	
Bank Guarantees in Favour of Subsidiary	-
Contingent Liabilities arising from Contracts Including PPPs	-
Others (Specify)	-
Total	-

45. Capital Commitments

Authorised for	-
Authorised and contracted for	-
Total	-

(NB: Capital commitments are commitments to be carried out in the next financial year and are disclosed in accordance with IPSAS 17. Capital commitments may be those that have been authorised by the board but at the end of the year had not been contracted or those already contracted for and ongoing)

County Government of Nyandarua

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Notes to the Financial Statements (Continued)

46. Program for Results (PforR) Disclosure

This disclosure note is for entities implementing Programs for Results (PforR). Implementing entities are required to make disclosures in accordance with their respective financing agreements. The disclosure should capture the program's goal and expenditures designated in the expenditure framework.

Name of PforR: N/A		Name of Financing Partners:				
Expenditure Details*	Opening Cumulative for Previous FYs		Current FY		Total Cumulative	
	Budget	Actual	Budget	Actual	Budget	Actual
Program code						
Sub-program						
Sub-program						
Sub-total						
Program code						
Sub-program						
Sub-program						
Sub-total						
Total						

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

47. Events after the Reporting Period

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

48. Ultimate And Holding Entity

The Entity ultimate parent is the Government of Kenya.

49. Currency

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

**County Government of Nyandarua
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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. in the external audit Report	Issue	Management Comments	Resolution Status	Resolution Date
1.0	Variations in the Statement of Comparison of Budget and Actual Amounts – Recurrent and Development Combined.	The Variance is as result of journals passed within the year including virements.	Not resolved	30 th June 2026
2.0	Expenditures Incurred After the End of the Financial Year.	This was as a result of late disbursement from the national Treasury. This has been addressed upon adoption accrual basis of accounting.	Resolved	
3.0	Variations Between Financial Statements Balances and Integrated Financial Management system.	These were IFMIS challenges which included historical balances brought forward. These challenges are currently being resolved through the assistance of the National treasury IFMIS department.	Not resolved	30 th June 2026
4.0	Variance Between Appropriation Account and Payment Details	Management noted the error while processing payments in the IFMIS system and specific journals were passed to correct the anomaly	Not resolved	30 th June 2026
5.0	Unsupported Budget Adjustments.	Adjustments to budget were duly supported in Fy 2024-2025	Resolved	

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Reference No. on the external audit Report	Issue / Observations from Auditor	Management Response	Status (Resolved / Not Resolved)	Timeline for Resolution
6.0	Un-reconciled Other Grants and Transfers	Management reconciled figures with controller of budget and resolved the matter	Resolved	
7.0	Unreconciled Pending Bills.	<p>Increase of the reported pending bills opening balance was as result of inclusion of pending bills previously omitted.</p> <p>Delayed remittance of taxes and deductions is as a result of delayed exchequer releases. However, management has initiated negotiations with Local Authorities Provident Fund (LAPFUND), Central Provident Fund (CPF) and Kenya Revenue Authority (KRA) to waive the penalties and interests.</p>	Not resolved	30 th June 2026

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Reference No. in the external audit Report	Issue	Explanation of the reasons for voiding each transaction was provided.	Resolution	Resolution Date
8.0	Unexplained Transactions.	Voided	Not resolved	30 th June 2026
Emphasis of matter				
1.0	Budgetary Control and Performance.	The under-performance was due to the following factors. I. Unreleased equitable revenues share for June 2024 amounting to Ksh 472,478,085. II. Conditional grants amounting to Ksh 729,510,749 budget for but not received. III. Shortfall in own revenue collection attributed to unfavourable economic times.	Not resolved	30 th June 2026
2.0	Late Exchequer Releases.	Management advocates for timely disbursement of the	Resolved	

**County Government of Nyandarua
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Reference No. in the external audit Report	Issue / Observation	Management Response	Resolution Status	Resolution Date
		equitable share of revenue to enable effective budget absorption thus enhancing service delivery to the public.		
Other matters				
	Unresolved Prior Year Matters.	Management is progressively implementing audit recommendations issued by the office of the Auditor General.	Not Resolved.	30 th June 2026
Report on lawfulness and effectiveness in use of public resources				
1.1	Lack of an Approved Staff Establishment.	Approved staff establishment is in place	Resolved	
1.2	Non-Compliance with Law on Ethnic Composition.	All vacant positions in the county are posted on the County's website and newspapers with country-wide circulation. However, the County Public Service Board	Not resolved	Open

**County Government of Nyandarua
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Reference No. in the external audit Report	Type of Observation	Description of Observation	Status	Remarks
		has had challenges in attracting applications from qualified persons from non-dominant communities due to social-political factors. The board remain committed towards receiving and successfully processing applications from all qualified Kenyans.		
1.3	Non-Compliance with the Law on Fiscal Responsibility-Wage Bill	<p>Non-compliance was due to the following:</p> <ul style="list-style-type: none"> I. Equitable revenues share for June 2024 amounting to Kshs 472,478,085 was not received. II. Conditional grants amounting to Kshs 	Not resolved	Open

**County Government of Nyandarua
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Reference No. as found in the external audit findings Report				
		729,510,749 budgeted for but not received. III. Shortfall in own revenue collection by 287,837,498 attributed to unfavourable economic times.		
1.4	Payment of Salary Outside IPPD System.	The County has been progressively working towards enrolling all employees into the IPPD System.	Not resolved	30 th June 2026
2.0	Failure to Recruit a Solicitor General	Solicitor general has since been recruited.	Resolved	

**County Government of Nyandarua
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The external audit findings are as follows:				
3.0	Irregular Engagement of Consultants for Legal Services.	Due to the nature of the services offered in the Office of the County Attorney, it is impractical to invite tenders on a matter that is urgent and requires a quick response. It's for this reason that the County Attorney invokes his/her powers and function under the Office of the County Attorney Act, 2020, Sections 7 and 8, to pick on an advocate who is pre-qualified and best suited to handle the specific matter.	Not resolved	30 th June 2026
4.0	Non-Adherence to the stipulated Budget Process Timelines.	Budget process timelines are now being observed	Resolved	

**County Government of Nyandarua
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Reference No. on the external audit Report				
5.0	Excessive Budgetary Allocation to the County Assembly	Issue cleared by the Senate Public Accounts committee	Resolved	
6.0	Irregular Revenue Collection and Management System Extension.	The County Executive made an extension as was advised by the head procurement. The contract addendum provided for a provision of contract extension.	Resolved	
7.0	Irregular Payments of Subscription to the Council of Governors.	The amount relates to annual county subscription to the council of governors as agreed by the council.	Not resolved	
8.1	Non-Compliance with the Law on Pending Bills	Only verified pending bills amounting to Ksh 184,505,626 were paid in the year under review. However, management constituted pending bills	Not resolved	30 th June 2026

**County Government of Nyandarua
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Reference No. on the external audit Report	Issue / Observation from the external audit	Description of the Issue / Observation	Resolution / Action Taken	Date of Completion
		verification committee to verify all bills payable after which payment will be made.		
8.2	Irregular Expenditure on Designated Departments	Management is progressively working towards ensuring autonomy of municipalities within the County.	Not resolved	30 th June 2026
8.3	Irregular Commitments for Supply of Goods and Services.	This was occasion by Procurement system failure hence the delay. However, the process was appropriately approved.	resolved	
9.1	Incomplete and Low Absorption in Projects Implementation Status Report	The absorption level was pegged on completed projects. In-complete projects were carried as pending bills and are being paid in the current financial year.	Not resolved	30 th June 2026

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Reference No. in the external audit Report	Issue / Observation	Response	Resolution Status	Resolution Date
9.2	Stalled Construction of the Nyandarua County Headquarters at Ol Kalou	Construction of the County Headquarters is on-going.	Not resolved	Open
9.3	Proposed Construction of County Aggregation and Industrial Parks	The project is on going	Not resolved	Open
9.4	Proposed Construction of Medical Complex at JM Memorial County Referral Hospital.	The project is on going	Not resolved	Open
9.5	Governor's Official Residence	Management is in process of subdividing the land to comply with Salaries Remunerations Commission's recommendation and only two acres have been fenced off	Not resolved	30 th June 2026
9.6	Unimplemented Projects	Prepayments for transformers installation is in line with Kenya Power connection	Resolved	

**County Government of Nyandarua
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Reference No. in the external audit Report	Issue	Description	Status	Resolution
		procedures which requires quotations to be issued and payment to be done before installation. The four transformers have since been installed.		
10	Un-Remitted and Withheld Taxes.	The principle has already been settled	Resolved	
Report on effectiveness of internal controls risk management and Governance				
1.0	Lack of Information Technology Systems Interface	The two systems were designed to operate independently. But following the enactment and implementation of the FIF act that authorized health facilities to spend at source, every health facility now has its own pay bill number for revenue collection	Resolved	

**County Government of Nyandarua
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Reference No. in the external audit Report	Issue	Description	Status	Resolution Date
2.1	Lack of an Audit Committee	Nyandarua County executive audit committee is now in place.	Resolved	
2.2	Weaknesses in Internal Audit Function	Management notes the audit observation and has already constituted County executive audit committee.	Resolved	
3.0	Lack of Risk Management Policy	Management has drafted the risk management policy which has been forwarded to the County Assembly for consideration and approval.	Not resolved	30 th June 2026
4.0	Weaknesses in the Legal Department.	The reason for engaging external legal experts is due to	Not resolved	30 th June 2026

**County Government of Nyandarua
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Reference No. on the external audit Report	Issues / Observations from the external audit	Description of the issues	Resolution / Action Plan	Status
		high backlog of pending legal cases.		
5.0	Lack of Logbooks and Vehicle Status	These are vehicles inherited from the defunct local authority and the National government. Official handover of the vehicles is yet to be done through Intergovernmental Relations Technical Committee (IGRTC).	Not resolved	Open
6.0	Failure to Adhere to Vote Control Guidelines on Subsistence Allowance	Due to cash-flow challenges and lengthy funds requisition process through the office of Controller of budget, officers are forced to attend invitation then claim for reimbursement.	Not resolved	Open

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Reference No. of the Annual Report	Issue	Findings	Resolution	Completion Date
7.0	Irregularly Leasing of the Medical Equipment (MES)	This was an initiative of the National government and has since been discontinued.	Resolved	
8.0	Summary of Non-current Assets Register.	Management has procured an asset management system and is in the process of tagging all County assets digitally.	Not resolved	30 th June 2027



 Fredrick Irungu
 Accounting Officer
 Date



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Appendix II: Projects implemented by (The Entity)

Status of Projects completion

Project						
YOUTH EMPOWERMENT, SPORTS AND ARTS						
Perimeter wall and murram running tracks - Ol jororok stadium	1,500,000	1,500,000	100%	1,500,000	1,500,000	CGN
Levelling and other works- new ground for the proposed Engineer stadium	3,000,000	2,897,934	100%	3,000,000	2,897,934	CGN
Levelling and construction of 3-door toilet, fencing and goal posts - Kianjata playing field	2,500,000	2,425,147	100%	2,500,000	2,425,147	CGN
Running tracks - Wakirogo stadium	1,500,000	1,395,549	100%	1,500,000	1,395,549	CGN
Dias construction - Ndunyu Njeru stadium	1,500,000	1,500,000	100%	1,500,000	1,500,000	CGN
Toilet construction and fencing - Murungaru stadium	2,000,000	-	0%	2,000,000	-	CGN
Murungaru stadium- Levelling and goal posts	1,000,000	995,589	100%	1,000,000	995,589	CGN
Njabini ward- Repair of Rurinja stadium perimeter wall	200,000	178,371	100%	200,000	178,371	CGN
Proposed construction of VIP Terrace (Dias)- Ol'Kalou Stadium- M/s Gesa Building & Civil Engineering Ltd FY 2016-17	4,403,933	4,403,933	0%	4,403,933	4,403,933	CGN
AGRICULTURE, LIVESTOCK AND FISHERIES						
Establishment of biogas digesters demos	200,000	-	0%	200,000	-	CGN
Registration of animals with Kenya Stud Book	500,000	-	0%	500,000	-	CGN
Bee farming promotion- Supply and distribution of hive- Githioro Ward	400,000	400,000	100%	400,000	400,000	CGN
Githioro ward- Purchase and distribution of Incubators	300,000	300,000	100%	300,000	300,000	CGN

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Project						
Kaimbaga--Support to poultry farmers with solarized incubators/fertilized eggs	1,300,000	-	0%	1,300,000	-	CGN
Kaimbaga-Support to farmers with chaff cutters	250,000	-	0%	250,000	-	CGN
Kaimbaga - Support to farmers with petrol powered knapsack sprayers	250,000	-	0%	250,000	-	CGN
Livestock farming promotion - breeding stock and Inputs - Ndaragwa Central Ward	1,500,000	-	0%	1,500,000	-	CGN
Charagita ward - sheep farming promotion- breeding stock	1,500,000	-	0%	1,500,000	-	CGN
Livestock farming promotion - breeding stock and Inputs - Rurii Ward	900,000	-	0%	900,000	-	CGN
Shamata Ward- Livestock promotion- Support to sheep farmers group with parental stock-Canary	3,000,000	3,000,000	100%	3,000,000	3,000,000	CGN
Shamata Ward- Livestock promotion- Support to poultry farmers group with parental stock- Simbara	3,000,000	3,000,000	100%	3,000,000	3,000,000	CGN
North Kinangop Ward- Livestock promotion- Support to sheep farmers group with parental stock	2,500,000	-	0%	2,500,000	-	CGN
National Government - Financial support to various livestock value chains	135,210,000	-	0%	135,210,000	-	National Government
Leshau Pondo ward - Ongoing construction of Livestock sale yard	1,000,000	1,000,000	100%	1,000,000	1,000,000	CGN
Vaccination equipment	1,000,000	1,000,000	100%	1,000,000	1,000,000	CGN
Supplies for Production- Acaricides and drugs (East Coast Fever Control Program)	2,400,000	2,400,000	100%	2,400,000	2,400,000	CGN
Purchase of vaccines & sera (vaccination program)	8,639,599	8,639,599	100%	8,639,599	8,639,599	CGN
Repair of county slaughter houses	800,000	800,000	100%	800,000	800,000	CGN
Veterinary supplies and materials- liquid nitrogen	500,000	-	0%	500,000	-	CGN
Provision and administration of dairy semen (Inclusive of commission to AI Service providers) - Karau ward	1,000,000	-	0%	1,000,000	-	CGN

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Establishment of an Artificial Insemination Management and Control Centre- (fabrication of container(s), supply of liquid nitrogen, sexed semen and related equipment, commission to providers etc) Eng. Ward	3,000,000	-	0%	3,000,000	-	CGN
Subsidized AI Programme - Inclusive of commission to AI Service providers (Kes. 1m/Ward)	25,000,000	25,000,000	100%	25,000,000	25,000,000	CGN
Stocking of dams and ponds with fingerlings	300,000	-	0%	300,000	-	CGN
Supplies for Production-trout fish feeds and feed medicine	300,000	-	0%	300,000	-	CGN
Refurbishment and improvement of the fish hatchery units	500,000	-	0%	500,000	-	CGN
North Kinangop Ward - support to Kambi-Mbau Youth with clean/certified horticultural seeds	900,000		0%	900,000	-	CGN
Karau ward - procurement and distribution of maize seeds	1,300,000	1,300,000	100%	1,300,000	1,300,000	CGN
Leshau Pondo ward -Crop farming promotion-Clean/certified seeds	500,000	500,000	100%	500,000	500,000	CGN
Kipipiri ward - Crop farming promotion-Clean/certified seeds	500,000	500,000	100%	500,000	500,000	CGN
Njabini ward - Crop farming promotion-Farm inputs	1,000,000	1,000,000	100%	1,000,000	1,000,000	CGN
Crop farming promotion - Inputs and Seedlings/Seeds - Nyakio	1,000,000	1,000,000	100%	1,000,000	1,000,000	CGN
Crop farming promotion - Inputs and Seedlings/Seeds- Wanjohi	4,000,000	4,000,000	100%	4,000,000	4,000,000	CGN
Crop farming promotion - Inputs and Seedlings/Seeds - Kaimbaga	1,000,000	1,000,000	100%	1,000,000	1,000,000	CGN
Charagita ward - Pyrethrum farming promotion	700,000	-	0%	700,000	-	CGN
Kiriita ward - Crop farming promotion-Inputs and Seedlings/Seeds - Kiriita	2,000,000	-	0%	2,000,000	-	CGN
Shamata- Purchase and delivery of handheld tractors	500,000	-	0%	500,000	-	CGN
Promotion of Fruit Farming- (Kes. 1M/Ward)	23,000,000	23,000,000	100%	23,000,000	23,000,000	CGN
Promotion of horticulture- French peas farming in Geta Ward	1,000,000	-	0%	1,000,000	-	CGN
Promotion of Fruit Farming - Shamata	3,000,000	3,000,000	100%	3,000,000	3,000,000	CGN
Refurbishment and Equipping of the Soil testing lab	1,000,000	-	0%	1,000,000	-	CGN

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Project						
IDA(World Bank) - National Agricultural Value Chain Development Project (NAVCDP)	151,520,000	41,000,000		151,520,000	41,000,000	IDA (World Bank)
National Agricultural Value Chain Development Project (NAVCDP) - County contribution FY 2024/2025	5,000,000	5,000,000	100%	5,000,000	5,000,000	CGN
Input subsidy - Procurement and distribution of subsidized fertilizer	121,624,039	121,624,039	100%	121,624,039	121,624,039	CGN/ N.Gvt
Distribution of subsidized fertilizer	2,000,000	2,000,000	100%	2,000,000	2,000,000	CGN
Agriculture Institutions' Revolving Fund- Ol'Joro'Orok ATC, Njabini ATC, Nyahururu & Kinangop Agricultural Mechanization Services (AMS) and Seed Production Unit	10,000,000		0%	10,000,000	-	CGN
HEALTH SERVICES				-	-	
Upgrade of Bamboo health center radiology completion and equipping	11,496,972	2,395,215		5,000,000	2,395,215	CGN
Upgrade of Ndaragwa health center radiology completion	11,676,183	3,000,000		3,000,000	3,000,000	CGN
Upgrade of Chamuka/Ol Jororok health center	26,342,801	10,000,000	80%	10,000,000	10,000,000	CGN
Upgrade of Manunga health center	8,074,615	2,007,000		5,000,000	2,007,000	CGN
Completion of Mosset Dispensary				-	-	
Kangubiri dispensary	12,965,697	10,109,659	80%	1,000,000	999,999	CGN
JM Mashujaa complex	1,597,161,930	515,152,181	65%	120,000,000	112,015,381	CGN
Gathaara Dispensary	948,976	948,976	100%	948,976	948,976	CGN
Construction of Mastoo Dispensary incinerator	300,000	-	0%	300,000	-	CGN
Improvement of Njabini health center	3,000,000	-	0%	3,000,000	-	CGN
Kiganjo dispensary fencing	500,000	-	0%	500,000	-	CGN
Captain Health Centre fencing	300,000	-	0%	300,000	-	CGN
Construction of Passenga dispensary- Rurii- Toilet	1,000,000	-	0%	1,000,000	-	CGN
Construction of Passenga dispensary- Rurii- Fencing and gate	1,600,000	-	0%	1,600,000	-	CGN
Mukindu Dispensary Rurii- Toilet	1,000,000	-	0%	1,000,000	-	CGN
Construction of Thitai dispensary- Rurii	1,500,000	-	0%	1,500,000	-	CGN
Mumui dispensary fencing	380,200	380,200	100%	380,200	380,200	CGN

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Project						
Completion of Kagubiri Dispensary	2,000,000	-		2,000,000	-	
Construction and completion of Muhakaini dispensary - Robkam building contractors Ltd	1,001,090	-	100%	1,001,090	-	CGN
Tourism, Cooperative Development, Trade & Industrialization				-	-	
Equipping of Cottage hub- CIDs and Jua Kali groups	2,879,000	-	0%	2,879,000	-	CGN
Establishment of incubation hubs		-	0%	-	-	CGN
Development of County Aggregation and Industrial Park (CAIP) -County contribution	464,500,000	72,026,100	17%	15,000,000	25,000,000	CGN
Development of County Aggregation and Industrial Park (CAIP) -Conditional Grant				-	-	National Government
Rehabilitation of Market Toilets Across all Wards	955,935	955,935	0%	955,935	955,935	CGN
Maintenance of Markets	1,200,000	1,200,000	0%	1,200,000	1,200,000	CGN
Upgrade of Soko Mpya (Phased financing - Cabro works,Market access road Drainage	4,597,851	4,597,851	70%	4,597,851	4,597,851	CGN
Assorted drainage works through labour contracting- Ndemi and Wanjohi	597,000	-	0%	597,000	-	CGN
Geta market stalls electricity installation and electrical works	1,383,599	1,383,599	100%	1,383,599	1,383,599	CGN
Support to Cooperatives -Kiriita Ward	3,496,800	-	0%	3,496,800	-	CGN
Purchase of milk cans - Shamata		-	0%	-	-	CGN
Support to Kiambogo Cooperative Society (Geta) - Purchase of milk cans		-	0%	-	-	CGN
Support to Njabini Farmers Cooperative Society - Purchase of milk churns		-	0%	-	-	CGN
Development of drainage and access roads in the Arboretum (County Machinery)	988,477.52	-	0%	988,478	-	CGN
Installation of Solar for water distribution in the arboretum	2,158,122	2,158,122	100%	2,158,122	2,158,122	CGN
Satelite toilet in the event grounds	1,749,723.15	-	0%	1,749,723	-	CGN

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Water distribution, signages, benches and litter bins in the arboretum		-	0%	-	-	CGN
Ol'kalou Arboretum-purchase and installation of swimming pool amenities and accessories	1,999,800	-	100%	1,999,800	-	CGN
Emmy Garage Limited	349,947	-	100%	349,947	-	CGN
WATER, ENVIRONMENT, CLIMATE CHANGE AND NATURAL RESOURCES				-	-	
Kenyatta Road borehole - Installation of submersible pump and solar system	4,000,000		40%	4,000,000	-	CGN
Kenyatta Road borehole - Supply and lay assorted pipes and fittings	1,000,000		40%	1,000,000	-	CGN
Kibuyu borehole- Rehabilitation, pump testing and supply and installation of submersible pump	1,600,000		40%	1,600,000	-	CGN
Kenyatta Road borehole w/p - Construction of water tower and installation of 2No. 10m3 plastic tanks	1,800,000		40%	1,800,000	-	CGN
Heni Borehole Pump	600,000	597,536	100%	600,000	597,536	CGN
Githabai-Githioro-Ngwataniro pipeline extension - Supply and delivery of assorted pipes and accessories	3,500,000			3,500,000	-	CGN
Supply of assorted pipes	2,000,000			2,000,000	-	CGN
Fencing of Wachira B/H	800,000			800,000	-	CGN
Churiri borehole - Supply and installation of submersible pump and solar system	4,000,000		40%	4,000,000	-	CGN
Sasumua Dam W/P - Supply and laying of assorted pipes and fittings	600,000	598,647	100%	600,000	598,647	CGN
Raigiri w/p - Construction of 100m3 masonry water storage tank	2,000,000	-	50%	2,000,000	-	CGN
Mbirithi w/p - Construction of 225m3 masonry water storage tank	3,200,000			3,200,000	-	CGN
Kanyugi irrigation project - Borehole drilling and casing	3,000,000			3,000,000	-	CGN
Kikanamuku W/P- Supply and laying of pipes	2,000,000		100%	2,000,000	-	CGN

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Project						
Kwa Michinu borehole - Installation of submersible pump and solar system	4,000,000		90%	4,000,000	-	CGN
Kwa Michinu borehole - Construction of water tower and installation of 2No. 10m3 plastic tanks	1,668,928		90%	1,668,928	-	CGN
Repair of Kagongo borehole submersible water pump	700,000	698,900	100%	700,000	698,900	CGN
Kiambogo borehole w/p - installation of submersible pump and solar system	3,881,430	3,881,430	100%	3,881,430	3,881,430	CGN
Kiambogo borehole w/p - Construction of water tower and installation of 2No. 10m3 plastic tanks	1,800,000			1,800,000	-	CGN
Completion of Kamagoko water intake	2,800,000			2,800,000	-	CGN
Migaa village - Construction of 100m3 masonry water storage tank	2,000,000			2,000,000	-	CGN
Forest 2 and Rurii- Mawingu w/p - Supply of assorted pipes and accessories	700,000	699,334	100%	700,000	699,334	CGN
Supply of pump- Githioro Secondary School	400,000	398,937	100%	400,000	398,937	CGN
Muhonia Turasha booster borehole drilling and casing	3,200,000	3,197,063	100%	3,200,000	3,197,063	CGN
Karuri Dry - Supply of assorted pipes and accessories	500,000			500,000	-	CGN
Miti Itano borehole - Supply and installation of submersible pump and solar system	4,000,000	3,997,271	100%	4,000,000	3,997,271	CGN
Miti Itano borehole - Supply and laying of assorted pipes and fittings	1,500,000	1,499,608	100%	1,500,000	1,499,608	CGN
Miti Itano borehole- Erection of 50M3 steel water tank and related works	3,000,000	2,999,013	100%	3,000,000	2,999,013	CGN
Michero BH W/P- Supply of pipes and accessories	4,000,000	3,879,956	100%	4,000,000	3,879,956	CGN
Umoja borehole- Supply and installation of submersible pump and solar system	4,000,000			4,000,000	-	CGN
Kirima Borehole - Supply and installation of submersible pump and solar system	4,000,000	3,816,922	100%	4,000,000	3,816,922	CGN
Supply and deliver 500L plastic water tanks - Kipipiri ward	3,000,000	2,443,933	100%	3,000,000	2,443,933	CGN
Malewa Borehole -Repair/rehabilitation works	400,000	398,000	100%	400,000	398,000	CGN

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Manunga Borehole- Repair/rehabilitation works	1,000,000	999,000	100%	1,000,000	999,000	CGN
Kipipiri ward - Supply of assorted pipes and fittings	800,000	752,551	100%	800,000	752,551	CGN
Kirima Borehole - Erection of 50M3 steel water tank and related works	3,000,000			3,000,000	-	CGN
Bahati Borehole - Supply of assorted pipes and fittings	500,000	484,102	100%	500,000	484,102	CGN
Teachers area - Supply of assorted pipes and fittings	500,000	498,000	100%	500,000	498,000	CGN
Karima BH- Supply of assorted pipes and fittings	500,000	499,065	100%	500,000	499,065	CGN
Kandutura Borehole - Supply of pipes and fittings	800,000	799,435	100%	800,000	799,435	CGN
Kagaa borehole - Solars	3,500,000	3,485,207	100%	3,500,000	3,485,207	CGN
Kagaa borehole - supply of assorted pipes and fittings	500,000	497,400	100%	500,000	497,400	CGN
Renovation of Mundi tank	500,000	499,564	100%	500,000	499,564	CGN
Nduthi-karugutu-supply and laying of pipes and fittings	1,500,000	1,498,800	100%	1,500,000	1,498,800	CGN
Oleriondo W/P -supply of assorted pipes and fittings	1,000,000	997,100	100%	1,000,000	997,100	CGN
Mawingu w/p - supply and laying of pipes and fittings	1,500,000	1,477,950	100%	1,500,000	1,477,950	CGN
Bosnia borehole - installation of borehole submersible pump and solar system	4,000,000	3,955,639	100%	4,000,000	3,955,639	CGN
Rurii Plot 10 borehole WP- Water Reticulation	1,600,000	1,595,410	100%	1,600,000	1,595,410	CGN
Electric-Solar Hybrid Sunveter	135,000	135,000	100%	135,000	135,000	CGN
Ngorika Dispensary borehole-installation of solar system and submersible pump and accessories	4,000,000	3,753,000	100%	4,000,000	3,753,000	CGN
Ngorika Kio Farm- Supply of pipes	1,000,000	950,000	100%	1,000,000	950,000	CGN
Kanjuri Borehole Equipping	2,950,000		40%	2,950,000	-	CGN
Nyaituga B/H - Supply of pipes	600,000			600,000	-	CGN
Makara w/p - Supply and lay of assorted pipes and fittings	4,304,525			4,304,525	-	CGN
Makara Borehole water project - Camera probing and test pumping	120,000		40%	120,000	-	CGN
Kurungu borehole w/p - Supply and lay of assorted pipes and fittings	1,970,996	1,970,996	100%	1,970,996	1,970,996	CGN
Highwood Borehole W/P- Lifting, replacement and lowering of submersible water pump and motor and other accessories	1,500,000		40%	1,500,000	-	CGN

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Gituamba borehole w/p - Supply and lay assorted pipes and fittings	2,000,000			2,000,000	-	CGN
Ruiru borehole rehabilitation	1,000,000	949,400	100%	1,000,000	949,400	CGN
Ngano w/p borehole - Supply and lay assorted pipes and fittings	1,000,000			1,000,000	-	CGN
Kariko water project- Supply and installation of submersible pump	1,500,000	1,448,770	100%	1,500,000	1,448,770	CGN
Gacheru Dam/Museveni water project Fencing	1,000,000	2,994,882	100%	1,000,000	2,994,882	CGN
Gathundia WP - Supply and installation of submersible pump and raising mains	1,700,000			1,700,000	-	CGN
Uiguano borehole - Supply and lay assorted pipes and fittings	2,000,000			2,000,000	-	CGN
Assorted pipes	2,000,000			2,000,000	-	CGN
Nyakanja Water Project	1,600,000		50%	1,600,000	-	CGN
Gatimu Dispensary Piping	700,000		90%	700,000	-	CGN
Rehabilitation of Njoro Borehole and installation of motor	1,000,000	876,680	100%	1,000,000	876,680	CGN
Boiman Borehole KPLC power connection	214,760			214,760	-	
Construction of 100M3 Masonry Tank - Karuna	2,443,140		90%	2,443,140	-	CGN
Drilling and casing - Plot 17 Borehole - Shamata	3,500,000	3,494,032	100%	3,500,000	3,494,032	CGN
Kandoro borehole - Electricity bill payment	100,000			100,000	-	CGN
Magomano borehole - Drilling and casing	2,800,000			2,800,000	-	
Magomano supply of tanks	2,800,000	2,788,436	100%	2,800,000	2,788,436	CGN
Kariki w/p - Supply and lay assorted pipes and fittings	800,000		40%	800,000	-	
Subego borehole - Drilling and casing	2,511,709		40%	2,511,709	-	
Other works				-	-	
Supply of assorted pipes and fittings -Gathaara Ward	2,500,000	2,487,000	100%	2,500,000	2,487,000	CGN
Rurii Plot 10 borehole WP- Water treatment Works	8,500,000			8,500,000	-	CGN
Rurii Plot 10 borehole WP-Infrastructure for dilution- 225M3 Masonry tank, Boster pump capable of delivering 20M3 at a head of 50M, solar panels 6KW, Control panel, solar structure, ultrasonic flow meters	5,100,000		60%	5,100,000	-	CGN

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Project						
Makara water project-Supply and installation of submersible pump, solar power installation and power house	4,304,525			4,304,525	-	CGN
Kihuho-Kibendera Borehole -Steel water tank and other water works	5,000,000		40%	5,000,000	-	CGN
Pending Bills				-	-	
Rurii Githunguri Fencing and Department of Office Generator House- Exclusive General Merchants FY 2021/22	2,296,000	2,296,000	100%	2,296,000	2,296,000	CGN
Supply and laying of assorted pipes in Kimbo and Muhonia WP Githioro Ward- Sharpturn Investment Ltd FY 2023-24	2,488,600	2,488,600	100%	2,488,600	2,488,600	CGN
Supply and laying of assorted pipes in Kiburu WP Njabini Ward- Emsystems Ltd FY 2023-24	999,507	999,507	100%	999,507	999,507	CGN
North Kinangop- Gitite Kairia Water project- Construction of water tower- FY 2021-22 Shimar Enterprises	1,700,000	1,499,000	100%	1,700,000	1,499,000	CGN
Leshau Pondo -Supply and delivery of pipes at Umoja Mbuyu-Jamuh Limited (FY 2021/2022)	3,000,000	2,998,300	100%	3,000,000	2,998,300	CGN
Leshau Pondo- Mutufa ,PCEA Line supply of pipes and supply of youth empowerments water tanks -Veces Limited (2021/22 fy)	1,995,400		100%	1,995,400	-	CGN
Environment				-	-	
Maintenance(cleaning) of storm water drains: market centres: Gwa Kungu, Kasuku, Gwa-Kiongo, Ndunyu Njeru, Magumu	550,000	540,000	100%	550,000	540,000	CGN
Unclogging Storm Water Drains- Githioro ward	500,000	458,000	100%	500,000	458,000	CGN
Tree planting-Shamata	200,000	193,800	100%	200,000	193,800	CGN
Irrigation				-	-	
Gacheru Dam Irrigation Project	4,000,000			4,000,000	-	CGN
Natural resource				-	-	
Establishment of a model tree nursery in Oljororok Subcounty	300,000		20%	300,000	-	CGN
Equipping and maintenance of the established model tree nursery in Arboretum, Olkalou subcounty	300,000		20%	300,000	-	CGN
Agroforestry promotion for landscape restoration- Engineer	500,000	479,900	100%	500,000	479,900	CGN

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Agroforestry promotion for landscape restoration- Githioro	500,000	458,500	100%	500,000	458,500	CGN
Partial Rehabilitation of Karau Quarry	500,000	470,000	100%	500,000	470,000	CGN
FINANCE, ECONOMIC PLANNING AND ICT				-	-	
Provision for development pending bills	373,334,178	329,366,252	88%	373,334,178	329,366,252	GoK
Construction and equipping of communication MAST-	2,500,000	2,500,000	100%	2,500,000	2,500,000	GoK
Extension of fibre optic connectivity	700,000	698,700	100%	700,000	698,700	
Installation of Surveillance Systems- Control room	500,000	-	0%	500,000	-	Gok
Purchase of Data Centre, Server and Networking Equipment including accessories	3,000,000	-	0%	3,000,000	-	GoK
Establishment and equipping of Dundori CCM ICT Hub	1,000,000	-	0%	1,000,000	-	0
Establishment and equipping of Magumu ICT Hub	1,000,000	-	0%	1,000,000	-	0
LANDS, PYSICAL PLANNING & URBAN DEVELOPMENT.				-	-	
Preparation of County Valuation Roll - (Implementation of the Valuation Roll and Payment of professional fees)	10,000,000	1,000,000	30%	10,000,000	1,000,000	CGN
Updating of County Spatial Plans Databases	10,000,000		0%	10,000,000	-	CGN
Acquisition of land for extension of Chaina Road-Charagita	3,000,000	-	0%	3,000,000	-	CGN
Acquisition of land for Charagita Market and public toilet	3,000,000	-	0%	3,000,000	-	CGN
Acquisition of land for (Aberdare entrance point) - Gathuthi - Geta ward	2,000,000	-	0%	2,000,000	-	CGN
Acquisition of land for access road - Magumu	6,000,000	6,000,000	0%	6,000,000	6,000,000	CGN
Acquisition of land for access road Nyakio Ward	1,000,000	-	10%	1,000,000	-	CGN
Acquisition of land for public utility (Wendani Tulaga access road)-Gathaara	525,000	-	0%	525,000	-	CGN
Acquisition of land for Gachuha bridge access road- Githioro	800,000	800,000	100%	800,000	800,000	CGN
Acquisition of land for Forest 2 ECDE- Githioro	550,000	550,000	100%	550,000	550,000	CGN
Acquisition of land for access road- Kipipiri	800,000	-	0%	800,000	-	CGN
Acquisition of 2 parcels of land for public utility- Kanjuiri	1,600,000	-	10%	1,600,000	-	CGN
Acquisition of land for public utility- Charagita	1,000,000	-	0%	1,000,000	-	CGN
Acquisition of land for public utility- Weru	1,000,000	-	0%	1,000,000	-	CGN

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Project						
Acquisition of land for Kisima Social Hall- Gatimu ward	2,000,000	-	0%	2,000,000	-	CGN
Acquisition of land for access road- Leshau Pondo	1,600,000	-	10%	1,600,000	-	CGN
Acquisition of land for access road- Karau ward- Gachwe-Nyairoko-Kirimaini	6,000,000	-	0%	6,000,000	-	CGN
Acquisition of land for Ha Turi ECDE- Magumu	1,500,000	-	10%	1,500,000	-	CGN
Acquisition of land for access road - Shamata	800,000	-	10%	800,000	-	CGN
Acquisition of land for expansion of Engineer hospital- Gathaara ward	15,000,000	15,000,000	100%	15,000,000	15,000,000	CGN
Acquisition of land for Mairo-Inya Market- Kiriita Ward	10,000,000	9,000,000	100%	10,000,000	9,000,000	CGN
Acquisition of Land for Mau Mau Caves Auditorium	2,000,000	-	0%	2,000,000	-	CGN
Wanjohi- Acquisition of Land for public utility- Karima ECDE	800,000	-	10%	800,000	-	CGN
Karau - Acquisition of Land for Kandeto ECDE	1,200,000	1,200,000	100%	1,200,000	1,200,000	CGN
Kenya Informal settlement program(KISIP 2)	238,462,533	-	50%	238,462,533	-	CGN
Upgrade of Kwa Haraka Town	2,000,000	-	20%	2,000,000	-	CGN
Upgrade of Karangatha Trading Centre	2,000,000	-	20%	2,000,000	-	CGN
Ngorika centre drainage works - Ngorika ward	1,000,000	-	100%	1,000,000	-	CGN
Drainage works-magumu town- Magumu Ward	1,000,000	-	10%	1,000,000	-	CGN
OLKALOU MUNICIPALITY				-	-	
Drainage works- Rurii, Kaimbaga (Captain) and Kanjuiri (Tumaini)	3,000,000	-	100%	3,000,000	-	CGN
Install 2 floodlights- Karau ward	2,800,000	-	20%	2,800,000	-	CGN
Development of drainage systems in Olkalou Town(around the tarmacked roads in Olkalou CBD)	2,000,000	-	100%	2,000,000	-	CGN
Repair and Maintenance of the infrastrustural projects of the Municipality including KUSP projects, markets, parkings, pavements etc	1,000,000	-	10%	1,000,000	-	CGN
ENGINEER MUNICIPALITY				-	-	
Development of drainage system in Ndunyu Njeru-N.Kinangop ward	1,500,000	-	10%	1,500,000	-	CGN

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Development of drainage system in Engineer town-Engineer ward	1500000	1,433,998	100%	1,500,000	1,433,998	CGN
Development of drainage system in Engineer town-Gathaara ward	1500000	-	10%	1,500,000	-	CGN
Development of drainage system in Ndinda-Murungaru ward	1,500,000	1,399,385	100%	1,500,000	1,399,385	CGN
MAIRO-INYA MUNICIPALITY				-	-	
Installation of 30M High floodlight- Ndaragwa Central	1,400,000	-	20%	1,400,000	-	CGN
Completion of drainage works - Headquarters	4,000,000	-	20%	4,000,000	-	CGN
Development of drainage systems - Leshau Pondo	1,400,000	-	20%	1,400,000	-	CGN
				-	-	
Gathanji- Njoro Borehore- Compensation for transfer to community FY 2022-23	2,840,741	-	100%	2,840,741	-	CGN
Gathanji- Njoro Borehore- Compensation for transfer to community FY 2022-23	155,000	155,000	100%	155,000	155,000	CGN
Drainage system construction, repair and plumbing works- Murungaru	2,474,686	2,474,686	100%	2,474,686	2,474,686	CGN
PUBLIC WORKS, ROADS, TRANSPORT, HOUSING AND ENERGY						
Road improvement and maintenance using county in-house roadwork machinery	4,000,000	4,000,000	100%	4,000,000	4,000,000	CGN
Road improvement and maintenance using hired machinery	2,250,000	2,250,000	100%	2,250,000	2,250,000	CGN
Supply of gravel	750,000	112,989	15%	750,000	112,989	CGN
Kinyanjui Road	1,917,182	1,917,182	100%	1,917,182	1,917,182	CGN
Muthama Road	1,950,487	1,950,487	100%	1,950,487	1,950,487	CGN
Johnson Road	1,951,921	1,951,921	100%	1,951,921	1,951,921	CGN
Michael-Njane Road	2,600,000	2,579,357	99%	2,600,000	2,579,357	CGN
Michael- Munoru Road	3,600,000		0%	3,600,000	-	CGN
Guest-inn and Church of God culvert installation	558,535	558,535	100%	558,535	558,535	CGN
Road improvement and maintenance using county in-house roadwork machinery/Hired machinery	4,000,000	4,000,000	100%	4,000,000	4,000,000	CGN
Road improvement and maintenance using hired machinery	4,000,000	4,000,000	100%	4,000,000	4,000,000	CGN

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Project						
Supply of gravel	1,200,000	1,199,100	100%	1,200,000	1,199,100	CGN
Assorted roadworks and gravel patching	3,000,000	2,559,138	85%	3,000,000	2,559,138	CGN
Nyakio ward - Rurii catholic road	1,000,000	907,960	100	1,000,000	907,960	CGN
Assorted culverts	1,896,871	1,896,871	100	1,896,871	1,896,871	CGN
Additional assorted culverts- Nyakio	1,000,000	-	-	1,000,000	-	CGN
Assorted bush clearing/Drainage works	1,000,000	986,055	100	1,000,000	986,055	CGN
Rwanyambo Road	1,857,996	1,857,996	100	1,857,996	1,857,996	CGN
Yaang'a Road	1,859,107	1,859,107	100	1,859,107	1,859,107	CGN
Road improvement and maintenance using county in-house roadwork machinery	3,000,000	2,995,700	100	3,000,000	2,995,700	CGN
Road improvement and maintenance using hired machinery	4,500,000	4,500,000	100	4,500,000	4,500,000	CGN
Supply of gravel-Githabai	2,000,000	2,000,000	100	2,000,000	2,000,000	CGN
Mwalimu Road	1,500,000	-	30	1,500,000	-	CGN
Gatinga Mukuru Road	3,413,292	3,413,292	100	3,413,292	3,413,292	CGN
Ngoyo- Wa Elijah Road	3,896,075	3,896,075	100	3,896,075	3,896,075	CGN
Kiyo Pry Sch Road	1,292,295	1,292,295	100	1,292,295	1,292,295	CGN
Mathu- Kwa Haraka Road	1,295,979	1,295,979	100	1,295,979	1,295,979	CGN
Central -Mijikenda Road	1,883,509	1,883,509	100	1,883,509	1,883,509	CGN
Ngarachu Kiyo Road	1,394,785	1,394,785	100	1,394,785	1,394,785	CGN
Supply and installation of assorted culverts	1,000,000	900,480	100	1,000,000	900,480	CGN
Road improvement and maintenance using county in-house roadwork machinery	4,000,000	3,998,437	100	4,000,000	3,998,437	CGN
Road improvement and maintenance using hired machinery - Njabini Ward	3,000,000	2,999,310	100	3,000,000	2,999,310	CGN
Supply of gravel - Njabini ward	2,000,000	2,000,000	100	2,000,000	2,000,000	CGN
Muigai- Gatina Road	827,922	827,922	100	827,922	827,922	CGN
Kamwere Road	895,688	895,688	100	895,688	895,688	CGN
Yaang'a Road	1,974,651	1,974,651	100	1,974,651	1,974,651	CGN
Dr. Mathenge Road	1,000,000	901,577	100	1,000,000	901,577	CGN
Kiahiti- Githinjiro Road	1,840,240	1,840,240	100	1,840,240	1,840,240	CGN

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Project						
Assorted roadworks-Njabini	2,985,409	2,985,409	100	2,985,409	2,985,409	CGN
Assorted spot patching- Njabini	2,976,853	2,976,853	100	2,976,853	2,976,853	CGN
Assorted culverts -Njabini	1,704,981	1,704,981	100	1,704,981	1,704,981	CGN
Construction of 1No. Boda boda shed	400,000	-	10	400,000	-	CGN
Road improvement and maintenance using county in-house roadwork machinery	4,000,000	4,000,000	100	4,000,000	4,000,000	CGN
Road improvement and maintenance using hired Machinery	7,500,000		10	7,500,000	-	CGN
Fuel to support road improvement and maintenance using county in-house roadwork machinery- Gathaara	1,000,000	1,000,000	100	1,000,000	1,000,000	CGN
Supply of Gravel	3,500,000	3,500,000	100	3,500,000	3,500,000	CGN
Kamau- Mwangi Road	3,315,684	3,315,683	100	3,315,684	3,315,683	CGN
Kihoto Maina Road	1,788,691	1,788,691	100	1,788,691	1,788,691	CGN
Assorted culverts and gabions Gathaara Ward	1,598,433	1,598,433	100	1,598,433	1,598,433	CGN
Road improvement and maintenance using county in-house roadwork machinery	3,000,000	2,999,400	100	3,000,000	2,999,400	CGN
Supply of gravel	4,000,000	4,000,000	100	4,000,000	4,000,000	CGN
Road improvement and maintenance using hired Machinery- Mutiini- Ciondo area	11,500,000	11,500,000	100	11,500,000	11,500,000	CGN
Hire of Excavator/roller& grader- Mutiini, Ciondo and Chobe area	3,400,000	3,400,000	100	3,400,000	3,400,000	CGN
Supply of gravel- Mutiini, Ciondo and Chobe area	6,000,000	6,000,000	100	6,000,000	6,000,000	CGN
Waikua- Manyatta-Kanyoi Road	1,847,896	1,847,896	100	1,847,896	1,847,896	CGN
Moses Bridge	2,000,000	-	-	2,000,000	-	CGN
Road improvement and maintenance using county in-house roadwork machinery	4,000,000	4,000,000	100	4,000,000	4,000,000	CGN
Road improvement and maintenance using hired machinery (Lorries and other machinery)	5,900,000		10	5,900,000	-	CGN
Supply of Gravel	2,100,000	2,100,000	100	2,100,000	2,100,000	CGN
Kiria Road	2,577,550	2,577,550	100	2,577,550	2,577,550	CGN
Kambi-Mbau Roads	1,737,764	1,422,425	82	1,737,764	1,422,425	CGN

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Kiambariki Roads	1,786,933	1,786,933	100	1,786,933	1,786,933	CGN
Kiandege Roads	2,000,000	1,789,114	89	2,000,000	1,789,114	CGN
Road improvement and maintenance using county in-house roadwork machinery	6,000,000	6,000,000	100	6,000,000	6,000,000	CGN
Road improvement and maintenance under Hire Machinery	4,000,000	4,000,000	100	4,000,000	4,000,000	CGN
Supply of Gravel	2,000,000	2,000,000	100	2,000,000	2,000,000	CGN
AIC Mwihoti road	2,000,000		-	2,000,000	-	CGN
Kirathimo pry - Munene Kabaruru road	883,144	883,144	100	883,144	883,144	CGN
Wanyiri Wambugu road	1,000,000		-	1,000,000	-	CGN
Kamirangi road concrete	859,163	859,163	100	859,163	859,163	CGN
Mwalimu Gathumbi (Mkungu) road	881,912	881,912	100	881,912	881,912	CGN
Mwangi Chотора road	803,283	803,283	100	803,283	803,283	CGN
Murungaru ward - Shamata (Mikaro) road concrete	1,000,000	999,677	100	1,000,000	999,677	CGN
Assorted culverts	1,454,703	1,454,703	100	1,454,703	1,454,703	CGN
Road improvement and maintenance using county in-house roadwork machinery	4,000,000	4,000,000	100	4,000,000	4,000,000	CGN
Road improvement and maintenance using hired machinery	4,750,000	4,750,000	100	4,750,000	4,750,000	CGN
Supply of gravel- Geta Ward	1,000,000	1,000,000	100	1,000,000	1,000,000	CGN
Fuel to support road improvement and maintenance using county in-house roadwork machinery- Geta	1,307,007	1,307,007	100	1,307,007	1,307,007	CGN
Road No. 15 (lower)	3,000,000		-	3,000,000	-	CGN
Rewel- Waiyego-Kariithi Road	2,342,800	2,342,800	100	2,342,800	2,342,800	CGN
Kagongo Sec - Gichoya Road	2,372,530	2,372,530	100	2,372,530	2,372,530	CGN
Road improvement and maintenance using county in-house roadwork machinery	4,000,000	4,000,000	100	4,000,000	4,000,000	CGN
Road improvement and maintenance under Hire Machinery	3,000,000	2,997,125	100	3,000,000	2,997,125	CGN
Supply of Gravel	1,000,000	1,000,000	100	1,000,000	1,000,000	CGN
Booster Road Turasha	1,900,000	1,900,000	100	1,900,000	1,900,000	CGN
Dry Mutamaiyu Road	2,795,971	2,795,971	100	2,795,971	2,795,971	CGN
Wa Mangu Road	2,399,244	2,355,497	98	2,399,244	2,355,497	CGN

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Joe Kuria Road	1,891,119	1,891,119	100	1,891,119	1,891,119	CGN
Mumui Church Road	2,997,125	2,997,125	100	2,997,125	2,997,125	CGN
Kinja Road Mumui	1,478,361	1,478,361	100	1,478,361	1,478,361	CGN
Joseph Road Mumui	1,388,548	1,388,548	100	1,388,548	1,388,548	CGN
Bethiel Gakuru road Mumui	3,000,000	2,926,283	98	3,000,000	2,926,283	CGN
Gachuha Road	2,500,000			2,500,000	-	CGN
Assorted culverts	1,500,000	1,450,531	97	1,500,000	1,450,531	CGN
Road improvement and maintenance using county in-house roadwork machinery	4,000,000	4,000,000	100	4,000,000	4,000,000	CGN
Mzee Wanjema Road	3,000,000	-	-	3,000,000	-	CGN
Wa Beth Road	2,000,000	1,930,230	97	2,000,000	1,930,230	CGN
Lereshwa Secondary Sch Road	1,845,674	1,845,674	100	1,845,674	1,845,674	CGN
Chief Mathenge Road	2,451,215	2,451,215	100	2,451,215	2,451,215	CGN
Road improvement and maintenance using county in-house roadwork machinery	5,000,000	5,000,000	100	5,000,000	5,000,000	CGN
Road improvement and maintenance using hire machinery	3,000,000	3,000,000	100	3,000,000	3,000,000	CGN
Supply of gravel- Wanjohi	1,000,000	700,000	70	1,000,000	700,000	CGN
Njibiini Road	1,700,000	1,547,100	91	1,700,000	1,547,100	CGN
Munyaga Road	2,993,466	2,993,466	100	2,993,466	2,993,466	CGN
Cancer Centre-Ngarega Road	2,992,245	2,992,246	100	2,992,245	2,992,246	CGN
Gichigirira Michore Road	2,000,000	625,000	31	2,000,000	625,000	CGN
Road improvement and maintenance using county in-house roadwork machinery	5,700,000	5,700,000	100	5,700,000	5,700,000	CGN
Road improvement and maintenance using hire machinery	4,000,000	4,000,000	100	4,000,000	4,000,000	CGN
Supply of gravel-Kaimbaga	2,000,000	2,000,000	100	2,000,000	2,000,000	CGN
Mwireri road - Ndemi road	1,890,158	1,890,158	100	1,890,158	1,890,158	CGN
Mahinga road - Olkalou road	1,877,300	1,877,300	100	1,877,300	1,877,300	CGN
Mwireri - Marubani road	1,893,240	1,893,240	100	1,893,240	1,893,240	CGN
Kiriamu road	1,000,000	899,483	100	1,000,000	899,483	CGN
Rumathi road	1,000,000	977,660	100	1,000,000	977,660	CGN

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Project						
Kiganjo Dispensary PCEA Road - Culvert and Drainage	500,000	381,500	76	500,000	381,500	CGN
Assorted culverts Kaimbaga ward	700,000	700,000	100	700,000	700,000	CGN
Bishop Gathatwa-Kiganjo Road	1,889,147	1,889,147	100	1,889,147	1,889,147	CGN
Mama Tony-Nguku Road	1,529,817	1,529,817	100	1,529,817	1,529,817	CGN
Road improvement and maintenance using county in-house roadwork machinery	4,000,000	4,000,000	100	4,000,000	4,000,000	CGN
Jawakwe Wamuhia Ngata road	1,407,253	1,407,253	100	1,407,253	1,407,253	CGN
Baba Victor Road	500,000	500,000	100	500,000	500,000	CGN
Assorted culverts	400,000	400,000	100	400,000	400,000	CGN
Oleriondo assorted culverts	200,000	99,913	50	200,000	99,913	CGN
Road improvement and maintenance using county in-house roadwork machinery	8,611,893	8,610,034	100	8,611,893	8,610,034	CGN
Assorted culverts- Rurii	2,000,000	1,879,638	100	2,000,000	1,879,638	CGN
Wahome Road	3,000,000	2,944,120	100	3,000,000	2,944,120	CGN
Mugathika-Sammy Road	1,500,000	1,396,830	100	1,500,000	1,396,830	CGN
Mukindu- Lake Road	2,000,000	1,617,572	100	2,000,000	1,617,572	CGN
Kwa Iria SDA Road-Githunguri and Njenga Road kwa Iria	1,000,000	998,258	100	1,000,000	998,258	CGN
Senator Office- Benard Road-Culvert installation	1,173,000	1,173,028	100	1,173,000	1,173,028	CGN
Road improvement and maintenance using county in-house roadwork machinery	3,000,000	3,000,000	100	3,000,000	3,000,000	CGN
Tumaini Gichagi road	2,000,000	1,731,900	100	2,000,000	1,731,900	CGN
Delight Road- Uhuru	1,784,909	1,784,909	100	1,784,909	1,784,909	CGN
Kio-Shakora Road	1,801,537	1,801,537	100	1,801,537	1,801,537	CGN
Jimarka Road-Uhuru	2,000,000			2,000,000	-	CGN
Githabina Road -Tumaini	1,817,450	1,817,450	100	1,817,450	1,817,450	CGN
Road improvement and maintenance using county in-house roadwork machinery	4,000,000	4,000,000	100	4,000,000	4,000,000	CGN
Road improvement and maintenance using hire machinery	4,000,000		10	4,000,000	-	CGN
Supply of gravel- Mirangine	1,080,576	1,080,576	100	1,080,576	1,080,576	CGN
Ndumaka Road	2,889,863	2,889,863	100	2,889,863	2,889,863	CGN

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Miiri Roads	2,120,294	2,120,293	100	2,120,294	2,120,293	CGN
Kihoto Road	2,265,027	2,265,026	100	2,265,027	2,265,026	CGN
Kanja- Juma Road	4,304,525		-	4,304,525	-	CGN
Makara Roads	2,997,276	2,997,276	100	2,997,276	2,997,276	CGN
Kirofi- Karung'o road	2,000,000			2,000,000	-	CGN
Mbira- Miiri Road	2,869,487	2,869,487	100	2,869,487	2,869,487	CGN
Kibendera Roads	2,467,340	2,467,340	100	2,467,340	2,467,340	CGN
Road improvement and maintenance using county in-house roadwork machinery	4,000,000	4,000,000	100	4,000,000	4,000,000	CGN
Road improvement and maintenance using hired machinery - Weru Ward	6,000,000		0	6,000,000	-	CGN
Supply of gravel- Weru Ward	2,000,000	2,000,000	100	2,000,000	2,000,000	CGN
Ol'Joro-Orok KAG Church road	2,000,000		-	2,000,000	-	CGN
Culvert installations	3,892,460	3,892,460	100	3,892,460	3,892,460	CGN
ACK Kahingo Road	3,926,431	3,890,297	99	3,926,431	3,890,297	CGN
Gacheru Dam Road	3,891,974	3,891,974	100	3,891,974	3,891,974	CGN
Road improvement and maintenance using county in-house roadwork machinery	4,000,000	4,000,000	100	4,000,000	4,000,000	CGN
Road improvement and maintenance of Chaina Road using hired machinery	3,000,000		10	3,000,000	-	CGN
Supply of gravel for Chaina Road	1,000,000	1,000,000	100	1,000,000	1,000,000	CGN
Kayu Ngatha Road	3,000,000	2,890,014	96	3,000,000	2,890,014	CGN
Nguno Wachiuri Road	1,233,836	1,233,836	100	1,233,836	1,233,836	CGN
Kihara Road	899,304	899,304	100	899,304	899,304	CGN
Kwa Muchemi Road	1,844,058	1,844,058	100	1,844,058	1,844,058	CGN
Kagama- Ngorongo Road	1,222,353	1,222,353	100	1,222,353	1,222,353	CGN
Assorted culverts-Charagita	1,341,072	1,341,072	100	1,341,072	1,341,072	CGN
Assorted grading and compacting	2,000,000	1,989,395	99	2,000,000	1,989,395	CGN
Kona Road	2,000,000	1,997,561	100	2,000,000	1,997,561	CGN
Busa road	2,400,000	2,375,200	99	2,400,000	2,375,200	CGN

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Project						
Hire of roadwork Machinery	7,500,000		10	7,500,000	-	CGN
Supply of gravel- Gathanji Ward	3,000,000	3,000,000	100	3,000,000	3,000,000	CGN
Silibwet road	2,000,000	1,994,470	100	2,000,000	1,994,470	CGN
Wamunene road	2,634,088	2,634,088	100	2,634,088	2,634,088	CGN
Marphil Mikeu road	1,800,000	1,696,143	94	1,800,000	1,696,143	CGN
Igwamiti road gravel patching	1,500,000	1,495,198	100	1,500,000	1,495,198	CGN
Kwa Mande road	1,325,029	1,325,029	100	1,325,029	1,325,029	CGN
Kosovo road	1,852,643	1,852,643	100	1,852,643	1,852,643	CGN
Mambo Yote Road	1,284,114	1,284,113	100	1,284,114	1,284,113	CGN
Bara Njeru	2,000,000	2,000,000	100	2,000,000	2,000,000	CGN
Assorted road works	2,000,000			2,000,000	-	CGN
Gathabara Road	2,500,000	2,333,007	100	2,500,000	2,333,007	CGN
Road improvement and maintenance using county in-house roadwork machinery	4,000,000	4,000,000	100	4,000,000	4,000,000	CGN
Kisima road	3,607,889	3,607,889	100	3,607,889	3,607,889	CGN
Bishop road	1,794,810	1,794,810	100	1,794,810	1,794,810	CGN
Cucu Nyokabi road	2,811,179	2,811,179	100	2,811,179	2,811,179	CGN
Mbatia Road	3,000,000		-	3,000,000	-	CGN
Road improvement and maintenance using county in-house roadwork machinery	5,000,000	5,000,000	100	5,000,000	5,000,000	CGN
Hire of roadwork machinery- Kiriita	5,000,000	5,000,000	100	5,000,000	5,000,000	CGN
Supply of gravel - Kiriita	1,000,000	1,000,000	100	1,000,000	1,000,000	CGN
Mwangi B Road	3,837,737	3,837,737	100	3,837,737	3,837,737	CGN
Mukuru Valley Road	1,766,622	1,766,622	100	1,766,622	1,766,622	CGN
Drainage structures- Kiriita	2,766,304	2,766,304	100	2,766,304	2,766,304	CGN
Kiriita- Additional drainage structures	1,000,000			1,000,000	-	CGN
Road improvement and maintenance using county in-house roadwork machinery	6,000,000	6,000,000	100	6,000,000	6,000,000	CGN
Baba Ben road	1,332,897	1,332,897	100	1,332,897	1,332,897	CGN
Gachomo road	1,349,311	1,349,311	100	1,349,311	1,349,311	CGN

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Wagithiga road	2,500,000	2,500,000	100	2,500,000	2,500,000	CGN
Mambo road	1,256,006	1,256,006	100	1,256,006	1,256,006	CGN
Mayuu forest road	1,500,000	1,497,314	100	1,500,000	1,497,314	CGN
Assorted culverts	888,548	888,548	100	888,548	888,548	CGN
Road improvement and maintenance under Hire of Machinery	3,000,000	3,000,000	100	3,000,000	3,000,000	CGN
Supply of gravel	1,000,000	1,000,000	100	1,000,000	1,000,000	CGN
John T-Mwaniki Road	1,874,914	1,874,914	100	1,874,914	1,874,914	CGN
Kangawa Road	2,740,534	2,740,534	100	2,740,534	2,740,534	CGN
Kariki Road- Ndaragwa Central	1,500,000	1,409,960	100	1,500,000	1,409,960	CGN
Gitare road	1,309,657	1,309,657	100	1,309,657	1,309,657	CGN
Subuku Town Roads	2,000,000	1,934,068	100	2,000,000	1,934,068	CGN
kienjeku road	4,561,288	4,561,288	100	4,561,288	4,561,288	CGN
Road improvement and maintenance using county in-house roadwork machinery	4,000,000	4,000,000	100	4,000,000	4,000,000	CGN
Kaheho Road	1,000,000		-	1,000,000	-	CGN
Kaka Road	2,000,000		-	2,000,000	-	CGN
Kirima Roads	4,627,678	4,627,678	100	4,627,678	4,627,678	CGN
Metha Roads	4,797,258	4,797,256	100	4,797,258	4,797,256	CGN
Kangocho Roads	4,534,868	4,534,868	100	4,534,868	4,534,868	CGN
Richard Road	5,000,000	5,000,000	100	5,000,000	5,000,000	CGN
Gakoe Road	1,000,000	906,738	100	1,000,000	906,738	CGN
Magumu ward- Forest- Mukera Road	3,000,000	2,779,612	100	3,000,000	2,779,612	CGN
Assorted roads- Gathaara	3,000,000	785,096	26	3,000,000	785,096	CGN
Joice/Kaindo Road- Njabini	1,000,000		-	1,000,000	-	CGN
Murungaru Ward- Saba-Munanda Road	2,894,357	2,894,355	100	2,894,357	2,894,355	CGN
Kipipiri Ward- Gituamba Road	3,000,000	2,928,022	100	3,000,000	2,928,022	CGN
Gatimu Ward- PCEA Kianjata Road	2,751,684	2,751,684	100	2,751,684	2,751,684	CGN
Leshau Pondo Ward- Kihingo Ndivai road	3,000,000	2,480,269	100	3,000,000	2,480,269	CGN
Ndaragwa Central Ward- Tafalia-Suguroi- Kiriogo Road	3,000,000	2,876,846	100	3,000,000	2,876,846	CGN
Rurii Ward- Maran-Mwisho Road	2,786,960	2,786,960	100	2,786,960	2,786,960	CGN

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Project						
Weru Ward - Gikungu Wabari Road	2,699,369	2,699,369	100	2,699,369	2,699,369	CGN
Njabini Ward - Karuangi Road	2,981,227	2,981,226	100	2,981,227	2,981,226	CGN
Karamton- Mama Warima Road -Leshau Pondo	2,000,000		-	2,000,000	-	CGN
Ibrahim Road Njabini	1,000,000		-	1,000,000	-	CGN
Shamata Ward- Quarry Road	2,697,710	2,697,710	100	2,697,710	2,697,710	CGN
Wanjohi Ward- Gatara- Maitho Inya Road	3,000,000	2,893,650	100	3,000,000	2,893,650	CGN
Kiriita Ward- Warukira Down Road	2,637,926	-	-	2,637,926	-	CGN
Karau Ward- Highlands- Kihorero Road	3,000,000	2,828,295	100	3,000,000	2,828,295	CGN
Githioro Ward- Harambee Munoru Road	2,825,057	2,825,057	100	2,825,057	2,825,057	CGN
Charagita Ward- Shifu Road	2,740,167	2,598,333	100	2,740,167	2,598,333	CGN
Matindiri-Karenju Road- Charagita	2,818,405	-	-	2,818,405	-	CGN
Mirangine-Forest road	1,831,552	1,831,552	100	1,831,552	1,831,552	CGN
Rironi Bridge Access Road - Wanjohi	2,634,830	-	-	2,634,830	-	CGN
Geta- Road No. 30 (Lower)	2,975,127	2,975,127	100	2,975,127	2,975,127	CGN
Lower Bongo Road Nyakio	3,000,000	2,867,188	100	3,000,000	2,867,188	CGN
Gichingiri - Wairi - Ngarachu Road	2,785,370	2,785,370	100	2,785,370	2,785,370	CGN
Kivuno- Mirofi Road	2,734,094	2,734,094	100	2,734,094	2,734,094	CGN
Waithaka-Utugi-Weshe-Ngure Road	2,800,000	2,759,724	99	2,800,000	2,759,724	CGN
Emergency road works	40,000,000	39,948,420	100	40,000,000	39,948,420	CGN
Construction and completion of Kiambogo Bridge - Robkam building Contractors	3,095,743	2,771,530	100	3,095,743	2,771,530	CGN
Hire of Machinery 2013/24 - Digital Den	2,738,400	2,738,400	100	2,738,400	2,738,400	CGN
Road improvement and maintenance using county inhouse machinery (Unutilized ward balance FY 2023-24)	18,000,000	-	-	18,000,000	-	CGN
Kipipiri School Road-Kipipiri Ward-Lettap Development Limited FY 2023-24	4,000,000	3,999,499	100	4,000,000	3,999,499	CGN
Shamata ward- Streetlighting	1,373,016	-	-	1,373,016	-	CGN
Construction and completion of boda boda shed -Geta-CHASEBEE GENERAL SUPPLIERS LIMITED Contract No. 2021/2021	198,200	-	-	198,200	-	CGN

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Project						
Simon Chege Ruku- Hire of truck KBQ 351U to ferry quarry dust/waste to various roads on various dates in FY 2013-14	931,821	-	-	931,821	-	CGN
Assorted bush clearing and drainage works & assorted gravel patching in Mirangine Ward FY 2023-24- HARDSKY LIMITED	3,995,168	3,995,168	100	3,995,168	3,995,168	CGN
Road improvement along Bara Njeru - Kamunge road and assorted culverts in Mirangine Ward FY 2023-24 FIRST CHOICE MERCHANTS LTD	4,998,424	4,998,424	100	4,998,424	4,998,424	CGN
Supplu of gravel in Gathaara Ward FY 2023-24- SUNPLASH INVESTMENT LTD	700,000	-	-	700,000	-	CGN
Supply and delivery of assorted motor vehicle, plant and road machinery accessories- M/S OFFYLINK SOLUTIONS LIMITED FY 2022-23	2,999,000	2,999,000	100	2,999,000	2,999,000	CGN
Construction and completion of Kianjata ECDE toilet in Gatimu ward- KIBSON GENERAL MERCHANTS FY 2022-23	999,983	999,982	100	999,983	999,982	CGN
Geta ward- Mwakama Bridge- LASCHICAS INVESTMENT COMPANY LIMITED FY 2019-20	2,355,763	2,355,763	100	2,355,763	2,355,763	CGN
General Culvert Installation in Karau Ward - Etap Company Limited FY 2016-17	1,400,000	-	-	1,400,000	-	CGN
Renovation of Buildings - Non Residential (Nyandarua County Council Building)- Miwanjos Agencies Ltd	999,213	999,213	100	999,213	999,213	CGN
Kwa Wanjiku Estate-Rurii ward Power Maximisation	2,650,000	1,089,607	41	2,650,000	1,089,607	CGN
Boiman Borehole KPLC power connection	214,760	-	0%	214,760	-	CGN
Fredha Route-Wachira borehole transformer maximisation - Nyakio ward	2,000,000	-	0%	2,000,000	-	CGN
Ndumaka transformer maximisation -Mirangine ward	1,500,000	-	0%	1,500,000	-	CGN
Geta ward- No. 14 transformer	1,400,000	-	0%	1,400,000	-	CGN
Installation of 4 No. 13 Metre height Floodlights-Rurii wards	1,600,000	-	0%	1,600,000	-	CGN
Installation of 2 No. 13 Metre height Floodlights- Karau ward	800,000	796,805	100	800,000	796,805	CGN

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Project						
MDL Transformer Maximization	1,500,000	-	0%	1,500,000	-	CGN
Installation of Floodlights-Kiriita wards	1,200,000	-	0%	1,200,000	-	CGN
Construction of a bodaboda shed - Karau ward	400,000	347,299	100	400,000	347,299	CGN
Githabai Ward- Construction of boda boda shed-Miti-iiri	350,000	349,157	100	350,000	349,157	CGN
Repair of Karuri swing bridge	700,000	-	0%	700,000	-	CGN
Githabai- Construction of Wanyoike Bridge	6,000,000	5,999,892	100	6,000,000	5,999,892	CGN
Construction of Nyairoko Bridge- Karau Ward	4,700,000	4,559,888	100	4,700,000	4,559,888	CGN
Construction of 1-No. bodaboda shed at Rutara- Kanjuiri	400,000	-	0%	400,000	-	CGN
Construction of bodaboda shed at Ngorika centre - Kanjuiri	450,000	-	0%	450,000	-	CGN
Kasuku Town- Drainage works- Weru Ward	2,500,000	2,500,000	100	2,500,000	2,500,000	CGN
Weru Ward storm water control	3,500,000	2,949,860	100	3,500,000	2,949,860	CGN
Governor's residence	43,408,267	26,731,318	62	15,000,000	14,904,868	CGN
Construction of Gachuha Bridge	38,000,000	4,500,000	10	15,000,000		CGN
County headquarters (County contribution)	30,000,000	30,000,000	100	30,000,000	30,000,000	CGN

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Appendix IV: Transfers from Other Government Entities

Name of the MIDA/Donor Transferring the funds	Date received from bank	Nature Recurrent/ Development or/Other	Total Amount KES		Balance of Financial Performance	As provided/recognized				Total Transfer during the year
						Deferred Income	Receivables	Others such as grants		
Kenya Urban Support Programm (KUSP)	4-Jul-25	Recurrent	32,309,300		32,309,300			32,309,300		32,309,300
National agricultural Value Chain	4-Jul-25	Developme nt	41,960,821		41,960,821			41,960,821		41,960,821
Kenya Informal settlement program(KISIP)	4-Jul-25 & 8-Jul-25	Developme nt	150,000,000 132,000,000		280,000,000			280,000,000		280,000,000

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Appendix VI: Reporting of Climate Relevant Expenditures

Project Name	Project Description	Priority	Project Details	Q3	Q4	Source of Funds	
Silibwet Secondary School Roof water harvesting	School roof catchment system installed (guttering, storage tanks) & tree nursery equipment	Roof water harvesting is outlined in Priority 5 - Enhanced water security	Guttering, storage tanks) & tree nursery equipment		1,393,190	FLLoCA	
North Kinangop Green Energy Project	Construction of Individual/ community Biogas plant and school energy saving Jikos	Priority 8 - Green and Renewable Energy, Priority 9 - Climate Resilient Infrastructure as well as Priority 10 - Carbon Emission Trading	Construction of Individual/ community Biogas plant and school energy saving Jikos		2,938,595	FLLoCA	
Gathanji Green Energy Project	Construction of institutional Biogas plant and School Energy Saving Jikos	Priority 8 - Green and Renewable Energy, Priority 9 - Climate Resilient Infrastructure as well as Priority 10 - Carbon Emission Trading	Construction of institutional Biogas plant and School Energy Saving Jikos	2,782,045	2,782,045	FLLoCA	
Environmental and Social impact assessments and NEMA Approvals and Social impact	It's a pre-requisite before any project to be certified by NEMA through a	Anchored in Priority 11 on Environmental and Social	Tendering, Contract awarding		918,500.00	County Contribution	

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assessments and NEMA Approvals	comprehensive EIA/ESIA	Performance in the NCCAP 2023-2027 ensuring compliance					
Gathiriga Borehole community water project	Borehole drilling, solar equipping, elevated storage tank and distribution pipeline	NCCAP 2023-2027 has prioritized water security as well as usage of green and renewable energy sources in the water provision.	Borehole drilling, solar equipping, elevated storage tank and distribution pipeline		2,782,045.00	FLLoCA	
Njabini Ngwataniro Water Project	Expansion of intake, Construction of storage tanks, Rehabilitation of gravity main and distribution pipelines	NCCAP 2023-2027 has prioritized water security as well as usage of green and renewable energy sources in the water provision.	Expansion of intake, Construction of storage tanks, Rehabilitation of gravity main and distribution pipelines		10,774,996	FLLoCA	
Mwiyumia Community Water Project	Borehole drilling, solar equipping, elevated storage tank and distribution pipelines	NCCAP 2023-2027 has prioritized water security as well as usage of green and renewable energy sources in the water provision.	Borehole drilling, solar equipping, elevated storage tank and distribution pipelines	1,964,800		FLLoCA	
Mbuyu Community Water Project	Distribution network and installation of water meters in (Mithuri,	NCCAP 2023-2027 has prioritized water security as well as usage of green and	Distribution network and installation of water meters		6,205,250.00	FLLoCA	

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	Nyakinywa, Muthiga, Kanyagia, Kindipa)	renewable energy sources in the water provision.					
Borehole Hydrogeological survey, dams' hydrological surveys and WRA Permits	Environmental and Social Performance in the NCCAP 2023-2027 ensuring compliance	Anchored in Priority 11 on Environmental and Social Performance in the NCCAP 2023-2027 ensuring compliance	Tendering, Contract awarding	699, 600		County Contribution	

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Appendix VII: Disaster Expenditure Reporting Template

Column I Programme	Column II Sub- programme	Column III Disaster Type	Column IV Category of disaster related activities that require expenditure	Column V Expenditure Estimate	Column VI Actual Amount	Column VII Comments

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Appendix VIII: Fixed Asset Register

Asset class				
Land	276,405,675	48,109,600		324,515,275
Buildings and structures	2,622,237,627	46,905,392		2,669,143,019
Transport equipment	715,440,961	26,958,000		742,398,961
Office equipment, furniture and fittings	169,618,737	8,106,666		177,725,403
ICT Equipment	74,727,455	27,753,778		102,481,233
Machinery and Equipment	617,169,720			617,169,720
Biological assets	88,409,197			88,409,197
Infrastructure Assets- Roads, Rails	9,599,491,423	1,168,740,548		10,768,231,971
Heritage and cultural assets	-	-		-
Intangible assets	246,540,548	3,980,000		250,520,548
Work in Progress		234,381,326		234,381,326
Total	14,410,041,342	1,564,935,310		15,974,976,652