

OFFICE OF THE CONTROLLER
OF BUDGET
REGISTRY
01 AUG 2025
OFFICE OF THE COUNTY EXECUTIVE
COUNTY GOVERNMENT OF KIAMBU
DEPARTMENT OF FINANCE, ICT AND ECONOMIC PLANNING
P.O. Box 33616



COPY

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Our Ref: KCG/FEP/16/01/VOL III (198)

14th July 2025

Controller of Budget
Bima House 12th Floor
Harambee Avenue
P.O. Box 35616-00200
Nairobi



RE: SUBMISSION OF FINANCIAL AND NON-FINANCIAL REPORTS FOR THE FINANCIAL YEAR 2024/2025

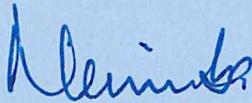
Pursuant to your circular reference OCOB/DBI/016 VOL.3(10) dated 1st July ,2025, appended below find our report as follows;

1. A report on the performance of county departments' Recurrent and Development Expenditure in FY 2024/25.
2. A detailed status report on implementation of development projects by each county department as of June 30,2025.
3. Budget Execution by Programmes and Sub-Programmes report as of June 30,2025.
4. Revenue Performance by stream report (including all the additional allocations) as of June 30,2025.
5. Revenue arrears report (including interest and penalties and any waivers) as of June 30,2025.
6. Programme Performance Report by Sub-Programme (Non-financial) as of June 30,2025.
7. Progress report on the settlement of pending bill as of June 30,2025 disaggregated by recurrent and development expenditures.
8. Payroll summary report.
9. A report on foreign travel expenditure.
10. A report on payment of legal fees in the FY 2024/25.



11. A report on the use of additional allocations (conditional grants and donor funds) received during the Financial Year 2024/25, indicating the activities/projects undertaken and the status of activities/projects.
12. A report on the performance of County Corporations in the FY 2024/25.
13. A report on the performance of Health Facilities in FY 2024/25.
14. A schedule showing the bank accounts maintained by the County Government in FY 2024/25.
15. A report on Pending Bills Ageing Analysis.

Kindly note the financial and non-financial performance reports for County established funds and bank statements have been forwarded through separate reports.



NANCY KIRUMBA
CECM- FINANCE, ICT & ECONOMIC PLANNING

Copy to: The Principal Secretary,
National Treasury,
P.O Box 30007-00100,
NAIROBI.

The Chief Executive Officer
Commission on Revenue Allocation
Prism Tower, 28th Floor
3rd Ngong Avenue
P.O Box 1310-00200,
NAIROBI

County Budget Coordinator
Office of the Controller of Budget
Kiambu County

The Clerk,
County Assembly of Kiambu,
P.O. Box 1492-00900
Kiambu

2210704 Hire of Training Facilities and Equipment	0	0	0	NONE
2210801 Catering Services (receptions), Accommodation, Gifts, Food and Drinks	1,200,000	999,220	200,780	NONE
2210802 Boards, Committees, Conferences and Seminars	100,000	100,000	0	NONE
2210903 Plant, Equipment and Machinery Insurance	0	0	0	NONE
2210910 Medical Insurance	1,967,931	1,967,931	0	NONE
2210999 Insurance Costs - Other	3,600,000	3,600,000	0	NONE
2211016 Purchase of Uniforms and Clothing- Staff	0	0	0	NONE
2211101 General Office Supplies (papers, pencils, forms, small office equipment	400,000	269,953	130,047	NONE
2211102 Supplies and Accessories for Computers and Printers	200,000	0	200,000	NONE
2211103 Sanitary and Cleaning Materials, Supplies and Services	0	0	0	NONE
2211201 Refined Fuels and Lubricants for Transport	2,000,000	0	2,000,000	NONE
2211301 Bank Service Commission and Charges	0	0	0	NONE
2211306 Membership Fees, Dues and Subscriptions to Professional and Trade Bodies	0	0	0	NONE
2211308 Legal Dues/fees, Arbitration and Compensation Payments	20,000	0	20,000	NONE
2211399 Other Operating Expenses - Oth	21,358	21,358	0	NONE
2220101 Maintenance Expenses - Motor Vehicles	1,797,044	46,690	1,750,354	NONE
2220205 Maintenance of Buildings and Stations -- Non-Residential	0	0	0	NONE
2220299 Routine Maintenance - Other As	0	0	0	NONE
2640499 Other Current Transfers-Othe	0	0	0	NONE
2710102 Gratuity Civil servants	1,500,000	0	1,500,000	NONE
3111001 Purchase of Office Furniture and Fittings	300,000	0	300,000	NONE
3111002 Purchase of Computers, Printers and other IT Equipment	500,000	500,000	0	NONE
3111004 Purchase of Exchanges and other Communications Equipment	0	0	0	NONE
3111005 Purchase of Photocopiers	0	0	0	NONE
3111009 Purchase of other Office Equipment	0	0	0	NONE
4130299 Payables from Previous Financial Period- Other (Budget)s	5,000,000	3,122,340	1,877,660	NONE
SUB TOTAL YOUTH AFFAIRS & SPORTS	84,009,400	69,676,032	14,333,368	
GRAND TOTAL	126,659,400	93,477,133	33,182,267	
DEPARTMENT: LAND, HOUSING, PHYSICAL PLANNING, MUNICIPAL ADMINISTRATION & URBAN DEVELOPMENT				
Economic Item & Title	Gross Approved Estimates FY 2024/2025 (Kshs.)	Actual Expenditure FY 2024/25 (Kshs.)	Variance (Kshs.)	Remarks (Explanation on performance)
	A	B	C=A-B	
Planning and Housing Administration				
Lands				
2211324 - Registration of land	14,000,000	5,000,000	9,000,000	Ndeiya/Karai settlement scheme Titling project
	14,000,000	5,000,000	9,000,000	
Physical Planning				

2220101 - Maintenance Expenses - Motor Vehicles	149,000	149,000	-	NONE
2220206 - Maintenance of Civil Works	1,000,000	-	1,000,000	NONE
2220299 - Routine Maintenance - Other As	250,000	-	250,000	NONE
3111005 - Purchase of Photocopiers	100,000	-	100,000	NONE
3111009 - Purchase of other Office Equipment	100,000	-	100,000	NONE
	6,822,600	3,493,400	3,329,200	
Juja Municipal				
2210201 - Telephone, Telex, Facsimile and Mobile Phone Services	120,000	120,000	-	NONE
2210301 - Travel Costs (airlines, bus, railway, mileage allowances, etc.)	-	-	-	NONE
2210302 - Accommodation - Domestic Travel	416,000	184,000	232,000	NONE
2210303 - Daily Subsistence Allowance	265,000	265,000	-	NONE
2210502 - Publishing & Printing Services	69,600	69,600	-	NONE
2210503 - Subscriptions to Newspapers, Magazines and Periodicals	-	-	-	NONE
2210504 - Advertising, Awareness and Publicity Campaigns	226,200	226,200	-	NONE
2210505 - Trade Shows and Exhibitions	-	-	-	NONE
2210701 - Travel Allowance	-	-	-	NONE
2210703 - Production and Printing of Training Materials	-	-	-	NONE
2210704 - Hire of Training Facilities and Equipment	-	-	-	NONE
2210801 - Catering Services (receptions), Accommodation, Gifts, Food and Drinks	200,000	100,000	100,000	NONE
2210802 - Boards, Committees, Conferences and Seminars	3,000,000	2,305,600	694,400	NONE
2211016 - Purchase of Uniforms and Clothing - Staff	-	-	-	NONE
2211101 - General Office Supplies'(papers, pencils, forms, small office equipment etc)	300,000	-	300,000	NONE
2211102 - Supplies and Accessories for Computers and Printers	100,000	-	100,000	NONE
2211103 - Sanitary and Cleaning Materials, Supplies and Services	300,000	69,600	230,400	NONE
2220101 - Maintenance Expenses - Motor Vehicles	149,000	149,000	-	NONE
2220206 - Maintenance of Civil Works	1,000,000	-	1,000,000	NONE
2220299 - Routine Maintenance - Other As	250,000	-	250,000	NONE
3111005 - Purchase of Photocopiers	100,000	-	100,000	NONE
3111009 - Purchase of other Office Equipment	100,000	-	100,000	NONE
	6,595,800	3,489,000	3,106,800	
Ruiru Municipal				
2210201 - Telephone, Telex, Facsimile and Mobile Phone Services	120,000	120,000	-	NONE
2210301 - Travel Costs (airlines, bus, railway, mileage allowances, etc.)	-	-	-	NONE
2210302 - Accommodation - Domestic Travel	184,000	184,000	-	NONE
2210303 - Daily Subsistence Allowance	240,000	240,000	-	NONE
2210502 - Publishing & Printing Services	69,600	69,600	-	NONE
2210503 - Subscriptions to Newspapers, Magazines and Periodicals	-	-	-	NONE
2210504 - Advertising, Awareness and Publicity Campaigns	156,600	156,600	-	NONE
2210505 - Trade Shows and Exhibitions	-	-	-	NONE

SPORTS				
3110299 Construction of Buildings -Other	186,305,689	128,582,458	57,723,231	NONE
4130299 Payables from Previous Financial Period - Other (Budget)s	16,694,311	10,255,421	6,438,890	NONE
SUB TOTAL SPORTS	203,000,000	138,837,879	64,162,121	
TOTAL	203,000,000	138,837,879	64,162,121	
DEPARTMENT : LAND, HOUSING, PHYSICAL PLANNING, MUNICIPAL ADMINISTRATION & URBAN DEVELOPMENT				
Economic Item & Title	Gross Approved Estimates FY 2024/2025 (Kshs.)	Actual Expenditure FY 2024/25 (Kshs.)	Variance (Kshs.)	Remarks (Explanation on performance)
Lands	A	B	C=A-B	
2211324 - Registration of Land	16,000,000		16,000,000	NONE
3111114 - Purchase of Survey Equipment	10,000,000		10,000,000	NONE
3111499 - Research, Feasibility Studies	-		-	NONE
3130101-Acquisition of Land	4,500,000		4,500,000	NONE
Totals	30,500,000	-	30,500,000	
Housing				
2640503 - Other Capital Grants and Trans	510,997,401		510,997,401	NONE
3110202 - Non-Residential Buildings (offices, schools, hospitals, etc..)	2,300,000		2,300,000	NONE
3110399 - Refurbishment of Buildgs - Oth	1,500,000	-	1,500,000	NONE
3111499 - Research, Feasibility Studies	2,175,000	2,175,000	-	NONE
4130299 - Payables from Previous Financial Period - Other (Budget)s	4,588,200		4,588,200	NONE
Totals	521,560,601	2,175,000	519,385,601	
Physical Planning				
3111402 - Engineering and Design Plans	-		-	NONE
3111499 - Research, Feasibility Studies	1,428,865		1,428,865	NONE
Totals	1,428,865	-	1,428,865	
Urban Development				

3110504 - Other Infrastructure and Civil Works	26,000,000	16,499,556	9,500,444	NONE
2640503 - Other Capital Grants and Transfer	-		-	NONE
Totals	26,000,000	16,499,556	9,500,444	
Kiambu Municipal				
2640503 - Other Capital Grants and Transfer	119,689,541		119,689,541	NONE
3110504 - Other Infrastructure and Civil Works	-		-	NONE
Totals	119,689,541	-	119,689,541	
Thika Municipal				
2640503 - Other Capital Grants and Transfer	203,494,839		203,494,839	NONE
3110504 - Other Infrastructure and Civil Works	-		-	NONE
Totals	203,494,839	-	203,494,839	
Juja Municipal				
2640503 - Other Capital Grants and Transfer	126,303,323		126,303,323	NONE
3110504 - Other Infrastructure and Civil Works	2,500,000		2,500,000	NONE
Totals	128,803,323	-	128,803,323	
Ruiru Municipal				
2640503 - Other Capital Grants and Transfer	396,714,938		396,714,938	NONE
3110504 - Other Infrastructure and Civil Works	-		-	NONE
Totals	396,714,938	-	396,714,938	
Gatundu Municipal				
3110504 - Other Infrastructure and Civil Works	-		-	NONE
Totals	-	-	-	
Kikuyu Municipal				
2640503 - Other Capital Grants and Transfer	262,157,063		262,157,063	NONE
3110504 - Other Infrastructure and Civil Works	-		-	NONE
Totals	262,157,063	-	262,157,063	
Kabete Municipal				
3110504 - Other Infrastructure and Civil Works	-		-	NONE
Totals	-	-	-	
Githunguri Municipal				
3110504 - Other Infrastructure and Civil Works	-		-	NONE

"A"				
COUNTY: KIAMBU				
DEPARTMENT: LAND, HOUSING, PHYSICAL PLANNING, MUNICIPAL ADMINISTRATION & URBAN DEVELOPMENT				
RECURRENT EXPENDITURE ANALYSIS-1st July 2024 - J30th JUNE, 2025 (FY 2024/25)				
DATE: 25 July 2025				
Economic Item & Title	Gross Approved Estimates FY 2024/2025 (Kshs.)	Actual Expenditure FY 2024/25 (Kshs.)	Variance (Kshs.)	Remarks (Explanation on performance)
	A	B	C=A-B	
Juja Municipal				
2210201 - Telephone, Telex, Facsimile and Mobile Phone Services	120,000	120,000	-	Nil
2210301 - Travel Costs (airlines, bus, railway, mileage allowances, etc.)	-	-	-	Nil
2210302 - Accommodation - Domestic Travel	416,000	184,000	232,000	Nil
2210303 - Daily Subsistence Allowance	265,000	265,000	-	Nil
2210502 - Publishing & Printing Services	69,600	69,600	-	Nil
2210503 - Subscriptions to Newspapers, Magazines and Periodicals	-	-	-	Nil
2210504 - Advertising, Awareness and Publicity Campaigns	226,200	226,200	-	Nil
2210505 - Trade Shows and Exhibitions	-	-	-	Nil
2210701 - Travel Allowance	-	-	-	Nil
2210703 - Production and	-	-	-	Nil

Printing of Training Materials				
2210704 - Hire of Training Facilities and Equipment	-	-	-	Nil
2210801 - Catering Services (receptions), Accommodation, Gifts, Food and Drinks	200,000	100,000	100,000	Nil
2210802 - Boards, Committees, Conferences and Seminars	3,000,000	2,305,600	694,400	Nil
2211016 - Purchase of Uniforms and Clothing - Staff	-	-	-	Nil
2211101 - General Office Supplies (papers, pencils, forms, small office equipment etc)	300,000	-	300,000	Nil
2211102 - Supplies and Accessories for Computers and Printers	100,000	-	100,000	Nil
2211103 - Sanitary and Cleaning Materials, Supplies and Services	300,000	69,600	230,400	Nil
2220101 - Maintenance Expenses - Motor Vehicles	149,000	149,000	-	Nil
2220206 - Maintenance of Civil Works	1,000,000	-	1,000,000	Nil
2220299 - Routine Maintenance - Other As	250,000	-	250,000	Nil
3111005 - Purchase of Photocopiers	100,000	-	100,000	Nil
3111009 - Purchase of other Office Equipment	100,000	-	100,000	Nil
	6,595,800	3,489,000	3,106,800	

"B"				
COUNTY: KIAMBU				
DEPARTMENT: LAND, HOUSING, PHYSICAL PLANNING, MUNICIPAL ADMINISTRATION & URBAN DEVELOPMENT				
DEVELOPMENT EXPENDITURE ANALYSIS- 1st JULY 2024 - 30th JUNE, 2025 (FY 2024/25)				
DATE: 25 July 2025				
Economic Item & Title	Gross Approved Estimates FY 2024/2025 (Kshs.)	Actual Expenditure FY 2024/25 (Kshs.)	Variance (Kshs.)	Remarks (Explanation on performance)
Juja Municipal				
2640503 - Other Capital Grants and Transfer	126,303,323		126,303,323	Nil
3110504 - Other Infrastructure and Civil Works	2,500,000		2,500,000	Nil
Totals	128,803,323	-	128,803,323	