

REPUBLIC OF KENYA

COUNTY GOVERNMENT OF LAIKIPIA



APPROVED PROGRAMME BASED ANNUAL ESTIMATES
OF
RECURRENT AND DEVELOPMENT EXPENDITURE
FOR THE YEAR
ENDING 30TH JUNE, 2025

JUNE 2024

COUNTY ASSEMBLY OF LAIKIPIA
CLERK'S OFFICE
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ACKNOWLEDGEMENTS

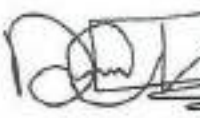
These annual estimates have been prepared in accordance with the Constitution of Kenya, 2010 and the Public Finance Management Act, 2012.

I appreciate the technical and budgetary support from the National Government through the National Treasury and other stakeholders.

I acknowledge the leadership and guidance from H.E the Governor, the Deputy Governor, the County Executive Committee Members led by the Executive Member for Finance, Economic Planning and County Development. I also recognise the Hon. Speaker and the Members of the County Assembly for their input towards the finalisation of this document.

Moreover, I'd like to appreciate the Chief Officers and CEOs for providing necessary information and technical assistance during preparation of these estimates.

Finally, I acknowledge the budget team in guiding the departments and consolidating this annual program-based budget.


Daniel Ngumi
Chief Officer
Finance and County Treasury



EXECUTIVE SUMMARY

The Annual Estimates for Financial Year 2024/2025 have been prepared in line with the Constitution of Kenya, 2010, Chapter 12 and Article 220 (2), Public Finance Management Act, 2012, Section 39 of the Public Finance Management (County Government) Regulations, 2015. The estimates have embraced a program-oriented strategy aligned with the County's vision of "Promoting an inclusive county with a sustainable high standard of living," prioritizing enhancements in healthcare accessibility and affordability, advancements in agricultural output, increasing industrial capabilities, and facilitating access to Early Childhood Development Education (ECDE) and vocational training. These initiatives are outlined in the Third Generation County Integrated Development Plan (CIDP) for the period 2023-2027 and the Annual Development Plan (ADP) for 2024/2025.

Chapter one provides a summary of expected county resources (revenues) and overall expenditures under each category. In addition, it covers the sector ceilings/allocations for 2024-2025, transfers to County semi-autonomous entities and list of entities guiding appropriation of funds. Total revenue is expected to be Kshs 8,045,258,946 with Equitable share contributing 69%, own source revenue contributing 11 %, A.L.A at 7%, grants 11% and Opening bal 2%. Projected expenditures will be fully funded from these revenues with development allocation being 32% and recurrent expenditure projected at 68%.

Chapter Two provides details of sector vision, mission, and performance overview, major services offered, program objectives, the sector allocations for development and recurrent activities under programmes and sub programs, programme outputs and performance indicators of the following county sectors: Public Service, County Administration, and ICT; Finance, Economic Planning and County Development ; Laikipia Health Service; Agriculture, Livestock, Irrigation and Fisheries Development; Lands, Housing and Urban Development; Education and Social Services; Trade, Tourism and Co-operative Development; Water Environment and Natural Resources; and the semi-autonomous county entities which are: County Public Service Board; Laikipia County Revenue Board; Laikipia County Development Authority; Laikipia Health Services, Nanyuki; Laikipia Health Services, Nyahururu; Vocational Training Centres, Rumuruti Municipality; Nanyuki Municipality and Emergency Fund. This is cognisant of the County Government organisation structure that is geared towards effective service delivery.

Chapter Three provides details of sector programmes, sub-programmes, projects, project location and the amounts allocated for each project. It provides the basis of programme monitoring and evaluation in addition to budget tracking.

VOTE TITLE: NANYUKI MUNICIPALITY.

A. Vision: To be the best place to live, work, and invest.

B. Mission: To provide the best town facilities for quality live, create conducive business and living environment for all.

C. Performance Overview and Background for Programme(s) Funding

The mandate of Nanyuki Municipality is inspired by its vision to be a thriving urban center renowned for its quality of life, economic opportunities, and environmental stewardship. The municipality intends to create a vibrant and sustainable town that provides residents with exceptional services, fosters economic growth, and preserves the natural beauty of the region.

Major Achievements.

In the financial year 2023/24, the department achieved the following: -

- Settling staff in their respective offices and sensitizing them on their new roles under the municipality
- Sensitizing staff and members on the provisions of UACA and the Service Charter
- Discussions and preparations to attain the requirements of KUSP II in terms of the required Minimum Conditions (MCs) and Performance Standards (PSs)
- Setting up the offices and ensuring they operate though within a very constrained budget

Constraints/Challenges in budget implementation and their Mitigation.

- Limited resources;
Prioritization and Budget Allocation: Prioritizing essential services and infrastructure projects based on their impact on the community's well-being and economic growth ensures that limited resources are allocated effectively to address the most pressing needs.
- Rapid urbanization
Community Engagement: Engaging communities in the urban planning process fosters a sense of ownership and ensures that development initiatives align with local needs and aspirations, leading to more sustainable and inclusive urban growth

Major Services/Outputs to be provided in MTEF period 2024/25-26/27

- Smart urban planning and infrastructure development
- Public safety
- Environmental management.

D. Programmes and their Objectives		Objective
Programme	Sub Programmes	To efficient and effective service delivery
General Administration	Administrative Services	Improving infrastructure and fostering a more inclusive and resilient urban environment
Road Network Improvement	Municipal boards and administration services	
Housing and Urban development	Urban Development	

E. Summary of the Programme Outputs and Key Performance Indicators for FY 2022/23- 2025/26									
Sub Programme	Delivery Unit	Key Outputs	Key Performance Indicators	Supplementary Estimates 2022/23		Baseline 2023/24	Target 2024/25	Target 2025/26	Target 2026/27
				Target	Actual				
Programme 1: General Administration									

Sub Programme	Delivery Unit	Key Outputs	Key Performance Indicators	Supplementary Estimates 2022/23		Baseline 2023/24	Target 2024/25	Target 2025/26	Target 2026/27
				Target	Actual				
Outcome: Improved working environment									
SP 1.1 Administrative Services	Municipality	Improved work environment	Level of service delivery	0	0	0	100%	100%	100%
Programme 2: Road Network Improvement Housing and Urban development									
Outcome: Well-planned urban infrastructure									
SP 2.1 Municipal boards and administrative services	Municipality	The number of board meeting resolutions	Level of implementation of board resolutions	0	0	0	100%	100%	100%
SP 2.1 Urban Development	Municipality	Increased infrastructure development	Level of completion of projects	0	0	0	100%	100%	100%

F. Summary of Expenditure by Programmes and Sub-Programs, 2022/23 – 2026/27 KShs. '000'

Programme	Supplementary Estimates 2022/23		Baseline Estimates 2023/24	Budget Estimates 2024/25	Projected Estimates	
	Approved Budget	Actual Expenditure			Approved Budget	Actual Expenditure
Programme 1: General Administration						
SP 1.1 Administrative Services			1,000	1,000	1,100	1,210
Total Expenditure Programme 1						
Programme 2: Road Network Improvement Housing and Urban development						
SP 2.1 Municipal boards and administration services			0	1,000	1,100	1,210
SP 2.2 Urban Development			1,000	5,000	11,000	12,100
Total Expenditure Programme 2						
Total Expenditure of the Vote						
			2,000	7,000	13,200	14,520

G. Summary of Expenditure by Economic Classification and Category (KShs. '000')

Expenditure Classification	Supplementary Estimates 2022/23		Baseline Estimates 2023/24	Budget Estimates 2024/25	Projected Estimates	
	Approved Budget	Actual Expenditure			2025/26	2026/27
Current Expenditure						
Compensation to Employees			1,000	2,000	2,200	2,420
Use of goods and services			1,000	2,000	2,200	2,420
Current transfer to Govt. agencies			1,000	5,000	11,000	12,100
Other recurrent			1,000	5,000	11,000	12,100
Capital Expenditure						
Acquisition of Non-Financial Assets						
Capital Transfers to Govt. Agencies			2,000	7,000	13,200	14,520
Other capital						
Total Expenditure of the vote						

H. Summary of Expenditure by Programme, Sub-Programme and Economic Classification KShs. '000'

Expenditure Classification	Supplementary Estimates 2022/23		Baseline Estimates 2023/24	Budget Estimates 2024/25	Projected Estimates	
	Approved Budget	Actual Expenditure			2025/26	2026/27
Programme 1: General Administration						
SP 1.1 Administrative Services			1,000	1,000	1,100	1,210
Current Expenditure			0	0	0	0
Capital Expenditure						

Urban Development	Repairs and maintenance of roads and urban infrastructure. installation of solar street lights	Rumuruti Municipality	0	5,000,000	5,000,000
			1,000,000	5,000,000	6,000,000
Sub-Total			2,000,000	5,000,000	7,000,000
Total					

Nanyuki Municipality

Programmes	Sub- Programme	Projects	Location	Recurrent	Development	Total
General Administration	Administration services	Operations and office administration	Nanyuki Municipality	1,000,000	0	1,000,000
	Sub-Total			1,000,000	0	1,000,000
Road Network Improvement Planning and Development	Municipal boards and administration services	Board operations and office administration	Nanyuki Municipality	1,000,000	0	1,000,000
	Urban Development	Maintenance and improvements of urban infrastructure (Roads, streetlights and drainages)	Nanyuki Municipality	0	5,000,000	5,000,000
	Sub-Total			1,000,000	5,000,000	6,000,000
Total			2,000,000	5,000,000	7,000,000	
Additional Grants						
Institution Grant				35,000,000		35,000,000
Development Grant					77,214,879	77,214,879
Total				35,000,000	77,214,879	112,214,879
Grand Total				37,000,000	82,214,879	119,214,879

Nyahururu Municipality

Programmes	Sub- Programme	Projects	Location	Recurrent	Development	Total
General Administration	Administration services	Operations and office administration	Nyahururu municipality	1,000,000	0	1,000,000
	Total			1,000,000	0	1,000,000
Road Network Improvement Planning and Development	Municipal boards and administration services	Board operations and office administration	Nyahururu municipality	1,000,000	0	1,000,000
	Urban Development	Maintenance of urban infrastructure	Nyahururu municipality	0	0	0
	Total			1,000,000	0	2,000,000
Total			2,000,000	0	2,000,000	



NANYUKI MUNICIPALITY
County Government of Laikipia

ANNUAL REPORT AND FINANCIAL STATEMENTS
FOR THE FINANCIAL YEAR ENDED
30TH JUNE 2025

**Prepared in accordance with the Accrual Basis of Accounting Method under the International
Public Sector Accounting Standards (IPSAS)**



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

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I. ACRONYMS AND DEFINITION OF KEY TERMS

A. Acronyms

PSASB	Public Sector Accounting Standards Board
FY	Financial Year
OSHA	Occupational Safety & Health Act
CPA	Certified Public Accountant
ACCA	Association of Chartered Certified Accountants
MKIP	Member of the Kenya Institute of Planners
IEK	Institution Engineers of Kenya
IHRM	Institute of Human Resource Management
KISM	Kenya Institute of Supply Management
CEO	Chief Executive Officer
IDeP	Integrated Development Plan
CIDP	County Integrated Development Plan
KPIs	Key Performance Indicators
SDGs	Social Development Goals
PWDs	Person with Disabilities
EMCA	Environmental Management and Coordination
EIA	Environmental Impact Assessment
KUSP	Kenya Urban Support Program
GRM	Grievance Redress Mechanism

B. Definition of Key Terms

Fiduciary Management - Members of Management directly entrusted with the entity's financial resources.

Comparative Year- Means the prior period.

2. KEY ENTITY INFORMATION AND MANAGEMENT

a) Background Information

Nanyuki Municipality is established by and derives its authority and accountability from Urban Areas and Cities Act No. 13 of 2011(amended 2019) and Cities and Municipal Charter on 22nd March 2023. Nanyuki Municipality is under the County Government of Laikipia and is domiciled in Kenya.

b) Principal Activities

Our vision

To be a model municipality in Kenya, celebrated for its seamless blend of natural beauty, cultural diversity, modern infrastructure, and an environmental conscious community.

Our mission

To enhance the quality of life for our residents and visitors by fostering sustainable development, preserving our rich cultural heritage and providing efficient services that promote a harmonious and thriving community.

The principal activities of Nanyuki municipality are;

- i) Provide for efficient and accountable management of the affairs of the Municipality.
 - a. Provide for a governance mechanism that will enable the inhabitants of the Municipality to;
 - b. Participate in determining the social services and regulatory framework which will best satisfy their needs and expectations.
 - c. Verify whether public resources and authority are utilized or exercised, as the case may be, to their satisfaction.
 - d. Enjoy efficiency in service delivery.
- ii) Vigorously pursue the developmental opportunities which are available in the Municipality and to institute such measures as are necessary for achieving public order and the provisions of civic amenities, so as to enhance the quality of life of the inhabitants of the Municipality.
- iii) Provide a high standard of social services in a cost-effective manner to the inhabitants of the Municipality.
- iv) Promote social cohesiveness and a sense of civic duty and responsibility among the inhabitants and stakeholders in the Municipality in order to facilitate collective action and commitment towards achieving the goal of a harmonious and stable community.
- v) Providing for services and other matters for Municipality's benefit.
- vi) Fostering the economic, social and environmental well-being of its community.

e) Key Management

Nanyuki Municipality's management is under the following key organs:

- County Department of Lands, Physical Planning, Housing and Urban Development in charge of Municipality Board of management;

No.	Position	Name
1.	County Executive Committee Member- Infrastructure, Lands, Public Works and Urban Development	Hon. Martin Ekwam
2.	Chairperson of the Board	Mr. Abdi Sora
3.	Vice-Chairperson of the Board	Ms. Cecilia Muthoni Gichohi
4.	Board Member	Ms. Lucy Muthoni Bolton
5.	Board Member	Ms. Linnet Wairimu Ndung'u
6.	Board Member	Mr. Peter Wahome Gathigia
7.	Board Member	Mr. David Macharia Kanyoi
8.	Board Member	Mr. Michael Muriithi King'aku
9.	Chief Officer- Infrastructure, Lands, Public Works and Urban Development	Mr. John Mwangi Gichuki
10.	Secretary to the Board	Mr. Anthony Rukwaro

- The Accounting Officer of the Municipality is The Municipal Manager/secretary of the Municipal Board;

No.	Position	Name
1.	The Accounting Officer/Municipal Manager	Mr. Anthony Rukwaro

- Management is by the following team;

S/No	Name	Position
1.	Mr. Anthony Rukwaro	Municipal Manager
2.	Plan. Micheal Mudenyio	Physical Planner
3.	Eng. Zipporah Muriithi	Municipal Engineer
4.	Mr. Derrick Dennis Kimotho	Social Development Officer
5.	CPA Alice W. Wangari	Accountant In-charge
6.	Ms. Charity Wangui Kamengere	Supply Chain Management Officer
7.	Ms. Margaret Muthoni Nderitu	Human Resource Management Officer
8.	Mrs Sally Naisula Lenaimalda	Municipal Environment Officer

c) Fiduciary Management

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

S.No.	Office	Name
1.	Municipal Manager	Mr. Anthony Rukwaro
2.	Municipal Physical Planner	Plan. Micheal Mudenyo
3.	Municipal Engineer	Eng. Zipporah Muriithi
4.	Social Development Officer	Mr. Derrick Dennis Kimotho
5.	Accountant In-charge	CPA Alice W. Wangari
6.	Supply Chain Management Officer	Ms. Charity Wangui Kamengere
7.	Human Resource Management Officer	Ms. Margaret Muthoni Nderitu
8.	Municipal Environment Officer	Mrs. Sally Naisula Lenaimelda

e) Fiduciary Oversight Arrangements

- i) County Treasury
- ii) Audit and Risk Management Committee
- iii) County Assembly committees
- iv) Committees of the Senate

f) Registered Offices

P.O. Box 4 -10400
 County Government Offices
 Nanyuki-Nyeri Highway
 Nanyuki, Kenya.

g) Contacts

Telephone: (+254)722 263 840
 E-mail: info@nanyukimunicipality.go.ke
 Website: www.nanyukimunicipality.go.ke

h) Bankers

Central Bank of Kenya
Haile Selassie Avenue
P.O. Box 60000 - 00200
Nairobi, Kenya

Equity Bank Ltd
P.O. Box 1482- 10400
Nanyuki, Kenya



i) Independent Auditor

Auditor General
Office of The Auditor General
Anniversary Towers, University Way
P.O. Box 30084
GPO 00100
Nairobi, Kenya




j) Principal Legal Adviser

The Attorney General
State Law Office
Harambee Avenue
P.O. Box 40112
City Square 00200
Nairobi, Kenya

3. MUNICIPALITY BOARD



No.	Name	Details of qualifications and experience
1.		<p>Name: Hon. Martin Ekwam Nabos</p> <p>Academic Qualification: Masters in Strategic management, Bachelor of Arts</p> <p>Work Experience: Quality Service Manager with Kenya Commercial Bank (KCB), Chief Officer (CO) in the Department of Trade, Tourism and Cooperative and Ag. CO Finance Laikipia County and Ag. CO Finance. Worked at County Service Board of County Assembly in Laikipia as a member, at Ministry of Devolution as Deputy Director in charge of Capacity Building and Technical Assistance</p> <p>Status: CECM (Infrastructure, Lands, Public works and Urban Development)</p>
2.		<p>Name: Mr. Abdi Sora</p> <p>Date Of Birth: 12th Dec 1974</p> <p>Academic Qualifications: B. Com (Accounting), Acca, IIRU</p> <p>Work Experience: General Manager, 6Borana Conservancy, CEO Loldaiga Conservancy</p> <p>Status: Independent Director</p> <p>Representation: Board Chairman</p>

<p>3.</p>		<p>Name: Ms. Cecilia Muthoni Gichohi Date Of Birth: 1991 Academic Qualification: Bachelor Of Law, Pps Kca (Kenya School of Law) Experience: Partner Muthoni And Muthoni Advocates Status: Independent Director Representation: Board Vice Chairperson</p>
<p>4.</p>		<p>Name: Ms. Lucy Muthoni Bolton Date Of Birth: 15th April 1989 Academic Qualifications: Diploma In Hotel Management/Degree in Wildlife Management Work Experience: Hospitality/Manager Status: Independent Director Committee Chaired: Audit And Compliance Committee</p>
<p>5.</p>		<p>Name: Ms. Linnet Wairimu Ndung'u Date Of Birth: 1st Jan 1991 Academic Qualifications: Ba. Psychology (Counseling) Work Experience: CEO Nimmo Homes Ltd Status: Independent Director Committee Chaired: Gender Mainstreaming, Youth, Culture, Sports and Social Services</p>

6.		<p>Name: Mr. Peter Wahome Gathigia Date Of Birth: 31st Jan 1962 Academic Qualifications: Higher Urban Development Studies, Diploma in Human Resources Work Experience: Works Officer, Laikipia County Status: Independent Director Committee Chaired: Physical Planning and Public Works</p>
7.		<p>Name: Mr. David Macharia Kanyoi Date Of Birth: 13th Mar 1978 Academic Qualification: B.A Theology and Divine Studies Work Experience: Director, Damaka Motor Care Garage Status: Independent Director Committee Chaired: Finance, Environment and General Purposes</p>
8.		<p>Name: Mr. Michael Muriithi King'aku Date Of Birth: 1971 Academic Qualification: Diploma In Hotel Management Work Experience: Hospitality Management Status: Independent Director Committee Chaired: Human Resource, Ict and Administration</p>

9.		<p>Name: Mr. John Mwangi Gichuki</p> <p>Date Of Birth: 26th December 1972</p> <p>Academic Qualification: Master of Education and Bachelor of Education (Arts)</p> <p>Work Experience: Accomplished education leader, served with the Teachers Service Commission (TSC) in various senior management roles, where he gained extensive experience in educational policy, curriculum implementation, institutional leadership, and stakeholder engagement.</p> <p>Status: Chief Officer (Infrastructure, Lands, Public works and Urban Development)</p>
10.		<p>Name: Mr. Anthony Rukwaro</p> <p>Date Of Birth: 17th April 1975</p> <p>Academic Qualification: Master of Arts in Project Planning and Management, Bachelor of Project Planning and Management and Diploma in Project Management.</p> <p>Work Experience: Project Management</p> <p>Status: Secretary to the Board/ Municipal Manager</p>

4. KEY MANAGEMENT TEAM

Sl. No.	Name	Details of qualifications and experience
1.	 <p data-bbox="308 801 595 830">Mr. Anthony Rukwaro</p>	<p data-bbox="658 409 906 439">Municipal Manager</p> <ul data-bbox="703 453 1460 936" style="list-style-type: none"> • Mr. Anthony holds an impressive array of academic qualifications in the field of project management. He has earned a Master of Arts in Project Planning and Management, a Bachelor's Degree in Project Planning and Management, as well as a Diploma in Project Management, showcasing his dedication to academic excellence and his deep understanding of the discipline. • His expertise spans strategic planning, resource allocation, and stakeholder engagement, making him an invaluable contributor to any project team.
2.	 <p data-bbox="308 1351 605 1413">Plan. Michael Mudenyio (MKIP)</p>	<p data-bbox="658 960 1193 990">Chief Physical Planner/ Municipal Planner</p> <ul data-bbox="703 1003 1460 1594" style="list-style-type: none"> • Plan. Michael Mudenyio is a Registered Physical planner with the Physical Planners Registration Board (PPRB) and a Corporate Member of the Kenya Institute of Planners (KIP). • He has vast experience on Physical and Land use planning having undertaken planning projects across the County including Preparation of the Laikipia County Spatial Plan (2023-2033) and the Local Physical and Land Use Development Plan for Rumuruti Municipality (2021-2031) • He holds Bachelors Degree in Urban and Regional Planning from the University of Nairobi, Certificate in Advanced GIS and is currently undertaking Masters in Sustainable Urban Development (JKUAT)

3.	 <p>Eng. Zipporah Muriithi</p>	<p>Chief structural/superintending Engineer (Mechanical Engineer)</p> <ul style="list-style-type: none"> Eng. Zipporah Wangui Muriithi is a professional Civil Engineer with extensive experience in engineering design, project management, and quality control of infrastructure projects. She holds a Masters in Business Administration (Strategic Management), a Bachelor of Science in Civil Engineering and a CPA VI. She is also the second Vice president in the Institution Engineers of Kenya (IEK) South Rift branch
4.	 <p>Mr. Dennis Derrick Kimotho</p>	<p>Social Development Officer</p> <ul style="list-style-type: none"> Mr. Kimotho is a registered psychologist with a valid practice license from the Counsellors and Psychologists Board under the Ministry of Health. He holds a Bachelor Degree in psychology from Kenyatta University and has extensive experience in public service, having worked across various departments within the County Government of Laikipia.
5.	 <p>Ms. Alice W. Wangari</p>	<p>Head of Finance/Accountant In-Charge</p> <ul style="list-style-type: none"> Ms. Alice Wangari is a senior accountant with over 15 years of experience in the public sector. Alice is a Certified Public Accountant (CPA-K) and holds a Bachelor Degree of Commerce (Finance Option) from KCA University. She also holds a certificate in Senior Management Course from Kenya School of Government.

6.	 <p>Ms. Charity Wangui Kazengere</p>	<p>Head Of Supply Chain Management</p> <ul style="list-style-type: none">• Ms. Charity Wangui is a procurement officer by profession, with a solid academic background and professional affiliations in the field of supply chain management. She holds a Bachelor Degree in Business Management (Procurement and Supply Chain option) from Mount Kenya University, and a Diploma in Business Administration.• She is a registered member of the Kenya Institute of Supplies and Management (KISM), affirming her commitment to professional standards and ethical practice in procurement.
7.	 <p>Ms. Margaret Muthoni Nderitu</p>	<p>Human Resource Management Officer</p> <ul style="list-style-type: none">• Ms. Margaret Muthoni Nderitu is Principal Human Resource Management Officer in the County Government of Laikipia. Currently serving as a shared HR in Nanyuki, Nyahururu and Rumuruti Municipalities.• She holds Bachelor Degree in Business Administration (HR option) from Kenya Methodist University and Senior Management Course from Kenya school of Government.
8.	 <p>Mrs. Sally Naisula Konsimaida</p>	<p>Municipal Environment Officer</p> <ul style="list-style-type: none">• Mrs. Sally Naisula is an experienced environment officer with vast knowledge on environmental management. Specific areas of profession are environmental conservation, climate change, sustainable waste management practices and generally environmental sustainability.• She holds a Bachelor Degree in Environmental Science from Egerton University (second class upper) and a certificate in environmental impact assessment with certification from National Environmental Management Authority (NEMA).

**COUNTY GOVERNMENT OF LAIKIPIA
NANYUKI MUNICIPALITY
P.O.BOX 4-10400
NANYUKI**

**KUSP II
MINIMUM CONDITIONS 3**



MUNICIPALITY FUNCTIONS AND BUDGETS WITHIN DEPARTMENTS

Water, Environment and Natural Resources

Programme	Sub-Programme	Project	Location/ Ward	Recurrent	Development	Totals		
	Solid Waste Management	* Garbage collection separation and Recycling	County wide	-	4,100,000	4,100,000		
		Maintenance of dumpsites/cemetery land	County wide	-	1,000,000	1,000,000		
		Sub total				5,100,000	5,100,000	
			Purchase of 3 tier skip bins for solid waste management to enhance circular economy through waste segregation, recycling and reduction	County Wide	-	2,500,000	2,500,000	
			Waste Collection protective covers (PPGs)	County Wide	-	1,000,000	1,000,000	
			Compaction of Dumpsites	County wide	-	4,000,000	4,000,000	
			Food and nutrition security Fruit trees	County wide	-	1,500,000	1,500,000	
			Climate smart Agriculture technologies	Countywide	-	2,000,000	2,000,000	
			Sub total				13,000,000	13,000,000
			Sub total					18,100,000

GENDER

Programme	Sub programme	Projects	Location / ward	Recurrent	Development	Total
Culture and Social Services		Social Hall maintenance services	County Wide	-	500,000	500,000
		Upgrade and maintain existing recreational facilities		-	1,500,000	1,500,000
		National and international days celebrations		300,000	-	300,000
		Women, PWD and the elderly vulnerable support programme	County wide	400,000	-	400,000
		Women groups mentorship and empowerment programmes		350,000	-	350,000
		Youth groups mentorship and empowerment programmes		350,000	-	350,000
		Total				1,400,000

County Admin

Programme	Sub programme	Projects	Location/ Ward	Recurrent	Development	Total	
General Administration	Decentralized Services	Disaster Response Services	County wide	1,224,705	1,633,000	2,857,705	
		Enforcement and Services	County wide	657,254	-	657,254	
		Fire response services	County wide	305,909	-	305,909	
		Fire response services	County wide	307,091	3,207,000	3,634,091	
		Alcohol control committee services	County wide	245,000	-	245,000	
		Sub-Total			3,000,000	4,900,000	7,900,000

Trade, Tourism, Co-operatives and Enterprise Development


Programme	Sub-Programme	Project	Location/ Ward	Recurrent	Development	Totals
		Maintenance of roads within the markets-Ndjamai area	Dingira	-	1,060,000	1,060,000
		Installation of flood lights in Likoi and Nthaga	Nanyuki	-	1,060,000	1,060,000
	Trade promotion and Marketing	Building for small business	Countywide	500,000	-	500,000
		Construction of 100 stalls	Countywide	1,000,000	-	1,000,000
	Industrial Development and Investment Promotion	Construction of food web - area of Elbow (Kajiado) - (area of 100 acres) (Kajiado)	Elbow	-	1,200,000	1,200,000
		Development of food processing and storage units	Elbow	-	1,000,000	1,000,000
		County aggregated industrial park	Socia/Ramunai	-	4,690,000	4,690,000
	Film Development and Promotion	Construction of Tourism information center at Nanyuki Equator	Nanyuki	-	1,800,000	1,800,000
		Development of film destinations	Countywide	300,000	-	300,000
	Opening Balance (CAIP)				-	150,000,000
Aggregated Industrial Park (Grant)				-	250,000,000	250,000,000
TOTAL				1,800,000	410,750,000	409,250,000

Finance, Economic Planning and County Development

Programme	Sub-Programme	Projects	Location/ Ward	Recurrent	Development	Totals
General Administration	Managed Specialised Equipment and Vehicle	Lease rentals for dumping and garbage trucks and other lease contracts	County wide	-	52,000,000	52,000,000
		Sub Total			0	52,000,000

Agriculture, Livestock and Fisheries

Programmes	Sub-Programme	Projects	Location/ Ward	Recurrent	Development	Totals
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RESULTS AREA	MINIMUM CONDITION	INDICATOR(S)	START DATE	ASSESSMENT PROCEDURE & MEANS OF VERIFICATION
RA1 	MC3: The participating urban board has a budget vote which is reported on accordingly.	Either: <ul style="list-style-type: none"> • Urban area budget: <ul style="list-style-type: none"> a) is included in county budget as a sub-vote under the Urban Development Department's full county government budget vote. b) spending is reported on by the county government to the Controller of Budget. c) is publicly available. Or: <ul style="list-style-type: none"> • Urban area budget: <ul style="list-style-type: none"> a) is included as a full department-level budget vote. b) in counties with ONE OR MORE eligible urban area, urban area budgets can be included together in a full department-level budget vote. 	APA1	<ul style="list-style-type: none"> • Obtain: <ul style="list-style-type: none"> a) urban area budget (as developed by board), as a subset of the county Urban Development Department's full budget vote. b) county government spending reports submitted to and received by Controller of Budget. c) EITHER: COB quarterly and annual reports on county budget execution, showing urban area sub-vote execution. d) AND/OR: county government report (submitted to and received by COB) on urban area budget execution. e) evidence of public disclosure of urban area budget and budget execution (as part of COB reports or independently). • Verify that: <ul style="list-style-type: none"> a) urban area budget is a sub-vote [or sub-program] of Urban Development Department's budget vote. b) financial reporting on urban area budget is provided by county government. c) urban area budget and budget reporting has been disclosed. • Obtain: <ul style="list-style-type: none"> a) urban area budget vote in county budget (COB reports) b) COB reports on county urban area budget vote expenditure

SP 1.1 Administration and Planning Services	22,000	8,000	8,800	9,680
Total Expenditure of Programme 1	22,000	8,000	8,800	9,680
Programme 2: Water Services				
SP 2.1 Administration, Planning and Support Services	0	2,000	2,200	2,420
SP 2.2 Rural Water Supply and sanitation	14,280	40,500	44,550	49,005
SP 2.3 Water Conservation, Protection and Governance	0	0	0	0
Total Expenditure of Programme 2	14,280	42,500	46,750	51,425
Programme 3: Environment and Natural resources				
SP 3.1 Administration, Planning and Support Services	0	4,000	4,400	4,840
SP 3.2 Solid Waste Management	12,320	5,100	5,610	6,171
SP 3.3 Human wildlife conflict	0	0	0	0
SP 3.4 Natural Resources and Mining	0	0	0	0
SP 3.5 Integrated rangeland rehabilitation	0	0	0	0
SP 3.6 Climate Change Adaptation and Mitigation	66,500	96,000	105,600	116,160
Total Expenditure of Programme 3	78,820	105,100	115,610	127,171
Total Expenditure of the Vote	115,100	155,600	160,160	176,176

G. Summary of Expenditure by Vote and Economic Classification KShs. '000'

Expenditure Classification	Supplementary Estimates 2023/24	Budget Estimates 2024/25	Projected Estimates	
			2024/25	2025/26
Current Expenditure	26,000	17,000	18,700	20,570
Compensation to Employees				
Use of goods and services	26,000	17,000	18,700	20,570
Current transfer to Govt. agencies				
Other recurrent				
Capital Expenditure	89,100	138,600	152,460	167,706
Acquisition of Non-Financial Assets	89,100	138,600	152,460	167,706
Capital Transfers to Govt. Agencies				
Other capital				
Total Expenditure of the vote	115,100	155,600	171,160	188,276

Annex: Water and Sanitation

Programme	Sub-Programme	Project	Location/ Ward	Recurrent	Development	Total
General Administration	Administration, Planning and Support Services	Administrative and Planning Services	County Wide	3,000,000	-	3,000,000
		Motor vehicle maintenance	County Wide	2,500,000	-	2,500,000
		Fuel and Lubricants for the department	County wide	2,500,000	-	2,500,000
		Sub-total		8,000,000	-	8,000,000
Water Services and Sanitation	Administration, Planning and Support Services	Administrative and Planning Services	County wide	2,000,000	-	2,000,000
		Rig Drilling casings and equipment's		-	15,000,000	15,000,000
		Rig Drilling, Refined fuel and Lubricants		-	25,500,000	25,500,000
	Sub total		2,000,000	40,500,000	42,500,000	
Environment and Natural Resources	General administration	Administrative and planning services	County wide	2,000,000	-	2,000,000
		Refined fuel and Lubricants	County wide	2,000,000	-	2,000,000
		Garbage collection separation and Recycling	County wide	-	3,000,000	3,000,000
		Garbage collection separation and Recycling	County wide	-	1,100,000	1,100,000

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		Maintenance of dumpsite/cemetery land	County wide		1,000,000	1,000,000	
		Sub total					
Climate change	Administration , Planning and Support Services	Administrative and Planning Services	County Wide	4,000,000	5,100,000	9,100,000	
				3,000,000	-	3,000,000	
	Locally led Climate change adaptation and mitigation program support vehicle	Locally led Climate change adaptation and mitigation program support vehicle			-	7,500,000	7,500,000
		Purchase of 3 tier skip bins for solid waste management to enhance circular economy through waste segregation, recycling and reduction	Countywide		-	2,500,000	2,500,000
		Waste Collection protective covers (PPEs)	County Wide		-	3,000,000	3,000,000
		Compaction of Dumpsites	County wide		-	4,000,000	4,000,000
		Conservation of wetlands and community forests	Countywide		-	5,000,000	5,000,000
		Equipping and Solarization of Kinhuko Borehole	Tigithi ward		-	3,500,000	3,500,000
		Equipping and Solarization of Kiwanja secondary school	Githiga Ward		-	3,500,000	3,500,000
		Equipping and Solarization of Mungumo ECD	Mamanet Ward		-	3,500,000	3,500,000
		Equipping and Solarization of Wangwachi Borehole	Olmoran Ward		-	3,500,000	3,500,000
		Equipping and Solarization of Kinamba Sosian Borehole	Sosian Ward		-	3,500,000	3,500,000
		Equipping and Solarization of Tangi nyeusi	Segera Ward		-	3,500,000	3,500,000
		Equipping and Solarization of Chumvi Community borehole	Mukogodo East ward		-	3,500,000	3,500,000
		Equipping and Solarization of Bingwa primary borehole	Umande Ward		-	3,500,000	3,500,000
		Equipping and Solarization of Nkandó Borehole	Nanyuki ward		-	3,500,000	3,500,000
		Equipping and Solarization of Njoguini borehole	Tingithu Ward		-	3,500,000	3,500,000
		Equipping and Solarization of Nyakio primary borehole	Tigithi ward		-	3,500,000	3,500,000
		Equipping and Solarization of Nguu borehole	Salama Ward		-	3,500,000	3,500,000
		Equipping and Solarization of	Igwamiti ward		-	3,500,000	3,500,000

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	Tableland borehole				
	Equipping and Solarization of Nosirai primary borehole	Mukogodo west	-	3,500,000	3,500,000
	Equipping and Solarization of Kapkures borehole	Rumuruti ward	-	3,500,000	3,500,000
	Food and nutrition security Fruit trees	County wide	-	1,500,000	1,500,000
	Desilting Dams for Irrigation	Countywide		15,000,000	15,000,000
	Climate smart Agriculture technologies	Countywide	-	2,000,000	2,000,000
	Sub total		3,000,000	93,000,000	96,000,000
Total			17,000,000	138,600,000	155,600,000

REPUBLIC OF KENYA

COUNTY GOVERNMENT OF LAIKIPIA



MUNICIPALITY OF NANYUKI

P.O. Box 4-10400 Nanyuki
info@nanyukimunicipality.go.ke

OFFICE OF THE
CONTROLLER OF
REVENUE
LAIKIPIA COUNTY

Date:



Date: 14th July 2025

Ref: NM/FIN/FS/VOL1/4


To: CECM- Finance, Economic Planning and County Development
COUNTY GOVERNMENT OF LAIKIPIA

**RE: SUBMISSION OF QUARTERLY REPORT AND FINANCIAL STATEMENTS FOR
NANYUKI MUNICIPALITY FOR THE PERIOD ENDED JUNE 30, 2025.**

Pursuant to Public Finance Management Act 2012 section 166 (3) which stipulates that; *Not later than fifteen (15) days after the end of each quarter, the accounting officer shall submit the quarterly report to the County treasury.*

In compliance to the above law, I forward herewith Quarterly Report and Financial Statements for Nanyuki Municipality for the period ended 30th June 2025.

Yours Faithfully,


ANTHONY RUKWARO
MUNICIPAL MANAGER
NANYUKI MUNICIPALITY



CC
THE CONTROLLER OF BUDGET
BIMA HOUSE 12th FLOOR
HARAMBEE AVENUE
P.O BOX 35616-00100
NAIROBI





NANYUKI MUNICIPALITY
County Government of Laikipia

QUARTERLY REPORT AND FINANCIAL STATEMENTS
FOR THE PERIOD ENDED
30TH JUNE 2025

**Prepared in accordance with the Accrual Basis of Accounting Method under the
International Public Sector Accounting Standards (IPSAS)**


County Government of Laikipia
Annual Report and Financial Statements for the Period ended 30th June 2025

Statement of Financial Performance for the period ended 30th June 2025.

Description	Notes	Period ended 30 th June 2025	Period ended 30 th June 2024
		KShs.	KShs.
Revenue from non-exchange transactions			
Transfers from the County Government	6	4,600,000	7,000,000
Transfers from County Government entities	6	50,000	-
Leases Fees and Penalties		-	-
Other revenues- Receivables from County Government	18	2,500,000	-
		7,150,000	7,000,000
Revenue from exchange transactions			
Interest income		-	-
Miscellaneous Income		-	-
		7,150,000	7,000,000
Total revenue			
Expenditure			
Use of goods and services	9	4,952,003	4,564,844
Board expenses	11	162,000	1,283,100
Depreciation and amortization	14	638,769	73,363
Repairs and maintenance	15	-	48,548
		5,752,771	5,969,855
Total expenses			
Other gains/losses			
Gain/loss on disposal of assets		-	-
		1,397,229	1,030,145
Surplus for the period			

The notes set out on pages 6 to 26 form an integral part of these Financial Statements. The entity financial statements were approved on **14th July 2025** and signed by:


 Name: Mr. Anthony Rukwaro
 Municipality Manager



 Name: Ms. Alice W. Wangari
 Head of Finance
 ICPAK M/No. 34111

Nanyuki Municipality
County Government of Laikipia
Quarterly Report and Financial Statements for the Period ended 30th June 2025

8. Statement of Financial Position As At 30th June 2025

Description	Note	Period ended	Period ended
		30 th June 2025	30 th June 2024
		KSh	KSh
Assets			
Current assets			516,605
Cash and cash equivalents	16	52,603	-
Receivables from exchange transactions		-	-
Receivables from Non- exchange transactions	15	2,500,000	-
Inventories		-	-
		2,552,603	516,605
Non-current assets			513,540
Property, plant, and equipment	20	1,572,686	-
Intangible assets		-	-
Total Non-current Assets		1,572,686	513,540
Total assets		4,125,289	1,030,145
Liabilities			
Current liabilities			-
Trade and other payables	21	1,697,915	-
Borrowings		-	-
		1,697,915	-
Non-current liabilities			-
Provisions		-	-
Borrowings		-	-
Total liabilities			-
Net assets		2,427,374	1,030,145
Capital/Development Grants/Fund		-	-
Reserves		-	-
Accumulated surplus		2,427,374	1,030,145
Total net assets and liabilities		2,427,374	1,030,145

The accounting policies and explanatory notes to these financial statements form an integral part of the financial statements. The entity financial statements were approved on 14th July 2025 and signed by:

Name: Mr. Anthony Rukwaro

Municipality Manager

Date: 14th July 2025

Name: Ms. Alice W. Wangari

Head of Finance

ICPAK M/No. 34111

Date: 14th July 2025

Nanyuki Municipality
 County Government of Laikipia
 Quarterly Report and Financial Statements for the Period ended 30th June 2025

9. Statement of Changes In Net Assets for the period ended 30th June 2025

Description	Capital Development Grants/Funds	Revaluation Reserve	Accumulated surplus	Total
		Kshs.	Kshs.	Kshs.
As at 1 st July 2023	-	-	-	-
Surplus for the year	-	-	1,030,145	1,030,145
Funds received during the period	-	-	-	-
Revaluation gain	-	-	-	-
As at 30 th June 2024	-	-	1,030,145	1,030,145
As at 1 st July 2024	-	-	1,030,145	1,030,145
Surplus for the period	-	-	1,397,229	1,397,229
Funds received during the period	-	-	-	-
Revaluation gain	-	-	-	-
As at 30 th June 2025	-	-	2,427,374	2,427,374

Nanyuki Municipality
County Government of Laikipia
Quarterly Report and Financial Statements for the Period ended 30th June 2025

10. Statement of Cash Flows for the period ended 30th June 2025

Description	Note	Period ended	Period ended
		30 th June 2025	30 th June 2024
		(Kshs)	(Kshs)
Cash flows from operating activities			
Receipts		4,600,000	7,000,000
Transfers from the County Government	5	50,000	-
Transfers from County Government entities	6	-	-
Interest received		-	-
Miscellaneous receipts (Specify)		4,650,000	7,000,000
Total Receipts			
Payments		4,952,003	4,564,844
Use of goods and services		-	-
Staff costs	11	162,000	1,283,100
Board expenses		-	48,548
Finance costs		5,114,003	5,896,492
Total Payments		(464,003)	1,103,508
Net cash flows from/ (used in) operating activities			
Cash flows from investing activities			586,903
Purchase of PPE & intangible assets		-	-
Proceeds from sale of PPE		-	586,903
Net cash flows from/ (used in) investing activities			
Cash flows from financing activities			
Receipts from Capital grants		-	-
Proceeds from borrowings		-	-
Repayment of borrowings		-	-
Net cash flows from/(used in) financing activities			
Net increase/(decrease) in cash & cash equivalents		(464,003)	516,605
Cash And Cash Equivalents as at 1 st July	16	516,605	-
Cash And Cash Equivalents as at end of the period	16	52,603	516,605

reference

Nanyuki Municipality
County Government of Laikipia
Quarterly Report and Financial Statements for the Period ended 30th June 2025

11. Statement of Comparison of Budget & Actual Amounts for the period ended 30th June 2025

Description	Original Budget	Adjustments	Final Budget	Actual on	% of variation
	Kshs. a	Kshs. b	Kshs. c=(a+b)	comparable basis for the period ended 30 th June 2025 Kshs. d	
Revenue					
Transfers from the County Government	118,698,275		118,698,275	4,620,000	4
Transfers from County Government entities	-	-	-	50,000	-
Interest income	-	-	-	-	-
Miscellaneous income (specify)	-	516,605	516,605	516,605	-
Adjustments (Account Opening Balances)					
Total Revenue	118,698,275	516,605	119,214,880	5,166,605	4
Expenses					
Use of goods and services	15,757,395	516,605	16,274,000	4,952,003	30
Bored expenses	8,000,000	-	8,000,000	-	-
Staff Costs	12,000,000	-	12,000,000	-	-
Depreciation	726,000	-	726,000	638,769	88
Acquisition of Assets	82,214,880	-	82,214,880	5,590,771	5
Total Expenditure	118,698,275	516,605	119,214,880	(424,166)	-
Surplus for the period	-	-	-	-	-
Capital Expenditure	-	-	-	-	-



Ref: NM/FIN/FS/VOL1/3

Date: 14th April 2025

To: CECM- Finance, Economic Planning and County Development
COUNTY GOVERNMENT OF LAIKIPIA

**RE: SUBMISSION OF QUARTERLY REPORT AND FINANCIAL STATEMENTS FOR
NANYUKI MUNICIPALITY FOR THE PERIOD ENDED MARCH 31, 2025.**

Pursuant to Public Finance Management Act 2012 section 166 (3) which stipulates that; *Not later than fifteen (15) days after the end of each quarter, the accounting officer shall submit the quarterly report to the County treasury.*

In compliance to the above law, I forward herewith Quarterly Report and Financial Statements for Nanyuki Municipality for the period ended 31st March 2025.

Yours Faithfully

ANTHONY RUKWARO
MUNICIPAL MANAGER
NANYUKI MUNICIPALITY

CC
THE CONTROLLER OF BUDGET
BIMA HOUSE 12th FLOOR
HARAMBEE AVENUE
P.O BOX 35616-00100
NAIROBI

OFFICE OF THE CONTROLLER
OF BUDGET
REGISTRY
15 APR 2025
COPY
TIME:.....
P. O. Box 35616 - 00100, NAIROBI


NANYUKI MUNICIPALITY
P.O. Box 4-10400 NANYUKI
09 MAR 2026



NANYUKI MUNICIPALITY
County Government of Laikipia

QUARTERLY REPORT AND FINANCIAL STATEMENTS
FOR THE PERIOD ENDED
31ST MARCH 2025

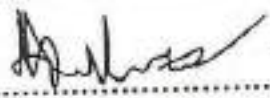
**Prepared in accordance with the Accrual Basis of Accounting Method under the
International Public Sector Accounting Standards (IPSAS)**

Nanyuki Municipality
County Government of Laikipia
Quarterly Report and Financial Statements for the Period ended 31st March 2025


7. Statement of Financial Performance for the period ended March 2025.

Description	Notes	Period ended	Period ended
		31st March 2025	31st March 2024
		Kshs.	Kshs.
Revenue from non-exchange transactions			
Transfers from the County Government	5	3,600,000	7,000,000
Transfers from County Government entities	6	50,000	-
Other revenues (<i>Specify</i>)		-	-
		3,650,000	7,000,000
Revenue from exchange transactions			
Interest income	7	-	-
Miscellaneous Income	8	-	-
		-	-
Total revenue		3,650,000	7,000,000
Expenditure			
Use of goods and services	9	4,066,507	4,564,844
Staff costs	10	-	-
Board expenses	11	-	1,283,100
Finance costs	12	-	-
Depreciation and amortization	14	55,022	73,363
Repairs and maintenance	15	-	48,548
Total expenses		4,121,529	5,969,855
Other gains/losses			
Gain/loss on disposal of assets	13	-	-
Surplus/Deficit for the period		(471,529)	1,030,145

The notes set out on pages 6 to 26 form an integral part of these Financial Statements. The entity financial statements were approved on 14th April 2025 and signed by:


Name: Anthony Rukwaro
Municipality Manager



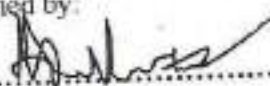

Name: Alice W. Wangari
Head of Finance
ICPAK M/No. 34111

*Nanyuki Municipality
County Government of Laikipia
Quarterly Report and Financial Statements for the Period ended 31st March 2025*


8. Statement of Financial Position As At 31st March 2025

Description	Note	Period ended	Period ended
		31st March 2025	31st March 2024
		Kshs.	Kshs.
Assets			
Current assets			
Cash and cash equivalents	16	100,099	516,605
Receivables from exchange transactions	17	-	-
Receivables from Non- exchange transactions	18	-	-
Inventories	20	-	-
		100,099	516,605
Non-current assets			
Property, plant, and equipment	21	458,518	513,540
Intangible assets		-	-
Total Non-current Assets		458,518	513,540
Total assets		558,616	1,030,145
Liabilities			
Current liabilities			
Trade and other payables	26	-	-
Borrowings		-	-
Non-current liabilities			
Borrowings		-	-
Total liabilities		-	-
Net assets		558,616	1,030,145
Capital/Development Grants/Fund			
Reserves		-	-
Accumulated surplus		558,616	1,030,145
Total net assets and liabilities		558,616	1,030,145

The accounting policies and explanatory notes to these financial statements form an integral part of the financial statements. The entity financial statements were approved on 14th April 2025 and signed by:


Name: Anthony Rukwaro
Municipality Manager
Date: 14th April 2025




Name: Alice W. Wangari
Head of Finance
ICPAK M/No. 34111
Date: 14th April 2025

9. Statement of Changes in Net Assets for the period ended 31st March 2025

Description	Capital Development Grants Fund	Revaluation Reserve	Accumulated surplus	Total
	Kshs.	Kshs.	Kshs.	Kshs.
As at 1 st July 2023	-	-	-	-
Surplus for the year	-	-	1,030,145	1,030,145
Funds received during the period	-	-	-	-
Revaluation gain	-	-	-	-
As at 30 th June 2024	-	-	1,030,145	1,030,145
As at 1 st July 2024	-	-	1,030,145	1,030,145
Deficit for the period	-	-	(471,529)	(471,529)
Funds received during the period	-	-	-	-
Revaluation gain	-	-	-	-
As at March 2025	-	-	558,616	558,616

Nanyuki Municipality
 County Government of Laikipia
 Quarterly Report and Financial Statements for the Period ended 31st March 2025

10. Statement of Cash Flows for the period ended 31st March 2025

Description	Note	Period ended	Period ended
		31 st March 2025	31 st March 2024
		Kshs.	Kshs.
Cash flows from operating activities			
Receipts			
Transfers from the County Government	5	3,600,000	7,000,000
Transfers from County Government entities	6	50,000	-
Interest received	7	-	-
Miscellaneous receipts <i>(Specify)</i>	8	-	-
Total Receipts		3,650,000	7,000,000
Payments			
Use of goods and services	9	4,066,507	4,564,844
Staff costs	10	-	-
Board expenses	11	-	1,283,100
Repair and Maintenance	12	-	48,548
Total Payments		4,066,507	5,896,492
Net cash flows from/ (used in) operating activities		(416,507)	1,103,508
Cash flows from investing activities			
Purchase of PPE & intangible assets	20	-	586,903
Proceeds from sale of PPE		-	-
Net cash flows from/ (used in) investing activities		-	-
Cash flows from financing activities			
Receipts from Capital grants		-	-
Proceeds from borrowings		-	-
Repayment of borrowings		-	-
Net cash flows from/(used in) financing activities		-	-
Net increase/(decrease) in cash & cash equivalents		(416,507)	516,605
Cash And Cash Equivalents as at 1 st July	16	516,605	-
Cash And Cash Equivalents as at end of the period	16	100,099	516,605

(PSASB has prescribed the direct method of cash flow preparation/ presentation for all entities under the IPSAS accrual basis of accounting.)

11. Statement of Comparison of Budget & Actual Amounts for the period ended 31st March 2025

Description	Original Budget	Adjustments	Final budget	Actuals for the period ended 31 st March 2025	% of utilisation
	Kshs.	Kshs.	Kshs.	Kshs.	
Revenue	a	b	c=(a+b)	d	e=d/c
Transfers from the County Government	88,894,555		88,894,555	3,600,000	4
Transfers from County Government entities	-	-	-	50,000	-
Interest income	-	-	-	-	-
Miscellaneous income (specify)	-	-	-	-	-
Adjustments (Account Opening Balance)	-	516,605	516,605	516,605	-
Total Revenue	88,894,555	-	89,411,160	4,166,605	5
Expenses					
Use of goods and services	12,176,395		12,693,000	4,056,507	32
Board expenses	6,000,000		6,000,000	-	-
Staff Costs	9,000,000		9,000,000	-	-
Depreciation	57,000		57,000	55,022	97
Acquisition of Assets	61,661,160		61,661,160	-	-
Total Expenditure	88,894,555	516,605	89,411,160	4,121,529	5
Surplus for the period	-	-	-	45,076	-
Capital Expenditure	-	-	-	-	-

017F724/25

OFFICE OF THE
CONTROLLER OF BUDGET
LAIKIPIA COUNTY
Date: 15/10/2024

OFFICE OF
CONTROLLER OF BUDGET
LAIKIPIA COUNTY
Date: 15/10/2024

Amended
[Signature]



THE COUNTY GOVERNMENT OF LAIKIPIA
NANYUKI MUNICIPALITY
P.O BOX 4-10400, NANYUKI.

Email: nanyukimunicipality@laikipia.go.ke

OFFICE OF THE CONTROLLER
OF BUDGET
REGISTRY
DATED: 14th OCTOBER 2024
COPY
TIME:
P. O. Box 35616 - 00100, NAIROBI

Ref RM/OAG/RP/VOL 1/1
Office of The
Controller of Budget
Bima House, 12th Floor,
Harambee Avenue, Nairobi

RE: SUBMISSION OF QUARTERLY FINANCIAL STATEMENTS FOR FY 2024/2025.

Pursuant to Public Finance Management Act 2012 Section 166 which stipulates that:
An Accounting Officer for a County Government entity shall prepare a report for each quarter of the financial year in respect of the entity, Nanyuki Municipality hereby submits the Quarterly Financial Statement for the period ended 30th September 2024.

Mine faithfully,

[Signature]

Alexander Maina Mwangi,
Municipal Manager,
NANYUKI MUNICIPALITY.
Nanyuki Municipality Manager

[Signature]

CC
ECM Finance and Economic Planning- Laikipia County
County offices, rumuruti, second floor



NANYUKI MUNICIPALITY
County Government of Lalkipla

QUARTERLY REPORT AND FINANCIAL STATEMENTS
FOR THE PERIOD ENDED
30TH SEPTEMBER 2024

**Prepared in accordance with the Accrual Basis of Accounting Method under the
International Public Sector Accounting Standards (IPSAS)**

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Nayuki Municipality
County Government of Laikipia
Quarterly Report and Financial Statements for the Period ended 30th September 2024

7. Statement of Financial Performance for the period ended 30th September 2024.

Notes	Period ended 30th September 2024	
	Kshs.	Kshs.
Revenue from non-exchange transactions	5	-
Transfers from the County Government	6	-
Public contributions and donations	7	-
Levies Fines and Penalties	8	-
Other revenues (Specify)	9	-
Revenue from exchange transactions	10	-
Interest Income	11	500,000
Miscellaneous Income	12	-
Total revenue	13	-
Expenditure	14	-
Use of goods and services	15	16,043
Staff costs	16	516,948
Board expenses	17	-
Finance costs		
Depreciation and amortization		
Repairs and maintenance		
Total expenses		
Other gains/losses		
Gain/loss on disposal of assets		
Surplus/(deficit) for the period		(516,948)

The notes set out on pages 8 to 31 form an integral part of these Financial Statements. The entity financial statements were approved on 7th October 2024 and signed by:



 Name: Alexander Mwangi
 Mwangi
 Municipality Manager



 Name: Samuel Muthu Ng'ang'a
 Head of Finance
 ICPAK M/No: 15681

Nayuki Municipality
County Government of Laikipia
Quarterly Report and Financial Statements for the Period ended 30th September 2024

8. Statement of Financial Position as at 30th September 2024.

Description	Units	Period ended 30th Sep 2024	
		Kshs.	Kshs.
Assets			
Current assets			
Cash and cash equivalents	18	15,606	-
Receivables from exchange transactions	19	-	-
Receivables from non-exchange transactions	20	-	-
Prepayments	21	-	-
Inventories	22	-	-
Non-current assets		16,606	-
Property, plant, and equipment	23	491,491	-
Right of Use Assets	24	-	-
Intangible assets	25	-	-
Biological Assets	26	-	-
Intangible Natural Resources	27	-	-
Total Non-current Assets		497,491	-
Total assets (A)		514,697	-
Liabilities			
Current liabilities			
Trade and other payables	28	-	-
Provisions	29	-	-
Current Lease Liabilities	30	-	-
Deferred Income	31	-	-
Borrowings	32	-	-
Employee benefit obligations	33	-	-
Social Benefits	34	-	-
Non-current liabilities			
Provisions	35	-	-
Non-current lease liability	36	-	-
Deferred Income	37	-	-
Borrowings	38	-	-
Non-current employee benefit obligation	39	-	-
Social Benefits	40	-	-
Total liabilities (B)		-	-
Net assets (A-B)		514,697	-
Represented by:			
Capital/Development Grants/Fund		-	-
Reserves		-	-
Accumulated surplus		514,697	-

Nanyuki Municipality
County Government of Laikipia
Quarterly Report and Financial Statements for the Period ended 30th September 2024

Net Assets/Equity | 514,097

The accounting policies and explanatory notes to these financial statements form an integral part of the financial statements. The entity financial statements were approved on 7th October 2024



Name: Alexander Malina Mwangi
Municipality Manager
Date: 7th October 2024



Name: Samuel Methu Ng'ang'a
Head of Finance
ICPAK M/No: 15681
Date: 7th October 2024

Nanyuki Municipality
County Government of Laikipia
Quarterly Report and Financial Statements for the Period ended 30th September 2024

9. Statement of Changes in Net Assets for the period ended 30th September 2024.

Description	Capital/Development Grants/Fund	Revaluation Reserve	Accumulated surplus	Total
	Kshs.	Kshs.	Kshs.	Kshs.
Balance as at 1 July 2023	-	-	-	-
Surplus/(deficit) for the period	-	-	1,030,145	1,030,145
Funds received during the year	-	-	-	-
Revaluation gain	-	-	-	-
Balance as at 30th June 2024	-	-	1,030,145	1,030,145
Balance as at 1 July 2024	-	-	1,030,145	1,030,145
Surplus/(deficit) for the period	-	-	(516,048)	(516,048)
Funds received during the year	-	-	-	-
Revaluation gain	-	-	-	-
Balance as at 30th September 2024	-	-	514,097	514,097

VOTE R4521 LAIKPIA - NANYUKI MUNICIPALITY
Recurrent Expenditure VOTE BOOK STATUS REPORT - FOR THE PERIOD FROM JUL-24 TO JUN-25
TITLE AND DETAILS

Head	Sub Head	ITEM SOURCE PROGRAMME - GEOGRAPHICAL	Printed Estimate	Reallocated Transfer	Supplementary Extraneous		Approved Estimates (Net)	Cumulative Expenditure	Outstanding Commitments	Total Payment Commitments	Balance
					Kes	Kes					
0001	51	Nanyuki Municipality Nanyuki Municipality Headquarters Office Operating Expenses - CH Current Grants to Sales, Administrative, Government Agencies	1,000,000 35,000,000 36,000,000	0 0 0	0 0 0	0 0 0	1,000,000 36,000,000 37,000,000	0 0 0	0 0 0	0 0 0	Kes Kes Kes
		GROSS EXPENDITURE	36,000,000	0	0	0	36,000,000	0	0	0	36,000,000
		Net Expenditure Sub-Head 000101	36,000,000	0	0	0	36,000,000	0	0	0	36,000,000
0003	01	Market development Market development headquarters Other Operating Expenses - CH	1,000,000 1,890,000	0 0	0 0	0 0	1,000,000 1,890,000	0 0	0 0	0 0	1,000,000 1,890,000
		GROSS EXPENDITURE	1,000,000	0	0	0	1,000,000	0	0	0	1,000,000
		Net Expenditure Sub-Head 000301	1,000,000	0	0	0	1,000,000	0	0	0	1,000,000
		Net Expenditure Head 000300	1,000,000	0	0	0	1,000,000	0	0	0	1,000,000
		Total Net Expenditure vote R4521	37,000,000	0	0	0	37,000,000	0	0	0	37,000,000



VOTE D4521 LAIKPIA - MANYUKI MUNICIPALITY
Development Expenditure VOTE BOOK STATUS REPORT - FOR THE PERIOD FROM JUL-24 TO JUN-25
TITLE AND DETAILS

Head	Sub Head	ITEM SOURCE PROGRAMME- GEOGRAPHICAL	Provided Estimate	Baselined Transfer	Supplementary Estimates		Approved Estimates (Head)		Cumulative Expenditure	Outstanding Commitments	Total Payable Commitments	Balance	
					Kms	Kms	Kms	Kms				Kms	Kms
0001	01	Manyuki Municipality											
		220000-000008-1-01-000-010-40100000	5,000,000	0	0	0	5,000,000	0	0	0	0	5,000,000	
		290001-00001000-01-01-000-00-40100000	77,214,879	0	0	0	77,214,879	0	0	0	0	77,214,879	
		010000-00001000-01-01-000-00-40100000	82,214,879	0	0	0	82,214,879	0	0	0	0	82,214,879	
		Net Expenditure Sub Head 000101 - - - -	82,214,879	0	0	0	82,214,879	0	0	0	0	82,214,879	
		Net Expenditure Head 000100 - - - -	82,214,879	0	0	0	82,214,879	0	0	0	0	82,214,879	
		Total Net Expenditure vote D4521	82,214,879	0	0	0	82,214,879	0	0	0	0	82,214,879	

VOTE R4521 LAIKPIA - NANYUKI MUNICIPALITY

Recurrent Expenditure Vote Book Status Report - For the Period from Jul 25 to Jun 26

TITLE AND DETAILS

**ITEM SOURCE PROGRAMME-
GEOGRAPHICAL**

Head	Sub Head	Item Source Programme- Geographical	Prized Estimate	Reallocation Transfer	Supplementary Estimates	Approved Estimates (Net)	Cumulative Expenditure	Outstanding Commitments	Total Payment Commitments	Balance
			KSh	KSh	KSh	KSh	KSh	KSh	KSh	KSh
0001	01	Nanyuki Municipality								
		Reserve Municipality Headquarters	100,000	0	0	100,000	0	0	0	100,000
		Market Committees	1,800,000	0	0	1,800,000	0	0	0	1,800,000
		Early School Morning Attendance	100,000	0	0	100,000	0	0	0	100,000
		Printing & Printing Services	100,000	0	0	100,000	0	0	0	100,000
		General Office Supplies (paper, pencils, forms, email office equipment, etc)	1,200,000	0	0	1,200,000	0	0	0	1,200,000
		Board, Committees, Conferences and Seminars	2,500,000	0	0	2,500,000	0	0	0	2,500,000
		GRANDS EXPENDITURE								
		Net Expenditure Sub Head 000101	2,500,000	0	0	2,500,000	0	0	0	2,500,000
		Net Expenditure Head 000100	2,500,000	0	0	2,500,000	0	0	0	2,500,000
		Markets								
		Markets Headquarters	1,800,000	0	0	1,800,000	0	0	0	1,800,000
		Early School Morning Attendance	1,800,000	0	0	1,800,000	0	0	0	1,800,000
		GRANDS EXPENDITURE								
		Net Expenditure Sub Head 000201	1,800,000	0	0	1,800,000	0	0	0	1,800,000
		Net Expenditure Head 000200	1,800,000	0	0	1,800,000	0	0	0	1,800,000
		Total Net Expenditure vote R4521	3,000,000	0	0	3,000,000	0	0	0	3,000,000



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VOTE D4521 LAIKIPIA - NANYUKI MUNICIPALITY
Development Expenditure VOTE BOOK STATUS REPORT - FOR THE PERIOD FROM JUL-25 TO JUN-26
TITLE AND DETAILS

Head	Sub Head	ITEM-SOURCE-PROGRAMME- GEOGRAPHICAL	Ministry	Printed Estimates		Reallocation Transfer		Supplementary Estimates		Approved Estimates (Net)		Capital Expenditure		Outstanding Commitments		Total Payment Commitments		Balance		
				Y06	Y05	Y05	Y06	Y06	Y05	Y06	Y06	Y06	Y06	Y06	Y06	Y06	Y06	Y06	Y06	Y06
01			Ministry																	
			Maintenance of C/R Works	10,000,000	0	0	0	0	0	10,000,000	0	0	0	0	0	0	0	0	10,000,000	
			Capital Expenditure - Non-Autonomous Government Agencies	162,635,988	0	0	0	0	0	162,635,988	0	0	0	0	0	0	0	0	162,635,988	
			GROSS EXPENDITURE	162,635,988	0	0	0	0	0	162,635,988	0	0	0	0	0	0	0	0	162,635,988	
			Net Expenditure Sub Head 000281	162,635,988	0	0	0	0	0	162,635,988	0	0	0	0	0	0	0	0	162,635,988	
			Net Expenditure Head 000200	162,635,988	0	0	0	0	0	162,635,988	0	0	0	0	0	0	0	0	162,635,988	
			Total Net Expenditure vote D4521	162,635,988	0	0	0	0	0	162,635,988	0	0	0	0	0	0	0	0	162,635,988	



NANYUKI MUNICIPALITY
County Government of Laikipia

ANNUAL REPORT AND FINANCIAL STATEMENTS
FOR THE FINANCIAL YEAR ENDED
30TH JUNE 2025

Prepared in accordance with the Accrual Basis of Accounting Method under the International
Public Sector Accounting Standards (IPSAS)



1. ACRONYMS AND DEFINITION OF KEY TERMS

A. Acronyms

PSASB	Public Sector Accounting Standards Board
FY	Financial Year
OSHA	Occupational Safety & Health Act
CPA	Certified Public Accountant
ACCA	Association of Chartered Certified Accountants
MKIP	Member of the Kenya Institute of Planners
IEK	Institution Engineers of Kenya
IHRM	Institute of Human Resource Management
KISM	Kenya Institute of Supply Management
CEO	Chief Executive Officer
IDeP	Integrated Development Plan
CIDP	County Integrated Development Plan
KPIs	Key Performance Indicators
SDGs	Social Development Goals
PWDs	Person with Disabilities
EMCA	Environmental Management and Coordination
EIA	Environmental Impact Assessment
KUSP	Kenya Urban Support Program
GRM	Grievance Redress Mechanism

B. Definition of Key Terms

Fiduciary Management - Members of Management directly entrusted with the entity's financial resources.

Comparative Year- Means the prior period.

c) Key Management

Nanyuki Municipality's management is under the following key organs:

- County Department of Lands, Physical Planning, Housing and Urban Development in charge of Municipality Board of management;

No.	Position	Name
1.	County Executive Committee Member- Infrastructure, Lands, Public Works and Urban Development	Hon. Martin Ekwam
2.	Chairperson of the Board	Mr. Abdi Sora
3.	Vice-Chairperson of the Board	Ms. Cecilia Muthoni Gichohi
4.	Board Member	Ms. Lucy Muthoni Bolton
5.	Board Member	Ms. Linnet Wairimu Ndung'u
6.	Board Member	Mr. Peter Wahome Gathigia
7.	Board Member	Mr. David Macharia Kanyoi
8.	Board Member	Mr. Michael Muriithi King'aku
9.	Chief Officer- Infrastructure, Lands, Public Works and Urban Development	Mr. John Mwangi Gichuki
10.	Secretary to the Board	Mr. Anthony Rukwaro

- The Accounting Officer of the Municipality is The Municipal Manager/secretary of the Municipal Board;

No.	Position	Name
1.	The Accounting Officer/Municipal Manager	Mr. Anthony Rukwaro

- Management is by the following team;

S/No	Name	Position
1.	Mr. Anthony Rukwaro	Municipal Manager
2.	Plan. Micheal Mudenyo	Physical Planner
3.	Eng. Zipporah Muriithi	Municipal Engineer
4.	Mr. Derrick Dennis Kimotho	Social Development Officer
5.	CPA Alice W. Wangari	Accountant In-charge
6.	Ms. Charity Wangui Kamengere	Supply Chain Management Officer
7.	Ms. Margaret Muthoni Nderitu	Human Resource Management Officer
8.	Mrs Sally Naisula Lemimulda	Municipal Environment Officer

h) Bankers

Central Bank of Kenya
Haile Selassie Avenue
P.O. Box 60000 - 00200
Nairobi, Kenya

Equity Bank Ltd
P.O. Box 1482- 10400
Nanyuki, Kenya

i) Independent Auditor

Auditor General
Office of The Auditor General
Anniversary Towers, University Way
P.O. Box 30084
GPO 00100
Nairobi, Kenya

j) Principal Legal Adviser

The Attorney General
State Law Office
Harambee Avenue
P.O. Box 40112
City Square 00200
Nairobi, Kenya

3.		<p>Name: Ms. Cecilia Muthoni Gichohi Date Of Birth: 1991 Academic Qualification: Bachelor Of Law, Pps Ka (Kenya School of Law) Experience: Partner Muthoni And Muthoni Advocates Status: Independent Director Representation: Board Vice Chairperson</p>
4.		<p>Name: Ms. Lucy Muthoni Bolton Date Of Birth: 15th April 1989 Academic Qualifications: Diploma In Hotel Management/Degree In Wildlife Management Work Experience: Hospitality/Manager Status: Independent Director Committee Chaired: Audit And Compliance Committee</p>
5.		<p>Name: Ms. Linnet Wairimu Ndung'u Date Of Birth: 1st Jan 1991 Academic Qualifications: Ba. Psychology (Counseling) Work Experience: CEO Nimmo Homestay Status: Independent Director Committee Chaired: Gender Mainstreaming, Youth, Culture, Sports and Social Services</p>

9.		<p>Name: Mr. John Mwangi Gichuki</p> <p>Date Of Birth: 26th December 1972</p> <p>Academic Qualification: Master of Education and Bachelor of Education (Arts)</p> <p>Work Experience: Accomplished education leader, served with the Teachers Service Commission (TSC) in various senior management roles, where he gained extensive experience in educational policy, curriculum implementation, institutional leadership, and stakeholder engagement.</p> <p>Status: Chief Officer (Infrastructure, Lands, Public-works and Urban Development)</p>
10.		<p>Name: Mr. Anthony Rukwaro</p> <p>Date Of Birth: 17th April 1975</p> <p>Academic Qualification: Master of Arts in Project Planning and Management, Bachelor of Project Planning and Management and Diploma in Project Management.</p> <p>Work Experience: Project Management</p> <p>Status: Secretary to the Board/ Municipal Manager</p>


3.	 Eng. Zipporah Muriithi	<p>Chief structural/superintending Engineer (Municipal Engineer)</p> <ul style="list-style-type: none">• Eng. Zipporah Wangui Muriithi is a professional Civil Engineer with extensive experience in engineering design, project management, and quality control of infrastructure projects. She holds a Masters in Business Administration (Strategic Management), a Bachelor of Science in Civil Engineering and a CPA VI.• She is also the second Vice president in the Institution Engineers of Kenya (IEK) South Rift branch
4.	 Mr. Dennis Derrick Kimotho	<p>Social Development Officer</p> <ul style="list-style-type: none">• Mr. Kimotho is a registered psychologist with a valid practice license from the Counsellors and Psychologists Board under the Ministry of Health.• He holds a Bachelor Degree in psychology from Kenyatta University and has extensive experience in public service, having worked across various departments within the County Government of Laikipia.
5.	 Ms. Alice W. Wangari	<p>Head of Finance/Accountant In-Charge</p> <ul style="list-style-type: none">• Ms. Alice Wangari is a senior accountant with over 15 years of experience in the public sector.• Alice is a Certified Public Accountant (CPA-K) and holds a Bachelor Degree of Commerce (Finance Option), from UCA University. She also holds a certificate in Senior Management Course from Kenya School of Government.

16. STATEMENT OF FINANCIAL PERFORMANCE FOR THE YEAR ENDED 30TH JUNE 2025.

Description	Note	2024/2025 (KSh)	2023/2024 (KSh)
		KShs.	KShs.
Revenue from non-exchange transactions			
Transfers from the County Government	6	4,600,000	7,000,000
Transfers from County Government entities	6(a)	50,000	-
Other revenues - Receivable from County Government	12	2,500,000	-
		7,150,000	7,000,000
Revenue from exchange transactions			
Miscellaneous income		-	-
Total revenue		7,150,000	7,000,000
Expenditure			
Use of goods and services	7	4,952,003	4,564,844
Board expenses	8	162,000	1,283,100
Depreciation and amortization	9	697,253	73,363
Repairs and maintenance	10	-	48,548
Total expenses		5,811,256	5,969,855
Surplus for the period ended 30th June 2025		1,338,744	1,030,145

The notes set out on pages 6 to 30 form an integral part of these Financial Statements. The entity financial statements were approved on 24th November 2025 and signed by:


 Name: Anthony Rukwara
 Municipal Manager

24 NOV 2025 
 Name: Ailee W. Wangari
 Head of Finance
 ICPAK M/No 34111

16. STATEMENT OF CHANGES IN NET ASSETS FOR THE YEAR ENDED 30TH
JUNE 2025

Description	Capital/Development Grants/Income	Reserve/Income Reserve	Accumulated surplus	Total
	Kshs.	Kshs.	Kshs.	Kshs.
Balance at 1 st July 2023	-	-	-	-
Surplus for the year	-	-	1,030,145	1,030,145
Balance at 30 th June 2024	-	-	1,030,145	1,030,145
Balance at 1 st July 2024	-	-	1,030,145	1,030,145
Surplus for the year	-	-	1,338,744	1,338,744
Recognition of Assets & Liabilities			(122,254)*	(122,254)*
Balance at 30 th June 2025	-	-	2,246,635	2,246,635

*During the financial year ended 30th June 2024, a net variance of Ksh. (122,254) was identified following a reconciliation of asset acquisitions and related liabilities. This variance arose from the following adjustments:

- Recognition of previously unrecorded office furniture amounting to Ksh. 916,126, procured during the 2023/2024 financial year but not settled as at year-end.
- Inclusion of unreported trade payables totalling to Ksh. 1,038,380, associated with the above procurement.

Detailed analysis of Variance on Recognition of Assets and Liabilities is as follow:

Description	2024/2025 FY
	Kshs.
Cost (c = a+b)	1,633,904
Assets reported as at 30th June 2024 (a)	586,903
Unreported Assets as at 30th June 2024 (b)	1,047,001
Depreciation for the year ended 30th June 2024 (12.5%*1,047,001)	130,875
FAV as at 1st July 2024 (Adjustment) { (d)1,047,001- 130,875}	916,126
Trade Payables	
Cost	1,633,904
Paid as at 30th June 2024	595,524
Trade Payables as at 30th June 2024 (e)	1,038,380
Variance on recognition of assets and trade payables (d-e)	(122,254)

The net effect of these adjustments has been reflected in the current year's financial statements to ensure compliance with IPSAS 45 (Property, Plant, and Equipment) and IPSAS 41 (Financial Instruments). The correction enhances the accuracy of asset valuation and liability reporting, and improves transparency in financial disclosures.

18. STATEMENT OF COMPARISON OF BUDGET & ACTUAL ACTIVITIES FOR THE YEAR ENDED 30th JUNE 2024

Description	Original Budget	Approved Budget	Final Budget	Actual Expenditure	Percentage Utilization
	K.shs.	K.shs.	K.shs.	K.shs.	% of Utilization
	A	B	c=(a+b)	D	D/c
Budget carryovers from the 2023/2024 FY Receipts	-	516,605	516,605	516,605	100%
Transfers from the County Government	118,698,275	-	118,698,275	4,600,000	4%
Transfers from County Government entities	-	50,000	50,000	50,000	100%
Total Receipts Payments	118,698,275	566,605	119,264,880	5,166,605	4%
Use of goods and services	16,483,395	516,605	17,000,000	4,952,003	29%
Board expenses	8,000,000	-	8,000,000	162,000	2%
Staff Costs	12,000,000	-	12,000,000	-	-
Acquisition of Assets	82,214,880	-	82,214,880	-	-
Total expenditure Payments	118,698,275	516,605	119,214,880	5,114,003	4%
Capital Expenditure Payments	-	-	-	-	-
Surplus for the period	-	-	-	52,603	-

* This adjustment pertains to a Board-approved budget revision aimed at incorporating unutilized funds carried forward from the 2023/2024 financial year.

* The overall budget utilization rates for the year fell below 90% across all line items. This underutilization is primarily attributable to the non-realization of projected receipts of current grants amounting to K.shs. 112,214,879 which adversely impacted the entity's capacity to execute planned activities at the anticipated scale. The shortfall in actual receipt constrained expenditure levels, resulting in lower-than-budgeted disbursements and implementation delays in key programs.