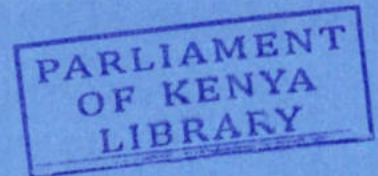


REPUBLIC OF KENYA



*Enhancing Accountability*

**REPORT**



**OF**

**THE AUDITOR-GENERAL**

**ON**

**COUNTY EXECUTIVE OF NAIROBI CITY**

**FOR THE YEAR ENDED  
30 JUNE, 2024**

PAPERS LAID	
DATE	19/2/2025
TABLED BY	Majority leader
COMMITTEE	
CLERK AT THE TABLE	Angela



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**COUNTY GOVERNMENT OF NAIROBI CITY**

**ANNUAL REPORT AND FINANCIAL STATEMENTS**

**FOR THE FINANCIAL YEAR ENDED  
JUNE 30, 2024**

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



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## **1. Acronyms and Glossary of Terms**

### **a) Acronyms**

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

### **b) Glossary of Terms**

Fiduciary Management	The key management personnel who had financial responsibility
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## **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:

<b>Number</b>	<b>Department</b>	<b>Major Responsibility</b>
1.	Finance and Economic Planning Affairs.	<ol style="list-style-type: none"> <li>1. Developing and implementing financial and economic policies in the County.</li> <li>2. Preparing the annual budget for the county and coordinating the preparation of estimates of revenue and expenditure of the county government.</li> <li>3. Coordinating development planning and implementation</li> <li>4. Mobilizing resources for funding the budgetary requirements of the county government and putting in place measures to raise revenue and resources.</li> </ol>
2.	Innovation and Digital Economy	<ul style="list-style-type: none"> <li>- Formulating and reviewing County ICT Infrastructure strategy and policy and monitor its implementation;</li> <li>- Coordinate Nairobi County Start Up Stakeholder engagement;</li> <li>- Developing and managing strategic systems including shared services and infrastructure, data, information security, data centres and electronic services of the</li> </ul>

**County Government of Nairobi City**  
**County Executive – Nairobi City**  
**Annual Report and Financial Statements for the year ended June 30 2024**

Number	Department	Major Responsibility
		County; Develop and enforce strategic ICT security initiatives within County including oversight of incident response;
3.	Talents, Skills Development and Care	<ul style="list-style-type: none"> <li>- Pre- Primary Education.</li> <li>- Early Childhood Development.</li> <li>- Sports promotion and development</li> <li>- Talents Identification and Development</li> <li>- Social policy development</li> <li>- Promote socioeconomic empowerment and community development programmes.</li> </ul>
4.	Mobility and Works	<ul style="list-style-type: none"> <li>- To design and operate traffic management system (TMS) to enhance efficient flow of both vehicles and pedestrians</li> <li>- Liaison with National and other agencies in the planning and designing of transport systems within the county</li> <li>- To develop and maintain public transport infrastructure;</li> <li>- To design, develop and maintain institutional facilities to enhance service delivery;</li> <li>- To coordinate energy and lighting infrastructure in the County</li> </ul>
5.	Built Environment and Urban Planning	<ol style="list-style-type: none"> <li>1. County land and infrastructure surveying</li> <li>2. County valuation services</li> <li>3. Land administration and property management</li> <li>4. Land registration</li> </ol>



Number	Department	Major Responsibility
		5. County urban development planning and Urban design 6. County urban development control 7. Housing development. 8. Urban Renewal
6.	Boroughs Administration and Personnel	1. The development of policies and plans; 2. service delivery; 3. developmental activities to empower the community; 4. Human Resources Management
7.	Business and Hustler Opportunities	1. Promote Micro, Small and Medium Enterprises (MSMEs) 2. Provide business counselling, advisory and consultancy services. 3. Ensure fair trading practices within the County 4. Trade development and Regulation 5. Markets Management 6. Markets Infrastructure Development 7. Promotion of co-operative societies
8.	Green Nairobi (Environment, Water, Food and Agriculture)	1. Solid waste Management 2. Crop, Livestock and fisheries development and management 3. Water and Sanitation Services 4. Water pollution control
9.	Health Wellness and Nutrition	1. County health facilities and infrastructure administration 2. Health policy formulation and regulation 3. Preventive and Promotive Health Services

**County Government of Nairobi City**  
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Number	Department	Major Responsibility
		4. Medical services 5. Provide Nutrition Services in the community and Health facilities 6. School Feeding Program
10.	Inclusivity, Public Participation and Customer Service	1. Public participation and citizen engagement 2. Cultural activities, public entertainment and public amenities. 3. Development and implementation of county tourism Development plans, programmes and projects 4. Gender mainstreaming 5. Promote and manage programmes for children, women and persons living with disabilities.

**b) Key Management team**

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

No.	Designation	Name
1	Office of the Governor	H.E Sakaja Johnson
2	Office of the Deputy Governor	H.E. Njoroge Muchiri
3	Finance and Economic Planning Affairs.	Mr. Charles K. Kerich
4	Innovation and Digital Economy	Mr. Michael Gumo
5	Talents, Skills Development and Care	Mr. Brian Mulama
6	Mobility and Works	Mr. Ibrahim Auma Nyangoya
7	Built Environment and Urban Planning	Mr. Patrick Mbogo
8	Boroughs Administration and Personnel	Mr. Stephen Gathuita Mwangi
9	Business and Hustler Opportunities	Dr. Anastasia Mutethya Nyalita



10	Green Nairobi (Environment, Water, Food and Agriculture)	Ms. Maureen Njeri
11	Health Wellness and Nutrition	Ms. Suzanne Silantoi
12	Inclusivity, Public Participation and Customer Service	Ms. Rosemary Kariuki
13	County Attorney	Ms. Christine Ileri

**c) Fiduciary Management**

The key management personnel who held office during the financial year ended 30<sup>th</sup> June 2024 and who had direct fiduciary responsibility were:

1	CECM - Finance and Economic Planning Affairs	Mr. Charles K. Kerich
2	Accounting Officer - Environment	Mr. Hibrahim Otieno Nyakach
3	Accounting Officer - Water and Sewerage	Mr. Oscar Omoke Ocholla
4	Accounting Officer - Mobility	Mr. Boniface Karimi Nyamu
5	Accounting Officer - Works	Mr. George Kimutai Tirop
6	Accounting Officer - Finance	Ms. Asha Abdi
7	Accounting Officer - Revenue Administration	Mr. Wilson Njoroge Gakuya
8	Accounting Officer - Business and Hustler Opportunities	Ms. Zipporah Njeri Mwangi
9	Accounting Officer - Cooperatives	Mr. Geoffrey Akumali Atiel
10	Accounting Officer - ICT Infrastructure	Mr. John Murungi Lintari
11	Accounting Officer - Digital Economy and Startups	Mr. David Oyolo Sande
12	Accounting Officer - Smart Nairobi	Mr. Tirus Wainaina Njoroge
13	Accounting Officer - Lands	Ms. Cecilia Wangari Koigu
14	Accounting Officer- Urban Development and Planning	Mr. Patrick Analo Akivaga
15	Ag.Accounting Officer - Housing and Urban Renewal	Mr. Maurice Jonyo
16	Accounting Officer - City Culture, Arts and Tourism	Mr. Clement Rapundo Sijenji
17	Accounting Officer - Gender and Inclusivity	Ms. Maryan Dubow Dahir
18	Accounting Officer - ECD and Vocational Training	Mr. Ahmed Mohammed Abdi
19	Accounting Officer - Youth, Talent and Sports	Mr. Oscar Mufunga Igaida
20	Accounting Officer - Social Services	Mr. George Mutiso Musembi
21	Accounting Officer - Public Service	Ms. Janet Omollo Opiata
22	Accounting Officer - Health Facilities	Mr. Geoffrey Omoke Mosiria
23	Accounting Officer - Public Health	Mr. Tom Michira Nyakaba
24	Accounting Officer - Medical Services	Ms. Irene Njeri Muchoki
25	Accounting Officer - Office of the Governor	Ms. Priscilla Muthoni Mahinda
26	Accounting Officer - Security and Compliance	Mr. Tony Michael Kimani

**County Government of Nairobi City**  
**County Executive – Nairobi City**  
**Annual Report and Financial Statements for the year ended June 30 2024**

27	Accounting Officer - Disaster Management and Coordination	Mr. Bramwell Wesangula Simiyu
28	Accounting Officer - Public Engagement, Citizen Engagement and Customer Service	Ms. Lydia Wambui Mathia
29	Acting Accounting Officer - Economic Planning	Dr. Machel waikenda
30	Acting Accounting Officer - Boroughs and Sub County Administration	Mr. Bernard Muia
31	Acting Accounting Officer - Markets and Trade	Ms. Jane Wangui
32	Acting Accounting Officer - Food Agriculture and Natural Resources	Ms. Gladwell Cheruiyot
33	Acting Accounting Officer - Wellness Nutrition and School Feeding	Ms. Irene Njeri Muchoki
34	Accounting Officer – Internal audit and Risk management	Mr. Francis Njoroge Ndungu
35	Accounting Officer – Legal Affairs	Mr. Wasonga S. Ogolla

**d) Fiduciary Oversight Arrangements**

The Nairobi City County Assembly Budget and Appropriations Committee and Public Accounts Committee provide oversight on County Financial Management. The Budget and Appropriations committee oversees and monitors budget preparation and implementation while the Public Accounts Committee reviews all reports of the Auditor-general in matters related to the management of finances. The County has an established audit committee which strengthens the independence and the processes around internal auditing.

**e) County Executive Headquarters**

P.O. Box 30075 00100,  
City Hall Building,  
City Hall Way,  
**NAIROBI, KENYA**

**f) County Executive Contacts**

Telephone: (254) 20 224281, (254) 20 2216151  
E-mail: [info@nairobi.go.ke](mailto:info@nairobi.go.ke)  
Website: [www.nairobi.go.ke](http://www.nairobi.go.ke)



**g) County Executive Bankers**

**1. Central Bank of Kenya**

Haile Selassie Avenue

P.O. Box 60000

City Square 00200

**NAIROBI, KENYA**

**2. Other Commercial Banks**

**(i) Equity Bank,**

Equity Centre Branch,

P.O Box 75104-00200,

**NAIROBI, KENYA**

**(ii) National Bank,**

Kenyatta Avenue Branch,

P.O Box 30645 -00100,

**NAIROBI, KENYA.**

**(iii) Kenya Commercial Bank**

Moi Avenue Branch

P.O Box 30081 – 00100

**NAIROBI, KENYA**

**(iv) Co-operative Bank**

City Hall Branch

P.O Box 44805 - 00100

**NAIROBI, KENYA**

**(v) HFC Bank**

Kenyatta Avenue / Koinange Street Branch,

**NAIROBI, KENYA**

**h) Independent Auditor**

Auditor-General  
Office of The Auditor General  
Anniversary Towers, University Way  
P.O. Box 30084  
GPO 00100  
**NAIROBI, KENYA**

**i) Principal Legal Adviser**

The Attorney General  
State Law Office and Department of Justice  
Harambee Avenue  
P.O. Box 40112  
City Square 00200  
**NAIROBI, KENYA**

**j) County Attorney**

P.O. Box 30075 00100,  
City Hall Building,  
City Hall Way,  
**NAIROBI, KENYA**

### **3. Governance Statement**

Nairobi City County is constituted as per 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 is made up of a County Assembly, County Executive and three number of County Government Entities. 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**









Nairobi City County is constituted as per 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 is made up of a County Assembly, County Executive and three number of County Government Entities. The County Executive is structured in terms of sectors, 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 Cabinet is comprised of the Governor as the Chairperson deputised by the Deputy Governor, Ten County Executive Committee Members, County Attorney and the County Secretary who acts as the secretary to the Cabinet. Below are photos of the Cabinet Membership;



	<p>H.E. Sakaja Arthur Johnson</p> <p>Governor Nairobi City County</p>
	<p>H.E. James Njoroge Muchiri</p> <p>Deputy Governor Nairobi City County</p>
	<p>Mr. Godfrey Akumali Ateel</p> <p>Acting County Secretary</p>

	<p>Charles K. Kerich</p> <p>CECM – Finance and Economic Planning Affairs</p>		<p>Ms. Suzanne Silantoi</p> <p>CECM – Health, Wellness and Nutrition</p>
	<p>Ms. Maureen Njeri</p> <p>CECM – Green Nairobi (Environment, Water, Food and Agriculture)</p>		<p>Dr. Anastasia Mutethya Nyalita</p> <p>CECM – Business and Hustler Opportunities</p>
	<p>Ms. Rosemary Kariuki</p> <p>CECM – Inclusivity, Public Participation and Customer Service</p>		<p>Mr. Ibrahim Auma Nyangoya</p> <p>CECM – Mobility and Works</p>
	<p>Mr. Stephen Gathuita Mwangi</p> <p>CECM – Boroughs Administration and Personnel</p>		<p>Mr. Patrick Mbogo</p> <p>CECM – Built Environment and Urban Planning</p>



	<p>Mr. Brian Mulama</p> <p>CECM – Talents, Skills and Care</p>		<p>Mr. Michael M. Gumo</p> <p>CECM – Innovation and Digital Economy</p>
	<p>Ms. Christine Ileri</p> <p>Acting County Attorney</p>		

The County while dealing with its stakeholders is guided by the following laws; County Government Act 2012, Nairobi City County Public Participation Act 2015, Nairobi City County Community and Neighbourhood Associations Engagement Act 2016, Public Service Values and Principles Act 2015 and Draft Policy on Public Participation 2018(National Government)

The County Executive Safeguards against unethical conduct and corruption. The County Executive has implemented Chapter 6 of Constitution of Kenya 2010 on Leadership and Integrity code. The County Executive has developed Specific County Leadership and Integrity code which has been signed by the Governor, Deputy Governor and County Executive Committee Members. The County Chief Officers and Directors have signed the NCC Staff Code of conduct and Ethics. The County Executive has developed a draft Corruption eradication policy. Corruption Prevention Committees have been put in place in all County Sectors. The County has appointed and trained County Integrity assurance officers. On the institutional arrangement/structure on corruption eradication Investigation unit deals with investigation while Efficiency, Monitoring and Evaluation unit deals with ethics, accountability and transparency. The County has digitized County Revenue collection to minimize human interference with collection.

The County Executive engages with sectoral committees which oversight county sectors. The executive also honours invitations by County Public Accounts Committee and Senate's County Public Accounts and Investments Committee where Audit reports on financial Statements are deliberated and the county provides responses to queries in the reports.

The County Internal Audit department undertakes periodic assessments on the effectiveness of internal controls and an audit report prepared at the end of the exercise. The County staff were trained on Risk management at Kenya School of Government in 2015. The training laid more emphasis on risk identification and assessment and the county sectors/departments were able to prepare risk registers which were consolidated to form the county risk register.

The sectors update risks in the specific registers and control measures put in place. The county has a draft risk management policy which is in the process of being adopted by the county assembly.

The County has an audit committee which was appointed as per the guidelines of Public Sector Accounting Standards board. The audit committee has a charter which was formulated in 2018

The County Executive in its operations is guided first by the provisions of Constitution of Kenya 2010. Other laws and regulations that are observed in day-to-day operations of the county include Public Finance Management Act, 2012, Public Finance Management regulations (County Governments), 2015, County Governments Act, No.17 of 2012, Intergovernmental Relations Act, No. 2 of 2012, Urban Areas and Cities Act, No. 13 of 2011, Intergovernmental Relations Act, No. 2 of 2012, Public Procurement and Asset Disposal Act, No.33 of 2015, Public Procurement And Asset Disposal Regulations, 2020 among other laws and regulations



#### **4. Foreword by the CECM Finance and Economic Planning**

The financial statements have been prepared pursuant to sections 163,164 and 165 of the PFMA, 2012, a requirement that the county has consistently obliged to since the onset of devolution. The Reports and Financial Statements for the year have been prepared in accordance with IPSAS cash basis as recommended by the Public Sector Accounting Standards Board. These financial statements are for the 12 months' period ended 30th June, 2024. Other than being a conformation to regulatory requirements, these statements provide the county an opportunity for self-assessment in all financial matters, as a process of learning and continuous improvement in management of public resources.

The constitution 2010, through part two of the fourth schedule, allocated fourteen functions and powers to be delivered by the counties, as affirmed by article 186 (1). These functions are;

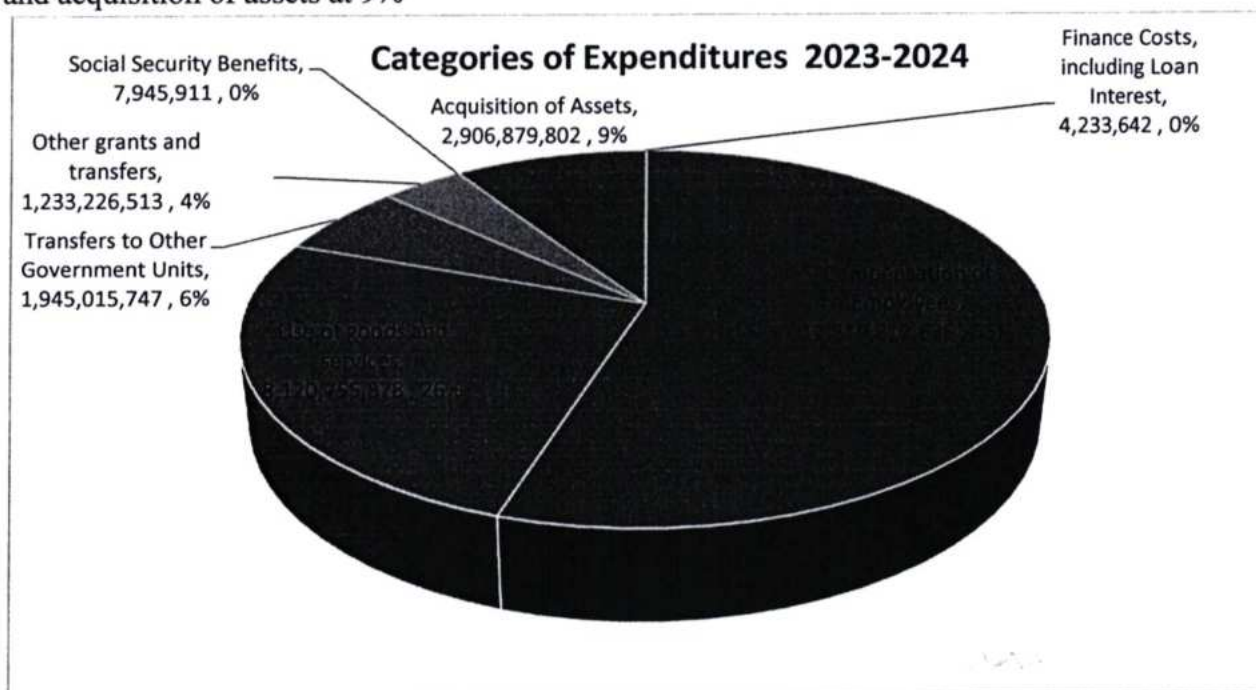
1. Agriculture, including; Crop and animal husbandry; Livestock sale yards; County abattoirs; Plant and animal disease control; and Fisheries.
2. County health services, including, in particular; County health facilities and pharmacies; Ambulance services; Promotion of primary health care; Licensing and control of undertakings that sell food to the public; Veterinary services (excluding regulation of the profession); Cemeteries, funeral parlours and crematoria; and Refuse removal, refuse dumps and solid waste disposal.
3. Control of air pollution, noise pollution, other public nuisances and outdoor advertising.
4. Cultural activities, public entertainment and public amenities, including; Betting, casinos and other forms of gambling; Racing; Liquor licensing; Cinemas; Video shows and hiring; Libraries; Museums; Sports and cultural activities and facilities; and County parks, beaches and recreation facilities.
5. County transport, including; County roads; Street lighting; Traffic and parking; Public road transport; and Ferries and harbors, (excluding the regulation of international and national shipping and matters related thereto)
6. Animal control and welfare, including; Licensing of dogs; and Facilities for the accommodation, care and burial of animals.
7. Trade development and regulations, including; Markets; Trade licences (excluding regulation of professions); Fair trading practices; Local tourism; and Cooperative societies.
8. County planning and development, including; Statistics; Land survey and mapping; Boundaries and fencing; Housing; and Electricity and gas reticulation and energy regulation.
9. Pre-primary education, village polytechnics, home craft centres and childcare facilities.
10. Implementation of specific national government policies on natural resources and environmental conservation, including; Soil and water conservation; and Forestry.
10. County public works and services, including; Storm water management systems in built-up areas; and, Water and sanitation services.

11. Ensuring and coordinating the participation of communities and locations in governance at the local level and assisting communities and locations to develop the administrative capacity for the effective exercise of the functions and powers and participation in governance at the local level.

For delivery of these functions within Nairobi County, various structures exist, with clearly defined roles. Nairobi City County Government is a product of devolution which was introduced by Article 6 and 174 of the constitution, and therefore a government exists as per article 176 (1), with both the County Assembly and the County Executive in existence. For efficient delivery of the functions, the county government has existing functional structures as guided by different legislation.

The county remains committed, and continuously pursues the fulfilment of the fiscal responsibility principles as espoused in section 107 of the PFM Act and its attendant regulations. The county transferred Kshs 31.00 Billion from the County Revenue Fund which was used to support the county government's operations.

On the expenditure side, the statements depict a 77.8% (Ksh. 31.54 B) absorption of the final budget of Ksh. 40.56 B. In absolute figures, the actual expenditure indicates that a larger proportion of county funds was utilized for compensation to employees at 55%, use of goods and services at 26% and acquisition of assets at 9%



The statements directly correlate with the government's development agenda, which saw cognizable milestones in improved provision of health and nutritional services, improved access

to education, improvement in roads infrastructure, improved environment and reduced pollution, improved access to extension services and improved response to disaster. Notable flagship projects/programmes that gained momentum in the period under review includes; the school feeding programme through construction of kitchens and supplementation of food; expansion of health facilities and improved number and capacity of health personnel; Provision of conducive trading spaces by construction of new markets and rehabilitation of existing ones; timely provision of bursaries to needy students to retain them in learning institutions; Improved management of solid waste by improved capacity of waste collection and transportation; Improved environment through tree planting, river cleaning and improvement enforcement towards reduction of air and noise pollution; improved food safety through inspection and training; and reaching more farmers through extension services.

Meeting the county's strategic objectives was hampered by a number of challenges including; High resource requirement for implementation of priorities in the county which far outstrips the county budget; unmet own source revenue targets exacerbated by frequent protests in the city; Delayed exchequer release by the National Treasury with 42% of funds released in the fourth quarter; and delay in resolution of pending transfer of contracts/projects from the defunct NMS which has led to stalling of a number of projects.

In the medium term, the county will continue its pursuit towards making Nairobi a city of order, dignity, hope and opportunities for all. Continuation and completion of ongoing programmes will be prioritized in the short term, and a long term vision for sustainable development and prosperity in the county will be developed. A total budget of Ksh. 43.56 B has been allocated towards this objective in the financial year 2024/2025, comprised of Ksh. 29.3B for recurrent expenditure and Ksh. 14.26B for development. Being the capital city of Kenya, and given the high and ever growing population, the resources required for adequate service provision remain too huge for the county to meet. We therefore continuously pursue strategies to improve our own source revenues, and also leverage on alternative sources of financing to ensure the development targets are achieved and the expectations of Nairobians met.



.....  
**CECM Finance and Economic Planning**

**Nairobi City County Government**



## 5. Statement of Performance against County Predetermined Objectives

### Strategic development objectives

The County's 2023-2027 CIDP has identified 3 key aspiration that will provide a nexus for development in Nairobi County for five years. Broadly, these aspirations have been identified through a participatory process that reviewed the development priorities of the Governor's Manifesto, the National Government's Vision 2030, SDGs and the MTP III. The key development aspiration of the County's CIDP 2023-2027 is to:

**Aspiration I: A City of Order**

**Aspiration II: A city of Dignity**

**Aspiration III: A City of Hope and Opportunities for all**

The attainment of the CIDP 2023-24 is reflected in table 1 it is the first ADP on the implementation of CIDP 2023-27.

### Progress on Attainment of Development Objectives from Annual Development Plan for FY 2023-24

For purposes of implementing and cascading the above development objectives to specific sectors, all the development objectives were made specific, measurable, achievable, realistic and time-bound (SMART) and converted into development outcomes. Attendant indicators were identified for reasons of tracking progress and performance measurement: Below we provide the progress on attaining the stated objectives:

**Table 1: progress in the attainment of ADP 2023-24**

#### 1. Mobility and Works

Objective	Outcome	Indicator	Performance
To develop and maintain roads and storm water drainage to standards	Increased efficient transportation of people, goods and services	No. of Kms of storm water drainage constructed	Storm water drainage 97.7 Kms
		No. of KMs of roads paved	Paving Roads = 4.5 Kms
To develop and maintain street and security lighting infrastructure	Increased public safety and security	Number of lighting fixtures installed	1,236



## 2. HEALTH, WELLNESS AND NUTRITION

Objective	Outcome	Indicator	Performance
To eliminate communicable conditions.	Reduction of HIV related mortality and new infections	% of mother to child transmission of HIV	6%
		Number of Persons tested for HIV	958,711
		No. of Staff trained on HIV	650
	Reduction of TB transmission	No. of TB cases identified and put on treatment	12962
		% of TB patients screened for HIV	98
		TB success rate (%)	88%
		No of client put on TB preventive therapy (TPT)	3638
		no of Staff trained on TB	1150
	Malaria and other communicable diseases controlled	%age of required Malaria Commodities procured	100
		No. of Staff trained on malaria and other communicable diseases	300
		No. deliveries conducted by skilled attendant	135,700
		No. of women of reproductive age receiving family planning services	547,261
		No. of fully immunized children	130,412
To Control and prevent cases of GBV	Increased demand and access to quality GBV s services	No. of functional Tumaini Clinics	46
		No. of survivors accessing SGBV services	8357
		No. of health facilities providing quality SGBV services	120

Objective	Outcome	Indicator	Performance
		Hold TWGS and biannually stakeholder forums	2
		No.of PSS/Gender Trainings	3
		No. focal persons trained on Gender mainstreaming	1
		No.of GBV programme review forums	4
To Prevent Mental Health & Substance Use	Increased promotion of wellness, mental wellbeing and prevention of mental disorders	No. of people screened and treated for mental, neurological and substance use disorders	10000
		No. of patients with mental health conditions accessing psychotropic	13541
		No. of facilities offering integrated mental health services	50
		No.of mental health practitioners employed	15
		No.of county mental health policy documents developed/County mental Health Bill	1
		No. of level IV facilities offering inpatient psychiatry services for Adults, Children & Adolescents and Perinatal women	1
		No. of healthcare workers capacity build on mental health	150

**County Government of Nairobi City****County Executive – Nairobi City****Annual Report and Financial Statements for the year ended June 30 2024**

Objective	Outcome	Indicator	Performance
To increase the level of adherence to public health requirements	Increased level of adherence to public health requirements	No. of community mental health awareness sessions held	40
		No. of rehabilitation centres established	1
		No. of development plans and land use applications vetted, approved and report submitted within 7 days	4197
		No. of PHOs trained on Development control and climate change	35
		No. of food laboratory reagents bought	2,500
		No. of premises inspected and have met minimum requirement on hygiene and sanitation	
		No. of quarterly CFFA forums held	4
		No. of food fortification sensitization forums held	2
		No. of biannual sampling for fortified foods	2
		% of PHOs trained on food fortification surveillance	67
		No. of Policy documents on Food safety and fortification developed	2



Objective	Outcome	Indicator	Performance
		No. of food and water samples taken for laboratory analysis	1920
		No. of food handlers examined and issued with medical certificates	106,000
		No. of sanitation & hygiene technical working groups established and functional	1
		No. of Public health facilities disposing off HCW appropriately	124
		No. of households with access to a sanitary facility	69037
		No. of Households with access to safe water	4246823
		No. of villages with reduced Open defecation	41
		No. of enterprises regulated on Faecal; Sludge Management	3
		No. of workplaces audited and have complied with occupational health and safety regulations	494
		No. of Public health legislations enacted	2
		No. of staff Capacity Built on emerging and re-emerging issues	160
		% of suspected cases screened and investigated promptly as per standard guidelines	100%

**County Government of Nairobi City**

**County Executive – Nairobi City**

**Annual Report and Financial Statements for the year ended June 30 2024**

Objective	Outcome	Indicator	Performance
To control Epidemiology Disease	Controlled Epidemiology Disease	No. of health staff trained in surveillance and response	41
		% of health facilities giving weekly epidemiological data	3
To promote Social Behavioural change in health issues	Improved Social Behaviour in health issues	No. Public Address Systems bought and deployed to County and Sub Counties	494
		No. of Health Promotion Officers (HPOs) employed and deployed	2
		No. of Health messages designed distributed and disseminated	160
		No. of public literacy sessions held	100
		No. of Health Care Providers Trained on SBCC/HCBC	12
		No. no of improved infrastructure, commodities and equipment supply	319
		% advocate for more resource to increase efficiency	10
		No. Promote best practices in HCWM system	1
		No. Strengthen M&E and operational research	1
To scale up and strengthen Community health services	Scaled up and strengthened Community health services	No. of functional community Health Units	748
		No. of persons referred from community health Unit to facility	97672

Objective	Outcome	Indicator	Performance
		No. of households reached by CHVs with health promotion messages	748,000
		No. of community scorecard conducted	68
		No. of community dialogue days held	5236
		No. of CHVs with community Health Kits	7372
		No. of CHVs with community-based health information tools/e CHIS mobile phones	7372
		No. of Community health assistants (CHAs) employed.	77
		Development of Nairobi City County Community health Services regulations	0
		% of CHVs receiving performance-based stipends including NHIF cover	7480
		No. of CHS personnel capacity build on preventive and promotive indicators	7580
To promote Primary Health Care	Strengthened access to health care services	No. of functional primary care networks	3
		No. of community health units linked to primary care networks	146
		No. No of outreaches held from facility to community	7
To halt and reverse the rising burden of non-	Reduced non-communicable conditions	No. of clients screened for NCDs	600,000

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Objective	Outcome	Indicator	Performance
communicable conditions		No. of ACSM activities on prevention and control of NCDS	12
		No. of clients treated for other NCDs	380,000
		No. of clients treated for high blood pressure	77,981
		No. of clients treated for diabetes	33583
		%age of required NCD Commodities procured	60%
		Number of staff Capacity Built	450
		No. of women of reproductive age screened for cervical cancer	68680
		No. of women screened for breast cancer	36022
		No. of health care workers capacity build on breast and cervical cancer screening	40
		No. of men above 40 years screen for prostate cancer using PSA test	2342
		A cancer center established in one of the county referral facilities	0
		No. Biannual Wellness weeks celebrated	2
	Promote healthy lifestyle to reduce modifiable risk factors for Non-Communicable Diseases.	No. Health campaigns promoting messages on healthy lifestyle and wellness	2



Objective	Outcome	Indicator	Performance
To create and distribute networks for the human Milk Bank at Pumwani Maternity hospital	Creation of distribution networks for the human Milk Bank at Pumwani Maternity hospital	No.Satellite Human Milk Banks established	1
		No.collection points for the Human Milk Banks established	1
		No. of donor pathways for the Human milk bank	1
		No.of small and sick new-borns fed on Donor human milk	643
		No. of staff trained on Human milk banking	25
To implement Nutrition Assessment, Counselling and support (NACS) for clients seeking care in health facilities	Implemented Nutrition Assessment, Counselling and support (NACS) for clients seeking care in health facilities	No. health facilities implementing Nutrition assessment counselling and support	125
		% of children under 5 years underweight	6%
		% of children under 5 years stunted	5%
		% of children under 5 years with Acute Malnutrition <-2 score	6%
		% Adults Overweight or obese (>25 kg/M2)	35%
		% of pregnant women receiving Iron Folate for at least 90 days	54%
		% children aged 6 - 59 months receiving Vitamin A supplements twice a year	123%
	Implement Baby Friendly Initiatives targeting the workplace, Community Health Units and health facilities to improve infant feeding practices.	% infants 0-6 months on exclusive breast feeding	87
		No. health facilities implementing Baby Friendly Hospital Initiative (BFHI)	3

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Objective	Outcome	Indicator	Performance
		No.markets with creches to care for traders' children	1
		No.staff trained on Baby friendly initiatives (BFCI & BFHI)	84
		No. nutrition staff recruited and deployed	85
To establish a school feeding program for learners in public primary schools and ECD centers.	Operational school feeding Programme	No. Policy dialogue meetings	1
		No.Centralised kitchens constructed	10
		No. Serving sheds constructed	10
		No. Policy, guidelines on the Nairobi School Feeding program developed and disseminated	1
		No.the Nairobi School Feeding program bill drafted and tabled at the county assembly	1
		No. Administrative costs met	1
To improve curative and rehabilitative services	Contextualize and implement the comprehensive school health policy.	No.the Nairobi County comprehensive school health policy and guidelines developed and disseminated	1
		No. staff trained on the 8 thematic areas on National school health policy	216
		No. Schools with established school health clubs	1123

Objective	Outcome	Indicator	Performance
		No. of learners reached with health messages	450,000
		No. of multisectoral review meetings held	3
	Conduct a Bi-annual health and nutrition assessment of learners in primary schools and ECDs.	No. of school going children with nutrition status assessed bi-annually	307543
		No. of school going children dewormed	573435
		No. of school going children <59 months supplemented with vitamin A	831668
	Reduced impact of violence and injuries	% new outpatient cases attributed to Road traffic Injuries	2.30%
		% new outpatient cases attributed to other injuries	1.90%
		% of population experiencing sexual and gender based violence	50%
	Child Health services	No. of preterm and low birth weight neonates initiated on kangaroo mother care	5482
		No. of preterm and low birth weight neonates fed on Donor Human Milk	4800
		No. of children under 5 years with pneumonia treated with Amoxicillin DT	58859
		No. of children under 5 years with diarrhoea treated with ORS and Zinc in the facility	108,578
		No. of public health facilities with	3

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Objective	Outcome	Indicator	Performance
	Oral health services	specialized diagnostic services	
		No. of Workshops on De fluoridation of water sources	0
		No. of CHV training on oral health	100
		No. of Oral healthcare workers sensitization workshop	20
		No. of Oral health community outreach campaigns	6
		No. of Dental CPDs/CMEs,	5
		No. of Medical staff sensitization on oral health conditions	20
	Rehabilitative services	No. of persons with disabilities newly identified and referred for rehabilitation	7000
		No. of persons with disabilities receiving rehabilitation services	14000
		No. of people with disabilities assessed for registration with the National Council for PWDS	1000
		No. of facilities offering medical rehabilitation services	15
		No. of healthcare workers trained on prevention, early identification and referral of disabilities	300
	Radiology and diagnostic services	No. of CT scan installed	2
		No. of new facilities with X-ray services	7



Objective	Outcome	Indicator	Performance
		No. of Established and equipped a cancer diagnostic center at Highbridge parklands	1
		No. of support supervision to all radiology department in Nairobi county	1
		No. of sonographers and Radiographer in Nairobi county	46
		No. of facilities with Ultrasound services	14
		No. of staffs that are protected from radiation	10
	Emergency and referral services	No. of fully equipped Ambulances in the County	18
		% of health workers on emergency & trauma, care services skills	200
	Improved Quality of health services	No of health facilities audited for Quality of services	90
		No of functional QITs	360
		No of staff trained on e-eKQMH	150
	Health Products and Technologies security enhanced	Proportion of Health facilities with stock out for the tracer essential HPT for 7 consecutive days in a month.	40%
		Customization and dissemination of key policy documents for HPT	2
		No. of healthcare workers capacity built on HPT management	320
		No. of HPT review meetings held	4

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Objective	Outcome	Indicator	Performance
		No. of HPT Data Quality audits conducted	4
		No. of HPT technical support supervisions done	4
		No. of HPT order cycles done	4
		No. of market price surveys conducted	1
		Commodity Security TWGs meetings held	4
		Order fill rate for tracer HPT (%).	30%
		Average lead time from ordering to delivery at health facility(days)	4
		no. of operational research done in HPT	2
To enhance administrative and support services	Enhanced administrative and support services	No.of staff sensitized on National Values and principles	700
		No. of staff on performance contract	1
		% of staff on performance appraisal	86%
		No. of CHMT meetings held	12
		No. of Asset management plan(disposal, inventory, maintenance, repair purchase etc.) developed and reviewed	1
		Capital projects implemented (See separate detail)	75

### 3. TALENT, SKILL DEVELOPMENT AND CARE

Objective	Outcome	Indicator	Performance
To increase access and retention to quality ECDE Vocational Training and Education and	Improved access to quality Childcare, Pre Primary Education & Vocational Education and Training	No of New ECDE centres Constructed	2 (Highway Manyatta and Imara)
		No of ECD centres assessed	176
		No of teachers provided with in-service training	960
		No of learners participating in Co-curricular activities	5,600
		No of parcels of land secured with perimeter wall for school development	1
To increase access & retention to quality Vocational Training and Education	Improved access to quality Vocational Education and Training	Increased enrollment	1,692
		Number of Participants in Co-curricular Activities	200
		No. of Trainers receiving Capacity Strengthening programmes	24
To provide Social protection to the vulnerable members	Improved social safeguards to the vulnerable members of our community	No. of Children rescued and rehabilitated	350No.
		No. of Children with provided with psychosocial (counselling, therapy & trauma healing)	403
		No. of Children reintegrated, re-socialized and reconciled with families.	179No.
		No. of Case conferencing done	16No.
		No. of personnel capacity built	20
		No of community outreach & positive parenting awareness forums held	18No.
		No. of Charitable Children Institutions supervised	10No.
		% of works in the construction of No of Ultra-modern Children Rehabilitation centres	50%
		No of caregivers trained and debriefed	20



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Objective	Outcome	Indicator	Performance
	Increased awareness on child protection and welfare	No. children days commemorated	2
To improve the Social welfare of vulnerable families and the aged members of the society in Nairobi	Improved welfare of vulnerable families and the aged members of the society in Nairobi	No of Clients provided with Psychosocial support	2637No.
		No of older persons in the County facility provided with Care and protection	44No.
		No of older persons provided with Care and protection through outreach programs	257
		No of clients empowered with business skills training and startup kit.	148
		No of Social Work exchange programs held	1No. held in Sub-County
		Number of disadvantaged household assisted	86No.
		No of older persons/institutions added in database/register	26No.
To provide opportunities for socioeconomic development to communities in Nairobi	Increased opportunities for socioeconomic development to communities in Nairobi	No. of community exhibitions done	7
		No. of group monitoring visits done	489
		No. of community exchanges done	7
		No of community conversations done	17
		No of staff sensitized on Community Development practices	10
		No of Community groups participating in development activities	489
		No. of women groups who have started table banking	67
		No. Of groups linked to resources	74
To reduce cases of Drugs and substance	Reduced incidences of Drugs and	No. of Education and information campaigns	1No.done

Objective	Outcome	Indicator	Performance
abuse as well as Pornography among Nairobi residents	substance abuse as well as Pornography among Nairobi residents	conducted on drugs and substance abuse	
		No of Education and information campaigns conducted on pornography	1No.doe
		No of community sensitization forums held on dangers of drugs and substance abuse	-9No. done
		No of community sensitization forums held on dangers of pornography	-9No. done
		No of Community champions sensitized on drugs and substance abuse and pornography	1No. done
		No of County Staff sensitized on drugs and substance abuse and pornography	21No. done
To Social-economically empower youths, provide information and create a conducive environment for leisure, talent development and recreation activities	Socially empowered youth engaging in productive & creative activities	No. of Youth Trained	650 Youth
	Data collection and mapping of youth groups and YSOs	Data base of youth groups and YSOs	0
To promote sport development	Increased Sports talent activities for socio-economic development	No. of Sports Complexes established	3 Dandora, Uhuru sports & Mwiki
		No. of academies established to cater for different sports disciplines	2( Football & Table tennis)
		No of Basket Ball Courts constructed	2 (Jericho & Umama)
		No of play grounds rehabilitated	2 (Umoja I Tena & Jericho)
		No. of teams equipped with sporting kits	61

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Objective	Outcome	Indicator	Performance
		No. of Governor's tournaments/cups held	1 Sakaja Super cup
		No. of coaches trained/exposure tours	141
		No. of sports and talents scholarships awarded	30
		No. of Sports Festivals and tournaments held	10
		No. of KICOSCA, EALASCA, KYISA events participated in	3
		No. of festivals organized	7
To improve access to quality library services	Increased access to quality library services	No. of libraries established within the county	1
	Timely information delivery	No. of libraries automated	1
		Number of new library materials acquired	5,000

**4.GREEN NAIROBI****4.1 ENVIRONMENT, WATER & SANITATION**

Objective	Outcome	Indicator	Performance
	Improved cleanliness in the city	Number of solid waste management Contracts in place	62
		No. of assorted skips procured	41
		3,000 tons per day collection	1,200 tons per day collection
		Installation of a new weighbridge at Dandora dumpsite	100
		Closure of all illegal dumpsites	50
		Km of feeder access into disposal cells.	4.5
		No Security lights installed at Dump site Dandora	2
	Increased efficiency of the dumpsite operations	No of additional Contracts on heavy equipment at the final disposal site	22
		No. of weigh bridges ramps	1



Objective	Outcome	Indicator	Performance
		% reduction of turnaround time (Improving and maintenance of access roads, and Drainages) through procurement of hard-core, culverts, ballast, steel metal and river sand	27000
	Sensitization forums	No. of sensitization forums	4
To manage County public recreational parks and improve the aesthetic value of the environment	Maintained parks and recreation grounds	No. of parks maintained	5
		No. of visitors frequenting the parks	1,149,739
	Retrofication	No. Of parks to be retroficated	2
	Improved aesthetic appeal of the City	No landscape spaces created	3
		No of cemetery improved and maintained	4
		No. of improved landscape spaces, roundabouts, median and frontages beautified	53
		100% Revitalization of Jevanjee Gardens	45%
		No. of machinery procured	60
		No. of tree planted	1,643,889
To Protect Nairobians from Environmental pollution	Increased resilience to climate shocks	No. of resilience programs initiated	5
	Increased air quality monitoring & management in the city	No. of Air quality sampling kits procured	1
	Climate change awareness	No. of sensitization forums	12
	Increasing resilience to climate change	No. of innovative projects initiated	2
		Mapped green assets for carbon credit	1
		Established and maintained of city wide Air quality monitoring & management network	27
		Updated greenhouse gas inventory	1

Objective	Outcome	Indicator	Performance
To improve access to water and sanitation services	Increased access to safe drinking water	M3/day of water generated	525,600
	Increased No. of households connected to clean water	% of households connected to clean water	82%
		No. boreholes drilled tested and equipped	2
		M <sup>3</sup> /day waste water recycled for irrigation at Uhuru Park	60M3
	Increased access to sewerage system	% of sewer coverage in the city	48%

#### 4.2 Food, Agriculture and Natural Resources

Objective	Outcome	Indicator	Performance
To increase crop production for food and nutrition security, income generation and wealth creation and resilience.	Increased dissemination of agricultural information	No. of farmers reached with agricultural messages.	12,228
		No. of technologies exhibited at NITF	238
	Reduced crop damage from army worm outbreak	Number of army worm surveillance stations in place	2
	Enhanced agricultural food safety	No. of food safety sensitizations conducted	25
To increase fish production for food and nutrition security, income generation and wealth creation and resilience.	Enhanced food safety and safeguard consumer health	No. of fish inspection conducted	1088
		No. of food safety sensitizations conducted	1718
		% of Fish dealers licensed	100%

Objective	Outcome	Indicator	Performance
To provide reliable, accessible, quality and affordable one-health	Improved animal and human health	Number of animal health surveillance missions (daily passive and weekly active surveillance)	4420
		Reduction of prevalence of priority diseases (foot and mouth, lumpy skin disease, anthrax, Rift Valley Fever, Newcastle Disease, Epidemic tremor, Peste des Petits Ruminants (PPR), African swine fever, Fowl typhoid, Gumboro Disease, Notifiable Avian Influenza, Infectious Bronchitis)	30%
		Number of surveillance missions for zoonotic and food-borne hazards	12
		% reduction of prevalence of priority disease and food-borne hazards (Priority: rabies, taeniasis, brucellosis, non-typhoidal salmonellosis, hydatidosis, campylobacter, VTEC, bovine TB, residues of veterinary medicines, contamination with pesticides, heavy metals and dioxin)	45
		Number of animals vaccinated	2360
		Number of stakeholders trained on animal health, food safety and animal welfare.	3038
		% of inspections done	100%
		% of dogs licensed	8
		% reduction in number cases of stray animals	15
		% of animal establishments complying with animal welfare standards	8

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Objective	Outcome	Indicator	Performance
		% of livestock movement documents issued	100%
To promote a sustainable urban food system	Improved urban food systems	Number of youth capacity built on food waste management	100
		Number of MoUs with mini grant beneficiary groups developed	12
		Number of food market mappings conducted	12
		Number of Monitoring and evaluation framework for Nairobi food system strategy developed	1
		Number of County Food Liaison Advisory Group (FLAG) meetings held	1
		Number of Nairobi SMART food and agriculture management system developed	1
		Number of food waste equipment installed in food markets	1
	Strengthened partnerships and collaboration for sustainable food systems	Percentage collaborative/ partnerships engagements	100%
	Increased dissemination of food system information	Percentage participation in the NITF	100%
To develop sustainable priority value chains for increased incomes and food, nutrition security	Promote sustainable priority value chain for increased incomes and food security	Number of value chain actors on policies, strategies plans and regulations	275
		Number of case studies, success stories and impact of the Programme documented	3
		Number of Groups supported with agricultural innovations/ equipment	54
		Number of weather advisories developed and	3



Objective	Outcome	Indicator	Performance
		disseminated	

**5.BUSINESS AND HUSTLER OPPORTUNITIES**

Objective	Outcome	Indicator	Performance
To promote Market Infrastructure Development & Management of Existing & new market	Increased conducive trading spaces with Nairobi City County	No. of Markets constructed	3 (Mutuini, Kahawa west & Jujo)
		No. of Markets rehabilitated	7
		No. of Maintenance	47
		No. of wards with modern kiosks constructed	22
		No. of back lanes rehabilitated	10 Stalled due to non-payment of contractors
To improve effectiveness in issuance, control and regulate businesses	Increased regulated business	No. of businesses registered	231,767
		No. of Business Premises Inspected	4,590
		No. of business Premises Licensed	231,767
		No. of casinos supervised	22
		No. of licensed Betting & Gaming operators	22
		No. of licensed pool tables	415
	Improved accurate measurement equipment in use for trade	No of equipment verified and stamped	20,901
		No. of inspections carried out	362
To provide an enabling environment for local and foreign trade and investment	Increased job creation and penetration into new markets for goods and services	No. of assessments done	52
		No. of NCC Trade Policy Reviewed	1
		No. of stakeholder engagement meetings Carried out	1
		No. of stakeholder engagement meetings Carried out	1
	Constructed common User facilities (CUF) for	No of Constructed common user facilities	1

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Objective	Outcome	Indicator	Performance
	wood/furniture, Leather, Metal, textile	No. of equipped common user facility	1
	Training & Capacity Building carried out	No. of technological trainings & capacity building carried out	1
	Constructed incubation centres	No. of Incubation centres constructed	1 Initiated at the A.S. K. Jamhuri show ground
	Planned & held Exhibitions & Trade Fairs	No. of Trade fairs & exhibition carried out	2 Achieved the • Nairobi International Trade Fair, The Kenya Association of Manufacturers – Changamka festival
To promote growth and development of cooperative societies	A vibrant co-operative movement with financially strong and well managed cooperatives	No. of new Cooperatives registered	133
		No. of Inspections Carried out	78
		No. of education forums held in co-operatives	919
		No. of General meetings presided over	1,493
		No. of Dormant Cooperatives revived	55
		No. of complaints registers developed	8
	Ushirika days held	No. of Ushirika days held	1
To provide an enabling environment for Micro and Small Enterprise Development	Increased business growth opportunities for informal and formal MSE	No. of public awareness campaigns carried out	19
		No. MSE trained in technical & business development skills	100
		No. of informal groups registered	10
	Increase exposure to markets	No. Of NCCG sponsored MSE in trade fairs and exhibition	3
To lead and co-ordinate the fight against	Reduced in Alcoholism and drug abuse	No. of awareness campaigns/serializations	80
		Research report	1

Objective	Outcome	Indicator	Performance
alcoholism and drug abuse		No. of licensing system and related network developed	1
		No. of Trainings conducted	4
		No. of Legislation/Policies	1
		No. of Liquor licenses issued.	4,889
		No. of inter-agency enforcement operations	12
		No. of inter-agency meetings conducted	12

## 6. BUILT ENVIRONMENT AND URBAN PLANNING

Objective	Outcome	Indicator	Performance
<b>HOUSING AND URBAN RENEWAL</b>			
To provide quality affordable housing to residents of Nairobi County	Increased access to quality affordable housing to residents of Nairobi	No. of renovated estates	3(Harambee, Huruma and Uhuru estates). 82 % level of completion. Contractors awaiting payments to complete the works.
		No. of renovated estate offices	2(Kariokor and Makadara offices)
	Construction of 0.9 km Kariokor estate perimeter wall	Length of perimeter wall constructed	1
	Construction of roads, footpaths, storm water drainage, street lighting, sewer works	No. of improved informal settlements	5
	Redeveloped estates	No. of redeveloped estates	6
<b>LANDS SUB-SECTOR</b>			
To provide effective and efficient land services	Enhanced Title surveys of properties developed within Nairobi	No. of parcels surveyed	1677
	Improved security of Tenure within Nairobi	No. of leases prepared	1405

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	GIS output	No. of parcels entered in GIS	5000
	GIS development of integration within County section	-Data No. of GIS Databases developed and integrated	3
	Increased number of properties captured in the County's Valuation roll	Number of new properties captured in the County's Valuation Roll	14,700 No. of properties were captured

**7. INNOVATION AND DIGITAL ECONOMY**

Objectives	Outcome	Indicator	Performance
Roll out state-of-the-art data driven systems at an accelerated pace to deliver high-level services for Nairobi County.	Updated catalog of user and external stakeholders systems requirements	Proportion of users and systems requirement gathered	15%
	Enhanced County automation processes	No of Enterprise Resource Planning (ERP) Modules implemented	11%
		No of e-Cabinet solutions implemented	40%
	Increased revenue collection	No of GIS services mapped	1
	Efficient county Fleet Management	% of fleets on boarded	20%
To Drive socio economic development through startups and digital economy	Enabled conducive environment for Startups	No. of startup baseline report done	1
	Improved Communication within startup ecosystem	No. of website updated and maintained	1
	Increased exposure of startups through Global Investment Tours	No. of tours conducted	2
	Improved Startup skills through capacity building	No. of youth trained	1200
	Enhanced Teachers technical capacity	staff Training Needs Assessment	300
		NCCG Staff Training	1000 No. staff
		Number of VTC instructors trained	70 No. VTC



Objectives	Outcome	Indicator	Performance
		Youth training at Moringa School	400
To develop a Robust and secure ICT Infrastructure	Increased use of Internet Service	Amount of bandwidth provided to county offices	150Mbps
	Improved communication for service delivery	No. of IP Phones and teleconferencing system activated	228 No. IP phones connected
	Increased coverage of County network connectivity to Satellite offices	No of Satellite offices(Boroughs) connected to functional LAN/WAN	13No. satellite offices
	Sustained productivity of the Data Center	No. of EOM devices supported	18 No. VLANS connected to serves
	Improved communication for service delivery	No. of E1/SIP (Session Initiation Protocol) line installed and billed	2
	Provision of governance of the systems application in the county	No. of ICT Policy formulated	2
	Increased security surveillance in satellite offices	No. of CCTV and access control setup	2 no Site Data Center, and Customer Service Center City Hall Annex Mezzanine floor

## 8. FINANCE AND ECONOMIC AFFAIRS

Objective	Outcome	Indicator	Performance
To mobilize resources	Increased revenue collection in OSR	Amount of Revenue collected	12.8B
	Improved debt management	No. of debt strategy paper developed.	1
		No. of quarterly report produced	4
Budget formulation and coordination	Timely preparation of budget documents	Submission of CBROP	1
		Submission of quarterly Reports	4

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Objective	Outcome	Indicator	Performance
		Submission of budget Estimates	1
		Training of Sector Working Groups	1
		Number of Budget Review Forums conducted	3
Economic and fiscal policy formulation	Approved CFSP	No of CFSP developed	1
	Approved ADP	No of ADP produced	1
	Trained statistician stewards	No of trained statistician steward	33

**9. INCLUSIVITY, PUBLIC PARTICIPATION AND CUSTOMER SERVICE**

Objective	Outcome	Indicator	Performance
To Strengthen public participation and civic education	Enhanced involvement of citizens in decision making and governance	No. of Civic education and sensitization campaigns	4
		No. of officers trained and sensitized on public participation (county heads of departments, sector heads and champions)	23
		No. of Citizen social audit on County performance surveys	1
		No. of civic education messages disseminated through social, print and electronic media	About 500 messages disseminated
Improve Service Delivery and Customer Experience	Customer Satisfaction	Customer Complain system installed	1
		No of Ramps installed at City hall main and annexe Entrance and Exit	3
	Customer Service Inawork Magazine	No of Electronic Magazine produced	12
	Installed of Bulk SMS System	Robust messages sent to Customers	1
	Governor Executive Feedback Forums	Governor Executive Feedback Forums	1

Objective	Outcome	Indicator	Performance
To Enhance Public Communication, County visibility and brand popularity	Enhanced Publicity	No of publications	950
		No. of Advertisement	90
		No of Publicity campaign	11
		No of facilities branded	72
		No. of Digital Media Archives Established	1
		No. of Media engagements	50
		No. Event Management Equipment and Accessories purchased	200' PCS
		No. of Roadshows conducted	11
To Empower, promote and safeguard City Culture and Arts	Empower , promote and safeguard City Culture & Arts	No. of Community Cultural celebrations held	2
		No. of buildup events for the Nairobi Annual festivals	3
		Stakeholder meeting	2
		Capacity Building	2
		Cultural Database	0
		Review of the Culture Act 2017	0
		Mobile Recording Studio	1
To promote Tourism Development in the county	Increased number of tourists visiting the county tourism facilities	No of Tourism promotional activities Organized and participated	3
		No. tourism product developed	2
		No of Stakeholders meetings held	3
		No. of tourism database developed	1
		No of policy developed	1
		No. of tourism documentary developed	2
		No. of capacity building forums	2

Objective	Outcome	Indicator	Performance
To promote gender and disability inclusivity		No. of Tour guides trained	0
		No. of Publicity IEC materials	2
		No of World tourism week cerebrations	1
	Dissemination of sub sector Strategic plan	10 year plan	1
	Development of policies	No of policies being developed	3
	Staff capacity building	No of members of staff trained	120
	No of community sensitization and advocacy meetings	No of meetings held	12
	Rescue and provision of shelter for survivors of gender based violence	No of survivors rescued	32
	Provision of sanitary towels to vulnerable girls	No of girls supported	2000
	Review of NCC PWD Act, 2015	No of acts reviewed	1
	Provision of assistive devices	No of beneficiaries	1390
	Capacity building in disability mainstreaming	No of staff trained	122

## 10. BOROUGHES, ADMINISTRATION AND PERSONEL

### 10.1 BOROUGHES AND SUBCOUNTY ADMINISTRATION

Objective	outcome	Indicator	Performance
Upscaling decentralization of the services to the lowest subscribed level	Public engagement on establishment of boroughs	Number of public fora held	20
	Provision of habitable offices	Number of offices constructed	1



	Boroughs establishment document	Number of Boroughs establishment documents produced	1
	Boroughs office	Number of boroughs offices constructed	2(Southern and Northern borough

## 10.2 PUBLIC SERVICE MANAGEMENT

Objective	Outcome	Indicators	Performance
To enhance employee satisfaction and improvement of work environment	Improve work environment	No. of offices refurbished and customized	50%
	Enhance employee satisfaction	% of computers, furniture acquired/repaired/disposed	100%
	Compliance with values and principles article 10 & 232 of the constitution	No of sub-counties sensitized	5
	staff digital cards	No of staff cards issued	9000
	Review & implement customers service charter	No of service charters reviewed and implemented	1
To create a highly skilled workforce To provide quality services and respond to emerging issues.	Implementation of uniform policy	No. of Sectors complied	10 No. Sectors complied
	Sorted and disposed Non Active files	No. of files sorted	4414 No. of files sorted
	Employee car loan and mortgage scheme	No. of Scheme regulations developed	1No. Scheme regulations sent to the county assembly for adoption & gazettelement
	Prompt processing of payroll	Payroll processed	Salary payment vouchers  Monthly payroll report and summary  Bank lists, statutory deductions and other third party deductions

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Objective	Outcome	Indicators	Performance
	Onboarding and placement of staff .	No. of staff on boarded and placed	3,308 No. newly Appointed
	Right placement	No, of staff right placed	193 No. of staff re-designated and right placed
	Staff transfer/redeployment resignations/retirement	No. of staff internally transferred/redeployed/resignations/retirement.	Transferred/redeployed 75 No. (internally)
			Inter-county into Nairobi 15 No.
			Out of Nairobi 3No.
			Mandatory retirement 433No
			Early retirement 17 No
			Resigned 35 No.
			1No. secondment from national govt
	Provision of comprehensive staff medical cover	No. of employees on medical cover	13,174 No. of employees covered
	Provision of WIBA and GPA and employers liability	No. of employees covered WIBA, GPA and employers liability	13,174 No of employees covered on WIBA and GPA and employers liability
	Provision of counselling services and rehabilitation	No. of employees counselled and referred for rehabilitation	372 No. of employees counseled
		No. of sessions held	3942 in No, sensitized
		No of sensitized employees	265 I.E.C materials issued
		No IEC materials issued	3No. rehabilitated (ADA)
		No IEC materials issued	3720 No. of sessions held
	Provision of Retiree Benefits	No. of retiree terminal dues processed	468 No. of retiree dues processed(2m)
	Performance Management committee	No of Performance management committee established	1No. committee operationalized

Objective	Outcome	Indicators	Performance
To develop a		No. of performance Contract prepared, negotiated/vetted	3No. performance contracts vetted
	County Human Resource Advisory Committee Meetings(CHRAMC)	No. of show cause letters No. of interdiction No. of staff reinstated No. of staff dismissed	72 No of show cause letters  4 No. of staff interdicted 43 No. of staff reinstated 31 No. staff dismissed
	Collective Bargaining Agreements and Meetings	No. of meetings held No. CBA to be Implemented	2 No. of meetings held and 1No. CBA to be Implemented
	Employee welfare	No. of Committee established No. of wellness Centre established No. of Equipment procured for the wellness center	Nomination of Employee Wellness Centre Committee Members
	Compliance with Statutory Obligations	Compliance with Statutory Obligations by remitting 100% of deductions	Preparation of financial reports for forwarding to the finance dept done by 15 <sup>th</sup> monthly
	Resolution of employee relations	% of cases resolved	100% of resolving of cases done
	Implementation of HR manual disciplinary procedures	% of disciplinary cases resolved	Review Of The Manual done
	Review HR manual	% of HR Policy & procedure handbook reviewed	Implementation of the HR disciplinary procedures ongoing
	Develop & implement digitization Programme	No of files digitized	Digitalization ongoing
To develop a	Update skills inventory	No. of staff skills captured	756 No. of Staff skills captured

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Objective	Outcome	Indicators	Performance
positive organizational Culture To nurture and develop career development	Implement TNA Report	Implementing the recommendations	1 report in place implementation of TNA report
	To increase the no. of Youth internship/Industrial Attachments/Apprenticeship	No. of Youth internship Students Attached to Sectors/departments	1475 No. of students attached 4 No. Interns placed in GDU
	Construction of County Training School	% of Training School Constructed	<p>Budget for 30M was allocated in FY2023/24.Approval done.</p> <p>A committee was appointed by the County Secretary, comprising of members from all Sectors/departments to spearhead the process Bills of quantities for the perimeter wall and west wing prepared.</p> <p>Procurement process completed (perimeter wall and west wing). However, Kshs.20m was removed during the supplementary budget and the sector remained with Kshs.10m.</p> <p>Contracts for the perimeter wall and west wing awarded</p>



Objective	Outcome	Indicators	Performance
			Commencement of work ongoing
	Capacity building, Training Programmes and Sensitization	No. Trained on Technical Area No. Trained on Professional Area No. Trained on Strategic Area No. of staff Sensitized No. of newly recruited employees Inducted	1413 No. Trained on Technical Area  32 No. Trained on Professional Area  208 No. Trained on Strategic Area  5273 No. Sensitized on various Areas (Mental Health, Performance contract etc.)  2409 No. inducted
	Preparation of County Performance appraisal report	No. of appraisal reports	1No. Reports

### 10.3 OFFICE OF THE GOVERNOR

Objectives	Outcome	Indicators	Performance
To provide strong governance and effective administration for sustainable development and quality service delivery	Compliance to statutory requirements on County Governance.		100%
	Effective policy advisory	Level of relevant advisory on policy issues to the Office of the Governor	100%

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Objectives	Outcome	Indicators	Performance
	Effective Executive protocol and Hospitality services	Quality of protocol services at executive events and functions	100%
	Enhanced Delivery of County Services	Percentage implementation of County strategic programs/projects	Coordination of 7 out of 10 flagship projects on Dishina County, Stadia, Green & Clean Nairobi, Biashara Fund, Records Management;
External Resource Planning & Strategic Management	A County Policy for Coordination and Management of External Resources	No. of Policies Developed	1
	County Assessment for Green Bond potential	Report and Rating	1
	Feasibility study on the proposed Smart Street Lighting-PPP Project.	Feasibility study Report	100%
	Feasibility study on proposed solarization of Health Facilities and City Hall through PPP model.	No. of Feasibility reports	1
	Financing concept for the proposed Mama Rachael Ruto Level 5 Hospital at Mutuini	No. of Concept note	1
	Submission of bid for financing for county programmes	No. of proposals submitted	2

Objectives	Outcome	Indicators	Performance
	Enhanced Capacity for External resource mobilization across sectors	No. of Capacity building sessions conducted.	1
Programmes & Partnership Coordination	County Investment Profile Developed	No. of Investment Profiles developed	1
	Twinning Initiative with Sister Cities	No. of Twinning Agreements signed with sister Cities.	1
	Conduct an Inter-City Learning session on SDGs	No. of Inter-City Learnings conducted.	1
	Submission of application to join the Global Cities SDG Network	No. of applications submitted.	1
	Establishment of County SDG Working Group & Capacity building.	SDG Working Groups established & Capacity built.	1
	Engagement of identified partners for collaboration.	% of identified partners engaged for collaboration	100%
Partnership Appraisal, Monitoring and Reporting.	Evaluation of existing partnerships across the County's 10 sectors	No. of partnership instruments identified for evaluation.	150
IGR sectoral Fora Planning and coordination.	Established IGR sectoral planned scheduled for various fora.	Developed guideline and Updated records of planned IGR fora.	The target was rolled over from the FY 2022/2023 but no achievement yet due to budgetary constraints
	Coordination programme established.	Schedule of well-coordinated fora.	
	Well established liaison desk in every sector.	Sectoral liaison desks officers established.	Consultations ongoing to select suitable candidates

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Objectives	Outcome	Indicators	Performance
Governors/Executive Communication Services	Informed stakeholders (internal and External	No. of media campaigns	10
		No. of stakeholder engagement	20+
		Gov. address to County Assembly	1
		No. of Newsletters Produced	12
	Media surveillance	Review and analysis of media alerts (% of alerts analysed)	90%
	Media engagement	Continuous %	70%

#### 10.4 SECURITY AND COMPLIANCE

Objectives	Outcome	Indicator	Performance
To enforce County laws	Improved traffic flow	% of parking zones enforced	85%
		% of pedestrian and traffic signals points manned	
		% of terminus manned	
	Improved compliance and order	% of offenders arraigned in court	85%
		% of illegal structures removed	
	Increased Safety for county properties and institutions	No. of Institutions & properties	90%
To deter crime and enhance compliance	Reduced Crime	No of cases investigated	100%
		No of investigative operations carried out.	4
	Reduced crime	% of actionable information disseminated	80%
To enhance The Public Influence and Engagement	Policy/Regulations Enacted	No. of Meetings held	3



Objectives	Outcome	Indicator	Performance
To Enhance service Delivery	Efficient working environment	No. of vehicles to be procured	5
		No. of uniforms to be procured	2
		No. of enforcement offers to be recruited	1000

## 10.5 DISASTER MANAGEMENT AND COORDINATION

Objective	Outcome	Indicator	Performance
To enhance the capacity of the public to manage disaster and respond to emergencies	Pre-hospital care	Average response time from Tom Mboya fire station	20 minutes
	Evacuation	Incidents responded	60% of all calls
	Preparedness	Number of training and drills	50
	Event support	Events covered	All 100%
	Fire calls responded to	No. of fire calls responded to	667
	Community disaster risk awareness	Number of community disaster management awareness outreach program	100
	School based fire and safety awareness	Number of schools fire safety awareness conducted	53
To improve the efficiency and capacity of the disaster management and coordination sector	Well-equipped motivated and efficient department	No of training workshops	13
	Establish a centre of excellence in disaster training	Upscaling of Kangundo rd Fire station to a centre of excellence	1
	Constructed fire stations	No. of fire stations constructed	1( gikomba market )
	Fueled and serviced fleet	Fully fueled and serviced fleet	60%
	Adequate resources mobilized for emergency relief services	Amount of resources mobilized and No. of emergency relief offered	399M

## **10.6 INTERNAL AUDIT AND RISK MANAGEMENT**

<b>Objective</b>	<b>Outcome</b>	<b>Indicator</b>	<b>Performance</b>
Carry out audit review in the county Sectors	Audit reports	No. of Audit Reports	12
Compliance with PFM regulation	Internal Audit	Audit Committee Formed	1
Review of audit reports	Audit Committee	Audit committee recommendation/report/minutes	4

## **10.7 OFFICE OF THE COUNTY ATTORNEY**

<b>Objective</b>	<b>Outcome</b>	<b>Indicator</b>	<b>Performance</b>
To offer legal services to all County Government Sectors and its agencies.	County policies developed	Proportion of Policies developed	100%
	Legislations developed	Proportion of legislation prepared and presented to the assembly	100%
	Publication of policies and legislations passed	Proportion of policies and legislations published	100%
	Advise Proffered	Proportion of advisory proffered from submitted requests	100%
		Proportion of advisories on Revision of County laws	100%
		Proportion of advisories on rectification of laws proffered liaising with Attorney General	100%
		Proportion of advisories on Governor's manifesto	100%
	County legal instruments prepared	Proportion of contracts prepared, vetted, verified and	100%

Objective	Outcome	Indicator	Performance
		presented to sectors for execution and actualizing of the projects and programmes	
	Negotiation, Review and Signing of MoUs	Proportion of MoUs negotiated with external stakeholders	100%
	Verification, witnessing and Attestation of leases prepared	Proportion of leases prepared, verified witnessed and attested before being transmitted to ministry of lands for registration.	100%
	Advise Proffered	Proportion of advisory proffered from submitted requests by county sectors	100%
	Preparation, review of Joint Venture Contracts	Proportion of joint venture contracts prepared towards construction of county affordable housing projects	100%
	Preparation of consents	Proportion of consents prepared towards transfer of county land	100%
	Preparation of Bonds	Proportion of Bonds requested by county staff to attend further studies abroad or within	100%
	Stakeholder's sensitized Increased compliance	No. of persons sensitized	200
	County represented in court	Proportion of cases defended	100
	Reduced cost of legal services	Proportion of fee notes re-assessed	100



Objective	Outcome	Indicator	Performance
		Proportion of fee notes assessed	100
	Advise Proffered	Proportion of instructions sought from sectors	100
Administration/Accountant	Streamline operations of the Sub sector	Capacity and team Building Coordinate procurement for the subsector	100%

#### **10.8 OFFICE OF COUNTY SECRETARY AND HEAD OF PUBLIC SERVICE**

Objective	Outcome	Indicator	Performance
To offer General Administration & Support Services	Implementation of County Policies	No. of policies implemented	100%
	Supervision of County Chief Officers	No of Chief Officers Supervised	32
	Purchase of Computers, Printers and other IT Equipment	No. of Computers & other IT Equipment Procured	Procured 2no. Desktops,
			5No. laptops
	Purchase of furniture and Fitting services	offices Supplied with Furniture & Fittings	Procured for 3no.offices
	Staff Uniform	NO. OF employees provided with uniform	200 Provided with uniforms
	Provision of printing services in the county	Works Requisition raised	Printed 25NO. Minutes Books
		No. of documents printed	Printed Accountable & other Official documents
	Provision of Hospitality services	No.of Requests made	27 Requests Serviced
	Staff performance appraisal	No. of staff appraised	200no.
	Coordination of CEC and County	Schedules of meetings done	Managed 27no. CEC meetings, 7no. CCO's



Objective	Outcome	Indicator	Performance
	Management Meetings	Agenda for the meetings prepared	Meetings and 1N0 all County executive meeting. All minutes, reports and action plans done, and
		Notices for the meetings done	resolutions circulated
		Minutes recorded	
	Coordination of CEC Retreats	Schedules of meetings done	Organized 2 cabinet retreats and all minutes,
		Agenda for the retreats prepared	reports and action plans done, and
		Notices done,	resolutions circulated and follow ups done
	Training on E-Cabinet	No. of trainings conducted	2No.
	Classification scheme	No. of Sectors Classified	10 Sectoral
	Procurement of Bulk filers	No of bulk filers procured	1 Unit
	Appraisal of Records	No. of files Appraised	1,000 Non-Current Files from former
			Town Clerks Department Appraised
	Development of a County Mgt. Policy	No. of policies	The policy is in draft form
To coordinate Performance Contracting Management	Procurement of branded folders	No. of branded folders procured	2000 No.
	Creation of Policy repository for Nairobi City County	No. of Policies received	1
	Capacity Building & training	No. of staff trained on Policy	28 No. staff from different sectors
	Put staff on performance contract	No. of staff put on Performance contract	182
	Put staff on performance appraisal	No. of staff place on performance appraisal	15,000
	Prepare performance framework	No of performance framework prepared	1
	Prepare & submit monitoring reports	No. of monitoring reports prepared and submitted	90

Objective	Outcome	Indicator	Performance
	Establish & induct performance management steering committee	No. of performance management committee established & inducted	2
To offer governance Monitoring & Evaluation	Conducting Intergrity tests	Number of tests conducted	9No.
	Development & implementation of staff code of conduct	Percentage developed & implemented	100%
	Monitored and eveluated the outcome of special projects	No. of special projects monitored	3
	Sensitization of staff on Rapid Results Initiative	No. of staff sensitized	3050
	Implemetation of the Leadership & Intergrity Act	Percentage of the Act implemented	100%

## **11. WARD DEVELOPMENT PROGRAMME**

Objectives	Outcome	Indicator	Performance
Enhance security Increase of business time and reduction of crime	Street and public lighting Installed	No. of public and street lighting and high masts installed	39
Ease transportation of people and goods.	Roads constructed/rehabilitated	Kilometers of roads constructed/rehabilitated	21km
To enhance access to health care services	Health Facilities Constructed	No of health care facilities and wellbeing centers constructed	1

## **6. Environmental and Sustainability Reporting**

### **A. Sustainability strategy and profile**

Key development objectives of the Nairobi City County

- i. Provide quality physical infrastructure in the City
- ii. Provide economic growth opportunities to diverse groups including youth, women and persons living with disabilities (PWDs)
- iii. Provide reliable, accessible, quality and affordable healthcare
- iv. Provide accessible, affordable and quality ECD and vocational opportunities for all
- v. Promote food and nutritional security for all
- vi. Promote good governance, public participation and rule of law
- vii. Increase access to affordable and quality housing
- viii. Provide clean energy, safe drinking water, waste management and sanitary services in a secure sustainable environment

### **B. Environmental performance**

The County has a draft Environment Policy. Some of the successes include:

- a) Before the onset of the El- Nino Period in 2023, mapping of 436 hotspot areas was continuously done to prioritize and allocate resources accordingly and solve perennial flooding cases. The Sector unclogged and de-silted drainages within the mapped-out areas, thus the anticipated impacts of the El-Nino were reduced
- b) During the Financial Year, the Sector increased its Fleet Capacity by acquiring 27 No. Trucks, 10 No. Back Carriers and other tools and equipment and thereby boosted garbage collection, from 2000 tonnes per day to approximately 3,500 per day
- c) Closing and Rehabilitation of illegal collection points especially those near residential areas
- d) Periodic Maintenance of 5 No. (4Km) Access Roads leading to Disposal Cells at Dandora Dumpsite
- e) Isolation of a new Weighbridge at the Final Disposal Site is currently underway
- f) Employment of Environment Officers and Support Staff in the Environment Department (manpower) who have been deployed to every ward to ensure that the Environment is Clean and Healthy for the residents of Nairobi



- g) Initiation of the Waste to Energy Plant Project (Feasibility Studies already completed, a Company has already been awarded the contract), a strategy for transition into the circular model of waste management for the County
- h) For the year 2024 as of August, the sector has accredited 39 No. Community-Based Organizations, issued 27 No. Recycling permits and licensed 115 No. of private service providers (PSPs)
- i) Finalization of the draft Air Quality Policy (at the Cabinet Stage, awaiting approval)
- j) Formulation of a draft Air Quality Action Plan
- k) Formulation of a draft Air Quality Regulation 2024 (awaiting stakeholder engagement)
- l) Installation of 37 No. Air Quality Monitors
- m) Finalization of a draft Climate Change Act 2024 (at final amendments for Third Reading Stage)
- n) Formulation of a draft Noise and Excessive Vibrations Regulations
- o) Formulation of a Sustainable Waste Management Action Plan. This is a strategy for a paradigm shift from linear to the circular economy model
- p) Implementation of the Waste Management Action Plan

**Shortcomings include:**

- a) Inconsistency in fuelling of Garbage Trucks and Heavy Machinery
- b) Delayed Payment to Hired Contracted Services
- c) Inadequate legal framework
- d) Inadequate funding/Budgetary Allocation
- e) Inadequate awareness/education amongst the populace
- f) Inadequate compliance and enforcement system (capacity)

**Efforts to manage biodiversity include:**

- a) Planting greenery in public open spaces
- b) Provision of tree seedlings and flowers to stakeholders for planting and nurturing.
- c) Maintenance of green public spaces
- d) Monitoring and Enforcement of the Law against incidences of Environmental Pollution (Environmental Justice)
- e) Environmental Advocacy



- f) Collaboration with relevant stakeholders like the Nairobi Rivers Commission (NRC), and Stockholm Institute among others in biodiversity conservation programs

### **C. Employee welfare**

The County Government of Nairobi City engages its stakeholders during recruitments especially the Salaries and Remuneration Commission in determination of salaries and allowances of public service officers. The county also engages the Public Service Commission to manage human resources. The following are efforts made in improving skills and managing careers, appraisal and reward systems

#### **i) Improving skills and managing careers**

The Public Service Sub Sector - HRM Department within the County engaged a consultant to conduct a training needs assessment survey report in February 2023 that is to be implemented in a period of three (3) years as per policy. The Sector also holds regular Sectoral Training and Development Committee Meetings to guide on courses undertaken by staff members and forwards recommendations to the County Human Resource Management Advisory Committee for approve to improve on career progression and development. The Sector also conducts in-house training for short courses to staff members to enhance their work performance. The County also sponsors Continuous Professional Development courses for County Professionals (e.g. Accountants, Certified Secretaries, Lawyers, Surveyors, Planners, Health workers, and Human Resource Professionals etc) and offers Coaching and Mentorship programmes to retain talent in the County.

#### **ii) Appraisal and reward system**

The Public Service Management Sector also conducts mid-term and end-term performance appraisal system every financial year to identify training gaps with a view of bridging the gaps through various interventions and working on a draft policy for rewards and sanctions.

#### **iii) Safety**

The Public Service Management Sector Ensures implementation of OSHA Act 2007 by;

- a. Provision and maintenance of safe plants and system at the work place
- b. Absence/elimination of all risks at the workplace
- c. Provision of information/sensitizations to employee on Safety and Health at workplace
- d. Registration of workplace with the Directorate of Safety Health Services (Registration Number 0033760 and implementation of WIBA

- e. Send notice of accident occurrence, cases of occupational diseases to Directorate of Safety Health Services and opened an official email for reporting of injury claims
- f. Establish a Health and Safety Committee
- g. Advised Sectors/Departments through the Assistant Director Administration/Chief Administrative Officers to open a safety and Health register.

**D. Market place practices-**

**a) Responsible Supply Chain and Supplier relations**

Nairobi City County maintains good business practices by ensuring that the environment is favourable for business, stake holder's participation and proper communication either through print media and broadcast. The county government treats its own suppliers responsibly by honouring contracts and respecting payment practices which is exhibited through settlement of pending bills.

**b) Responsible ethical practices-**

On anti-corruption, we ensure transparency in all decisions made within our area of jurisdiction e.g., open tendering, and involvement of all stakeholders. On responsible political involvement, we ensure impartiality in every area of where we are involved in by being fair at all times. On Fair Competition and Respect for competitors in our operations, we ensure that bidding is open to whoever is willing to participate and ensure the ultimate winner is awarded.

**c) Stewardship of goods and services**

The County Government Safeguards Consumer rights and interests by involving them in decisions affecting them e.g., revision of the Valuation Roll used to levy land rates

**E. Community Engagements**

The County Government engaged the community through disaster management and coordination. Distribution of food and non-food items was made to 126,874 people affected by disasters. 150 community disaster awareness campaigns were held across all the 17 Sub counties. Fire and safety awareness programs were conducted in 51 schools.

The County Government provided medical cover to 17,521 Principal members and 20,157 dependants. Counselling was done to 372 employees while sensitization on social issues done to 3,942 employees.



## **7. Statement of Management Responsibilities**

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

The County Executive Committee (CEC) member for Finance and Economic planning of the County Government is responsible for the preparation and presentation of the County Executive's financial statements, which give a true and fair view of the state of affairs of the County Executive for and as at the end of the financial year ended on June 30, 2024. 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 (iv) Making accounting estimates that are reasonable in the circumstances.

The CEC member for finance accepts responsibility for the County Executive's financial statements, which have been prepared on the Cash 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, 2024 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.

***County Government of Nairobi City***  
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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 Executive's financial statements were approved and signed by the County Executive Committee Member for Finance on 2nd December 2024..

Signature.....

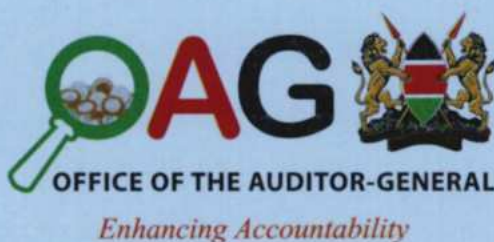
Name.....

**County Executive Committee Member – Finance and Economic Planning**



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NAIROBI

## **REPORT OF THE AUDITOR-GENERAL ON COUNTY EXECUTIVE OF NAIROBI CITY FOR THE YEAR ENDED 30 JUNE, 2024**

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### **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 financial statements of County Executive of Nairobi City set out on pages 1 to 52, which comprise of the statement of assets and liabilities as



at 30 June, 2024 and the statement of receipts and payments, 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 effect of the matters described in the Basis for Qualified Opinion section of my report, the financial statements present fairly, in all material respects, the financial position of the County Executive of Nairobi City as at 30 June, 2024 and of its financial performance and its cash flows for the year then ended, in accordance with the International Public Sector Accounting Standards (Cash Basis) and comply with the County Governments Act, 2012 and the Public Finance Management Act, 2012.

### **Basis for Qualified Opinion**

#### **1. Inaccuracies in Compensation of Employees**

The statement of receipts and payments and as disclosed in Note 2 to the financial statements reflects compensation of employees amount of Kshs.17,290,337,584. Included in this amount is basic salaries for permanent employees' expenditure of Kshs.8,239,633,410 which differed with the Integrated Personnel Payroll Database basic salary amount of Kshs.7,399,700,121 resulting to an unexplained variance of Kshs.839,933,289. Further, the compensation of employees' expenditure increased from an amount of Kshs.11,185,475,652 to the current year's expenditure of Kshs.17,290,337,584 by Kshs.6,104,861,932 or 55% of the prior year amount.

In the circumstances, the accuracy and completeness of the compensation of employees amount of Kshs.17,290,337,584 could not be confirmed.

#### **2. Discrepancies in Cash and Cash Equivalents**

The statement of assets and liabilities as at 30 June, 2024 reflects a balance of Kshs.882,279,608 in respect of bank balances held in thirty-eight (38) bank accounts as disclosed in Note 9A to the financial statements. However, review of the cashbooks, bank statements and confirmations, bank reconciliation statements and board of survey reports revealed several anomalies;

- i. The reported nil closing balance in the Kenya Revenue Account differs with the closing balance of Kshs.1,478,245,240 as reflected in the bank reconciliation and cashbook, resulting to a variance of Kshs.1,478,245,240 which has not been explained or reconciled.
- ii. The cash books and bank reconciliation statements for Kenya Community Health Promotion Account, Free Education Current Account, Waithaka Vocational Training Centre, Cooperative Bank Nairobi City County, NCC Centre for Disease Control Account, Embakasi District Hospital Account, Kenya Commercial Bank Current Account, Kenya Commercial Bank Trust Fund Account, KCB Loan Account No MG and HFC Nairobi City County Account were not provided.



- iii. The Bursary Fund A/C - Closing balance as reflected in the bank reconciliation statements is Kshs.1,920,079 resulting in unexplained variance of Kshs.332,747,926. Further, the board of survey report was not provided.
- iv. The Nil amount in the Cooperative Bank Revenue Account does not agree with the cashbook balance of Kshs.3,481,353. Further, Equity Revenue Account with a closing balance of Kshs.1,459,743 and another Equity Account with a closing balance of Kshs.1,767,398 were not disclosed.
- v. The KRA Revenue Collection Account - The nil balance differs with the bank reconciliation amount of Kshs.22,042,109.
- vi. The cashbook and bank reconciliations Nairobi City County KISIP were not provided. Further, the board of survey report reflects cashbook balance of Kshs.100,000,000 while Note 9 to the financial statements reflects Kshs.182,395,897 resulting to unreconciled variance of Kshs.82,395,897.

In the circumstances, the accuracy and completeness of the bank balance of Kshs.882,279,608 could not be confirmed.

### **3. Unexplained Double Payments in Bank Statements**

Review of bank statements indicated instances of suppliers receiving payments twice for the same transaction totalling Kshs.140,944,662. However, the payments were not explained. Further, analysis of the system payments revealed instances where a payee received amounts paid to two bank accounts within the year under review. Further, the system revealed different amounts paid to various bank accounts in respect of one payee. In the circumstances, the propriety and validity of the expenditure of Kshs.140,944,662 could not be confirmed.

### **4. Accounts Payables**

Note 15 under other important disclosures to the financial statements reflects amounts of Kshs.36,101,231,403, Kshs.357,275,998 and Kshs.82,335,731,230 in respect to pending accounts payable, pending staff payables and other pending payables all totalling Kshs.118,794,238,631. However, review of records provided revealed the following;

#### **4.1 Misstatement of Accounts Payables**

The list of pending bills provided for audit revealed that the County Executive accumulated total pending bills of Kshs.118,315,753,589 resulting to an unexplained variance of Kshs.478,485,041. Further, analysis of pending bill list provided revealed that the County Executive paid Kshs.2,706,330,152 out of the total pending bills reported, however, the amount differs with the reported amount of Kshs.2,546,724,587 as total paid within the year resulting to a variance of Kshs.159,605,565.

#### **4.2 Unreconciled Related Entities Balances**

Included in the balance are pending bills of Kshs.724,964,162 owed to Kenya Power Company. However, records at Kenya Power Company reflects a receivable balance of Kshs.2,730,901,603 as at 30 June, 2024 resulting to an unreconciled and unexplained variance of Kshs.2,005,937,441.



### **4.3 Long Outstanding Pending Accounts Payable**

Analysis of the pending bills revealed that the County Executive had an opening pending bills balance of Kshs.98,267,457,303 and total paid pending bill within the year of Kshs.2,546,724,587. However, Management did not maintain an ageing analysis of the pending bills. It was therefore not possible to establish the duration the pending bills had remained outstanding. Management indicated that some of the long outstanding bills had remained outstanding for more than 10 years but did not explain why the bills were not settled during the year when they occurred.

Further, analysis of total County receipts of Kshs.31,006,479,217 against total pending bills of Kshs.118,794,238,631 revealed that in order to clear the pending bills, the County Executive might have to halt services to Nairobi citizens for over three (3) consecutive years, as the debt is 383% of the total receipt for the County.

### **4.4 Undisclosed Pending Bills**

Analysis of pending bills listing and payment vouchers provided revealed that a total of Kshs.791,013,848 in pending bills was not reported. This amount related to outstanding payment to three suppliers; Kshs.2,026,320 due to the Cooperative University of Kenya, Kshs.249,429,979 due to Techno Brain for breach of contract for supply, installation, configuration, customization, testing, commissioning and maintenance of an Integrated City Revenue Management System (ICMS) and Kshs.539,557,549 due to Hardi Enterprise Ltd being principal and interest amount after a Court ruling on breach of contract for hire of heavy equipment and vehicles.

Further, review of legal pending bills revealed that the County Executive had not disclosed all pending legal costs and the County Attorney explained that the process of assessing the pending bills is ongoing since some of the costs are as old as from 1980's.

In the circumstances, the accuracy and completeness of the pending bills totalling Kshs.118,794,238,631 as at 30 June, 2024 could not be confirmed.

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

#### **Budgetary Control and Performance**

##### **1. Over and Under Expenditure of Items in the Financial Statements**

The statement of budgeted versus actual amounts reflects final receipts budget and actual on comparable basis of Kshs.42,286,936,833 and Kshs.31,871,477,161 respectively resulting to an underfunding of Kshs.10,415,459,672 or 25% of the budget. Similarly, the statement reflects final expenditure amount of Kshs.31,537,870,129 against



actual receipts of Kshs.31,871,477,161 resulting to under-utilization of Kshs.333,607,032 or 1% of the budget.

The under-funding and under-utilization affected the planned activities and may have impacted negatively on service delivery to the public.

## **2. Commitments Over and Above the Approved Budget**

The statement of comparison of budget and actual amounts (recurrent and development combined) for the year ended 30 June, 2024 indicated that the County had an approved final budget of Kshs.42,286,936,833. Further, review of the statement of receipts and payments indicated that the County incurred a total expenditure of Kshs.31,537,870,129 during the financial year. However, Note 15 on other important disclosures indicates that the County committed an additional Kshs.23,073,505,916 which translates to total expenditure and commitments for the year of Kshs.54,611,376,045. This implies that the County overspent /committed a total amount of Kshs.12,324,439,212 over and above the approved budget.

## **3. Contingent Liabilities**

Review of the documents provided revealed that Management had been subjected to eight thousand (1,086) ongoing legal cases. According to Management, the County had been subjected to several legal claims incidental to its operations and whose outcome and possible loss may not be foreseen or quantified. In the event that those contingent liabilities crystalize, the County may be exposed to huge cash outlay which may affect its ability to meet its obligations when they fall due, thus impacting on service delivery capacity.

## **4. Low Absorption of Development Expenditure**

The statement of receipts and payments reflects total payments amounting to Kshs.31,537,870,129 and the summary statement of appropriation - development reflects actual development expenditure amounting to Kshs.2,733,867,951 which represents 9% of the total expenditure for the year contrary to Regulation 25(1)(g) of the Public Finance Management (County Governments) Regulations, 2015 which requires the County Government to spend at least 30% of the actual expenditure on development purposes.

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 audit report of the previous year, several issues were raised under the Report on Financial Statements, Report on Lawfulness and Effectiveness in Use of Public

Resources and Report on Effectiveness of Internal Controls, Risk Management and Governance. However, Management had not resolved the issues as at 30 June, 2024.

### **Other Information**

The Management are responsible for the other information set out on page iii to lxviii which comprise of Key Entity Information and Management, Foreword by the CECM Finance and Economic Planning, Statement of Performance Against County Predetermined Objectives, 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 Nairobi City County Executive 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 and I am required to report that fact. I have nothing to report in this regard.

### **REPORT ON LAWFULNESS AND EFFECTIVENESS IN THE USE OF PUBLIC RESOURCES**

#### **Conclusion**

As required by Article 229(6) of the Constitution, based on the audit procedures performed, except for the effect of the matters described in the Basis for Conclusion on Lawfulness and Effectiveness in 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. Anomalies on Compensation of Employees**

###### **1.1 Lack of Substantive County Secretary**

The County Executive appointed the County Secretary in acting capacity with effect from 11 April, 2023 for a period of 6 months. Upon expiry of the six (6) months, the officer's acting authority was extended until 12 March, 2024. Review of documents and personal files indicated that as at the time of audit in November, 2024, the County Secretary's Office did not have a substantive office holder. Further, the officer in acting position continued acting for more than six months.

###### **1.2 Irregular Engagement of Casual Workers**

The County Executive engaged revenue casual workers on a contract of service for a period of 3-months renewable. However, casuals' personal records were not maintained by the Human Resource Directorate to indicate how they were recruited and on-boarded for service. This was contrary to Sections 66, 67 and 68 of the County Governments Act, 2012 which requires all appointment or assignment of any duty in a County Public Service to be in writing and the County Public Service Board to maintain a record of all



applications received in response to advertisements inviting applications. Further the contracts for the contracted casuals were not provided.

Further, the casuals were paid a monthly salary of Kshs.25,000 with a cumulative amount of Kshs.4,500,000, whom were not subjected to statutory deduction including PAYE as required by law. Further, the County Executive engaged casuals in Health, Mobility and Environment sectors. However, there was no evidence of advertisement, shortlisting, interviewing and issuance of appointment letters. Therefore, the recruitment process was not competitive as required by the Constitution of Kenya on fair recruitment.

### **1.3 Irregular Payment to Nairobi Metropolitan Staff (NMS) Staff**

The County Executive paid Kshs.146,277,985 in respect of payment for defunct NMS salaries and arrears due to the staff after the lapse of their contracts. However, the salaries were paid outside IPPD system contrary to the guidelines on salaries payment. Further, it was established that, after execution of the Deed of Transfer on 25 February, 2020, Nairobi City County Executive seconded five thousand nine hundred and thirty-four (5,934) staff to Nairobi Metropolitan Services for a period of two years. However, at the end of the Deed of Transfer tenure, Nairobi Metropolitan Services handed back eight thousand four hundred and thirty-three (8,433) staff to Nairobi City County Executive. Therefore, out of the eight thousand four hundred and thirty-three (8,433) staff, two thousand four hundred and ninety-nine (2,499) were not part of the staff seconded to NMS in 2020, which implies that they were recruited by NMS, contrary to the provisions of Section 5.6 and Section 5.7 of the Gazette Notice and absorbed by Nairobi City County Executive.

### **1.4 Irregular Payment of Salary to Dismissed Staff**

Review of human resource documents indicated the following anomalies;

- i. Thirteen (13) staff dismissed were irregularly paid salary backdated for a period of up to 2 years. Justification and the cumulative amount paid for the period was not provided or explained.
- ii. The County Executive did not halt salary payment of these staff within a period of 10 days contrary to the provision of Public Service Human Resource Policy, 2016 that provides that, where a public officer is absent from duty without leave or reasonable or lawful cause for a period exceeding twenty-four (24) hours, and is not traced within a period of ten (10) days from the commencement of such absence, the officer's salary shall be stopped and action to dismiss the officer initiated.
- iii. Reporting of absence from duty without leave or reasonable or lawful cause by the immediate supervisor vide personnel occurrence report to Human Resource Department was not done within the stipulated timeline of 24 hours of no trace.
- iv. The County Executive did not have a disciplinary policy to guide the Management of disciplinary cases.



## 1.5 Irregular Recruitment of County Staff

The County Executive recruited three thousand eight hundred and thirty-four (3,834) staff within the financial year under review. However, the recruitment was not supported with a recruitment plan, advertisement, long list and shortlists, interview reports and score sheets. Therefore, it was not possible to establish how the recruited staff were engaged and whether vacancies existed in the establishment. Further, review of personal files of the recruited staff indicated the following anomalies:

- i. An officer was appointed as Director Infrastructure and Information Security despite lacking academic qualifications of Masters Degree in Computer Science or any other ICT related discipline from recognised institution and strategic leadership development course lasting not less than four weeks from a recognised institution.
- ii. Recruitment was done for cadres that could not be traced in the staff establishment, scheme of services and IPPD. These included Chief Executive Officers for City County Referral Hospitals. In addition, there was no clarity on the minimum requirement of the grade.
- iii. Another officer was appointed Assistant Director Infrastructure and Information Security but had not served in the grade of Principal Information Communication Technology (J/G N) or in an equivalent and relevant position in the Public Service for a minimum period of three (3) years. Review of the personal file indicated the Officer was a computer programme 1 J/G N and also lacked master's degree in Computer Science or any other/ICT related discipline from a recognized Institution.
- iv. Another officer appointed Assistant Director Infrastructure and Information Security job group P but had not served in the grade of Principal Information Communication Technology (J/G N) or in an equivalent and relevant position in the Public Service for a minimum period of three (3) years. Review of the personal file indicated the Officer was a system analyst job group L and also lacked master's degree in Computer Science or any other/ICT related discipline from a recognized Institution.
- v. Also, another officer appointed as Senior ICT Officer had not served in the grade of Information Communication Technology Officer I or in an equivalent and relevant position in the Public Service for a minimum period of three (3) years as required in the scheme of service, rather the Officer was serving as a security warden in job Group 3 D.
- vi. An officer was appointed Deputy Director Cultural Development (Job Q) but had not served in the grade of Senior Assistant Director of Culture or comparable and relevant position for minimum period of three years since he was appointed as Assistant Director Culture Development on 28 April, 2022. Further, the staff did not have masters in the following; cultural studies, anthropology, sociology, history or any relevant discipline.
- vii. An officer appointed Principal ICT Officer in May, 2023 had not served as Chief Information Communication Technology Officer or in an equivalent and relevant position in the Public Service for a minimum period of three (3) years. Review of

the personal file revealed that the staff was appointed as systems analyst (3) JG on 29 February, 2024. Further, review of payroll indicated that within the year, the staff changed job group 3 times.

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

### **1.6 Late Remittance of Staff Deductions**

Review of the payment vouchers provided revealed the County Executive paid Kshs.100,000,000 being payment of unremitted staff deductions to NCCG third parties and staff pension contribution. In addition, the County Executive incurred Kshs.100,000,000 in respect of payment to Kenya Revenue Authority being payment for tax arrears. However, it was not established why the County had failed to remit the deductions when they fell due.

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

### **1.7 Payroll Analysis**

#### **1.7.1 Employees Sharing Bank Accounts**

Review of the bank remittance for the year ended 30 June, 2024 revealed that the months of April, May and June, 2024 had seven thousand, seven hundred and seventy-seven (7,777), six thousand, one hundred twenty-three (6,123) and six thousand, eight hundred and three (6,803) staff respectively sharing same bank accounts, same agent code and same branch code.

#### **1.7.2 Duplicates Names**

Review of the bank remittance for the year ended 30 June, 2024 revealed that in the month of August, 2023, seventy-four (74) staffs were sharing all names.

#### **1.7.3 Officers Active in the Payroll with No Pay**

Analysis of the payroll indicated that there were six (6) officers active in the payroll without salaries.

#### **1.7.4 Officers Whose Bank Remittances were Higher than their Net Pay**

Net salaries for officers in the County were recomputed and checked against what was remitted to the bank and it was established that some officers received a higher salary than what was computed as their net earnings for the period under review. The total overpayment for the period amounted to Kshs.5,395,449.

#### **1.7.5 Officers Paid Gross Salaries Higher than the SRC Recommendation**

Analysis of gross salaries for County Executive staff to the subject criteria which set the maximum budget ceiling for the financial year at Kshs.3,791,451,767 and maximum gross salaries for the various job groups revealed some officers were paid gross salaries higher than the maximum recommended amounts for their job groups resulting to an overpayment to the officers by an amount of Kshs.8,432,252.

#### **1.7.6 Officers not Deducted P.A.Y.E**

Analysis of payroll data for the year under review against the statutory deduction of P.A.Y.E revealed some officers were not deducted statutory deductions including PAYE amount at various times during the year. The total amount not taxed during the year under review was Kshs.148,642,687.

#### **1.7.7 Variances between IPPD Payroll Computation and Payment Vouchers**

Analysis of payroll data for the year ended 30 June, 2024 revealed an unexplained variance of Kshs.1,393,234,865 between IPPD and payment voucher amounts.

#### **1.7.8 Irregular Payment of Stipend and Salaries**

The manual payrolls obtained from the Health Department, indicated that Kshs.317,156,560 was paid as allowances to the Community Health Volunteers. Analysis of the data with IPPD revealed that sixty-two (62) National IDs were found to have been used to pay officers in both the IPPD totalling Kshs.10,406,097 and health workers stipends totalling Kshs.18,455,500. The basis for the payment was not provided.

#### **1.7.9 Irregular Adjustment of Staffs Details in IPPD**

Analysis of basic salary paid to officers during the period under review, revealed the following anomalies in staff details:

- i. Some officers' basic salary changed multiple times during the year with some up to 6 times.
- ii. Three thousand, two hundred and sixteen (3,216) officers were noted to have changed job groups more than once, twenty-four (24) of which were noted to have changed job groups 3 times.
- iii. Three (3) officers were noted to have their payroll numbers attached to different National Identification numbers at various times of the year.
- iv. Twenty-four (24) officers were noted to have their payroll numbers attached to different Tax-pins at various times of the year.
- v. One hundred ninety-seven (197) officers were noted to have their birthdates changed multiple times.

#### **1.8 Irregular Payment of Arrears**

Analysis of the arrears paid to County officers during the year revealed various staff were paid in arrears for earnings not ordinarily earned while some officers were observed to have been earning arrears for the entire year.

#### **1.9 Irregular Payment of Transport Allowances**

Analysis of the transport and commuter allowance paid revealed that two (2) officers were paid commuter allowance totalling Kshs.14,000 in accordance to the SRC



recommendations but were also paid transport allowance in arrears of Kshs.48,690. However, the rate used for payment could not be determined.

### **1.10 Non-Compliance with Law on Mandatory Retirement**

Review of the Integrated Payroll and Personnel Database (IPPD) revealed that seventeen (17) officers who had attained the mandatory retirement age of sixty (60) years were still in service as at 30 June, 2024. This was contrary to Regulation 70(1)(a) of the Public Service Commission Regulations, 2020 which states that the mandatory retirement age in the public sector shall be sixty (60) years. The officers were paid emoluments totalling Kshs.1,704,722 in the year under review.

### **1.11 Reinstatement of Interdicted Staff**

Review of staff records revealed that a staff was interdicted for gross misconduct. However, the staff filed for an application in Court on 31 October, 2023 seeking suspension/staying implementation of the decision to interdict him as contained in the letter dated 6 March, 2023. The Court issued stay orders on the decision to interdict the staff as contained in the letter dated 6 March, 2023 and also granted orders allowing him to continue performing his official duties.

In addition, the Court gave a mention date on 7 December, 2023 to confirm compliance on the filing of submissions and give a date for ruling. On 12 April, 2024 when the matter came up for delivery of a ruling on the County's Preliminary Objection in response to the Petition and Application, the Petitioner (staff) was absent. However, the Petitioner had filed a notice of withdrawal of the suit dated 5 March, 2024 filed in Court and the Court ordered that the Petition was herein withdrawn and the Respondent was awarded cost of the suit. Based on the fact that the petitioner withdrew the application vide the notice of application aforementioned, the Respondent reserved the right to interdict the staff until his case is concluded. It is not clear why the County did not interdict the staff after withdrawal of the petition.

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

### **1.12 Non-Remittance of Statutory Dues**

Analysis of the payroll data provided for audit revealed that the County deducted staff PAYE, NSSF, Housing Levy, NHIF and HELB statutory dues totalling Kshs.3,098,568,562. However, audit could not trace remittance of the deductions to the relevant authorities through the County's bank statements and no support document on remittance was provided.

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

### **1.13 Non-Compliance with Fiscal Responsibility Principles**

Note 2 to the financial statements reflects compensation of employee expenditure totalling Kshs.17,290,337,584. The amount represents approximately 56% of the total revenue of Kshs.31,006,479,217. Therefore, the County Executive contravened Regulation 25(1)(a) and (b) of the Public Finance Management (County Governments)

Regulations, 2015 which requires that the expenditure set should not exceed thirty-five (35) percent. The County Executive was in breach of the law and the high wage bill may not be sustainable on long term period.

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

## **2. Pending Bills**

### **2.1 Failure to Settle Pending Bills**

Note 15 to the financial statements reflects other important disclosure in respect of pending accounts payable totalling Kshs.118,794,238,631, However, it was established that the pending bills remained unsettled despite the County Executive having unspent funds amounting to Kshs.1,478,245,241 in the County Revenue Fund.

Further, failure to settle bills during the year to which they relate, adversely affects the implementation of the subsequent year's budgeted programs as the outstanding bills form a first charge on that year's budget provisions.

### **2.2 Pending Legal Costs**

Analysis of legal fees revealed that four (4) Advocates out of the total pending legal cases, are owed a total of Kshs.6,269,546,657 which is 29% of the total pending legal fee of Kshs.21,371,004,293. Further, the County Executive had huge pending bills relating to external Advocates totalling Kshs.21,371,004,293 which is 11% of the total pending billings. It was noted that most of the Court cases related to issues of; disputes of unpaid claims for goods/works/services completed by contractors, un-procedural termination of employment contracts, irregular procurement processes and poor contract management.

In the circumstances, imprudent decisions by the Management could have led to judgements entered against the County Executive resulting to high cost of litigations and interests.

### **2.3 Non-Settlement of Payments Due**

Review of legal pending bills and documents provided for audit revealed an expenditure amounting to Kshs.180,712,573 in respect of interest and penalties awarded to a garbage contractor by High Court of Kenya for non-payment of Kshs.358,844,976 with an interest of 12% at commercial rate arising from the judgement and decree in Civil Suit which was delivered on 20 December, 2023 for garbage collection and hire of heavy machinery equipment services offered between 4 July, 2018 to 4 August, 2022.

The Ex-Parte application herein indicated that in July, 2018 they entered into a contract with Nairobi City County Executive to provide services to the County. However, Nairobi City County breached the contract terms by failing to perform its obligation of paying for the services rendered. The plaintiff provided services valued at Kshs.948,986,822 for the period between 5 July, 2018 to 4 July, 2019, and which the County settled Kshs.590,141,917 leaving an outstanding amount of Kshs.358,844,976 which was subject of the suit. The plaintiff then filed Judicial review Application dated 3 March, 2023 seeking Mandamus Orders to compel the County to pay the Applicant a sum of Kshs.539,557,549.



This cost may have been avoided had Management put in place prudent public finance management controls in payment of pending bills and by honoring court orders. Further, Management has not provided payment plan to avoid escalation of the interest and penalties.

## **2.4 Non-Payment of Dues Arising from Court Award**

Analysis of records provided for audit indicated that Management paid an amount of Kshs.24,304,000 which was awarded by the Court due to unfair dismissal of thirteen (13) employees of the County. The award incurred an amount of Kshs.10,080,000 as interest of 12% per annum for delayed payment. This loss would have been avoided had Management honored the court orders.

Further, the costs would have been avoided had Management put in place prudent public finance management controls in payment of pending bills and by honoring court orders. In addition, Management has not provided payment plan to avoid escalation of the interest and penalties.

## **2.5 Irregular Pending Bills**

Note 15 to the financial statements reflects other important disclosure in respect of pending accounts payable balance totalling Kshs.118,794,238,631. Review and analysis of pending bills listing provided for audit verification revealed that an amount of Kshs.176,741,698 was due to County Executive staff in relation to domestic and subsistence allowances. It is not clear why the expenditure was incurred yet there was insufficient funds. This was contrary to Regulation 93(4)(d) of Public Finance Management (County Governments) Regulations, 2015, which states that the Accounting Officer must ensure that, before issuance of imprest, adequate funds are available against the relevant items of expenditure to meet the proposed expenditure.

Further, it was not clear why the County Executive staff incurred expenditure on behalf of the County which is an offence as provided in the Public Finance Management Act, 2012.

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

## **3. Irregularities in Management of Executive Scholarships and Ward Bursaries**

### **3.1 Failure to Provide Support for Bursary and Scholarship Applications Vetting**

Management did not provide Wards Bursary Committees deliberations minutes that stipulated their recommendations for individual vetted cases and a list of the vetted applicants forwarded to the Executive Scholarships and Bursary Processing Committee. Review of sampled application forms indicated that the committee recommended some applicants for the executive scholarship amounting to Kshs.3,700,615. However, it was not possible to trace the applicants in the list of beneficiaries.

Further, some scholarship forms for the successful applicants did not have the committee's recommendations and Head Teacher's recommendations as required by the guidelines. It was also established that the County issued both scholarships and Ward bursary to 43 beneficiaries totalling Kshs.2,203,723. Therefore, the audit could not confirm whether the beneficiaries were indeed deserving.



### **3.2 Un-Acknowledged Disbursements**

The County disbursed Executive Scholarship to five thousand, three hundred and thirty-nine (5,339) students in the financial year 2023-2024 and also disbursed Ward bursaries to twenty-nine thousand, seven hundred and seventy-five (29,775) students in term III amounting to Kshs.301,400,000 for executive scholarship and Ward bursary, Kshs.170,000,000 for the Ward bursary and Kshs.131,400,000 for the executive bursary respectively. However, the benefitting institutions did not give their acknowledgements and therefore, the disbursements could not be confirmed.

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

### **4. Failure to Prepare and Submit Separate Fund Financial Statements**

The County Executive Management did not prepare and submit financial statements for the funds whose enabling legislation requires that they prepare books of account for audit. The Funds include; Disaster and Emergency Fund, Nairobi City County Betting, Lotteries and Gaming Control Board, Ward Development Fund, Pumwani Maternity College of Nursing and Midwifery and Nairobi City County Revenue Authority. However, the Fund's operations were combined together with the Nairobi City County Executive financial statements.

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

### **5. Irregular Insurance Payments**

#### **5.1 Provision of Work Injury Benefit Act (WIBA), Group Personal Accident and Employer Liability**

The County Executive procured insurance services for the cover of WIBA, GPA and employer liability and awarded an Insurance Company at a contract sum of Kshs.83,714,336. However, review of payment voucher in respect of an amount of Kshs.83,714,336 paid revealed the following anomalies;

- i. The schedule of requirement stated that all policies in the tender commenced on 1 November, 2023. However, the contract agreement was signed on 1 December, 2023 with the terms of the contract becoming binding only after the contract is signed.
- ii. The awarded insurer was expected to provide training, transport and accommodation and other related costs towards the orientation of the County staff on topics related to the cover within one month after commencement of the cover. However, there was no evidence to indicate that the training took place.
- iii. The contract obligated the insurer to settle all fully documented claims within fourteen (14) days from the date of submission. However, there was no evidence provided to confirm how claims arising were settled and whether the settlement complied with the stipulated timelines. In addition, the monthly claim reports were not provided for audit review.

- iv. The insurer covered a total of thirteen thousand, one hundred and thirteen (13,113) County staff. However, during the year, there were newly recruited staff and those who retired from the service. The audit could not confirm how these were incorporated into the existing cover with the insurer.

## 5.2 Provision of Comprehensive Medical Insurance Cover

The County Executive procured medical insurance services for its staff through a tender. However, review of the procurement records and supporting documents revealed various requirements that ought to have been met by the insurer after signing the contract document. These requirements included creation of a joint committee of seven (7) members, monthly reports from the committee, training and sensitization reports of at least 50% of the staff members and identify at least four (4) reputable rehabilitation centers to handle employees. There was no evidence to indicate that these requirements were met by the service provider.

## 5.3 Provision of General Insurance Services

The County Executive procured insurance services for the provision for general insurance service at a contract sum of Kshs.129,713,854 and contract agreement signed on 14 May, 2024 for a period of one year. However, review of payment documents revealed the following anomalies.

- i. The tender document had a variance of thirty-one (31) in the number of vehicles to be covered as documented in the schedule and the list of vehicles attached. It was therefore not possible to confirm the number of vehicles covered during the financial year 2023/2024 due to the disparities between the two documents as tabled below:

No	General Cover	Schedule	Attached List	Variance
1	Commercial vehicles - comprehensive cover	41	39	2
2	Commercial vehicles - third party	37	31	6
	Private vehicles comprehensive cover	129	110	19
4	Private vehicles third party cover	19	15	4
	<b>Total Vehicles</b>			<b>31</b>

- ii. The County acquired additional vehicles during the financial year under review. However, the additional cover for the acquired vehicles was not submitted for audit review. In addition, valuation reports were not provided for audit review.

## 5.4 Irregular Direct Procurement of Insurance Cover

The County Executive awarded a contract for the provision of comprehensive medical insurance cover for the defunct Nairobi Metropolitan Services staff for the financial year ended 30 June, 2023 at a contract sum of Kshs.568,046 on 4 April, 2023 for a period of four months. The contract document under scope of the scheme covered seven thousand, five hundred and twenty-one (7,521) staff both seconded and contracted Nairobi Metropolitan staff. It was established that the Management had an existing contract with the insurance company from 29 November, 2022 at contract price of

Kshs.648,856,505. However, no explanation was given on why the County Executive decided to enter into a new contract for the provision of comprehensive medical cover with the same insurance company when there was an existing active contract instead of reviewing clause 4 of the existing medical cover. In addition, the procurement files for both contracts were not provided for audit.

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

## **6. Management of Motor Vehicles**

### **6.1 Number of Vehicles Operated Against Excess Number of Staff Handling the Vehicles**

Records from Management indicate that the County had eight hundred and eighty-five (885) County vehicles, out of which four hundred and eighty-three (483) were considered operational and four hundred and two (402) are non-operational. Review of the County's payroll as at 30 June, 2024 revealed that the County had a total of three hundred and thirty-eight (338) drivers. Therefore, one hundred and forty-five (145) vehicles remained idle throughout the year without drivers assigned to them. Management indicated that some vehicles and equipment are operated by more than one driver, such as ambulance, fire engines and some heavy equipment. However, the schedule of assignment of the drivers to the respective vehicles and the controls in place were not provided for audit.

### **6.2 Grounded Vehicles**

Records provided by Management revealed that the County had a total fleet of eight hundred and eighty-three (883) vehicles out of which four hundred and two (402) County vehicles were grounded. However, there were no records of the dates the assets were grounded and Management did not provide a disposal plan in respect of the assets. This was contrary to Regulation 176(1) of the Public Procurement and Asset Disposal Regulations, 2020 which requires the Accounting Officer of a procuring entity to ensure that an annual assets disposal plan is prepared of items declared as unserviceable, surplus, or obsolete, obsolescence stores, asset or equipment as set out under Section 53(4) of the Act. Management has not taken steps to dispose of grounded vehicles to prevent further loss arising from wear and tear and repairing of un serviceable vehicles. Further, records provided indicated that nineteen (19) vehicles were involved in road accidents while six (6) vehicles were written off by the insurer. However, evidence that the insurance company paid for the claims lodged in respect of the motor vehicles involved in road accidents was not provided for audit.

### **6.3 Motor Vehicles held in Private Garages**

Records provided by Management indicated that fourteen (14) vehicles were detained in private dealers and garages due to outstanding bills totalling Kshs.36,223,235. Further, the following observations were noted;

- i. Job cards, Local Service Orders with details regarding repairs done on the vehicle, inspections reports, contracts between the County and the suppliers were not provided for audit review.



- ii. It was indicated that the private garages were holding the County vehicles due to non-payment, however, the processed payment vouchers, the invoices and details of work done were not been provided for audit.
- iii. Review of reports on County fleet held in private dealers and garages indicated that one of the dealers, held three (3) County vehicles. However, communication from the dealer indicated that the dealer had no records of the respective vehicles as analyzed below;

Reg Number	Fleet Number	Type	Year	Type
47CG 026A	C0258	Station wagon	2013	Cherry Tiggo
47CG 345A	DCB 409	D/CAB Pick up	2012	Grand Tiger
KAT 544X	TC 0123	Single Cabin	2005	Mitsubishi L200

In the circumstances, risk of vehicles loss is high and Management was in breach of the law.

#### **6.4 Irregular Procurement of Motor Vehicle Prime Mover**

The County Executive awarded a contract for the purchase of a motor vehicle prime mover 6x4, complete with an articulating trailer with a fixed container box body and mobile music recording studio at a contract sum of Kshs.39,793,429. However, the contract agreement was not provided for audit review. Further, it was established that, whereas the prime mover was delivered on 28 April, 2024, it was burnt down two months after delivery. Management explained that it had lodged a claim with the insurer, however, there were no correspondences provided to support this. As at the time of audit, no compensation had taken place.

In the circumstances, the value for money and propriety of the expenditure amount of Kshs.39,793,429 could not be confirmed.

### **7. Unsupported Payment of Taxes**

The County Executive paid a total of Kshs.330,689,333 to the Kenya Revenue Authority being arrears of surrendered withholding VAT and income taxes. However, there was no acknowledgement of the payment from KRA. Further, the County did not take advantage of the Tax amnesty granted by the Finance Act, 2023 programme where waivers of penalties and interest were granted for principal amounts owing up to December, 2022.

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

### **8. Irregular Procurement of Services**

The County Executive incurred a total amount of Kshs.16,417,080 in various procurements of food, décor, provision of support and logistics services which included reflectors, prayer matts, hand washing points, invitation cards, LED lighting and photography. The procurement method employed for the various items was request for quotations. However, there was no evidence to indicate that requests for quotations were made to at least three suppliers and that the bidders' quotations were subjected to quotation opening, evaluation and award.



Further, review of records provided for audit on public participation expenses amounting to Kshs.7,591,600 revealed that the payments were not supported with documents which include signed attendance lists by participants, advertisement, tender opening minutes and register, tender evaluation committee reports, letters appointing both opening and evaluation committee and evidence of regret letters sent to the unsuccessful bidders.

In addition, the County Executive incurred expenditure amounting to Kshs.16,875,280 on the provision of conference and accommodation services. However, the payments were not supported with procurement documents which include, the advertisement, tender opening minutes and register, tender evaluation committee reports, letters appointing both opening and evaluation committee and evidence of regret letters sent to the unsuccessful bidders, acceptance and notification of award. This was contrary to Regulation 78(1) of the Public Procurement and Assets Disposal Regulations, 2020 which states that an evaluation report prepared under Section 80(4) of the Public Procurement and Asset Disposal Act, 2015 shall include evaluation report and professional opinion, a summary of all the tenders received from the head of the procurement function, the results of the preliminary evaluation, the results of the technical evaluation and reasons why any tenders were rejected.

In the circumstances, the propriety of Kshs.40,883,960 could not be confirmed and Management was in breach of the law.

## **9. Irregular Procurement of Hire of Heavy Machinery**

### **9.1 Non-Compliance with Contract Terms for Hire of Heavy Machinery**

The County Executive paid a contractor an amount of Kshs.175,063,145 in respect of hire of heavy equipment. However, data analysis for hire of heavy equipment revealed that the services rendered by backhoe KHMA 854A, KHMA 585B, and KBC 713C were charged Kshs.13,500 per hour contrary to the terms of agreement stipulated in contract given which stated that the rate should be Kshs.10,000 per hour resulting to overpayment of Kshs.2,684,500. Further, review of documents provided for audit revealed variances in worked hours between the payment schedule detail and that of the submitted invoice resulting to an excess payment of Kshs.6,562,063 as per the attached schedule;

<b>Voucher Number</b>	<b>Worked Hours per Invoice</b>	<b>Worked Hours Payment Schedule Detail</b>	<b>Rate (Kshs)</b>	<b>Variance Worked Hrs/Ton</b>	<b>Excess Amount Paid (Kshs)</b>
19128	17,125	19,447	1,752	2,322	4,067,303
19144	11,221	12,644	1,752	1,424	2,494,760

In addition, the number of trips made to the dumpsite and registration number of vehicles were not indicated. Further, there were no entry and exit log indicating time and movement including departure time from parking area to start of work, arrival time at and departure time from the officially designated discharge location as well as time sheets to determine the number of hours the garbage trucks worked in a day.

In the circumstances, propriety of expenditure amount of Kshs.6,562,063 could not be confirmed and Management was in breach of the law.



## **9.2 Unconfirmed Work Hours for Hire of Heavy Equipment, Plant and Machinery at Dandora Dumpsite**

Review of various payment vouchers in respect of hire of heavy equipment, plant and heavy machinery at Dandora Dumpsite for the month of April, 2023 for an amount totalling Kshs.72,897,000 revealed the following anomalies;

- i. Review of the contract agreement number NCC/ENV/ONT/077/2022-2023 signed by a contractor indicated that it was signed on 18 April, 2023. However, analysis of the payment schedules indicate that vehicles were already on site and billed the County for hours worked from 17 April, 2023 before the contract was signed.
- ii. Records provided for audit indicated that billing was based on daily odometer-hour readings of the machines at the start of work and stop of work for two (2) daily shifts of eight hours each. It was observed that these machines worked non-stop per shift, casting doubt on the authenticity of the records, given that there were no downtimes recorded for fueling or even the drivers taking a break at any point.
- iii. Whereas the County Executive awarded twenty-two (22) bidders for hire of heavy machinery under framework agreement, the audit could not establish how they were engaged whenever need to hire machinery arose. There was no evidence of a local purchase order raised, defining the type of machinery needed at and the duration of work.
- iv. There was no evidence of needs assessment done at the Dandora Dumpsite to determine the number of heavy machinery needed at the site daily to supplement those already running and owned by the County. This would inform the number of suppliers to engage at any point in order to meet the existing gap.
- v. Records provided for audit indicated that the machines scooped garbage both day and night. This constituted two shifts of eight (8) hours daily. There was no record of quantity of garbage dumped daily to justify the need for all the machines to be engaged both day and night non-stop.
- vi. There was no corroborative evidence provided to indicate that the machines worked for the hours paid. The odometer measurement and records are susceptible to manipulation. Therefore, the County should have included records of fuel consumption per day per machine.

In the circumstances, the value for money and propriety for the expenditure amount of Kshs.72,897,000 could not be confirmed.

## **10. Irregular Purchase of Office Equipment**

Review of various payment vouchers in respect of purchase of office furniture and general equipment totalling Kshs.29,650,723 identified the following irregularities;

- i. Records supporting the payments indicated that the items were procured through request of quotation. However, this was not supported with evidence of quotations sent to registered suppliers and receipt of quotations from at least three registered suppliers or many persons as necessary to ensure effective competition as



prescribed in Section 106(2)(b) of the Public Procurement and Assets Disposal Act, 2015.

- ii. The payment was not supported with requisite procurement documents which include, tender opening minutes and register, tender evaluation committee reports, letters appointing both opening and evaluation committee and letter of award.
- iii. The user department did not include specifications for the computer, laptops and printers, among other items to be procured, therefore, the audit could not establish whether the items delivered met user specifications.
- iv. The payment voucher was not supported with a contract agreement between the County and the supplier.
- v. The local purchase order validity period of thirty (30) days was not adhered to as supplies were delivered after the 30 days validity period.

This was contrary to Regulation 78(1) of the Public Procurement and Assets Disposal Regulations, 2020 which states that an evaluation report prepared under section 80(4) of the Act shall include evaluation report and professional opinion, a summary of all the tenders received from the head of the procurement function, the results of the preliminary evaluation, the results of the technical evaluation and reasons why any tenders were rejected.

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

#### **11. Irregular Procurement of Garbage Skips and Skip Loaders with Complementary Skips**

Review of procurement records in respect of a contract for supply and delivery of 120 garbage skips at a contract sum of Kshs.51,600,000 with a contract period of sixty (60) days and local purchase order issued on 25 April, 2023 revealed that there was no evidence of market survey carried out to inform the decision making on the procurement of a unit of garbage skip at Kshs.430,000. As at the time of audit in October, 2024, only forty-one (41) garbage skips had been delivered and the contract validity period had already lapsed.

In addition, review of payment voucher in respect of an amount of Kshs.456,825,750 paid for supply and delivery of twenty-seven (27) large tippers and ten (10) skip loaders with complementary skips revealed that the contract was signed on 19 May, 2023 while the two (2) local purchase orders were issued on 20 April, 2023, indicating that the orders were placed before the contract was binding on both parties. In addition, pre-delivery inspection was done on 10 July, 2023, however, there was no evidence of post- delivery inspection.

In the circumstances, the value for money for the expenditure amount totalling Kshs.456,856,750 could not be confirmed.

## **12. Irregular Payment for Consultancy for Development of the Tourism Policy for Nairobi City County**

Review of payment voucher of Kshs.4,999,999 paid for development of the tourism policy for Nairobi County revealed the following anomalies;

- i. The professional opinion stated that the tender was advertised in the PPIP portal on 23 February, 2024 and opened on 28 February, 2024. This did not meet the minimum period of 7 days prescribed in the Public Procurement and Asset Disposal Act, 2015. Further, there was no proof that the tender was advertised, therefore casting doubt on how the bidders were engaged to bid.
- ii. It was observed that whereas the local purchase order was issued on 13 March, 2024, other procurement documents which include notification for award, professional opinion, and acceptance of award was also issued on the same day. This was contrary to Section 135(3) of the Public Procurement and Asset Disposal Act, 2015 which states that the written contract shall be entered into within the period specified in the notification but not before fourteen days have elapsed following the giving of that notification provided that a contract shall be signed within the tender validity period.
- iii. An evaluation report summarizing the results of the preliminary, technical and financial evaluation and signed by all evaluation committee members was not provided for audit. In addition, a copy of the contract was not provided as one of the supporting documents for payment.
- iv. A copy of the reports and policy developed was not attached as evidence of work done.

In the circumstances, the regularity of the expenditure totalling Kshs.4,999,999 incurred on consultancy could not be confirmed.

## **13. Payment for Consultancy Service for Sub-Sector Strategic Plan**

Review of payment voucher in respect of an amount of Kshs.4,571,100 paid to a local consultant for development of a 10-year subsector strategic plan signed on 6 May, 2024 at a contract sum of Kshs.11,399,991 identified the following irregularities;

- i. The professional opinion was not supported with an evaluation report signed by all evaluation committee members.
- ii. The tender opening committee consisted of five (5) members out of which four (4) members were part of the technical proposal evaluation committee and financial opening and evaluation committee. Therefore, the constituted evaluation committee did not comply with the requirement of Regulation 28(2) of the Public Procurement and Asset Disposal Regulations, 2020 which states that the Accounting Officer of a procuring entity shall appoint an evaluation committee for the purposes of carrying out the technical and financial evaluation of the tenders or proposals.

In the circumstances, the value for money for the expenditure of Kshs.4,571,100 could not be confirmed.

#### **14. Anomalies on Routine Maintenance of Motor Vehicles**

Review of various payment vouchers in respect of routine maintenance of motor vehicles totalling Kshs.7,280,357 revealed the following anomalies;

- i. The payment was not supported with requisite procurement documents which include, the advertisement, tender opening minutes and register, tender evaluation committee reports, letters appointing opening, evaluation and inspection and acceptance committee and evidence of regret letters sent to the unsuccessful bidders.
- ii. The payment was not supported with records of goods received, statements showing receipt of the returned spare parts after repair and maintenance of the vehicles.
- iii. It was further noted that the County paid maintenance costs for motor vehicles belonging to Nairobi Metropolitan Services. However, the transfer deed and the agreement for maintenance of the motor vehicles was not provided for audit.
- iv. The Logbooks (GP55) for services, repairs and maintenance undertaken were not provided for audit. Therefore, the audit could not determine whether the record of work done was posted in vehicle logbooks, or work tickets.
- v. Efficiency analysis reports for county vehicles were not provided for review.

This was contrary to Regulation 78(1) of the Public Procurement and Asset Disposal Regulations, 2020 which states that an evaluation report prepared under section 80(4) of the Act shall include evaluation report and professional opinion, a summary of all the tenders received from the head of the procurement function, the results of the preliminary evaluation, the results of the technical evaluation and reasons why any tenders were rejected.

In the circumstances, the value for money for the expenditure amount of Kshs.7,280,357 could not be confirmed. In addition, Management was in breach of the law.

#### **15. Irregular Procurement for Construction and Civil Works**

##### **15.1 Payment for Stalled Construction of Perimeter Wall in Mji wa Huruma**

Review of payment voucher in respect of an amount of Kshs.4,870,690 paid to a company for construction of perimeter wall in Mji wa Huruma Home for the aged indicated that the contract was signed on 4 May, 2015 at a contract sum of Kshs.16,884,600 with a completion period of twenty (20) weeks. Further, it was established that whereas works commenced on 10 September, 2015 and valuation of works dated 27 November recommended payment of Kshs.4,870,690, the amount remained unpaid until June, 2024. Inspection of the project by internal audit indicated that the structure had developed cracks. However, there was no evidence of re-inspection, supported by a technical report on the extent of damage and the nature of repair works done.



In the circumstances, value for money derived from the project could not be determined.

### **15.2 Rehabilitation of Lot 13 Roads in Eastleigh Area Nairobi (Athumani, Kipande, Mwende Road, Blue Estate and Kitui Village)**

Review of payment voucher in respect of an amount of Kshs.26,192,358 paid to a company indicated that the works for contract signed on 11 November, 2021 for rehabilitation of roads in Eastleigh Area (Athumani Kipande Road, Mwende Road, Blue Estate Road and Kitui Village Road) at a sum of Kshs.80,013,320 and a completion period of ten (10) months did not commence until 21 June, 2023. There was no explanation for delay of commencement of works given that Nairobi Metropolitan Services (NMS) handed over all previously transferred functions back to County Executive on 30 September, 2022. Therefore, the contract period lapsed before commencement of works.

Further, the payment was not supported with requisite procurement documents which include, the advertisement, tender opening minutes and register, tender evaluation committee reports, letters appointing both opening and evaluation committee and evidence of regret letters sent to the unsuccessful bidders. In addition, review of the performance security indicated that the contractor was required to pay only Kshs.800,133, constituting only 1% of the contract sum as performance guarantee. This did not commensurate with the value of works and contract sum. Further, the inspection reports did not give a separate technical evaluation of each single road. Therefore, it was not possible to assess the percentage of works completed as at the time of payment.

In addition, review of various payment vouchers in respect of construction and civil works totalling Kshs.86,011,253 revealed various gaps which include non-compliance with procurement laws and failure to attach relevant documents in support of payments.

This was contrary to Section 68(1) of the Public Procurement and Asset Disposal Act, 2015 which states that an Accounting Officer of a procuring entity shall keep records for each procurement for at least six years after the resulting contract has been completed or, if no contract resulted, after the procurement proceedings were terminated.

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

### **15.3 Irregular Payment for Rehabilitation of Roads in Industrial Area**

Review of payment of Kshs.140,313,872 made to various contractors for rehabilitation of roads in industrial area indicated the following anomalies;

- i. The contracts outlined the works procured by Nairobi Metropolitan Services and related to the procurement plan for the year 2020/2021 which were signed on various dates in the month of August, 2021 with contract period of 8 months. Therefore, the works were expected to be completed by May, 2022. However, the contract period lapsed without commencement of works and there was no evidence of contract extension approval. Whereas the deeds of novation were signed on 18 April, 2023, the audit could not establish why the works took over two years to be completed after signing of contract and issuance of instructions to commence work.

- ii. The payments were not supported with requisite procurement documents which include, the advertisement, tender opening minutes and register, tender evaluation committee reports, letters appointing both opening and evaluation committee and evidence of regret letters sent to the unsuccessful bidders. This was contrary to Section 68(1) of the Public Procurement and Asset Disposal Act, 2015, which requires an Accounting Officer of a procuring entity to keep records for each procurement for at least six (6) years after the resulting contract has been completed or, if no contract resulted, after the procurement proceedings were terminated.

In the circumstances, the value for money for the expenditure amount of Kshs.140,313,872 could not be confirmed. In addition, Management was in breach of the law.

## **16. Irregular Engagement of Bidders Without Advertising of Tenders for Construction and Civil Works Projects**

Review of payments in respect of construction and civil works and supporting documents which include evaluation minutes and professional opinion indicated that the County Executive carried out various construction and civil works projects totalling Kshs.1,881,496,045 in the financial year ended 30 June, 2024. However, it was established that various projects amounting to Kshs.179,621,620 were procured without publishing of advertisements in the public procurement portal as required by law.

It was therefore not possible to confirm how the evaluated bidders were invited to tender. This was contrary to Section 96(1) and (2) of the Public Procurement and Asset Disposal Act, 2015 which states that the Accounting Officer of a procuring entity shall take such steps as are reasonable to bring the invitation to tender to the attention of those who may wish to submit tenders.

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

## **17. Irregular Procurement of Electrical Materials for Street Lighting**

### **17.1 Supply and Delivery of 3x16mm<sup>2</sup> ABC Aluminium Round**

Review of payment in respect of an amount of Kshs.38,442,000 for supply and delivery of 3x16mm<sup>2</sup> ABC aluminium round stranded compressed conductor under framework revealed that the specifications from the user department and the local purchase order issued to the supplier were different from what was delivered. The delivery note from the supplier indicated that materials of specification 2x16mm ABC aluminium round stranded compressed conductor while the LPO stated 3x16mm were delivered on 16 May, 2024 and inspection and acceptance certificate issued on 06 June, 2024 despite the delivered materials not meeting the required specifications. These materials may end up being unused by the user department since they did not meet the specifications requested.

Further, the framework contract agreement was signed on 17 January, 2024. This date was not within the tender validity period of 150 days from the date of opening of tender which was on 7 March, 2023 as indicated in the tender register. Therefore, the LPO was irregularly issued before signing of contract. In addition, the signed contract was invalid and was contrary to the provisions of Section 135 (3) of the Public Procurement and Asset

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*Report of the Auditor-General on County Executive of Nairobi City for the year ended 30 June, 2024*



Disposal Act, 2015 which states that the written contract shall be entered into within the period specified in the notification but not before fourteen days have elapsed following the giving of that notification provided that a contract shall be signed within the tender validity period.

Field verification of electrical materials revealed that cables supplied by a general merchant and received in the store on 16 May, 2024 and inspected on 06 June, 2024 were missing from the store due to pilferage incidences. It was established that the matter was still under investigation. As at the time of audit in November, 2024, no one had been held accountable.

In addition, the local purchase order was issued on 22 February, 2024. However, stores received statement number 5578 indicated that the materials were received on at the store on 16 May, 2024 while the inspection certificate number 2255 was issued on 6 June, 2024 indicating that inspection of the materials took place three (3) weeks after delivery. Further, the materials were received beyond the stipulated period as local purchase orders are valid for a period of 30 days from the date of issue.

## **17.2 Supply and Delivery of Assorted Electrical Materials for Street Lighting**

Review of various payments totalling Kshs.239,472,000 for supply and delivery of assorted electrical materials for street lighting under framework contract revealed that the Materials requisitioned were received beyond the stipulated local purchase orders validity period of 30 days from the date of issue, withholding taxes were not deducted from the payments made and there was no evidence of market survey carried out to inform the placing of orders or decision making on the procurement.

Further, for some awards, there was no evidence of acceptance of award and signed framework contract agreement binding the contractor and the County Executive.

In addition, one instance, the framework contract agreement was signed on 15 November, 2023. This date was not within the tender validity period of 150 days from the date of opening of tender which was on 7 March, 2023 as indicated in the tender register. Therefore, the contract was signed after the lapse of the tender validity period contrary to Section 135(3) of the Public Procurement and Asset Disposal Act, 2015 which states that the written contract shall be entered into within the period specified in the notification but not before fourteen days have elapsed following the giving of that notification provided that a contract shall be signed within the tender validity period.

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

## **18. Irregular Supply and Delivery of Road Materials**

### **18.1 Supply and Delivery of 5000 Tonnes of Quarry Chips**

Examination of payment in respect of an amount of Kshs.15,000,000 for supply and delivery of 5000 tonnes of quarry chips under framework contract revealed that the summary of deliveries was not supported with delivery notes for each day of delivery against which the daily deliveries could be verified. In addition, the framework contract agreement was signed on 24 November, 2024. This date was not within the tender validity period of 150 days from the date of opening of tender which was on 7 March, 2023 as



indicated in the tender register. Therefore, the LPO dated 18 May, 2023 was irregularly issued before signing of contract. In addition, the signed contract was invalid and was contrary to the provisions of Section 135(3) of the Public Procurement and Asset Disposal Act, 2015 which states that the written contract shall be entered into within the period specified in the notification but not before fourteen days have elapsed following the giving of that notification provided that a contract shall be signed within the tender validity period.

### **18.2 Supply and Delivery of 8000 Tonnes of Crusher and 1,200 Drums of K160**

Examination of payment in respect of an amount of Kshs.21,600,000 for supply and delivery of 8000 tonnes of crusher run and Kshs.39,600,000 in respect of supply and delivery of 1,200 drums of 200 kilograms of K160 revealed that there was no evidence of market survey carried out to inform the placing of orders or decision making on the procurement. In addition, there was no evidence of acceptance of award, performance bond and signed framework contract agreement binding the contractor and the County Executive.

### **18.3 Supply and Delivery of Asphalt Plant Accessories**

Examination of payment in respect of payment of an amount of Kshs.4,988,000 for supply and delivery of asphalt plant accessories under request for quotation indicated that the County Executive used request for quotation procurement method to procure the asphalt plant accessories. This was contrary to the threshold stipulated in the second schedule of the Public Procurement and Asset Disposal Regulations, 2020 which sets the maximum level of expenditure under this method at Kshs.3,000,000 per request for quotation.

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

### **18.4 Irregular Procurement of Bitumen**

The County Executive paid a supplier an amount of Kshs.33,000,000 for supply and delivery of one thousand (1,000) drums of 200kg of bitumen. The contract was executed through frame work agreement which was signed on 22 June, 2023. However, the procurement method did not meet the conditions for the frame work agreement because there was no proof of competition as provided by Regulation 101(3) and 103(1) and (2) of the Public Procurement and Asset Disposal Regulations, 2020. It was therefore not clear how the supplier was selected from the two hundred and sixty-seven (267) bidders who were evaluated and recommended for consideration as per the professional opinion.

Further, tender documents, tender opening minutes and attendance register, tender evaluation minutes and award were not provided for audit.

In addition, according to the professional opinion, the tender evaluation committee had eight (8) members instead of a maximum of five (5). This was contrary to Section 46(4)(b) of the Public Procurement and Asset Disposal Act, 2015 which provides that an evaluation committee shall consist of between three and five members appointed on a rotational basis comprising heads of user department and two other departments or their representatives and where necessary, procured consultants or professionals, who shall

advise on the evaluation of the tender documents and give a recommendation on the same to the committee within a reasonable time.

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

### **19. Irregular Procurement of Renovation of County Flats in Uhuru Estate**

Examination of payment in respect of an amount of Kshs.39,866,880 for proposed renovation of Nairobi City County flats in Uhuru Estate revealed that the procurement of services commenced with insufficient budgetary provision of Kshs.17,750,000 against a contract sum award of Kshs.39,866,880. This was contrary to Section 53(8) of the Public Procurement and Asset Disposal Act, 2015 which states that the Accounting Officer shall not commence any procurement proceeding until satisfied that sufficient funds to meet the obligations of the resulting contract are reflected in its approved budget estimates.

The contract was signed on 17 April, 2023 with a contract duration of 6 months. However, as at 16 June, 2023, based on the technical inspection report, paint works of 45,000m<sup>2</sup> representing 74% out of 60,500m<sup>2</sup> surface had been completed. As at November, 2024, the contract duration had already lapsed while the paint works and roofing remained incomplete. There was no evidence of contract period extension and the project remained stalled.

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

### **20. Payment for Construction of ECDE Centre at Ngunyumu Primary School**

Examination of records in respect of an amount of Kshs.4,088,753 for construction of ECDE Centre at a contract sum of Kshs.13,975,680 indicated that the practical completion date for the works was 3 November, 2020. Discussions with Management revealed that the construction was currently at 95% completion. However, given that the contract period had lapsed, the contractor was performing the works with an invalid contract and there was no evidence of extension of contract duration. This was contrary to Section 88(1) which provides that before the expiry of the period during which tenders shall remain valid, the accounting officer of a procuring entity may extend that period.

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

### **21. Irregular Procurement of Events Management Services**

Payment of Kshs.49,955,400 was made to a contractor for provision of events management Services during Battle of Choirs 2nd Edition held at Kenyatta International Conference Centre (KICC) for 2 days from 31 March, 2024 to 1 April, 2024. KICC offers events planning coordination services and amenities, including audio-visual equipment at rates prescribed on its website. However, the audit could not establish justification for contracting the same services through a third party, while the venue for the event could offer all the services tendered at a fair price. Further, the contract binding the County and the service provider was not provided for audit.

Further, review of procurement documents in respect to provision of an events manager to implement the Nairobi City Festival at Uhuru Central Park by two bidders at a contract



sum of Kshs.25,000,320 and Kshs.26,980,858 indicated that the tender evaluation scoring was not signed by any member of the evaluation committee. In addition, there was no evidence of performance bond issued by the two bidders that were contracted.

In addition, review of procurement documents in respect of provision of communication and public relations services for the Nairobi City Festival at Uhuru Central Park at a contract sum of Kshs.7,986,000 revealed that there was no evidence of publishing of advertisement of the tender to newspapers of wide circulation or its own website.

The professional opinion stated that the tender invitation was done on 22 November, 2023, while tender opening was done on 29 November, 2023. This did not meet the minimum period of 7 days prescribed in the Public Procurement and Asset Disposal Act, 2015. In addition, the tender evaluation scoring was not signed by any member of the evaluation committee and there was no evidence of an evaluation report signed by all the members of the evaluation committee. The contract was signed on 30 January, 2024 which was one month after the lapse of the event dates. There was also no evidence of performance bond issued by the supplier.

This was contrary to Section 68(1) of the Public Procurement and Asset Disposal Act, 2015 which states that an accounting officer of a procuring entity shall keep records for each procurement for at least six years after the resulting contract has been completed or, if no contract resulted, after the procurement proceedings were terminated.

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

## **22. Legal Fees**

### **22.1 Anomalies in Provision of Legal Services**

The pending bills provided from the County Attorney office reflect legal fees outstanding balance as at 30 June, 2023 of Kshs.17,103,999,971 and decretal sums outstanding balance as at 30 June, 2023 of Kshs.4,267,004,322 resulting to a total pending bill of Kshs.21,371,004,293. During the year under review, the City County paid legal pending bills totalling to Kshs.483,835,759. However, review of the payments in respect of legal cases revealed that the Advocates raised fee notes which in some instances were revised. However, the basis of the fee notes in view of the Advocates Remuneration Order together with a detailed summary of services rendered by the lawyer upon which the fee note is based was not provided for audit review. The basis for the reviewed fee notes by the City County was also not provided.

In addition, the advocates were directly appointed from a list of prequalified advocates without subjecting the process to mini competition. Management did not establish an ad hoc evaluation committee to evaluate quotations for legal services from the list of prequalified legal firms, nor did they provide evaluation reports. In the circumstance, the audit could not verify how the legal firms were engaged to offer legal services to the County. This may have limited competition and potentially led to inflated costs or missed opportunities to engage more qualified service providers. The contracts between the Advocates and the County and the current status of the legal cases was not provided for audit.



Further, the County did not provide explanation on why legal advice was not sought from the Attorney General who is listed in the County's financial statements as the principal legal adviser.

## **22.2 Unfair Award of Cases and Payment to Advocates**

Review of legal cases provided for audit revealed that the County had 159 court cases as at 30 June, 2024. However, verification of the cases indicated that out of the 159 cases, 65 were awarded to eight (8) advocates with the number of cases allocated to each ranging between four (4) and twenty (20).

Management did not explain the criteria used to allocate more than one case to the eight (8) advocates out of the three hundred and fifty (350) prequalified advocates. This was contrary to Regulation 91(5) of the Public Procurement and Asset Disposal Regulations, 2020 which states that an Accounting Officer shall ensure a fair and equitable rotation amongst the persons on the list under sections 57, 71 and 106 of the Act and these Regulations.

In addition, the County paid some advocates who defended the County in new cases while some old cases remained unpaid for years. The County should have paid the older cases in the principle of first in first out basis.

## **22.3 Long Outstanding Court Payments**

Review of record in respect of legal cases indicated that the County had been involved in numerous legal disputes dating back to the 1990s which have resulted in heavy fines and penalties. Despite these outcomes, Management has consistently failed to comply with court orders, leading to accumulation of interest on unpaid fines. This exposes the County to additional financial strain and legal consequences. For instance, in the case of Nairobi City County & Governor Nairobi City County vs Ndiuco Limited & Ginu Power Engineering Limited; Attorney General, 1st Interested Party & Park Towers Limited (Interested Parties), the matter dates back to a 1991 judgment in which the 1<sup>st</sup> respondent, Ndiuco Ltd, sought payment from Nairobi County Government following a decree from the High Court (HCCC No. 493 of 1991). A court order issued on 3 March, 2015 directed the County to pay Kshs.299,375,214 to Ndiuco Ltd, a sum that continues to accrue interest. Despite a subsequent High Court ruling on 25 November, 2021 reaffirming this obligation, the County has still not complied.

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

## **23. Non-Adherence to Salaries and Remuneration Commission Guidelines**

### **23.1 Construction of Governor's Residence**

A contract for construction of the Governor's residence at a contract sum of Kshs.235,323,395 was awarded on 25 March, 2024 for a contract period of forty (40) weeks with an expected completion date of 8 January, 2025. According to the Salaries and Remuneration Commission Circular Ref. No. SRC/TS/COG/6/61/48 VOL.II (64) of 20 May, 2019, the County Executive was required to allocate funds and prioritize construction of houses for the Governor and Deputy Governor on public land on an

acreage limit for the construction of Governor of up to 2 acres and at a cost of Kshs.45 million. However, at the time of audit in November, 2024, the Governor's official residence was incomplete and no certificate of work done had been issued.

Further, the County Government exceeded the cost limit of the Governor's residence with Kshs.190,323,395. The residence was being built on 2.5 acres contrary to SRC guidelines of 2.0 acres. In addition, the County did not provide evidence of ownership or a title deed for the land on which it intended to build the Governor's residence. Therefore, the ownership of the land and the propriety of excess contracted expenditure of Kshs.190,323,395 could not be confirmed.

### **23.2 Failure to Construct Deputy Governor's Residence and Irregular Rental House Allowance**

Review of records indicated that the Deputy Governor's residence had not been constructed. This was contrary to the Salaries and Remuneration Commission (SRC) Circular Ref. No. SRC/TS/CoG/6/61/48 Vol.II (64) dated 20 May, 2017 which gave guidelines on housing benefits for Governors, Deputy Governors and County Assembly Speakers. The Commission gave a deadline of 30 June, 2022 for the commissioning of the Governor's and Speaker's residence. However, in the year under review the County Executive paid an amount of Kshs.3,600,000 in rental house allowance to the Governor and the Deputy Governor after the lapse of the period allowable of up to 30 June, 2022.

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

## **24. Dishi na County Programme**

### **24.1 Irregular Payments to Dishi Na County Implementor**

The County Executive entered into a contract with an organization on 5 December, 2023 for the provision of school feeding services for the Dishi na County Nairobi School Feeding Programme for a period of 1 (one) year at a cost of Kshs.25 per plate. Review of invoices and payment indicated that organization invoiced an amount Kshs.345,961,676 at a cost of Kshs.25 per plate and was paid Kshs.262,262,167 during the financial year under review. However, it was established that learners pay the Company Kshs.5 directly per plate for the meal provided, therefore the County Executive ought to have paid the implementor Kshs.20 to form part of the contract cost of Kshs.25 as provided in the contract. Instead, the County paid Kshs.25 per plate served. Therefore, the implementor; earned Kshs.30per plate instead of the Kshs.25 per plate stipulated in the contract.

In addition, the County Executive engaged Food for Education for the pilot exercise, however, there was no agreement or memorandum of understanding signed between the County and the Company. Therefore, the audit could not establish how the Company was engaged to offer services. Further, review of the documents and interview with the management indicated that on September, 2023, the Embassy of France undertook to financially support Food for Education in the provision of hot and nutritious meals for 25,000 most vulnerable children in public primary and ECDE schools in Nairobi County with Euro 1,005,000, an approximate amount of Kshs.145,725,000. This amount was disbursed directly to Food for Education. The audit could not establish its accountability.



In addition, the audit could not establish the measures put in place by the County Government with regards to donations received as there was no guideline on management of the donations.

## **24.2 Irregular Procurement of Proposed Construction of Central Kitchen**

Examination of procurement records in respect of a contract for construction of Central Kitchen awarded at a contract sum of Kshs.32,527,827 indicated that the tender attracted two bidders. However, review of the scores of each evaluator indicated that none of the evaluators signed against their individual score sheets. Further, both bidders were termed responsive and were evaluated against the set technical criteria where they met the criteria and therefore were both termed responsive at the technical stage. However, the tender evaluation report stated that bidder 1 was non-responsive and was subsequently eliminated at the preliminary stage. This contradicted the individual scoring of each member of the evaluation committee.

In addition, review of payment voucher in respect of an amount of Kshs.8,095,555 paid to a contractor for construction of central kitchen at Njiru Primary school at a contract sum of Kshs.32,964,416 revealed that the tender attracted three bidders. However, review of the scores of each evaluator indicated that none of the evaluators signed against their individual score sheets casting doubt on the authenticity of the scores. The evaluation committee did not comply with the provisions of Regulation 30(a) of the Public Procurement and Asset Disposal Regulations, 2020 which requires that, when discharging the mandate provided for under the Act, members of the evaluation committee shall (a) conduct the technical and financial evaluation of the tenders or proposals provided in strict adherence to the compliance and evaluation criteria set out in the tender documents.

Physical verification of Central Kitchens for the Dishi na County Programme carried out in the month of October, 2024 revealed that the Primary Kitchen Wall had visible cracks, barely a year after completion of works and utilization of the kitchen. The kitchen did not have electricity meter installed. Therefore, it was not possible to establish how the kitchen was able to have access to electricity. In addition, water connectivity was not done by the contractor, instead, the implementor connected water at own cost. There was also poor workmanship of the pavements and the installed gas pipe was not connected to the cooking vessels and therefore was not in use.

According to the bill of quantities, the contractor was expected to install three (3) water tanks of 5,000 litres capacity each for cold water storage at a total cost of Kshs.300,000. The contractor also did not install driveway and parking lights valued at Kshs.500,000 as indicated in the bill of quantities.

In addition, the central kitchen at Mutuini Primary School was constructed by Food for Education and handed over to the County for use in the Dishi na County programme. As at the time of audit, the project was complete and in use. However, it was noted that the kitchen was feeding 17 schools among them 5 high schools. The audit team was informed that the high school students pay Kshs. 30 per plate per student. Feeding of high school students was beyond the scope of the program and therefore irregular.



In the circumstances, the value for money for the expenditure amount could not be confirmed. In addition, Management was in breach of the law.

## **25. Irregular Procurement for Construction of Market**

The County Executive entered into a contract on 7 February, 2024 for construction of a market at Mutuini Ward at a cost of Kshs.242,592,914 for a period of 24 weeks with a completion date of 7 August, 2024. The payment of 1<sup>st</sup> certificate of Kshs.69,568,960 was made in the financial year under review. However, review of the procurement file and bid documents revealed that as at the time of audit in the month of October, 2024 the contract period had lapsed and there was no evidence of approval of extension of the contract while the performance bond expired on 2 July, 2024 and there was no evidence of renewal. In addition, the project status report was not provided for audit review. Management explained that the project had since stalled.

In the circumstances, the value for money for the expenditure amount of Kshs.69,568,960 could not be confirmed.

## **26. Irregular Procurement of Non-Pharmaceuticals**

### **26.1 Procurements above the Budgeted Amount**

The County Executive budgeted an amount of Kshs.36,000,000 for establishment of an Intensive Care Unit and Neonatal Intensive Care Unit at Mbagathi Hospital and Pumwani Maternity Hospital. However, the County Executive awarded the contract at a contract price of Kshs.47,917,860, therefore incurring Kshs.11,917,860 over and above the budgeted amount.

In addition, the County Executive contracted a supplier for supply and delivery of water purifier for 5 health facilities at a contract price of Kshs.29,998,894 under tender number NCC/HWN/T/317/2023-2024. The County Executive had budgeted for 5 water purifier each at Kshs.3,000,000 with a cumulative budget of Kshs.15,000,000. However, the County incurred Kshs.29,998,894 over and above the budget by Kshs.14,998,894. This was contrary to Section 44(2) of the Public Procurement and Asset Disposal Act, 2015 which states that in the performance of the responsibility under subsection (1), an Accounting Officer shall ensure that procurements of goods, works and services of the public entity are within approved budget of that entity.

In the circumstances, Management was in breach of the law and the propriety of expenditure of Kshs.41,916,754 could not be confirmed.

### **26.2 Supply and Delivery of Non-Pharmaceuticals**

The County Executive incurred an amount of Kshs.13,890,000 on supply and delivery of non-pharmaceuticals. Review of stores received statement indicated that goods were received in the stores on 3 August, 2023. However, the appointed inspection and acceptance committee carried out inspection on 6 October, 2023, two months after receipts of goods in the stores. This was contrary to Section 48 of the Public Procurement and Asset Disposal Act, 2015 which states that the inspection and acceptance committee shall immediately after the delivery of the goods, works or services, inspect and where necessary, test the goods received; (b) inspect and review the goods, works or services

in order to ensure compliance with the terms and specifications of the contract; and (c) accept or reject, on behalf of the procuring entity, the delivered goods, works or services.

Further, the County Executive incurred an expenditure of Kshs.9,945,675 in respect of supply and delivery of non-pharmaceuticals. Review of the procurement documents indicated that the County Executive award letter stated a contract period of 14 days. However, LPO 4299 was issued on 10 July, 2023 while delivery was done on 5 September, 2023. Therefore, the goods were delivered after the 30 days validity period of LPOs. Further, inspection was done on 13 October, 2023. This was more than one month after delivery of goods, contrary to Section 48 of the Public Procurement and Asset Disposal Act, 2015 which states that the inspection and acceptance committee shall immediately after the delivery of the goods, works or services; (a) inspect and where necessary, test the goods received; (b) inspect and review the goods, works or services in order to ensure compliance with the terms and specifications of the contract; and (c) accept or reject, on behalf of the procuring entity, the delivered goods, works or services.

### **26.3 Supply and Delivery of Health Products for Mutuini Hospital**

The County Executive incurred an expenditure of Kshs.8,880,632 for supply and delivery of health products for Mutuini Hospital. Review of procurement documents indicated that opening of the tender was done on 29 June, 2023 while evaluation was performed on 28 June, 2023 a day before opening. Further, the award letter stated a contract period of 14 days. However, local purchase order (LPO) were issued on 14 July, 2023 while delivery was done on 27 September, 2023. Therefore, the goods were delivered after the 30 days validity period of the LPOs. In addition, inspection was done on 21 November, 2023; almost two months after delivery of goods. This was contrary to Section 48 of the Public Procurement and Asset Disposal Act, 2015 which states that the inspection and acceptance committee shall immediately after the delivery of the goods, works or services; (a) inspect and where necessary, test the goods received; (b) inspect and review the goods, works or services in order to ensure compliance with the terms and specifications of the contract; and (c) accept or reject, on behalf of the procuring entity, the delivered goods, works or services

### **26.4 Supply and Delivery of Non-Pharmaceuticals and Linen for Health Facilities**

The County Executive incurred an expenditure amount of Kshs.59,978,200 on supply and delivery of non-pharmaceuticals and linen. However, the contracted supplier delivered goods partially on 30 August, 2023 and issued a credit note of Kshs.2,496,000. No explanation was provided for failure by the contractor to deliver all the items outlined in the contract and the local purchase order. Further, there was no evidence of action taken by Management for non-performance by the supplier. In addition, there was no approval provided for the credit note, contrary to Section 150 of the Public Procurement and Asset Disposal Act, 2015.

In addition, the award letter stated a contract period of 14 days, however, the LPO number 4299 was issued on 10 July, 2023 while delivery was done on 30 August, 2023. Therefore, the goods were delivered after the 30 days validity period of LPOs. According to the goods received statement, the goods were delivered to the store on 21 August, 2023 while the delivery note was dated 30 August, 2023. It was also not clear how the goods were



received in the stores before being delivered by supplier. Further, inspection was done on 19 September, 2023, more than one month after delivery of goods. This was contrary to Section 48 of the Public Procurement and Asset Disposal Act, 2015 which states that the inspection and acceptance committee shall immediately after the delivery of the goods, works or services; (a) inspect and where necessary, test the goods received; (b) inspect and review the goods, works or services in order to ensure compliance with the terms and specifications of the contract; and (c) accept or reject, on behalf of the procuring entity, the delivered goods, works or services.

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

## **26.5 Supply and Delivery of Yellow Fever Certificate**

The County Executive paid Kshs.8,000,000 for the supply and delivery of yellow fever certificates. However, delivery notes indicated that goods were delivered on 5 July, 2023 but received in the stores through stores received statement dated 25 July, 2023. This was more than 20 days after delivery by the supplier. Further, goods were inspected on 18 July, 2023, before being received in the stores, therefore casting doubt on whether the stores received the goods. In addition, the County Executive paid another supplier an amount of Kshs.19,875,000 for supply and delivery of yellow fever certificates, however, it was established that goods were delivered and received in the stores on 28 August, 2023 after expiry of LPO validity period of 30 days. The LPO number 4300 was issued on 14 July, 2023.

In the circumstances, Management was in breach of the law and the propriety of the expenditure could not be confirmed.

## **27. Procurement and Payment of Fuel, Oil and Lubricants**

Review of procurement records for supply and delivery of fuel and fuel card services made through framework agreement revealed the following anomalies;

- i. The tender was not supported with appointment letters for tender opening committee. Further, the tender opening committee and the tender evaluation committee consisted of the same members contrary to Regulation 78(1) of the Public Procurement and Asset Disposal Regulations, 2020.
- ii. There was no evidence of notification and acceptance of award from the companies that the County awarded the framework contract to supply and deliver fuel and oil.
- iii. The framework agreement for supply and delivery of fuel and card services was awarded to three (3) companies. However, the County Executive procured fuel from only one company without ensuring fair rotation among the companies in the framework contract agreement. This was contrary to Regulation 91(5) of the PPAD Regulations, 2020 which states that an accounting officer shall ensure a fair and equitable rotation amongst the persons on the list under Sections 57, 71 and 106 of the Act and these Regulations.



- iv. Review of fuel register provided by Management revealed that the County Executive fueled vehicles belonging to the County Assembly totalling to Kshs.2,564,401.
- v. Review of work tickets provided for audit indicated that Management had fueled vehicles whose speedometers were defective. Due to the defect, it was not possible to ascertain the fuel consumption by the vehicles. Further, there was no evidence that the vehicles were repaired yet there was an allocation for repair and maintenance of motor vehicles.
- vi. Review of fuel register in respect of fuel consumption for various motor vehicles amounting to Kshs.7,379,642 indicated that some vehicles drew fuel more than once in a single day on various dates and the work tickets were not updated.
- vii. Review of sampled work tickets indicated that fuel was drawn amounting to 2,812.73 litres on various days, however, this was not updated in the fuel register. Therefore, the accuracy of the fuel register could not be confirmed. Further, review of sampled work tickets indicates vehicles covering long kilometers while not drawing fuel.
- viii. Management did not put in place fuel card policies and procedures in order to ensure that there are sufficient controls over management of fuel, approval of uses of the fuel cards and spending limits. Further, the County used one fuel card per department. This was contrary to the County Executive's Fleet Management standard operating procedure on fueling cards number 6.1 CCN/ADMIN/QP/03.
- ix. During the year under review, the County had Four hundred and eighty-three (483) operational vehicles, however, review of fuel register indicated that vehicles fueled during the year were four hundred and fifty-two (452). Therefore, the County did not utilize 31 vehicles, implying that they remained idle throughout the year.
- x. During the year under review, the County Government had thirty-four (34) operational motor cycles and five (5) Generators. However, records such as fuel consumption records were not provided for audit. Therefore, it was not possible to confirm how much fuel each generator consumed during the year under review.

In the circumstances, the value for money for the expenditure amount could not be confirmed. In addition, Management was in breach of the law.

## **28. Construction of Gikomba Fire Station**

Review of procurement documents in respect of a contract awarded to a company at a contract sum of Kshs.59,983,163 signed on 24 April, 2024 with a contract period of six (6) months revealed that the tender opening committee consisted of five (5) members appointed vide memo dated 6 February, 2024. However, the same members were appointed as tender evaluation committee members. It was established that the evaluation of the tender was conducted by five (5) members, four (4) of whom were part of the tender opening committee. This was contrary to the provisions of the law that require the procuring authority to appoint an ad hoc tender evaluation committee.

Further, inspection and acceptance certificate no. 1 dated 28 June, 2024 for an amount of Kshs.30,024,578 was not supported with a technical report detailing the works done, including the remaining works against which the contract completion period could be compared.

In addition, there was no evidence that the project was completed despite lapse of contract period.

In the circumstances, the value for money and propriety of expenditure of Kshs.59,983,163 could not be confirmed and Management was in breach of the law.

## **29. Irregular Procurement of Affordable Housing Project**

The County Executive entered into a joint venture agreement for design, finance, build and sale of affordable housing in Woodley Estate Phase 1 and Kariobangi North Estate Phase 1 under Joint Venture. Review of the Woodley joint venture agreement and procurement records for the projects revealed that the contracts were not cleared by the Attorney General before they are signed. This was contrary to Section 134(2) of the Public Procurement and Asset Disposal Act, 2015 which states that an Accounting Officer of a procuring entity shall ensure that all contracts of a value exceeding Kenya shillings five (5) billion are cleared by the Attorney-General before they are signed. In addition, the following anomalies were noted;

- i. The County Executive and the developer signed joint venture agreement for development of Woodley project at a contract sum of Kshs.10,288,284,589. However, according to Clause 6 of the agreement, this cost is exclusive of the value or the cost of the land on which the project shall be undertaken. This contradicted the conditions in the tender document which defines the total development cost to include the value of the land on which the project shall be implemented. The cost of the land is the contribution of the County Government.
- ii. The value of the performance bond for the Woodley project of Kshs.57,946,200, constituting 0.56% of the contract sum did not commensurate with the value of works. In addition, the joint venture agreement for Woodley Estate indicated that the performance bond was payable over the duration of the contract. This is contrary to Section 142 of the Public Procurement and Asset Disposal Act, 2015 which states that subject to the regulations, a successful tenderer shall submit a performance security equivalent to not more than ten (10) per cent of the contract amount before signing of the contract.
- iii. Section 9 of the joint venture agreement stated that both the Contracting Authority and the Developer shall fulfill the conditions precedent within a period not exceeding ninety (90) days from date of signing. However, Section 12 of the same agreement gave both parties liberty to waive all the conditions precedent for the effective performance of the terms in the agreement. Therefore, this is a contradiction and casts doubt on the fulfilment of obligation, performance and responsibility of each part. There is risk that this clause might be abused by either party.



- iv. Review of procurement records for request for proposal for design, finance, build and sale of affordable housing in Ziواني Estate through Joint Venture revealed that only one bidder presented bids for evaluation at a contract sum of Kshs.10,103,488,814. However, despite being non-responsive at the preliminary stage, the bidder was still evaluated at the technical stage and awarded the tender. Further, the evaluation report stated that the bidder was responsive at the preliminary stage of evaluating mandatory requirements. This contradicted the findings of the scores documented for mandatory requirements evaluation, casting doubt on the authenticity of the evaluation process.
- v. Review of procurement records for request for proposal for design, finance, build and sale of affordable housing in Bahati Estate through Joint Venture at a contract sum of Kshs.10,655,663,251 for 36 months revealed that the value of the performance bond of Kshs.29,797,265, which constituted 0.27% of the contract sum did not commensurate with the value of works. This was contrary to Section 142 of the Public Procurement and Asset Disposal Act, 2015 which states that subject to the regulations, a successful tenderer shall submit a performance security equivalent to not more than ten (10) per cent of the contract amount before signing of the contract.
- vi. The procurements done were through specially permitted procurement procedure. However, the County Accounting Officer responsible did not submit the tender documents and the proposed procedure to the Cabinet Secretary for approval detailing the justification for the use of the method.
- vii. Titles for the land on which the affordable housing projects were to be built were not provided for audit. This includes the title for Jevanjee land.

In the circumstances, the ownership of the land, value for money and propriety for the housing projects' contract totalling Kshs.31,047,436,654 could not be confirmed. In addition, Management was in breach of the law.

### **30. Irregular Procurement for Completion Works of a Modern OPD Complex at Mutuini Hospital**

The County Executive engaged a contractor at a contract price of Kshs.236,524,771 for completion works of a Modern OPD Complex at Mutuini Hospital for 18 months. Review of documents and explanation provided indicated that the project was initially awarded to the first contractor at a contract price of Kshs.149,084,435 for a contract period of 20 weeks. Work commenced on 27 May, 2021 and the contractor was paid Kshs.84,111,925 after 55% completion of the project. However, the project stalled at 55% completion.

Further, the County Executive, in the year under review, undertook re-measurement of the remaining works with a view of completing the project. During the re-measurement process, an extra floor was included in the new estimates. However, it was not clear what necessitated the addition of an extra floor and whether it was from the user's department. Also, the Engineer's report on valuation of the complex was not provided. In addition, awarding of Kshs.236,524,771 for completion works of the Modern OPD Complex at Mutuini Hospital for 18 months is deemed irregular, since the remaining works of 45% amounted to Kshs.67,087,995 in respect of the initial contract sum. Therefore, a cost of



Kshs.169,436,775 for an extra floor was more than the initial contract sum of Kshs.149,084,435.44 which was signed for a two- storey building. Physical verification of the project in October, 2024 revealed that the project had stalled and the contractor had abandoned the site.

In the circumstances, propriety of Kshs.169,436,775 and value for money derived from the project could not be confirmed.

### **31. Stalled Projects**

#### **31.1 Stalled Rehabilitation of Desert Play Ground in California Ward**

The County Executive entered into a contract for the proposed rehabilitation of Desert Play Ground in California Ward on 8 March, 2023 at a contract price of Kshs.30,228,231 for a period of 6 months with a completion date of 23 August, 2023. However, review of the project's record indicated that the contract period had lapsed and no extension request had been lodged by the contractor. Further, physical verification indicated that plastic terrace seats were not done, roof cover done by the contractor was leaking a year after installation, foot pitch was not done yet it formed part of the works to be done in the bill of quantities, artificial turf and tartan surface finish was not done, gate was not constructed and lastly perimeter wall was not constructed.

#### **31.2 Stalled Construction of Social Hall at Kahawa West Ward**

The County Executive awarded a contract for the proposed construction of Social Hall at Kahawa West (phase 1) on 12 June, 2023 at a contract price of Kshs.16,879,000 for a period of 6 months with a completion date of 13 December, 2023. According to interim payment certificate No.1 and inspection and acceptance committee report, the contractor was expected to be paid Kshs.10,312,867. However, payment voucher revealed that the contractor was paid Kshs.11,156,816 leading to an over payment of Kshs.843,949 in respect of the valuation of work done for payment of certificate 1. Further, physical verification of the social hall indicated that the project had stalled.

#### **31.3 Other Stalled Projects**

Review of construction projects undertaken by the County Executive revealed that projects valued at Kshs.2,282,899,172 in respect to construction of various projects have stalled. It was not clear why these projects remained stalled for years while the County Government embarked on new projects, some that still end up stalling due to non-payment of contract sums due. Failure to manage the projects in line with law may lead to loss of public funds and poor service delivery for which value for money may not be obtained.

In the circumstances, the value for money for the expenditure amount on stalled projects could not be confirmed.

### **32. Irregular Expenditure under Framework Contracting on Purchase of Food and Nonfood Items**

The County Executive incurred an expenditure totalling Kshs.353,224,209 in respect of emergency relief and refugee assistance. Review of the framework agreements indicated that the County pre-qualified thirty-one (31) bidders for supply of food items for a period

of two years. It was further established that the County awarded contracts to the highest bidders on food items under the framework contract resulting in excess expenditure of Kshs.16,510,760 which could have been avoided if the County considered awarding the contracts to the lowest bidders. Further, the County did not rotate contractors while awarding purchase orders. This was contrary to Regulation 91(5) of the Public Procurement and Asset Disposal Regulations, 2020 which states that an Accounting Officer shall ensure a fair and equitable rotation amongst the persons on the list under Sections 57, 71 and 106 of the Act and these Regulations.

In the circumstances, the value for money for the expenditure could not be confirmed. In addition, Management was in breach of the law.

### **33. Irregularities in County Stores**

#### **33.1 Irregularities at Nanyuki Road Stores**

Physical inspection carried out in October, 2024 and review of Nanyuki stores records revealed the following anomalies;

- i. The store received one thousand three hundred and seventy-five (1,375) drums of bitumen in 26 July, 2024 from Kangundo Road Asphalt Plant during the year under review. However, 120 drums valued at Kshs.3,960,000 could not be accounted for. Despite Management's explanation that the case was under investigation, there was no evidence that the stores had put in place preventive measures to deter re-occurrence.
- ii. Management did not conduct quarterly and annual inventory stock take at the close of the financial year under review. This was contrary to the provisions of Section 162(2) of the Public Procurement and Asset Disposal Act, 2015 which requires that the head of procurement function shall conduct quarterly and annual inventory and stock taking in order to ensure compliance with all respective governing laws and submit the report to the Accounting Officer.
- iii. Physical verification indicated that inventory items which included culverts, PVC pipes, colas, containers 10' by 40 feet and foot bridges had been left to deteriorate in the stores. In addition, Management had not kept records of these inventories.
- iv. Inspection of the weighbridge indicated that the stores recorded the weight of trucks carrying ballast, hardcore, marram, quarry dust and boulders manually. This was because the weighbridge had not been automated. Further, the store keeper explained that the weighbridge's calibration had not been inspected by the Weights and Measures Department. Therefore, it was not possible to establish whether the trucks weights are accurate.
- v. The County Executive did not prepare an annual disposal plan for items declared obsolete as provided under Regulation 176(1) of the Public Procurement and Asset Disposal Regulations, 2020 which requires an Accounting Officer of a procuring entity to ensure that an annual assets disposal plan is prepared of items declared as unserviceable or obsolete stores, asset or equipment.



- vi. Review of bin cards revealed that the County stocked six hundred and forty (640) drums of cold truck which were received in the store on 9 September, 2021 and which had not been issued to the user department. Further, nine (9) 40 feet containers and three temporary bridges had not been issued to user department since 9 September, 2021. In addition, it was observed that the store had unknown number of plastic water pipes in the yard. There were no stores records to support their physical quantity, measurement, quantity received and date of delivery into the store.

### 33.2 Asphalt Plant Store

Physical inspection carried out in October, 2024 revealed that the Asphalt Plant received 1400 drums of bitumen that were ordered under local purchase order dated 23 February, 2024. However, there was no evidence provided to indicate that inspection and acceptance was carried out, before the items were taken on charge. This was contrary to the provision of Section 48(3) of the Public Procurement and Asset Disposal Act, 2015 which requires the inspection and acceptance committee to immediately, after the delivery of the goods, works or services, inspect and where necessary, test the goods received. Further, out of 1400 of the bitumen received, 25 drums amounting to Kshs.825,000 could not be accounted for. Management explained that the deficit of 25 drums out of the 1,400 was as a result of extreme damage of the drums. However, no supporting documents were provided to support the assertion. Management did not explain why the damaged drums were accepted in the store. In addition, the stores records relating to bitumen indicated unexplained variances between quantities requisitioned and issued from Nanyuki Stores as summarized below;

SIV Number	Nanyuki Stores Records	Asphalt Plant Records	Variance	Amount (Kshs.)
7211	470 drums	500 drums	30	990,000
7231	315 drums	500 drums	185	6,105,000
7232	55 drums	500 drums	445	14,685,000
7238	165 drums	500 drums	335	11,055,000
<b>Total</b>	<b>1005</b>	<b>2000</b>	<b>995</b>	<b>32,835,000</b>

### 33.3 General Store

Physical verification and review of records in the store indicated that the County Executive did not have any inventory management and control software for effective stores management. Further, physical inspection of the store indicated that one thousand, seven hundred (1,700) heavy duty sash clamps and clamps and its accessories and three thousand (3000) tiles were slow moving and had been kept in store for a period exceeding 1 year. The tiles were last issued on 11 July, 2012. However, Management had not implemented policies and procedures to guide on slow moving and obsolete items. It was also established that the County Executive had a printer that was received in the store in 2013 and had not been in use to date. Change of technology may have rendered the printer obsolete.

In addition, physical verification revealed that thirteen (13) pieces of medical machines (ACT machines, Mammograph machines, Biochemical analysis and Ski graph (medical equipment) donated in May, 2014 were still in the store unused for more than 10 years



after receipts in the stores. It was not clear why the machines had never been issued to the medical facilities in the County.

In the circumstances, the value for money and propriety of the expenditure totalling Kshs.37,620,000 could not be confirmed.

### **34. Irregularities in Project Implementation**

#### **34.1 Dandora Stadium**

The County Executive awarded a contract for the construction and completion of four (4) Stadia (Kawangware, Ziwani, Kangemi and Dandora) at a contract sum of Kshs.1,036,551,255 with a completion period of 18 months. However, a dispute arose regarding installation of steel terraces at the Dandora Stadium instead of concrete terraces. A mediation settlement agreement was signed on 11 May, 2022 with a revised completion period of fifteen (15) months. A total amount of Kshs.223,304,547 had been paid. However, field inspection of the Dandora Stadium revealed the following irregularities and poor workmanship;

- i. The flood lights were not functional and the internal lighting was not installed.
- ii. The field was observed to be uneven, with noticeable bumps and depressions in certain areas, rendering it unsuitable for football activities.
- iii. The electrical cables and wiring system on the field were found to be exposed, increasing the risk of theft and vandalism.
- iv. The roofing materials used were substandard and visibly deteriorated due to the direct heat from the sun. According to the field management, rainwater frequently leaked through the roof, leading to water accumulation in the seating areas during rainfall.
- v. The public address system was non-functional, as explained by the management, who confirmed that the speakers were not operational.
- vi. There were visible holes on the perimeter wall. The balls are supposed to bounce back to the field on hitting the walls but instead penetrate the substandard material creating holes. The stadium walls were made of soft boards which could easily be penetrated using little force instead of concrete stone walls.
- vii. Records and status updates of the other three (3) stadia were not provided for audit.

In the circumstances, the value for money and propriety of expenditure totalling Kshs.223,304,547 could not be confirmed.

#### **34.2 Renovation of Huruma Estate**

The contract duration for renovation of Huruma Estate was six months. The contractor took possession of the site on 2 May, 2023 and the practical completion of works was on 2 October, 2023. As at the time of physical verification in October, 2024, the project was incomplete. The contract duration had also lapsed without any approval for extension.

Physical verification revealed that the rooftop tiles were leaking causing damages to the walls and ceiling. The tenants complained of the large heaps of waste next to the estate.

### **34.3 Rehabilitation of Joe Kadenge City Stadium**

The contract for proposed rehabilitation of Joe Kadenge Stadium was signed on 29 June, 2023 at a contract sum of Kshs.95,937,684 with a contract period of 24 weeks. It was established that the performance security of Kshs.4,796,884 submitted by the contractor expired on 22 December, 2023. However, there was no evidence of renewal despite the contractor having not completed works. Physical inspection revealed that the contracted work involved installation of artificial turf, drainage and chain link. However, as at the time of inspection in October, 2024, the artificial turf had not been installed, the drainage was partially done and the chain link had not been erected despite a payment of Kshs.41,195,196 made which constituted 43% of the contract sum. Therefore, the amount paid did not commensurate with the valuation of work done. Further, the Contractor had abandoned the site, the contract period had already lapsed and there was no evidence of extension of contract period. The works remained incomplete.

### **34.4 Renovation of Uhuru Estate**

The tender for the proposed renovation of Uhuru Estate was awarded to a company at a contract sum of Kshs.39,866,880. Inspection and acceptance report dated 15 June, 2023 indicated that paintworks done was 45,000m<sup>2</sup> out of 60,500m<sup>2</sup>. However, physical inspection revealed that painting works were poorly done and the contractor was not on site.

### **34.5 Construction of Jericho Perimeter Wall**

The contract for proposed construction of perimeter fence at Jericho playground was awarded to a contractor at a contract sum of Kshs.17,513,600 for a period of 16 weeks from 14 July, 2023. Physical verification of the project in October, 2024 revealed that the guard house floor was incomplete, internal painting of the guard house was also not done, glasses were not yet fixed, key pointing from inside of the wall was not done and part of the land was encroached by the adjacent church that brought down part of the wall that had been constructed. The contractor was paid the full contract sum after issuance of inspection and acceptance report that indicated that the expected works were 100% completed. This was contrary to the findings made during the project physical inspection.

### **34.6 Rehabilitation of Joseph Kangethe/Woodley Stadium**

The contract for proposed rehabilitation of Joseph Kangethe Stadium was awarded to a contractor at a contract sum of Kshs.135,245,229 with a completion period of six (6) months. Review of supporting documents revealed that a payment of Kshs.29,885,152 was made in respect of payment certificate No.1. However, the inspection and acceptance certificate dated 29 September, 2023 was not supported with a technical report detailing the works done. Therefore, it was not possible to confirm whether the amount paid commensurated with the level of works done at the site.

Physical verification of the project in October, 2024 revealed that the contractor that was awarded the contract in financial year 2022/2023 abandoned the works at 20% completion after payment of 1<sup>st</sup> certificate. The expected works were construction of



perimeter wall, main stand with changing rooms and placement of artificial turf. The drainage had also not been completed. However, records on termination of the previous contract were not provided and testing of the existing structure's integrity was not done.

Further, a new contract was awarded to another contractor on 2 August, 2024 at a contract sum of Kshs.123,957,878 with a completion period of six months for construction of sitting terraces, playground area and toilet block. It was observed that the incomplete works of the former contractor were not included in the scope of the new contractor. Management did not explain how it intended to complete the works abandoned by the former contractor.

In the circumstances, the value for money and propriety of expenditure of Kshs.29,885,152 spent on the projects could not be confirmed.

### **35. Lack of Non-Current Assets Ownership Documents**

Annex 5 to the financial statements reflects Kshs.32,981,009,614 in respect to summary of non-current assets register as at 30 June, 2024 which include buildings and structures valued at Kshs.6,068,472,562. However, analysis of the buildings and ownership records on the parcels of land where the buildings and structures are constructed were not provided for review.

Similarly, documents provided in respect to Dandora Dumpsite indicate that the dumpsite is approximately thirty-two (32.41) hectares. However, the County has ownership documents for land measuring fifteen (15.02) hectares while seventeen (17.39) hectares only have allotment documents. This was contrary to Regulation 166(4) of the Public Procurement and Asset Disposal Regulations, 2020 which states that, for effective, economic, efficient, and transparent use of government inventory, stores and assets at all levels, an Accounting Officer of a procuring entity shall take full responsibility of the management or control of inventory and assets.

Further, the summary of non-current assets register reflects infrastructure valued at Kshs.18,983,591,616 which includes infrastructure of Kshs.2,153,389,044 carried out in the year under review. However, a detailed analysis of the specific works done and the current status in the year under audit was not provided for audit. Further, a detailed schedule of infrastructure done over the years totalling Kshs.18,983,591,616 was not provided for audit.

In the circumstances, the existence of the assets and value for money for the expenditure amounts could not be confirmed.

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



# REPORT ON EFFECTIVENESS OF INTERNAL CONTROLS, RISK MANAGEMENT AND GOVERNANCE

## Conclusion

As required by Section 7(1)(a) of the Public Audit Act, 2015, based on the audit procedures performed, except for the effect of the matters described in the Basis for Conclusion on 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 Preparedness to Transition to IPSAS Accrual

Requirements for transition from IPSAS Cash to IPSAS Accrual by County Governments included development of planning documents and technical capacity which entails sensitization and training. However, updates on transition arrangements established that the County Executive constituted a steering committee in the month of November, 2024 to develop a road map, create awareness and capacity building of staff on accrual principles. This was five (5) months after closure of IPSAS Cash reporting period. Therefore, the County may not have prepared adequately for the transition. Further, there was no evidence to indicate that training and sensitization of staff had taken place.

In the circumstances, the County Executives preparedness to transition to IPSAS Accrual could not be confirmed.

### 2. Lack of Human Resource Manual and Policies

The County Executive did not have an approved staff establishment document, human resource and procedure manual, career progression guidelines, succession plan policy, disciplinary procedure policy, casual policy, recruitment plan and procedures relevant for the effective management of its public services. However, the County Executive's Schemes of Service and Human Resource Policy Manual, 2016 indicated that they were prepared and developed by the National Government for use by its officers. In addition, the schemes of service adopted by the County Executive did not include all the cadres of staff employed by the County Executive or incorporate the changes that have occurred within the County Executive's staff establishment over the years.

In the circumstances, the effectiveness of internal control on staff management could not be confirmed.

### 3. Incomplete Assets Register

Annex 5 to the financial statements reflects summary of non-current assets register with historical cost of Kshs.32,981,009,614. However, the asset register provided by Management was incomplete and had not been updated to reflect the balances disclosed in Annex 5 to the financial statements.

In the circumstances, the effectiveness of internal controls on assets management may not be achieved.

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 (Cash 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 to sustain services, disclosing, as applicable, matters related to sustainability of services and using the applicable 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.

Management is 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 for Supreme Audit Institutions (ISSAIs). The Framework requires 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

30 December, 2024



**County Government of Nairobi City**

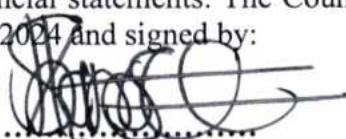
**County Executive – Nairobi City**

**Annual Report and Financial Statements for the year ended June 30 2024**

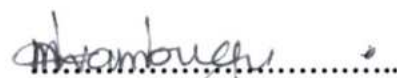
**9. Statement of Receipts and Payments for the year ended 30th June 2024**

		<b>2023-2024</b>	<b>2022-2023</b>
	<b>Note</b>	<b>Kshs</b>	<b>Kshs</b>
<b>RECEIPTS</b>			
Transfers from the CRF	1	31,006,479,217	30,485,249,863
<b>TOTAL RECEIPTS</b>		<b>31,006,479,217</b>	<b>30,485,249,863</b>
<b>PAYMENTS</b>			
Compensation of Employees	2	17,290,337,584	11,185,475,652
Use of goods and services	3	8,343,125,384	7,672,936,323
Transfers to Other Government Units	4	1,945,015,747	5,474,876,838
Other grants and transfers	5	1,213,343,909	1,343,550,963
Social Security Benefits	6	7,945,911	18,287,282
Acquisition of Assets	7	2,733,867,951	3,547,600,112
Finance Costs, including Loan Interest	8	4,233,642	2,611,927
<b>TOTAL PAYMENTS</b>		<b>31,537,870,129</b>	<b>29,245,339,097</b>
<b>SURPLUS/DEFICIT</b>		<b>(531,390,912)</b>	<b>1,239,910,766</b>

The accounting policies and explanatory notes to these financial statements form an integral part of the financial statements. The County Executive's financial statements were approved on 2nd December 2024 and signed by:

.....

**Name Asha Abdi**  
**Chief Officer - Finance**

.....

**Name: Martha Wambugu**  
**Head of County Treasury**  
**(Accounting)**  
**ICPAK M/No: 5435**

**County Government of Nairobi City**

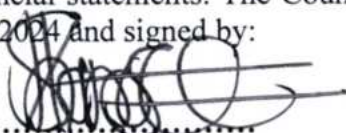
**County Executive – Nairobi City**

**Annual Report and Financial Statements for the year ended June 30 2024**

**9. Statement of Receipts and Payments for the year ended 30th June 2024**

		<b>2023-2024</b>	<b>2022-2023</b>
	<b>Note</b>	<b>Kshs</b>	<b>Kshs</b>
<b>RECEIPTS</b>			
Transfers from the CRF	1	31,006,479,217	30,485,249,863
<b>TOTAL RECEIPTS</b>		<b>31,006,479,217</b>	<b>30,485,249,863</b>
<b>PAYMENTS</b>			
Compensation of Employees	2	17,290,337,584	11,185,475,652
Use of goods and services	3	8,343,125,384	7,672,936,323
Transfers to Other Government Units	4	1,945,015,747	5,474,876,838
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<b>SURPLUS/DEFICIT</b>		<b>(531,390,912)</b>	<b>1,239,910,766</b>

The accounting policies and explanatory notes to these financial statements form an integral part of the financial statements. The County Executive's financial statements were approved on 2nd December 2024 and signed by:



**Name Asha Abdi**  
**Chief Officer - Finance**



**Name: Martha Wambugu**  
**Head of County Treasury**  
**(Accounting)**  
**ICPAK M/No: 5435**

**County Government of Nairobi City**

**County Executive – Nairobi City**

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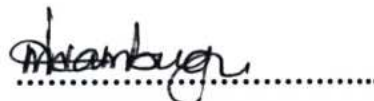
**10. Statement of Assets and Liabilities as at 30th June 2024**

	Note	2023-2024	2022-2023
<b>FINANCIAL ASSETS</b>		<b>KShs</b>	<b>KShs</b>
<b>Cash and Cash Equivalents</b>			
Bank Balances	9A	882,279,608	1,441,968,898
Cash Balances	9B	-	-
<b>Total Cash and cash equivalents</b>		<b>882,279,608</b>	<b>1,441,968,898</b>
Accounts receivables – Outstanding Imprests	10	6,612,700	22,871,865
<b>TOTAL FINANCIAL ASSETS</b>		<b>888,892,308</b>	<b>1,464,840,763</b>
<b>FINANCIAL LIABILITIES</b>			
Accounts Payables – Deposits and retentions		-	-
<b>NET FINANCIAL ASSETS</b>		<b>888,892,308</b>	<b>1,464,840,763</b>
<b>REPRESENTED BY</b>			
<b>Fund balance b/fwd</b>	11	1,464,840,763	224,929,997
<b>Prior year adjustments</b>	12	(44,557,544)	
<b>Surplus/Deficit for the year</b>		(531,390,912)	1,239,910,766
<b>NET FINANCIAL POSITION</b>		<b>888,892,308</b>	<b>1,464,840,763</b>

The accounting policies and explanatory notes to these financial statements form an integral part of the financial statements. The County Executive's financial statements were approved on 2nd December 2024 and signed by:



**Name Asha Abdi**  
**Chief Officer - Finance**



**Name: Martha Wambugu**  
**Head of County Treasury**  
**(Accounting)**  
**ICPAK M/No: 5435**



**County Government of Nairobi City**

**County Executive – Nairobi City**

**Annual Report and Financial Statements for the year ended June 30 2024**

**11. Statement of Cash Flows for the period ended 30<sup>th</sup> June 2024**

		2023-2024	2022-2023
	Note	KShs	KShs
<b>CASH FLOW FROM OPERATING ACTIVITIES</b>			
<b>Receipts from operating income</b>			
Transfers from the CRF	1	31,006,479,217	30,485,249,863
<b>Payments for operating expenses</b>			
Compensation of Employees	2	(17,290,337,584)	(11,185,475,652)
Use of goods and services	3	(8,343,125,384)	(7,672,936,323)
Transfers to Other Government Units	4	(1,945,015,747)	(5,474,876,838)
Other grants and transfers	5	(1,213,343,909)	(1,343,550,963)
Social Security Benefits	6	(7,945,911)	(18,287,282)
Finance Costs, including Loan Interest	8	(4,233,642)	(2,611,927)
<b>Adjusted for:</b>			
Changes in receivables	13	16,259,165	(14,497,485)
Changes in payables			-
<b>Total Adjustments</b>		16,259,165	(14,497,485)
<b>Net cash flows from operating activities</b>		<b>2,218,736,205</b>	<b>4,773,013,393</b>
<b>CASHFLOW FROM INVESTING ACTIVITIES</b>			
Acquisition of Assets	7	(2,733,867,951)	(3,547,600,112)
<b>Net cash flows from investing activities</b>		<b>(2,733,867,951)</b>	<b>(3,547,600,112)</b>
<b>CASHFLOW FROM FINANCING ACTIVITIES</b>			
Proceeds from Domestic Borrowings		-	-
Proceeds from Foreign Borrowings		-	-
Repayment of principal on Domestic and Foreign borrowing		-	-
<b>Net cash flow from financing activities</b>		<b>-</b>	<b>-</b>
<b>NET INCREASE IN CASH AND CASH EQUIVALENT</b>		<b>(515,131,747)</b>	<b>1,225,413,281</b>
<b>Cash and cash equivalent at BEGINNING of the year</b>	9A	<b>1,441,968,898</b>	<b>216,555,617</b>
<b>Prior year adjustments</b>	12	<b>(44,557,544)</b>	
<b>Cash and cash equivalent at END of the year</b>	9A	<b>882,279,608</b>	<b>1,441,968,898</b>

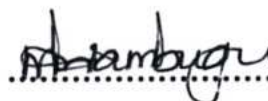
***County Government of Nairobi City***  
***County Executive – Nairobi City***  
***Annual Report and Financial Statements for the year ended June 30 2024***

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The accounting policies and explanatory notes to these financial statements form an integral part of the financial statements. The County Executive's financial statements were approved on 2nd December 2024 and signed by:



**Name Asha Abdi**  
**Chief Officer -Finance**



**Name: Martha Wambugu**  
**Head of County Treasury**  
**(Accounting)**  
**ICPAK M/No: 5435**

County government of Nairobi city  
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For the year ended June 30 2024

12. Statement of Comparison of Budget & Actual Amounts (Recurrent and Development Combined) for the year ended 30<sup>th</sup> June 2024

Receipt/Expense Item	Original Budget	Adjustments	Final Budget	Actual on Comparable Basis	Budget utilization difference	% of Utilization
	Kshs	Kshs	Kshs	Kshs	Kshs	Kshs
	a	b	c=a+b	d	e=c-d	f=d/c %
<b>RECEIPTS</b>						
Transfers from the County Revenue Fund	40,062,131,528	(442,137)	40,061,689,391	30,399,535,609	9,662,153,782	76%
<b>Other Receipts</b>						
Sweden-Agricultural Sector Development Support Programme II	5,507,770	1,000,000	6,507,770	6,507,770	-	100%
World Bank-to Finance Locally Led Climate Action Plans (FFLoCA)	22,000,000	(11,000,000)	11,000,000	-	11,000,000	0%
DANIDA Grant - Primary Health Care in Devolved Context	29,048,250	-	29,048,250	22,635,000	6,413,250	78%
Provision of fertilizer subsidy programme	-	14,721,991	14,721,991	-	14,721,991	0%
Allocations for court fines	-	70,740,842	70,740,842	-	70,740,842	0%
Allocation for mineral royalties	-	3,884	3,884	-	3,884	0%
World Bank -Kenya Informal Settlement Improvement Project II	550,000,000	(150,000,000)	400,000,000	182,395,897	217,604,103	46%
<b>Unutilized balances from financial year 2022 - 2023</b>						
Road Maintenance Levy Fund	667,491,356	-	667,491,356	423,331,258	244,160,098	63%
Balances in dormant commercial bank accounts swept to County Revenue Fund				44,557,544	(44,557,544)	
County Revenue Fund	994,291,212	-	994,291,212	395,404,941	598,886,271	40%
Kenya Devolution Support Program II	-	31,442,137	31,442,137	31,442,137	-	100%
Youth Polytechnic Project Grant		-	-	30,999,000	(30,999,000)	

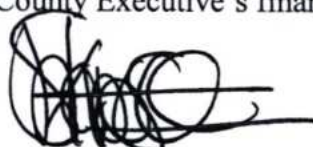


## Annual Report and Financial Statements for the year ended June 30 2024

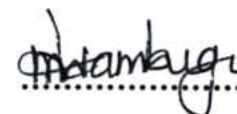
Bursary Fund Account	-	-	-	334,668,005	(334,668,005)	
<b>TOTAL</b>	<b>42,330,470,116</b>	<b>(43,533,283)</b>	<b>42,286,936,833</b>	<b>31,871,477,161</b>	<b>10,415,459,672</b>	<b>75%</b>
<b>PAYMENTS</b>						
Compensation to Employees	15,397,241,901	2,942,986,050	18,340,227,951	17,293,371,865	1,046,856,086	94%
Use of Goods and Services	9,879,018,245	2,475,816,584	12,354,834,829	8,487,106,801	3,867,728,028	69%
Other Transfers and Emergency Relief	1,315,896,518	91,690,348	1,407,586,866	1,233,226,513	174,360,353	88%
Social Security Benefits	31,851,150	(6,553,325)	25,297,825	7,945,911	17,351,914	31%
Acquisition of Assets	12,176,672,022	(4,997,682,660)	7,178,989,362	2,566,969,649	4,612,019,713	36%
Transfers to other Government Entities	3,239,000,000	(559,000,000)	2,680,000,000	1,945,015,747	734,984,253	73%
Liquor Board	290,571,299	9,428,701	300,000,000	-	300,000,000	0%
Finance Costs, including Loan Interest	-	-	-	4,233,642	(4,233,642)	0%
<b>TOTAL</b>	<b>42,330,251,135</b>	<b>(43,314,302)</b>	<b>42,286,936,833</b>	<b>31,537,870,129</b>	<b>10,749,066,704</b>	<b>75%</b>
<b>Surplus/(Deficit)</b>	<b>218,981</b>	<b>(218,981)</b>	<b>-</b>	<b>333,607,032</b>		

The budget underutilization was a result of not achieving own source revenues targets. The performance recorded for own source revenues was 69% where Kshs 12,881,287,393 was collected from a budget of own source revenues of Kshs 18,710,365,412.

The County Executive's financial statements were approved on 2nd December 2024 and signed by:



Name Asha Abdi  
Chief Officer -Finance



Name: Martha Wambugu  
Head of County Treasury (Accounting)  
ICPAK M/No: 5435

*County Government of Nairobi City*  
*County Executive – Nairobi City*  
*Annual Report and Financial Statements for the year ended June 30 2024*

**A: Statement of Comparison of Budget & Actual Amounts – Recurrent for the year ended 30<sup>th</sup> June 204**

Receipt/Expense Item	Original Budget	Adjustments	Final Budget	Actual on Comparable Basis	Budget utilization difference	% of Utilization
	Kshs	Kshs	Kshs	Kshs	Kshs	Kshs
	a	b	c=a+b	d	e=c-d	f=d/c %
<b>RECEIPTS</b>						
Transfers from the County Revenue Fund	28,043,492,070	(309,496)	28,043,182,574	27,985,411,092	57,771,482	100%
<b>Other Receipts</b>						
Sweden-Agricultural Sector Development Support Programme II	5,507,770	1,000,000	6,507,770	6,507,770	-	100%
World Bank-to Finance Locally Led Climate Action Plans (FFLoCA)	22,000,000	(11,000,000)	11,000,000	-	11,000,000	0%
DANIDA Grant-Primary Health Care in Devolved Context	29,048,250	-	29,048,250	22,635,000	6,413,250	78%
Provision of fertilizer subsidy programme	-	14,721,991	14,721,991	-	14,721,991	0%
Allocations for court fines	-	70,740,842	70,740,842	-	70,740,842	0%
Allocation for mineral royalties	-	3,884	3,884	-	3,884	0%
<b>Unutilized balances from financial year 2022 - 2023</b>					-	
Balances in dormant commercial bank accounts swept to County Revenue Fund	-	-	-	44,557,544	(44,557,544)	
County Revenue Fund	696,003,848	-	696,003,848	276,783,459	419,220,389	40%
Kenya Devolution Support Program II	-	31,442,137	31,442,137	31,442,137	-	100%
Youth Polytechnic Project Grant	-	-	-	30,999,000	(30,999,000)	
Bursary Fund Account	-	-	-	334,668,005	(334,668,005)	
<b>TOTAL</b>	<b>28,796,051,938</b>	<b>106,599,358</b>	<b>28,902,651,296</b>	<b>28,733,004,007</b>	<b>169,647,289</b>	<b>99%</b>
<b>PAYMENTS</b>						

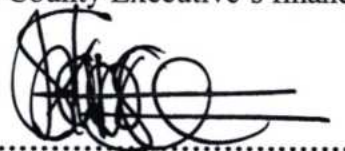


**Annual Report and Financial Statements for the year ended June 30 2024**

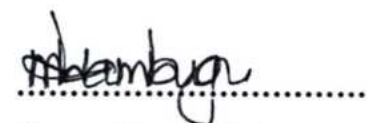
Compensation to Employees	15,397,241,901	2,942,986,050	18,340,227,951	17,290,337,584	1,049,890,367	94%
Use of Goods and Services	9,879,018,245	2,475,816,584	12,354,834,829	8,343,125,384	4,011,709,445	68%
Other Transfers and Emergency Relief	1,215,896,518	141,690,348	1,357,586,866	1,213,343,909	144,242,957	89%
Social Security Benefits	31,851,150	(6,553,325)	25,297,825	7,945,911	17,351,914	31%
Acquisition of Assets	527,019,538	(109,919,821)	417,099,717	-	417,099,717	0%
Transfers to other Government Entities	2,024,000,000	356,000,000	2,380,000,000	1,945,015,747	434,984,253	82%
Liquor Board	220,571,299	9,428,701	230,000,000		230,000,000	0%
Finance Costs, including Loan Interest		-		4,233,642	(4,233,642)	0%
<b>TOTAL</b>	<b>29,295,598,651</b>	<b>5,809,448,537</b>	<b>35,105,047,188</b>	<b>28,804,002,177</b>	<b>6,301,045,011</b>	<b>82%</b>
<b>Surplus/(Deficit)</b>	<b>(499,546,713)</b>		<b>(6,202,395,892)</b>	<b>(70,998,170)</b>		

The budget underutilization was a result of not achieving own source revenues targets. The performance recorded for own source revenues was 69% where Kshs 12,881,287,393 was collected from a budget of own source revenues of Kshs 18,710,365,412.

The County Executive's financial statements were approved on 2nd December 2024 and signed by



**Name Asha Abdi**  
**Chief Officer -Finance**



**Name: Martha Wambugu**  
**Head of County Treasury (Accounting)**  
**ICPAK M/No: 5435**



**B. Statement of Comparison of Budget & Actual Amounts: Development for the year ended 30<sup>th</sup> June 2024**

Receipt/Expense Item	Original Budget	Adjustments	Final Budget	Actual on Comparable Basis	Budget utilization difference	% of Utilization
	Kshs	Kshs	Kshs	Kshs	Kshs	Kshs
	a	b	c=a+b	d	e=c-d	f=d/c %
<b>RECEIPTS</b>						
Transfers from the County Revenue Fund	12,018,639,458	(132,641)	12,018,506,817	2,414,124,517	9,604,382,301	20%
<b>Other Receipts</b>						
World Bank -Kenya Informal Settlement Improvement Project II	550,000,000	(150,000,000)	400,000,000	182,395,897	217,604,103	46%
<b>Unutilized balances from financial year 2022 - 2023</b>						
Road Maintenance Levy Fund	667,491,356	-	667,491,356.0	423,331,258	244,160,098	63%
Balances in dormant commercial bank accounts swept to County Revenue Fund	-	-	-	-	-	
County Revenue Fund	298,287,364	-	298,287,364	118,621,482	179,665,881	40%
Kenya Devolution Support Program II	-	-	-	-	-	
Youth Polytechnic Project Grant	-	-	-	-	-	
Bursary Fund Account	-	-	-	-	-	
<b>TOTAL</b>	<b>13,534,418,178-</b>	<b>150,132,641</b>	<b>13,384,285,537</b>	<b>3,138,473,154</b>	<b>10,245,812,383</b>	<b>23%</b>
<b>PAYMENTS</b>						
Compensation to Employees	-	-	-	-	-	
Use of Goods and Services				-	-	
Other Transfers and Emergency Relief	100,000,000	(50,000,000)	50,000,000	-		0%
Social Security Benefits		-		-	-	0%
Acquisition of Assets	11,649,652,484	(4,887,762,839)	6,761,889,645	2,733,867,951	4,028,021,694	40%

**Annual Report and Financial Statements for the year ended June 30 2024**

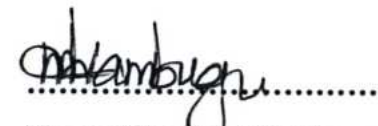
Transfers to other Government Entities	1,215,000,000	(915,000,000)	300,000,000	-	300,000,000	0%
Liquor Board	70,000,000	-	70,000,000	-	70,000,000	0%
Finance Costs, including Loan Interest		-		-	-	0%
<b>TOTAL</b>	<b>13,034,652,484</b>	<b>(5,852,762,839)</b>	<b>7,181,889,645</b>	<b>2,733,867,951</b>	<b>4,448,021,694</b>	<b>38%</b>
<b>Surplus/(Deficit)</b>	<b>499,765,694</b>		<b>6,202,395,892</b>	<b>404,605,203</b>		

The budget underutilization was a result of not achieving own source revenues targets. The performance recorded for own source revenues was 69% where Kshs 12,881,287,393 was collected from a budget of own source revenues of Kshs18,710,365,412.

The County Executive's financial statements were approved on 2nd December 2024 and signed by:



Name Asha Abdi  
Chief Officer -Finance



Name: Martha Wambugu  
Head of County Treasury (Accounting)  
ICPAK M/No: 5435



**C. Budget Execution by Programmes and Sub-Programmes for the year ended 30<sup>th</sup> June 2024**

Vote	PROGRAMME CODE AND TITLE	Original Budget 2023-2024	Adjustments	Final Budget 2023-2024	Actual on Comparable basis 2023-2024	% Budget Utilization 2023-2024
		Kshs	Kshs	Kshs	Kshs	Kshs
<b>5311000000 COUNTY PUBLIC SERVICE BOARD</b>	0718005310 General Administrative Services	137,315,242	(6,432,583)	130,882,659	93,605,587	72%
		<b>137,315,242</b>	<b>(6,432,583)</b>	<b>130,882,659</b>	<b>93,605,587</b>	<b>72%</b>
<b>5314000000 FINANCE &amp; ECONOMIC PLANNING</b>	0701005310 Public Financial Management	1,934,818,757	1,127,200,741	3,062,019,498	2,278,534,669	74%
	0718005310 General Administrative Services	975,044,718	636,932,129	1,611,976,847	1,437,775,979	89%
	0731005310 P31: Economic Policy, Formulation and Budget Management	308,499,947	15,638,000	324,137,947	143,046,303	44%
		<b>3,218,363,422</b>	<b>1,779,770,870</b>	<b>4,998,134,292</b>	<b>3,859,356,952</b>	<b>77%</b>
<b>5320000000 PUBLIC SERVICE MANAGEMENT</b>	0718005310 General Administrative Services	522,797,530	(90,527,144)	432,270,386	316,381,519	73%
	0729005310 P29:Public Service Transformation	1,716,643,269	(67,404,758)	1,649,238,511	1,514,002,803	92%
		<b>2,239,440,799</b>	<b>(157,931,902)</b>	<b>2,081,508,897</b>	<b>1,830,384,322</b>	<b>88%</b>
<b>5321000000 AGRICULTURE, LIVESTOCK DEVELOPMENT, FISHERIES &amp; FORESTRY</b>	0106005310 P.6 General Administration Planning and Support Services	215,469,707	(16,464,724)	199,004,983	167,419,297	84%
	0119005310 P.19 Urban Agriculture Promotion & Regulation	84,786,250	(43,163,399)	41,622,851	2,716,430	7%
	0116005310 P.10:Animal Health, Safety and Quality Assurance	28,171,991	(21,696,543)	6,475,448	1,086,825	17%
	0117005310 P.11:Aforestation	68,000,000	(17,938,400)	50,061,600	40,291,800	80%
	0118005310 P.18:Food Systems and Surveillance	21,441,114	(15,416,451)	6,024,663	825,400	14%
		<b>417,869,062</b>	<b>(114,679,517)</b>	<b>303,189,545</b>	<b>212,339,752</b>	<b>70%</b>
<b>5323000000 ENVIROMENT,WATE R,ENERGY &amp; NATURAL RESOURCES</b>	1001005310 P1 General Administration & Support Services	1,096,039,622	294,718,852	1,390,758,474	1,339,406,885	96%
	1002005310 P2 Environment Management and Protection.	1,671,040,000	1,219,082,949	2,890,122,949	1,994,241,688	69%
	1004005310 P4 Water Resources Management	42,000,000	(17,724,583)	24,275,417	13,000,000	54%
		<b>2,809,079,622</b>	<b>1,496,077,218</b>	<b>4,305,156,840</b>	<b>3,346,648,573</b>	<b>78%</b>



<b>5325000000 WARD DEVELOPMENT PROGRAMMES</b>	0214005310 P8:Ward Development	2,047,375,466	(673,240,850)	1,374,134,616	957,439,351	70%
		<b>2,047,375,466</b>	<b>(673,240,850)</b>	<b>1,374,134,616</b>	<b>957,439,351</b>	<b>70%</b>
<b>5326000000 :EMERGENCY FUND</b>	0718005310 General Administrative Services	200,000,000	240,000,000	440,000,000	425,235,725	97%
		<b>200,000,000</b>	<b>240,000,000</b>	<b>440,000,000</b>	<b>425,235,725</b>	<b>97%</b>
<b>5329000000 BOROUGH AND PUBLIC ADMINISTRATION</b>	0718005310 General Administrative Services	862,891,808	(11,065,807)	851,826,001	444,764,726	52%
	0733005310 P33 Coordination of boroughs and devolved units	1,524,914,947	(164,857,837)	1,360,057,110	1,014,038,405	75%
	0732005310 P32 Coordination of executive services	508,172,591	(57,909,172)	450,263,419	333,971,462	74%
	0723005310 P 23 Performance Management and Public Service Delivery	110,401,417	(26,519,420)	83,881,997	11,401,628	14%
	0724005310 P 24 Security and Safety Management	2,055,240,471	481,027,300	2,536,267,771	2,238,068,155	88%
	0726005310 P.26 Disaster Management & Coordination	459,982,947	626,448	460,609,395	291,562,258	63%
	0734005310 P34 Internal Audit	101,641,013	(6,017,800)	95,623,213	59,028,538	62%
		<b>5,623,245,194</b>	<b>215,283,712</b>	<b>5,838,528,906</b>	<b>4,392,835,171</b>	<b>75%</b>
<b>5330000000 OFFICE OF COUNTY ATTORNEY</b>	0725005310 P 25 management of legal affairs	267,622,287	43,986,102	311,608,389	267,071,317	86%
		<b>267,622,287</b>	<b>43,986,102</b>	<b>311,608,389</b>	<b>267,071,317</b>	<b>86%</b>
<b>5331000000 INNOVATION &amp; DIGITAL ECONOMY</b>	0215005310 P15 General Administration Planning and Support Services	98,443,659	48,742,003	147,185,662	84,200,607	57%
	0217005310 P17 Digital Economy and Start-Ups	40,020,000	(10,328,502)	29,691,498	2,901,300	10%
	0218005310 P18 Smart Nairobi	240,000,000	(3,430,711)	236,569,289	37,370,506	16%
	0314005310 P14: ICT Infrastructure Connectivity	50,300,000	(4,716,050)	45,583,950	21,330,601	47%
		<b>428,763,659</b>	<b>30,266,740</b>	<b>459,030,399</b>	<b>145,803,014</b>	<b>32%</b>
<b>5332000000 HEALTH, WELNESS AND NUTRITION</b>	0405005310 P5 Public Health	232,000,000	(178,490,000)	53,510,000	5,912,822	11%
	0406005310 P6 Health Facilities	1,476,048,250	(152,539,643)	1,323,508,607	605,107,117	46%
	0407005310 P7 medical services	95,000,000	(28,748,764)	66,251,236	5,926,096	9%
	0408005310 P8 Wellness and Nutrition	21,250,000	11,637,785	32,887,785	2,158,550	7%
	0404005310 General administration, planning and support services	6,376,005,086	1,090,778,834	7,466,783,920	6,992,026,781	94%
		<b>8,200,303,336</b>	<b>742,638,212</b>	<b>8,942,941,548</b>	<b>7,611,131,365</b>	<b>85%</b>
	0718005310 General Administrative Services	367,120,278	48,650,921	415,771,199	409,464,621	98%



**County Government of Nairobi City**  
**County Executive – Nairobi City**  
**Annual Report and Financial Statements for the year ended June 30 2024**

<b>5333000000 BUILT ENVIROMENT &amp; URBAN PLANNING</b>	0121005310 P21 Urban Development & Planning	71,000,000	(3,017,690)	67,982,310	5,537,400	8%
	0115005310 P.9:Land management	26,000,000	55,986,562	81,986,562	6,269,800	8%
	0123005310 P23 Housing Development and Building Services	610,000,000	(7,893,700)	602,106,300	186,227,427	31%
		<b>1,074,120,278</b>	<b>93,726,093</b>	<b>1,167,846,371</b>	<b>607,499,248</b>	<b>52%</b>
<b>5334000000 MOBILITY AND WORKS</b>	0216005310 P16:General Administration, Planning And Support Services	914,660,962	260,046,120	1,174,707,082	959,870,366	82%
	0219005310 P19 Works	2,701,544,460	(949,487,643)	1,752,056,817	823,236,419	47%
	0220005310 P20 Mobility	784,785,000	(497,255,000)	287,530,000	284,335,872	99%
		<b>4,400,990,422</b>	<b>(1,186,696,523)</b>	<b>3,214,293,899</b>	<b>2,067,442,657</b>	<b>64%</b>
<b>5335000000 TALENT SKILLS DEVT &amp; CARE</b>	0508005310 General administration, planning and support services	1,752,420,205	56,038,990	1,808,459,195	1,624,056,124	90%
	0509005310 P9 Education services	275,783,024	(65,706,198)	210,076,826	1,237,800	1%
	0902005310 2.1 Social Services	150,098,766	97,903,770	248,002,536	190,600,016	77%
	0903005310 P3 Youth, Talent & Sports	736,685,185	(406,140,734)	330,544,451	153,308,459	46%
		<b>2,914,987,180</b>	<b>(317,904,172)</b>	<b>2,597,083,008</b>	<b>1,969,202,399</b>	<b>76%</b>
<b>5336000000 BUSINESS &amp; HUSTLER OPPORTUNIYIES</b>	0302005310 P2:General Administration Planning and Support Services	472,498,302	128,327,390	600,825,692	597,479,280	99%
	0310005310 P.10 Co-operative Development and Audit Services Services	30,000,000	(3,000,000)	27,000,000	3,251,300	12%
	0312005310 P.12 Trade development and Market Services	1,281,000,000	(883,188,820)	397,811,180	74,680,060	19%
	0313005310 P.13 Licensing and Fair Trade Practices	134,000,000	(67,820,000)	66,180,000	7,594,020	11%
	0316005310 P16 Business & hustler opportunities	140,000,000	(33,750,000)	106,250,000	6,726,400	6%
		<b>2,057,498,302</b>	<b>(859,431,430)</b>	<b>1,198,066,872</b>	<b>689,731,060</b>	<b>58%</b>
<b>5337000000 INCLUSIVITY PUBLIC PARTICIPATION,&amp; CITIZEN ENGAGEMENT</b>	0904005310 P4 Public Participation, Citizen Engagement & Customer Service	199,955,565	(32,536,717)	167,418,848	87,730,535	52%
	0905005310 P5 City Culture Arts & Tourism	170,000,000	56,114,262	226,114,262	132,084,269	58%
	0906005310 P6 school feeding	1,723,750,000	(683,346,033)	1,040,403,967	760,284,556	73%
	0907005310 P7 Gender and Inclusivity	120,000,000	8,585,318	128,585,318	19,173,000	15%
		<b>2,213,705,565</b>	<b>(651,183,170)</b>	<b>1,562,522,395</b>	<b>999,272,360</b>	<b>64%</b>
<b>5338000000 NAIROBI REVENUE AUTHORITY</b>	0735005310 P35 Nairobi Revenue Authority	550,000,000	(167,991,802)	382,008,198	117,855,529	31%

*Annual Report and Financial Statements for the year ended June 30 2024*

		550,000,000	(167,991,802)	382,008,198	117,855,529	31%
<b>5327000000 LIQUOR LICENSING BOARD</b>	0313005310 P.13 Licensing and Fair Trade Practices	290,571,299	9,428,701	300,000,000	-	0%
		<b>290,571,299</b>	<b>9,428,701</b>	<b>300,000,000</b>	<b>-</b>	<b>0%</b>
<b>5322000000 COUNTY ASSEMBLY</b>	0730005310 P30:Legislation, Oversight and Representation	3,239,000,000	(559,000,000)	2,680,000,000	1,945,015,747	73%
		<b>3,239,000,000</b>	<b>(559,000,000)</b>	<b>2,680,000,000</b>	<b>1,945,015,747</b>	<b>73%</b>
		<b>42,330,251,135</b>	<b>(43,314,301)</b>	<b>42,286,936,834</b>	<b>31,537,870,130</b>	<b>75%</b>



### **13. Significant Accounting Policies**

The key accounting policies adopted in the preparation of these financial statements are set out below:

#### **a) Statement of compliance and basis of preparation**

The financial statements have been prepared in accordance with Cash-basis IPSAS financial reporting under the cash basis of accounting, as prescribed by the PSASB and set out in the accounting policy notes below. This cash basis of accounting has been supplemented with accounting for;

- a) receivables that include imprests and salary advances and
- b) payables that include deposits and retentions.

The receivables and payables are disclosed in the Statement of Assets and Liabilities. The financial statements are presented in Kenya Shillings, which is the functional and reporting currency of the County Executive all values are rounded to the nearest Kenya Shilling. The accounting policies adopted have been consistently applied to all the years presented. The financial statements comply with and conform to the form of presentation prescribed by the PSASB.

#### **b) Reporting entity**

The financial statements are for the Nairobi City County Executive. The financial statements encompass the reporting entity as specified under section 164 of the PFM Act 2012.

#### **c) Recognition of receipts and payments**

##### **i) Recognition of receipts**

The County Executive recognises all receipts from the various sources when the event occurs, and the related cash has been received by the Executive.

##### **ii) Transfers from the County Revenue Fund (CRF)**

Transfer from CRF is recognized in the books of accounts when cash is received. Cash is considered as received when payment instruction is issued to the bank and a notification received by the entity.

**iii) Proceeds from sale of assets**

Proceeds from the sale of assets are recognised in the statement of receipts and payments when the related monies from the sale are received by the entity.

**d) Recognition of payments**

The County Executive recognises all expenses when the event occurs, and the related cash has been paid out.

**i) Compensation of employees**

Salaries and Wages, Allowances, and statutory contributions for employees are recognized in the period when the compensation is paid.

**ii) Use of goods and services**

Goods and services are recognized as payments in the period when the goods/services are consumed and paid for. Such expenses, if not paid during the period where goods/services are consumed, shall be disclosed as pending bills.

**iii) Interest on borrowing**

Borrowing costs that include interest are recognized as payment in the period in which they incurred and paid for.

**iv) Repayment of borrowing (principal amount)**

The repayment of principal amount of borrowing is recognized as payment in the period in which the repayment is made.

**v) Acquisition of fixed assets**

The payment on acquisition of property plant and equipment items is not capitalized. The cost of acquisition and proceeds from disposal of these items are treated as payments and receipts items respectively. Where an asset is acquired in a non-exchange transaction for nil or nominal consideration and the fair value of the asset can be reliably established, a contra transaction is recorded as receipt and as a payment. A fixed asset register is maintained by each public entity and

a summary provided for purposes of consolidation. This summary is disclosed as an annexure to the consolidated financial statements.

**e) In-kind contributions**

In-kind contributions are donations that are made to the County Executive in the form of actual goods and/or services rather than in money or cash terms. These donations may include vehicles, equipment or personnel services. Where the financial value received for in-kind contributions can be reliably determined, the County Executive includes such value in the statement of receipts and payments both as receipts and as an expense in equal and opposite amounts; otherwise, the contribution is not recorded.

**f) Third Party Payments**

This relates to payments done directly to supplier on behalf of the county Executive such as; national government may fund the operation of health or education program; a donor may pay directly for construction of a given market etc. Details of payments by third parties on behalf of the county Executive is detailed in the notes to these financial statements.

**g) 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.

***Restriction on cash***

Restricted cash represents amounts that are limited /restricted from being used to settle a liability for at least twelve months after the reporting period. This cash is limited for direct use as required by stipulation. Amounts maintained in deposit bank accounts are restricted for use in refunding third party deposits. There were no other restrictions on cash during the year.



**Significant Accounting Policies (Continued)**

**h) Imprests and Advances**

For the purposes of these financial statements, imprests and advances to authorised public officers and/or institutions which were not surrendered or accounted for at the end of the financial year is treated as receivables. This is in recognition of the government practice where the imprest payments are recognized as payments when fully accounted for by the imprest or AIE holders. This is an enhancement to the cash accounting policy. Other accounts receivables are disclosed in the financial statements.

**i) Third Party Deposits and Retention**

For the purposes of these financial statements, deposits and retentions held on behalf of third parties have been recognized as accounts payables. This is in recognition of the government practice of retaining a portion of contracted services and works pending fulfilment of obligations by the contractor and to hold deposits on behalf of third parties. This is an enhancement to the cash accounting policy adopted and prescribed by the Public Sector Accounting Standards Board. Other liabilities including pending bills are disclosed in the financial statements.

**j) Non-current assets**

Non-current assets are expensed at the time of acquisition while disposal proceeds are recognized as receipts at the time of disposal. However, the acquisitions and disposals are reflected in the County Executive's fixed asset register a summary of which is provided as a memorandum to these financial statements.

**k) Pending bills**

Pending bills consist of unpaid liabilities at the end of the financial year arising from contracted goods or services during the year or in past years. As pending bills do not involve the payment of cash in the reporting period, they are recorded as 'memorandum' or 'off-balance' items to provide a sense of the overall net cash position of the County Executive at the end of the year. Pending bills form a first charge to the subsequent year budget and when they are finally settled, such payments are included in the statement of receipts and payments in the year in which the payments are made.

**Significant Accounting Policies (Continued)**

**l) Contingent Liabilities**

A contingent liability is:

- a) A possible obligation that arises from past events and whose existence will be confirmed only by the occurrence or non-occurrence of one or more uncertain future events not wholly within the control of the entity; or
- b) A present obligation that arises from past events but is not recognised because:
  - i) It is not probable that an outflow of resources embodying economic benefits or service potential will be required to settle the obligation; or
  - ii) The amount of the obligation cannot be measured with sufficient reliability.

Some of contingent liabilities may arise from: litigation in progress, guarantees, indemnities. Letters of comfort/ support, insurance, Public Private Partnerships.

The County Executive 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. Note xx and *Annex 7* of this financial statement is a register of the contingent liabilities in the year.

**m) Contingent Assets**

The County Executive does not recognize a contingent asset but discloses details of a possible asset whose existence is contingent on the occurrence or non-occurrence of one or more uncertain future events not wholly within the control of the County Executive 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.

**Significant Accounting Policies (Continued)**

**n) Budget**

The budget is developed on the same accounting basis (cash basis), the same accounts classification basis, and for the same period as the financial statements. The County Executive's budget was approved as required by Law and as detailed in the County Revenue Allocation Act. The original budget was approved by the County Assembly on 29<sup>th</sup> June 2023 for the period 1<sup>st</sup> July 2023 to 30 June 2024 as required by law. There was one supplementary budget passed in the year. A high-level assessment of the County Executive's actual performance against the comparable budget for the financial year under review has been included in an annex to these financial statements.

**o) Comparative figures**

Where necessary comparative figures for the previous financial year have been amended or reconfigured to conform to the required changes in presentation.

**p) Subsequent events**

Events subsequent to submission of the financial year end financial statements to the National Treasury and other stakeholders with a significant impact on the financial statements may be adjusted with the concurrence of National Treasury.

**q) Prior Period Adjustment**

During the year, errors that have been corrected are disclosed *under note 17* explaining the nature and amounts.

**r) Related Party Transactions**

Related party means parties are related if one party has the ability to:

- a) Control the other party or
- b) Exercise significant influence over the other party in making financial and operational decisions, or if the related party entity and another entity are subject to common control.

Related party transaction is a transfer of resources or obligations between related parties regardless of whether a price is charged.



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**14. Notes to the Financial Statements**

**1. Transfer from the CRF**

	<b>2023-2024</b>	<b>2022-2023</b>
	<b>KShs</b>	<b>KShs</b>
Total Exchequer Releases for quarter 1	4,678,306,054	3,605,895,317
Total Exchequer Releases for quarter 2	5,802,233,229	6,884,027,464
Total Exchequer Releases for quarter 3	8,719,557,806	6,770,264,167
Total Exchequer Releases for quarter 4	11,806,382,128	13,225,062,915
<b>Total</b>	<b>31,006,479,217</b>	<b>30,485,249,863</b>

**2. Compensation of Employees**

	<b>2023-2024</b>	<b>2022-2023</b>
	<b>Kshs</b>	<b>Kshs</b>
Basic salaries of permanent employees	8,239,633,410	5,688,485,313
Basic wages of temporary employees	612,730,284	161,007,644
Personal allowances paid as part of salary	6,667,460,792	4,343,403,955
Personal allowances provided in kind	19,042,756	92,798,635
Employer Contributions to Compulsory national social security schemes	1,751,470,342	899,780,104
<b>Total</b>	<b>17,290,337,584</b>	<b>11,185,475,652</b>

**3. Use of Goods and Services**

	<b>2023-2024</b>	<b>2022-2023</b>
	<b>Kshs</b>	<b>Kshs</b>
Utilities, supplies and services	176,281,165	403,963,357
Communication, supplies and services	32,704,247	51,235,438
Domestic travel and subsistence	553,166,039	436,110,047
Foreign travel and subsistence	237,925,698	306,896,007
Printing, advertising and information supplies & services	116,258,971	68,685,067
Rentals of produced assets	16,017,714	41,669,625
Training expenses	108,913,677	141,418,272
Hospitality supplies and services	363,820,207	139,531,289
Insurance costs	1,692,546,676	1,777,187,604
Specialized materials and services	995,231,521	510,570,883
Office and general supplies and services	185,433,182	101,447,506

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Other operating expenses	2,791,100,227	1,752,556,404
Routine maintenance – vehicles and other transport equipment	27,901,930	29,414,721
Fuel Oil and Lubricants	240,430,930	252,307,165
Routine maintenance – other assets	255,393,201	12,950,059
Other Creditors	550,000,000	1,464,849,686
Research, Studies, Project Preparation, Design & Supervision	-	182,143,194
<b>Total</b>	<b>8,343,125,384</b>	<b>7,672,936,323</b>

**4. Transfer to other Government entities**

	<b>2023-2024</b>	<b>2022-2023</b>
<b>Description</b>	<b>Kshs</b>	<b>Kshs</b>
Transfer to Nairobi City County Assembly	1,945,015,747	1,748,810,398
Transfer to Nairobi Metropolitan Services (NMS)	-	3,726,066,440
<b>TOTAL</b>	<b>1,945,015,747</b>	<b>5,474,876,838</b>

**5. Other Grants and Transfers**

	<b>2023-2024</b>	<b>2022-2023</b>
<b>Description</b>	<b>Kshs</b>	<b>Kshs</b>
Scholarships and other educational benefits	758,581,084	690,871,605
Current Grants to Government agencies and other levels of Government	90,422,220	130,251,793
Emergency relief and refugee assistance- Civil Contingency Reserves	333,341,605	522,427,565
Other Capital Grants and Transfers	30,999,000	
<b>TOTAL</b>	<b>1,213,343,909</b>	<b>1,343,550,963</b>

**6. Social Security Benefits**

	<b>2023-2024</b>	<b>2022-2023</b>
	<b>Kshs</b>	<b>Kshs</b>
Government pension and retirement benefits	7,945,911	18,287,282
<b>Total</b>	<b>7,945,911</b>	<b>18,287,282</b>

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**Notes to the Financial Statements (Continued)**

**7. Acquisition of Assets**

	<b>2023-2024</b>	<b>2022-2023</b>
	<b>Kshs</b>	<b>Kshs</b>
<b><u>Non-Financial Assets</u></b>		
Construction of Buildings	62,198,159	31,419,104
Refurbishment of Buildings	50,432,223	165,841,435
Construction of Roads	73,086,985	814,603,066
Construction and Civil Works	1,881,496,045	1,327,216,310
Overhaul and Refurbishment of Construction and Civil Works	198,806,014	13,948,932
Purchase of Vehicles and Other Transport Equipment	50,120,690	100,000,000
Purchase of Household Furniture and Institutional Equipment	9,557,328	-
Purchase of Office Furniture and General Equipment	112,938,321	147,781,155
Purchase of ICT Equipment	29,058,104	-
Purchase of Specialised Plant, Equipment and Machinery	140,198,599	928,255,284
Rehabilitation and Renovation of Plant, Machinery and Equip.	34,946,080	15,095,172
Purchase of Certified Seeds, Breeding Stock and Live Animals	-	3,439,655
Research, Studies, Project Preparation, Design & Supervision	91,029,404	-
<b>Total</b>	<b>2,733,867,951</b>	<b>3,547,600,112</b>



**Notes to the Financial Statements (Continued)**

**8. Finance Costs, including Loan Interest**

	<b>2023-2024</b>	<b>2022-2023</b>
	<b>KShs</b>	<b>KShs</b>
Bank charges	4,233,642	2,611,927
<b>Total</b>	<b>4,233,642</b>	<b>2,611,927</b>

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**Notes to the Financial Statements (Continued)**

**9. Cash and Bank Balances**

**9A. Bank Balances**

<b>Name of Bank, Account No. &amp; Currency</b>	<b>Amount in bank account currency</b>	<b>Indicate whether recurrent or development, deposits, receipts, etc</b>	<b>2023-2024 Kshs</b>	<b>2022 - Kshs2023</b>
Central Bank of Kenya-ASDSP II A/C No: 1000367709	Kshs	Recurrent	-	-
Central Bank of Kenya-Development A/C No: 1000171413	Kshs	Development	-	-
Central Bank of Kenya-KRB RMLF A/C No: 1000248106	Kshs	Fund	394,866,137	818,197,395
Central Bank of Kenya-Recurrent A/C No: 1000171502	Kshs	Recurrent	-	-
Central Bank of Kenya-Revenue A/C No: 1000171863	Kshs	Revenue	-	-
Central Bank of Kenya-Ward Development Fund A/C No: 1000309741	Kshs	Recurrent	-	-
Central Bank of Kenya-Youth Polytechnic Project Grant A/C No: 1000367431	Kshs	Recurrent	314,192	31,313,192
Central Bank of Kenya-Kenya Devolution Support Programme A/C No: 1000458777	Kshs	Recurrent	31,442,137	31,442,137
Central Bank of Kenya-Special Purpose A/C No: 1000339179	Kshs	Recurrent	466,600	-
Central Bank of Kenya-Health Care Services A/C No: 1000369124	Kshs	Recurrent	-	-
Central Bank of Kenya-Kenya Urban Support Programme A/C No: 1000398582	Kshs	Recurrent	-	-
Central Bank of Kenya-Primary Health Care A/C No: 1000624019	Kshs	Recurrent	22,635,000	-
Central Bank of Kenya-Deposits and Retentions A/C No: 1000690178	Kshs	Recurrent	-	-

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Central Bank of Kenya-10TH GOK/UNFPA CP A/C No: 1000744038	Kshs	Recurrent	-	-
Central Bank of Kenya-Community Health Promotion A/C No: 1000744049	Kshs	Recurrent	-	-
Chase Bank- Nairobi Ward Development Fund A/C No: 0082120378001	Kshs	Recurrent	-	-
Cooperative Bank-Bursary Fund A/C No: 01141232396613	Kshs	Recurrent	216,451,544	334,668,005
Cooperative Bank-Free Education Current Account A/C No: 01139232396601	Kshs	Recurrent	300	90,504,660
Cooperative Bank SPA-Commercial A/C for ASDSP II Program A/C No: 01141232396614	Kshs	Recurrent	-	40,120,769
Cooperative Bank-Revenue A/C No: 01141232396600	Kshs	Revenue	-	-
Cooperative Bank-Salary A/C No: 01692232396600	Kshs	Recurrent	2,080,095	1,975,920
Cooperative Bank-Waithaka Vocational Training Centre A/C No: 01139232396600	Kshs	Recurrent	182,358	5,792,579
Cooperative Bank - Nairobi City County - KRA Revenue Collection Account 1141709410000	Kshs	Recurrent	-	-
Cooperative Bank - Nairobi City County - 01141232396620	Kshs	Recurrent	-	-
Cooperative Bank-Nairobi City County-KISIP	Kshs	Development	182,395,897	-
Cooperative Bank - University of Maryland Health Services 01141232396611	Kshs	Recurrent	-	-
Cooperative Bank-NCC-Centre for Disease Control A/c No 01141232396620	Kshs	Recurrent	-	-
Equity Bank-County Revenue collection A/C No: 0810264036845	Kshs	Revenue	-	(21)
KCB - Embakasi District Hospital Ac No 1122416512	Kshs	Recurrent	-	-



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KCB Loan Ac No MG 1424500930 A/C 105991342	Kshs	Recurrent	-	-
Kenya Commercial Bank - Mama Lucy Hospital A/C- 1133233864	Kshs	Recurrent	-	-
Kenya Commercial Bank- current A/C No: 1159076065	Kshs	Recurrent	-	-
Kenya Commercial Bank-Trust fund A/C No: 1149229667	Kshs	Trust Fund	31,445,347	43,451,792
Kenya Commercial Bank- Mutuini A/C No: 1122980027	Kshs	Recurrent	-	-
National Bank - Mbagathi Hospital A/C No:01001031663101	Kshs	Recurrent	-	-
National Bank - Pumwani Hospital A/C No:102100895400	Kshs	Recurrent	-	-
National Bank - Pumwani Maternity College A/C No: 01285123637400	Kshs	Recurrent	-	-
HFC - Nairobi City County A/C No: 7040001513	Kshs	Recurrent	-	-
<b>Total</b>			<b>882,279,608</b>	<b>1,441,968,898</b>

Notes to the Financial Statements (Continued)

9 B Cash in Hand

	2023-2024	2022-2023
	Kshs	Kshs
Cash in Hand – Held in domestic currency	-	-
Cash in Hand – Held in foreign currency	-	-
<b>Total</b>	<b>-</b>	<b>-</b>

10. Outstanding imprests and advances

	2023-2024	2022-2023
	Kshs	Kshs
Government Imprests	6,612,700	22,871,865
<b>Total</b>	<b>6,612,700</b>	<b>22,871,865</b>

Breakdown of Imprest per department	2023 - 2024	2022-2023
Imprests	Kshs	Kshs
Fleet Management	-	70,000
Education, Youth Affairs and sports	-	200,000
Governor and Deputy Governor	-	3,383,900
Public Administration	670,700	-
Legal Affairs	-	454,300
Trade, Industrialization	-	1,075,000
Procurement	-	570,000
Investigation and Information Analysis	-	100,000
City Inspectorate	-	1,580,500
Sub-County Administration	2,700,000	5,925,000
Public Service Management	-	41,410
County Public Service Board	50,000	-
E-Government and Public Communication	-	441,190
Innovation and Digital Economy	100,000	-
Finance and Economic Planning	-	3,387,305
Culture and Social Services	2,892,000	1,116,000
Roads	-	1,292,000
Urban Planning	-	2,535,260
Fire Rescue Management	-	500,000
Health	-	200,000
Inclusivity, Public Participation and Customer Service	200,000	-
<b>Total</b>	<b>6,612,700</b>	<b>22,871,865</b>

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**Notes to the Financial Statements (Continued)**

**11. Fund Balance Brought Forward**

	<b>2023-2024</b>	<b>2022-2023</b>
	<b>Kshs</b>	<b>Kshs</b>
Bank accounts	882,279,608	1,441,968,898
Cash in hand	-	-
Accounts Receivables	6,612,700	22,871,865
Accounts Payables	-	-
<b>Total</b>	<b>888,892,308</b>	<b>1,464,840,763</b>



Notes to the Financial Statements (Continued)

12. Prior Year Adjustments

	2023-2024	2022-2023
	Kshs	Kshs
Adjustments on bank account balances	(44,557,544)	-
Adjustments on cash in hand		-
<b>Total</b>	<b>(44,557,544)</b>	<b>-</b>

Adjustment on bank account balances relate to balances in dormant commercial bank accounts closed during the year and transferred to CBK County Revenue Fund A/C No: 1000171863.

**Notes to the Financial Statements (Continued)**

**13. Increase/ (Decrease) in Outstanding Imprests and Advances**

	<b>2023 -2024</b>	<b>2022 – 2023</b>
<b>Description</b>	<b>Kshs</b>	<b>Kshs</b>
Imprest and Advances as at 1 <sup>st</sup> July (A)	22,871,865	8,374,380
Imprest and Advances as at 30 <sup>th</sup> June (B)	6,612,700	22,871,865
Increase)/ Decrease in Imprest and Advances (C=(B-A))	<b>(16,259,165)</b>	<b>14,497,485</b>

## **15. Other Important Disclosures**

### **1. Pending Accounts Payable (See Annex 2)**

	Balance b/f	Additions for the year	Paid during the year	Balance c/f
	FY 2022-2023		FY 2023-2024	FY 2023-2024
Description	Kshs	Kshs	Kshs	
Construction of Buildings	1,408,373,571	386,008,217	39,870,409	1,754,511,379
Construction of Civil Works	743,404,610	379,836,726	81,352,764	1,041,888,572
Supply of Goods	3,920,635,182	2,597,174,911	356,514,472	6,161,295,621
Supply of Services	24,168,122,575	3,529,899,941	554,486,685	27,143,535,831
<b>Total</b>	<b>30,240,535,938</b>	<b>6,892,919,795</b>	<b>1,032,224,330</b>	<b>36,101,231,403</b>

### **2. Pending Staff Payables (See Annex 3)**

	Balance b/f	Additions for the year	Paid during the year	Balance c/f
	FY 2022-2023			FY 2023-2024
Description	Kshs	Kshs	Kshs	
Senior management				
Middle management				
Unionisable employees				
Others	218,403,618	152,372,637	13,500,257	357,275,998
<b>Total</b>	<b>218,403,618</b>	<b>152,372,637</b>	<b>13,500,257</b>	<b>357,275,998</b>

### **3. Other Pending Payables (See Annex 4)**

	Balance b/f	Additions for the period	Paid during the year	Balance c/f
	FY 2022-2023			FY 2023-2024
Description	Kshs	Kshs	Kshs	Kshs
Amounts due to National Government Entities	873,611,892	683,634,186	650,000,000	907,246,078
Amounts due to County Government Entities	285,195,464	-	-	285,195,464



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Amounts due to Third Parties	66,649,710,390	15,344,579,298	851,000,000	81,143,289,688
<b>Total</b>	<b>67,808,517,746</b>	<b>16,028,213,484</b>	<b>1,501,000,000</b>	<b>82,335,731,230</b>

Part of the addition arose from Lapfund figure erroneously omitted which has since been adjusted.

**Other Important Disclosures**

**4. External Assistance**

	2023 - 2024	2022 - 2023
Description	Kshs	Kshs
and Primary Health Care	-	163,587,857.00
External Assistance received as Loans and Grants	428,813,470	-
<b>Total</b>	<b>428,813,470</b>	<b>163,587,857.00</b>

**a) External assistance relating to loans and grants**

	2023 - 2024	2022 - 2023
Description	Kshs	Kshs
External Assistance received as Loans	-	-
External Assistance received as Grants	428,813,470	163,587,857
<b>Total</b>	<b>428,813,470</b>	<b>163,587,857</b>

**c) Classes of providers of external assistance**

	2023 - 2024	2022 - 2023
Description	Kshs	Kshs
Multilateral Donors	-	-
Bilateral Donors	428,813,470	163,587,857
<b>Total</b>	<b>428,813,470</b>	<b>163,587,857</b>

## Other Important Disclosures

### 5. Related Party Disclosures

Related party disclosure is encouraged under non-mandatory section of the Cash Basis IPSAS.

The following comprise of related parties to the County Executive:

- i) Key management personnel that include the Governor, the Deputy Governor Members of the County Assembly, CECs and Chief Officers for various County Ministries and Departments.
- ii) County Ministries and Departments.
- iii) The National Government.
- iv) Other County Governments Entities and
- v) State Corporations and Semi-Autonomous Government Agencies.

#### Related party transactions

	2023 -2024	2022 -2023
	Kshs	Kshs
Key Management Compensation (Governors, CEC Members and COs)	142,965,744	120,935,883
<b><u>Transfers to related parties</u></b>		
Transfer to the County Assembly	1,945,015,747	1,748,810,398
Transfers to Nairobi Metropolitan Services (NMS)	-	3,726,066,440
<b>Total Transfers to related parties</b>	<b>1,945,015,747</b>	<b>5,474,876,838</b>
<b><u>Transfers from related parties</u></b>		
Transfers from the Exchequer	31,006,479,217	30,485,249,863
<b>Total Transfers from related parties</b>	<b>31,006,479,217</b>	<b>30,485,249,863</b>

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**Other Important Disclosures**

**6. Establishment of other County Government Entities**

The PFM Act, 2012 section 182 enables the County Government to establish and dissolve County Corporations/ entities. For purposes of follow up on financial reporting, audit and disclosure, outlined below is a list of entities established by the County Government since inception.

<b>County Government of Nairobi City</b>	<b>Date Established</b>	<b>Location</b>	<b>Accounting Officer responsible</b>
Nairobi City County Alcoholic Drinks Control Fund	1 <sup>st</sup> Nov 2015	Weights and measures complex-Popo Road, South C.	Chief officer-Trade
Nairobi County Liquor Board	1 <sup>st</sup> July 2014	Weights and measures complex-Popo Road, South C.	Chief officer-Trade

**7. Leasing of Medical Equipment**

Amounts relating to leased medical equipment is included in the County Allocation Revenue Act and is budgeted for by the Counties. This amount is deducted at source and therefore not included in the exchequer. Since this is not a cash item, it is not included in the statement of receipts and payments in the current financial year, amounts relating to leased medical equipment was Kshs 124,723,404.30 and Kshs 110,638,293.00 for the comparative Financial year.

**8. Contingent Liabilities**

<b>Contingent Liabilities</b>	<b>2023 -2024</b>	<b>2022 -2023</b>
	<b>Kshs</b>	<b>Kshs</b>
Court Cases Against the Entity	4,878,334,271	-
Contingent Liabilities Arising from PPPs	-	-
Others ( <i>Specify</i> )	-	21,768,297,573
<b>Total</b>	<b>4,878,334,271</b>	<b>21,768,297,573</b>



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16. Progress On Follow-Up On Prior Year Auditor's Recommendations

Reference No. on the external audit Report	Issue / Observations from Auditor	Management comments	Status:	Timeframe:
<b>Basis for Adverse Opinion</b>				
1.	Variances Between the Financial Statements and the Trial Balance	The variances have been adjusted in IFMIS through journals and amended ledgers submitted to the Auditors	The audit report for the year 2022 - 2023 is under consideration by the county assembly	
2.	Variances Between the Financial Statements and the Ledger	The variances have been adjusted in IFMIS through journals and amended ledgers submitted to the Auditors		
3.	Inaccuracies in Pending Accounts Payables	The County Executive intends to constitute the Pending Bills Verification Committee in the F/Y 2023/2024.		
4.	Misclassification of Expenditure	All reappropriations were subsequently regularized through a supplementary budget		
5.	Inaccuracies in Cash and Cash Equivalents	The closure of IFMIS on year end is normally extended by the National Treasury to allow settlement of transactions that		

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Reference No. on the external audit Report	Issue / Observations from Auditor	Management comments	Status:	Timeframe:
		had not gone through by 30 <sup>th</sup> June.		
6.	Unsupported Payments for Nairobi Metropolitan Services Contracts	The Transition committee is in the process of completing deed of novation. However critical Contracts have been taking over by the county	The audit report for the year 2022 - 2023 is under consideration by the county assembly	
7.	Unsupported Utilities, Supplies and Services	Support schedules in form of Kenya power bills have since been provided to the Auditors		
8.	Unsupported Payments for Goods and Services	The supporting schedules have since been provided to the Auditors		
9.	Inaccuracies in Compensation of Employees	The stated figure of Kshs 10,031,889,268 is a combination of Basic Wages Permanent Employees Kshs 5,688,485,313 and Personnel allowances paid as part of Salary Kshs 4,343,403,955. The amount includes payment of deductions made for previous financial period and payment of dues to		

Reference No. on the external audit Report	Issue / Observations from Auditor	Management comments	Status:	Timeframe:
		employees previously under Nairobi Metropolitan Services		
10.	Return to Drawer and Cash Transactions	The return to drawer and cash transactions were as a result of payments returned by banks due to wrong account details of the payee or closure of a bank account and subsequent processing of the is done through these transactions to avoid committing budget again.	The audit report for the year 2022 - 2023 is under consideration by the county assembly	
11.	Unsupported Payments from the Salary Account	The non-salary payments charged to salary account are due to clerical errors during invoicing that were not rectified in the payments process.		
Emphasis of Matter				
1.	Budgetary Control and Performance	The budget for domestic travel and subsistence as approved in supplementary II budget was Kshs. 474,739,729 and the account analysis report had a	The audit report for the year 2022 - 2023 is under consideration by the county assembly	



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Reference No. on the external audit Report	Issue / Observations from Auditor	Management comments	Status:	Timeframe:
		ledger total of Kshs. 463,925,288.60, which was within the approved budget		
2.	Pending Bills Relating to Legal Expenses	Some of the pending bills were inherited from the defunct Nairobi City Council and have accumulated a very huge interest. In addition, the law firms charge the county based on the value of property they are defending. County physical properties have very high market value	The audit report for the year 2022 - 2023 is under consideration by the county assembly	
<b>Other Matter</b>				
3.	Unresolved Prior Year Matters	The current administration has appeared before the Public Account Committees of the Senate and County Assembly for the consideration of Auditor general's reports for the years 2016/2017, 2017/18, 2018/19, 2019/20, 2020/21 and 2021/22. These reports had not been	The audit report for the year 2022 - 2023 is under consideration by the county assembly	

Reference No. on the external audit Report	Issue / Observations from Auditor	Management comments	Status:	Timeframe:
		considered by these committees. The administration has come up with an audit recommendation implementation framework		
<b>REPORT ON LAWFULNESS AND EFFECTIVENESS IN USE OF PUBLIC RESOURCES</b>				
<b>Basis for Conclusion</b>				
1.	Failure to Prepare and Submit Separate Fund Financial Statements	Emergency relief, refugee assistance fund and Bursary scholarship and other educational fund have never been funds but line items in the budget. The expenditure relating to these items was incorporated in the annual financial statement for the county government.	The audit report for the year 2022 - 2023 is under consideration by the county assembly	
2.	Non-Submission of Budgetary Reports	Regulation 54 (1) requires that the Cabinet Secretary in charge of devolution affairs to issue the monthly reporting format for monthly reporting by all Accounting Officers. The		

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<b>Reference No. on the external audit Report</b>	<b>Issue / Observations from Auditor</b>	<b>Management comments</b>	<b>Status:</b>	<b>Timeframe:</b>
		reporting format has not been issued for compliance by county entities. However, the Controller of Budget has quarterly reporting format/template that track budget implementation which has been fully complied with.		
3.	Nairobi Pay Vendor Operating without a Valid Contract	Nairobi pay was developed through the efforts NMS, NCCG and National government as the revenue management system for the County during the Tenure of NMS. Given that NMS was an entity of the National Government it could not enter into a contract with itself. Upon expiring of the term of NMS the County adopted the system as its principal collection system which is supported and hosted by the National Government through the ministry of	The audit report for the year 2022 - 2023 is under consideration by the county assembly	



Reference No. on the external audit Report	Issue / Observations from Auditor	Management comments	Status:	Timeframe:
		Innovation and Digital Economy.		
4.	Irregularities in Acquisition of Assets	Supporting schedules have since been availed to the auditor in an annexure labelled WDF	The audit report for the year 2022 - 2023 is under consideration by the county assembly	
5.	Irregularities in Projects Implementation	Project implementation reports have since been submitted to the auditors		
6.	Irregular Procurement of Repairs and Maintenance	Supporting schedules have since been availed to the auditors		
7.	Irregular Procurement of Fire Fighting Motor Vehicle Tyres	Supporting schedules have since been availed to the auditors		
8.	Irregular Procurement of Oils and Lubricants	Supporting schedules have since been availed to the auditors		
9.	Irregularities in Management of Executive Scholarships and Ward Bursaries	The county receives bursary applications from needy parents through churches and mosques within Nairobi City County. In an event that such cases are evaluated and approved by the Executive Scholarship		

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Reference No. on the external audit Report	Issue / Observations from Auditor	Management comments	Status:	Timeframe:
		<p>Committee, the respective applicants are issued with bursary application forms to fill and submit for processing.</p> <p>Applications may attract students whose parents reside in Nairobi but studying in primary schools outside Nairobi city county</p>		
10.	Irregular Procurement of Construction Materials	<p>There was a request from the Head of Supply Chain to the County Secretary for authority to Procure Building Construction and electrical materials using the Supplies Branch contract vide MEMO NCC/SCM/JK/10/163/2022/2023 dated 5th December 2022. Approval was granted.</p>	The audit report for the year 2022 - 2023 is under consideration by the county assembly	
11.	Procurement of Vehicles and Other Transport Equipment	The variance of Kshs 671,589,099 was reported under Purchase of Specialized Plant		

Reference No. on the external audit Report	Issue / Observations from Auditor	Management comments	Status:	Timeframe:
		and Equipment. The expenditure was budgeted for under Purchase of Specialized Plant and Equipment.		
12.	<b>Anomalies on Compensation of Employees</b>			
12.1	Non-Compliance with Fiscal Responsibility Principles	The County inherited an existing workforce of 11,303 as at December 2013. These staff were employed under Defunct City Council and their terms and conditions of service was guided by a registered Collective Bargaining Agreement signed by the Defunct Councils and Kenya Local Government Workers Union. Following the Enactment of Constitution 2010 under schedule IV a further 3,430 staff who were performing the devolved functions were seconded to the County	The audit report for the year 2022 - 2023 is under consideration by the county assembly	
12.2	Employees Sharing Bank Accounts	The sharing of bank accounts normally affects officers		



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<b>Reference No. on the external audit Report</b>	<b>Issue / Observations from Auditor</b>	<b>Management comments</b>	<b>Status:</b>	<b>Timeframe:</b>
		receiving salaries through Saccos whereby they don't use bank accounts while processing salaries but rather national identity card numbers. However, from our records as at June 2023 the three officers do not share bank details as IPPD bank account Reference Data sheets.		
12.3	Officers Employed on Permanent and Pensionable Terms While Over the Age of 50 Years	One officer was previously employed by the Teachers Service Commission. The County therefore deemed his appointment as continuation of service. The second officer was devolved from National Government in 2013 and had been employed on contract terms by Ministry of Health under USAID Capacity Project with an agreement that the County will absorb these officers under permanent terms.	The audit report for the year 2022 - 2023 is under consideration by the county assembly	

Reference No. on the external audit Report	Issue / Observations from Auditor	Management comments	Status:	Timeframe:
		Her first date of appointment was 30th October 2009 by that time she was 46 years.		
12.4	Officers Active in the Payroll with No Pay	The four officers in the payroll with no Pay are officers under suspension as provisions of Human Resource Policies and Procedures Manual for the Public Service 2016 Section K.7 (2)	The audit report for the year 2022 - 2023 is under consideration by the county assembly	
12.5	Officers Paid Leave Allowance Twice	The leave allowance is paid in a calendar year. A financial year has two separate calendar years.		
12.6	Irregular Payment of Allowances while Under Consolidated Pay	The officers indicated in Appendix 7 were paid the afore mentioned allowances; as per the SRC Circular Ref No. SRC/TS/CGOVT/3/61 Vol.IV(49) dated 8th December, 2017,		
12.7	Payment of Special Pay and Basic Salary	The officers paid special salary are all former NMS officers		

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Reference No. on the external audit Report	Issue / Observations from Auditor	Management comments	Status:	Timeframe:
		employed in local agreement terms.		
12.8	Non-compliance with Statutory Deductions	The 393 officers were exempted from tax and a detailed analysis was availed to the auditors	The audit report for the year 2022 - 2023 is under consideration by the county assembly	
12.9	Unclear Payment of Salary Arrears on Monthly Basis	These were paid to officers upon reinstatement back to the payroll after finalization of disciplinary processes		
12.10	Irregular Payment of Overtime Allowance	The overtime allowance paid in the year under review was as per provisions of CBA 2012 clause 12		
12.11	Officers Earning Less Than a Third of Basic Pay	This was a result of cases of absenteeism, recovery of imprests and other county debts		
12.12	Non-Compliance with the Persons with Disabilities Act, 2003	The recruitment within the County Public service is a competitive process processed purely on selection of a qualified applicants fit for the job and Board has no control of the		



Reference No. on the external audit Report	Issue / Observations from Auditor	Management comments	Status:	Timeframe:
		types of applicants that will apply for the job being advertised, however where qualified disabled applicants apply for any vacancies, they are normally given priority.		
12.13	Non-compliance with National Cohesion and Integration Act, 2008 on Ethnic Diversity	The recruitment within the County Public service is a competitive process processed purely on selection of a qualified applicants who meets the job requirements and Board has no control of the ethnicity of applicants that will apply for the job being advertised	The audit report for the year 2022 - 2023 is under consideration by the county assembly	
12.14	Irregular Recruitment of Staff by Nairobi Metropolitan Services (NMS)	The Nairobi County did not absorb the staff recruited by NMS through Public Service Commission but rather allowed them continue to serve the remainder of the respective contracts. Former NMS officers were given an opportunity like		

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Reference No. on the external audit Report	Issue / Observations from Auditor	Management comments	Status:	Timeframe:
		any other Kenyan to apply for vacancies in the County		
12.15	Non-Remittance of Statutory Dues	Schedules supporting remittance of statutory dues have since been availed to the auditors	The audit report for the year 2022 - 2023 is under consideration by the county assembly	
13.	Failure to Maintain Imprest Register	Due to the volume and frequency of imprest issuance in the County the imprest management unit maintains soft copy and hard copy records of all warrants issued, surrendered and cancelled.		
14.	Irregular Procurement of Yellow Fever Vaccines	Documents supporting the procurement of the vaccines have been availed to the auditors		
15.	Irregular Use of Restricted Tendering for Proposed Construction at Mama Lucy Kibaki Hospital – Phase II	The procurement process for this project was undertaken by Nairobi Metropolitan Services (NMS) that had a fully-fledged Supply Chain Management directorate.		

Reference No. on the external audit Report	Issue / Observations from Auditor	Management comments	Status:	Timeframe:
16.	Irregular Procurement of Bitumen	Documents supporting the procurement of the bitumen have been availed to the auditors		
17.	Irregular Procurement of Fresh Milk	This was an open tender that was published in www.tenders.go.ke on 12th October 2021 and only two bidders responded as evidenced in the opening and evaluation minutes	The audit report for the year 2022 - 2023 is under consideration by the county assembly	
18.	Anomalies in Provision of Legal Services	Detailed information on provision of legal services has been availed in form of an annexure		
17.1	Irregular procurement of legal services			
17.2	Payment for legal services			
19.	Irregular Procurement and Management of Security Services	Magic Group of Companies was contracted to Supply Security Services to County Public ECDE Centres for two years from September 2018 to August 2020. The payment for the service rendered were not fully		



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Reference No. on the external audit Report	Issue / Observations from Auditor	Management comments	Status:	Timeframe:
		settled in the contract period hence generating a pending bill of kes 42,000,000		
22.	Management of Motor Vehicles			
22.1	Ratio of Vehicles Operated Against the Number of Drivers	Not all vehicles operate at any given time due to reasons such as repair and maintenance.	The audit report for the year 2022 - 2023 is under consideration by the county assembly	
22.2	Grounded Motor Vehicles	Updated list of grounded motor vehicles has since been availed		
REPORT ON EFFECTIVENESS OF INTERNAL CONTROLS, RISK MANAGEMENT AND GOVERNANCE				
Basis for Conclusion				
1.	Poor Waste Management System	The county does not have weighbridges at sub counties to determine the tonnage of each vehicle loaded. However, the sector runs a functional weighbridge at Dandora dumpsite where each truck is weighed.	The audit report for the year 2022 - 2023 is under consideration by the county assembly	
2.	Incomplete Asset Register	The County has completed updating its asset register and availed the same to the auditors		



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**County Executive Committee Member – Finance and Economic Planning**

**Date: 2nd December 2024.**

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6. Annexes

Annex 1 – Analysis of Transfers from the CRF

Period 2023 - 2024	Quarter 1	Quarter 2	Quarter 3	Quarter 4	Total
	(Kshs)	(Kshs)	(Kshs)	(Kshs)	(Kshs)
Equitable Share	4,678,306,054	5,802,233,229	8,716,557,806	11,780,239,358	30,977,336,447
Primary Healthcare	-	-	-	22,635,000	22,635,000
Agriculture Sector Development Support Project (ASDSP)	-	-	3,000,000	3,507,770	6,507,770
<b>Total</b>	<b>4,678,306,054</b>	<b>5,802,233,229</b>	<b>8,719,557,806</b>	<b>11,806,382,128</b>	<b>31,006,479,217</b>



**Annex 2 – Analysis of Pending Accounts Payable**

Supplier of Goods or Services	Date Contracted	balance at the beginning of the year	Addition During the year	Amount paid During the year	Outstanding Balance	Comments
		a	b	c	d=a+b-c	
Construction Of Buildings		1,408,373,571	386,008,217	39,870,409	1,754,511,379	
<b>Sub-Total</b>		<b>1,408,373,571</b>	<b>386,008,217</b>	<b>39,870,409</b>	<b>1,754,511,379</b>	
Construction Of Civil Works		743,404,610	379,836,726	81,352,764	1,041,888,572	
<b>Sub-Total</b>		<b>743,404,610</b>	<b>379,836,726</b>	<b>81,352,764</b>	<b>1,041,888,572</b>	
Supply Of Goods		3,920,635,182	2,597,174,911	356,514,472	6,161,295,621	
<b>Sub-Total</b>		<b>3,920,635,182</b>	<b>2,597,174,911</b>	<b>356,514,472</b>	<b>6,161,295,621</b>	
Supply of Services						
Supply of Services		2,067,018,976	2,832,082,243	253,231,028	4,645,870,187	
Legal Creditors		21,371,004,293	31,752,963	201,255,657	21,201,501,599	
Kenya Power		495,102,248	329,864,915	100,000,000	724,967,163	
Water Bills		234,997,059	-	-	234,997,059	

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National Bank Automation Service		-	336,199,820	-	336,199,820	
<b>Sub-Total</b>		<b>24,168,122,575</b>	<b>3,529,899,941</b>	<b>554,486,685</b>	<b>27,143,535,828</b>	
<b>Grand Total</b>		<b>30,240,535,938</b>	<b>6,892,919,795</b>	<b>1,032,224,330</b>	<b>36,101,231,399</b>	

Note: Pending bills comprise goods and services rendered and invoiced but not yet settled and does not include commitments.

**Annex 3 – Analysis Of Pending Staff Payables**

Name of Staff	Job Group	Original Amount	Amount Paid To-Date	Outstanding Balance	Outstanding Balance	Comments
				2023-2024	2022-2023	
		a	b	c=a-b	c=a-b	
Senior Management						
Sub-Total						
Middle Management						
Sub-Total						
Unionisable Employees						
Sub-Total						
Others (specify)			13,500,256	357,275,999	218,403,618	
<b>Sub-Total</b>			13,500,256	357,275,999	218,403,618	
<b>Grand Total</b>			<b>13,500,256</b>	<b>357,275,999</b>	<b>218,403,618</b>	



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**Annex 4 – Analysis of Other Pending Payables**

Name	Brief Transaction Description	Original Amount	Amount Paid To- Date	Outstanding Balance	Outstanding Balance	Comments
				2023-2024	2022-2023	
		a	b	c=a-b	c=a-b	
Amounts Due To National Government Entities						
KRA PAYE		1,548,957,328	650,000,000	649,260,363	649,260,363	
KRA PAYE -Penalties and Interest			-		105,797,983	
KRA -VAT			-	130,689,334	118,553,546	
<b>Sub-Total</b>		<b>1,548,957,328</b>	<b>650,000,000</b>	<b>898,957,328</b>	<b>873,611,892</b>	
NITA		8,288,750	-	8,288,750	-	
<b>Sub-Total</b>		<b>8,288,750</b>	<b>-</b>	<b>8,288,750</b>	<b>-</b>	
<b>Total</b>		<b>1,557,246,078</b>	<b>650,000,000</b>	<b>907,246,078</b>	<b>873,611,892</b>	
Amounts Due To County Government Entities						

NSSF		285,195,464			285,195,464	
<b>Sub-Total</b>		<b>285,195,464</b>	<b>-</b>	<b>285,195,464</b>	<b>285,195,464</b>	
<b>Amounts Due To Third Parties</b>						
Government Guaranteed Loans		15,328,285,000	-	15,328,285,000	15,328,285,000	
Onlent Water (Foreign Loans)		3,815,640,000	-	3,815,640,000	3,815,640,000	
<b>Sub-Total</b>		<b>19,143,925,000</b>		<b>19,143,925,000</b>	<b>19,143,925,000</b>	
<b>Amounts due to Third Parties</b>						
KCB LOAN		4,504,199,426	-	4,504,199,426	4,504,199,426	
<b>Total</b>		<b>23,648,124,426</b>	<b>-</b>	<b>23,648,124,426</b>	<b>23,648,124,426</b>	
<b>Others</b>						
Laptrust Principal		6,691,286,859	51,000,000	6,640,286,859	6,691,286,859	
Laptrust Penalties		20,724,948,414	-	20,724,948,414	16,929,703,940	
Lapfund Principal				-880,062,546	(80,062,537.08)	

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Lapfund Penalties				9,913,081,361		
Lapfund Penalties		28,223,058,194	800,000,000	18,390,039,379	16,836,285,130	
Laptrust (Actuarial Deficit)		2,685,886,356	-	2,685,886,356	2,624,372,573	
Public Service Superannuation Scheme		20,985,425	-	20,985,425	-	
<b>Sub-Total</b>		<b>58,346,165,248</b>	<b>851,000,000</b>	<b>57,495,165,248</b>	<b>43,001,585,965</b>	
<b>Grand Total</b>		<b>83,828,442,465</b>	<b>1,501,000,000</b>	<b>82,335,731,215</b>	<b>67,808,517,746</b>	



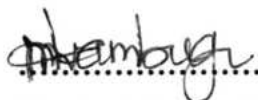
**Annex 5 – Summary of Non-Current Asset Register**

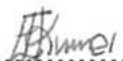
Asset class	Historical Cost c/f	Additions during the year	Disposals during the year	Historical Cost c/f
	2022/2023 (Kshs )	(Kshs)	(Kshs)	2023/2024 (Kshs )
Land	-	-	-	-
Buildings and structures	5,789,448,636	305,524,837	-	6,068,472,502
Transport equipment	1,254,951,310	50,120,690	-	1,305,072,000
Office equipment, furniture and fittings	1,486,357,797	122,495,648	-	1,569,795,178
ICT Equipment, Software and Other ICT Assets	212,697,529	-	-	212,697,529
Other Machinery and Equipment	596,369,753	-	-	596,369,753
Heritage and cultural assets	112,432,000	-	-	112,432,000
Intangible assets	109,259,889	91,029,404	-	200,289,293
Purchase of Specialized Plant, Equipment and Machinery	943,350,457	184,320,178	-	1,063,192,457
Purchase of certified seeds, breeding stock and live animals	42,283,285	-	-	42,283,285
Infrastructure	17,040,075,309	2,153,389,044	-	18,983,591,616
W.I. P	2,826,814,000	-	-	2,826,814,000
<b>Total</b>	<b>30,414,039,965</b>	<b>2,906,879,802</b>	<b>-</b>	<b>32,981,009,614</b>

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**Annex 6 – Inter-Entity Transfers**

Ref.	Entity	Quarter 1	Quarter 2	Quarter 3	Quarter 4	Cumulative amount transferred (Kshs)	Amount Confirmed as received (Kshs)	Difference	Explanation
1	County Assembly	434,801,441	551,494,834	379,813,374	578,906,098	1,945,015,747	1,945,015,747	-	
								-	
	<b>Total</b>	<b>434,801,441</b>	<b>551,494,834</b>	<b>379,813,374</b>	<b>578,906,098</b>	<b>1,945,015,747</b>	<b>1,945,015,747</b>	<b>-</b>	

  
 .....  
**Head of County Treasury - Accounting**  
**Nairobi City County Executive**

 *FD* *DFS*  
 .....  
**Director of Finance**  
**Nairobi City County Assembly**

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**Annex 7 – Contingent Liabilities Register**

S/No.	Nature of Contingent liability	Payable to	Total Estimated Amount Kshs	Expected date of Payment	Remarks
1	ELC No E244/23 Koinange Inv Dvpt Ltd Vs Nairobi City County & Anor. An Application For Stay Of Execution Of The Enforcement Notice On Lr 209/9099 (Urban Planning)	Swanya & Co Advocates	1,500,000	As at when Budget is Available	The matter is yet to be finalised
2	HC Pet E189/23 Dennis Itumbi Vs Nairobi City County. The Applicant Is Seeking Order Of Mandamus Compelling The 1st To The 8th Respondents To Provide To The Information Sought By The Petitioner Pertaining The Ruaraka Land (Lands)	Okatch & Partners Advocates	600,000	As at when Budget is Available	The matter is yet to be finalised
3	Elc E242/23 Shree Sanatan Dharam Vs Nairobi City County. The applicant is seeking interim orders against the defendants, their servants, agents and or employees to remove the metal container and or structures placed along the perimeter wall on land reference 209/806,807,234 in Nairobi county ( <b>Urban planning</b> )	Nerreo Associates Llp	800,000	As at when Budget is Available	The matter is yet to be finalised
4	Hc pet E222/22 Rosalida Nyawira Gichuki Vs Nairobi City County & Others. The applicant is seeking conservatory orders to issue freezing any withdrawal from Nairobi county alcoholic drinks control fund bank account held at cooperative bank of Kenya ltd, city hall branch a/c. 01141230914900 ( <b>Finance</b> )	Okatch & Partners Advocates	1,200,000	As at when Budget is Available	The matter is yet to be finalised



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5	CMCC E2794/23 JOEL Maingi Mwangi & Anor Vs Robert Gichohi, NCC. The applicant is seeking to restrain the 2 <sup>nd</sup> respondent jointly or severally from managing, operating, leasing, subleasing globe cinema no 2 public toilet pending the hearing of the application/suit ( <b>Business hustler and Opportunities</b> )	Soita & Associates Advocates	5,000,000	As at when Budget is Available	The matter is yet to be finalised
6	Elrc E529/23 Dryvon Otieno Magerenge & 6 Others Vs NCC & 2 Others. The claimant is seeking a declaration that he was unlawfully terminated from employment	Donea Juma Advocates	3,100,000	As at when Budget is Available	The matter is yet to be finalised
7	HC COMM 312/19 Rio Holdings Ltd Vs Perez Wellington Joseph, Ncc. This is an application seeking to enjoin interested parties in the suit. (Environment)	Otieno Company Advocates	4,223,800	As at when Budget is Available	The matter is yet to be finalised
8	ELRC E509/23 Wabuyabo Flavin Alex& 27 Others Vs	Soita & Associates Advocates	8,310,360	As at when Budget is Available	The matter is yet to be finalised
9	Nairobi City County & 2 Others. The claimants are seeking orders restraining the respondents from terminating their employment contracts.		2,300,000	As at when Budget is Available	The matter is yet to be finalised
10	CMCC 3428/13 Charles K Munyitaya & Anor Vs Nairobi City County. The applicant is seeking injunction restraining the defendants from interfering with the premises K5/2743(S/R) occupied by the plaintiff in Jerusalem estate. Housing	Wokabi Murage Advocate	3,500,000	As at when Budget is Available	The matter is yet to be finalised
11	MISC APP E171/23 MISC APP E171/23 Bill of cost (Finance)	Koceyo & Co Advocates	29,000,000	As at when Budget is Available	The matter is yet to be finalised
12	PPRB 47/23 Star Discover Insurance Ltd Vs Nairobi City County, Cs & Anor. The applicant is seeking orders against the tender No. NCC/PSM/T/329/2022 for provision of comprehensive medical cover for	Kihara & Wyne	700,000	As at when Budget is Available	The matter is yet to be finalised

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	NCC staff for FY 2023-2024 is open to under writers only. <b>(Procurement)</b>				
13	ELC E010/23 James Godfrey Wachira & 2 Others Vs Nairobi City County & 2 Others This is a dispute over Lr no 36/V4/344 Eastleigh for Nrb block 50/627 (Lands)	Soita & Co Advocates	1,100,000	As at when Budget is Available	The matter is yet to be finalised
14	MCELRC E1143/23 Benjamin Ndede Vs Nairobi City County, Ag. The claimant is seeking order for specific performance for unused uniform, overtime, paye and pension among others. (Ncpsb)	Kerosi & Company Advocates	1,100,000	As at when Budget is Available	The matter is yet to be finalised
15	ELC E016/23 The plaintiff is seeking an order declaring them the rightful owner of plot Lr 209/11373/209 Eastleigh. (Lands)	Nerreo Advocates	8,000,000	As at when Budget is Available	The matter is yet to be finalised
16	BPRT360/20 Joyce Andia Isadia Vs Nairobi City County & Anor. The applicant is seeking orders to enjoin ncc and stay of execution of the ruling pending hearing and determination of the application and the suit. (Housing)	Bare & Associates Advocates	1,150,000	As at when Budget is Available	The matter is yet to be finalised
17	ELC E009/23 Realty Brokers Ltd Vs Nairobi City County & 4 Others. The plaintiff is seeking permanent injunction orders restraining the defendants, their servants and agents from interfering with ownership of land parcel known as Lr 209/10211 lands	Soita & Associates Advocates	1,600,000	As at when Budget is Available	The matter is yet to be finalised
18	ELC JR E021/22 Anju Alandin Chanadiri Vs Ncc. The applicant is seeking payment of Kshs. 1,146,219.64 being the decretal sum and interest plus the cost of the suit arising from HCCC 439/08 (Finance)	Kwanga Mboya & Co Advocates	1,240,000	As at when Budget is Available	The matter is yet to be finalised



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19	ELC MISC E096/20 Prof Tom Ojienda & Associates Vs Nairobi City County Payment of bill of costs taxed off at Kshs 208,257.12 Finance	Duwane & Wethow Co Advocates	7,300,000	As at when Budget is Available	The matter is yet to be finalised
20	ELC E146/20 Jesus Is Alive Ministries Vs Kenya Railway Corporation, Ncc. The plaintiff is seeking orders declaring him the lawfully registered owner of all that property known as Lr 209/6778 (Lands)	Kerosi & Co Advocates	750,100,000	As at when Budget is Available	The matter is yet to be finalised
21	ELC EPCC E001/23 Jaygee Ltd & Anor Vs Nairobi City County. The plaintiff is seeking orders for permanent injunction restraining the 1 <sup>st</sup> defendant by himself or anyone working under him directing all customers from obstructing free flow of traffic along close road and to stop noise pollution. <b>(Environment)</b>	Soita & Associates Advocates	44,230,000	As at when Budget is Available	The matter is yet to be finalised
22	ELC E015/23 John Waweru Nguru(Suing As Trustees Of Hosanna Worship Centre. The applicant is seeking a declaration be issued that the respondent action amounted to a breach and violation of its constitutional fundamental rights and freedoms and compensation for loss suffered. <b>(Lands)</b>	Bob & Bob Advocates	500,000	As at when Budget is Available	The matter is yet to be finalised
23	HC PET E275/23 Esther Katosi Kitundu Vs Nairobi City County & 2 others. The petition is seeking a declaration that she has a right to information and records in the respondent's custody with respect to land reference Nairobi/block83/14 (Lands)	Ondieki Advocates	350,000	As at when Budget is Available	The matter is yet to be finalised
24	ELRC E153/23 Caroline Wambui Mwangi Vs Nairobi City County & 2 Others. The petitioner is seeking an order for declaration that the occupation of Ncc county attorney after 31 <sup>st</sup> December 2022 violates articles 1,2(1),3(11),10,41 and 259 of the constitution. <b>Ncpsb</b>	Adrian Kamotho Njenga & Co Adv	12,238,000	As at when Budget is Available	The matter is yet to be finalised



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25	ELC E138/23 Diaspora Estate Ltd	Kisaka &Shale Advocates	500,000	As at when Budget is Available	The matter is yet to be finalised
26	Vs Justin Nyaga Maina,Ncc. The plaintiff is seeking a declaration that he is the registered owner of all that property known as Nairobi block 107/1/1119 situate at umoja estate Nairobi county. (Lands)	Boniface Waweru	-	As at when Budget is Available	The matter is being handled by inhouse counsel
27	MCELC E288/23 Samuel Mogaka Ocharo-Vs-Ncc Permanent Injunction restraining the defendants, her Agents, Servants, representatives and/or assigns from trespassing, encroaching interfering or erecting structures on space situated along Elgon/Upper Rise on plot L.R 209/14159. (Lands)	Soita Associates Advocates	4,200,000	As at when Budget is Available	The matter is yet to be finalised
28	MISC APP E102/23 George Abauka Dulu-Vs-Ncc & 2 Others. Conservatory order to issue and or stay of the enforcement and any further enforcement by 2nd Respondent with of the enforcement notice dated 17th July 2023. (Lands)	Fredrick Achola	-	As at when Budget is Available	The matter is being handled by inhouse counsel
29	CMCC E2302/23 Martin Machua Munene-Vs- Ncc. Special damages of Kshs 4,112 general damages for pain suffering and loss of amenities plus cost of the Suit (Lands)	Mary Komo	10,000	As at when Budget is Available	The matter is yet to be finalised
30	ELC. E284/23 Morris Munaweza Isiye-Vs-Ncc. Temporary injunction against the defendants from trespassing Plot Numbers M/6, Tassia Phase 111 and 97/M/7 Tassia. (Lands)	Bare & Associates Advocates	1,100,000	As at when Budget is Available	The matter is yet to be finalised
31	HC P0ET5 E 246/23 Janet Muthoni, Tunza Mtoto Coalition-Vs-Ncc. Orders of injunction restraining the respondents from implementing the public primary school feeding program launched on 20th June 2023.Education	Okatch & Partners Advocates	5,000,000	As at when Budget is Available	The matter is yet to be finalised

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32	Charles Waithaka Rubia-Vs-Ncc	Okatch & Partners Advocates	1,050,000	As at when Budget is Available	The matter is yet to be finalised
33	HC MIS Rift Valley Railways Workers Union(K)-Vs-Ncc C E629/23 Order seeking to have 3 <sup>rd</sup> Respondent to table in Court the names or the Deed of Appointments of all the nominated Trustees as were forwarded to the 2 <sup>nd</sup> Respondent for approval and validation <b>Governor's office</b>	Okatch & Partners Advocates	550,000	As at when Budget is Available	The matter is yet to be finalised
34	MISC 391/18 Kwengu & Company Advocates-Vs-Golda Lida Limited Foton Egs. Order seeking execution against NCC for payment of Kshs.142, 064,075 for the decree against the County government in HCCC NO. 588/15 (Finance)	Soita Associates Advocates	111,736,842	As at when Budget is Available	The matter is yet to be finalised
35	APPEAL 56/23 Enerco Energy Consultancy Ltd-Vs-Ncc. Appeal on Tender NO.NCC/ENV/RFP/287/2022-2023 for waste to Energy Processing Plant at Dandora Dumpsite (Procurement)	Kihara & Wyne	9,064,384	As at when Budget is Available	The matter is yet to be finalised
36	ELC E042/23 Rahim Dharani-Vs-Canaan Delopwers Ltd. Order of injunction to restrain the Defendant from proceeding with the proposed development on property LR NO. 205/76 Riverside Lane (Urban planning)	Soita Associates Advocates	1,000,000	As at when Budget is Available	The matter is yet to be finalised
37	ELC PET E002/23 Lawrence Tony Kuria-Vs-County Government of Nairobi & Others. Prohibition restraining agents from approving physical development or issuing developers permission or change of use on property No.LR DAGERERI/RIRUTA/735 (Urban planning)	Soita Associates Advocates	1,350,000	As at when Budget is Available	The matter is yet to be finalised



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38	ELC E140/23 Teresia Njoki-Vs-Mary Mukonyo Githuka & 3 Others. Order of declaration that the Plaintiff is the bonafide legal owner and Allotee of Huruma Mathare Development project infill Plot No. K85A measuring Approx. 0.016ha and situated in HURUMA within Nairobi City County. <b>(Lands)</b>	Morara Onsongo	3,300,000	As at when Budget is Available	The matter is yet to be finalised
39	CMELC E359/23 Super Commodities Ltd-Vs-James Rasama, Ncc. Temporary injunction against the 1st Defendant from carrying out any construction works on Parcel Land No.LR/27/10 (Urban planning)	Kisaka & Shaile Advs	300,000	As at when Budget is Available	The matter is yet to be finalised
40	ELC PET E9/23 Advin Muthoni Mbae-Vs-Ncc -Temporary injunction staying the 1 <sup>st</sup> Defendant decision to award NCC/ENU/287/A.I 3882/2022-2023 to design , build, operate, maintain and transfer a waste to energy processing plant at Dandora Dumpsite. <b>(Environment)</b>	Kihara & Wyne Advs	2,100,000	As at when Budget is Available	The matter is yet to be finalised
41	SCCC E625/23 Hosea Mwangi Muunga-Vs-Ncc. Claim of unpaid money for unissued uniform and soap amounting to Kshs, 138,475.00 upon retirement (Human resource)	Emma Nyauma	-	As at when Budget is Available	The matter is being handled by inhouse counsel
42	MC SCC E143/23 Muhany'e Kivungi Nzyoki-Vs-State Law & Medical Officer Ncc. Order for exhumation of the body of Faith Cheptoo Kiptum buried at Langata Cemetery and be preserved at City Mortuary waiting Burial (Health)	Leah Kemunto	-	As at when Budget is Available	The matter is being handled by inhouse counsel
43	ELC PET E005/23 Sitima Holdings Ltd Crossnet Ltd & Others-Vs-Ruaraka Housing Estate/Ncc. Order restraining the 1 <sup>st</sup> Respondent from transferring, selling, constructing, erecting, building on NBI BLOCK 245/342 (FORMALY LR.8393/39 until the determination of Suit <b>(Lands)</b>	Wema Advocates	1,000,000	As at when Budget is Available	The matter is yet to be finalised



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44	HC PET E308/23 Joseph Ihugo Mwaura, Geoffrey Ngunjiri Wainaina-Vs-Ncc & 4 Others. A declaration that the 1st and 3rd Respondent actions to evict the petitioners from NBI LR NO. 209/6705 was unconstitutional (Markets)	Boniface Waweru	2,000,000	As at when Budget is Available	The matter is being handled by inhouse counsel
45	HCJR E132/23 Francis Njoroge Mwangi & Ncc -Order of certiorari seeking to bring to the High Court for quashing the enforcement which was issued by the respondent dated 16 <sup>th</sup> August 2023 served on 23 <sup>rd</sup> August ref. 2056 developer/owner/occupier Maasai Road. <b>(Physical planning)</b>	Sagana Biriq Advocates	2,100,000	As at when Budget is Available	The matter is yet to be finalised
46	ELC PET E012/23 David Mwangi Muthee & 5 Others-Vs-Ncc - Conservatory Order restraining 1 <sup>st</sup> , 2 <sup>nd</sup> , 3 <sup>rd</sup> and 4 <sup>th</sup> respondents from further demolition, destroy, dig, Excavate, construct, dispose, transfer or on in any way interfere with the said suit known as Land Reference No. Eastleigh 36/275. <b>(Lands)</b>	Ombok Owuor Avds	4,150,000	As at when Budget is Available	The matter is yet to be finalised
47	ELC E318/21 John Irungu Huma-Vs-Plateau Residents Association - Order for contempt of dis-abeyance of Court Orders issued on 6th July, 2023 by Hon. JOA ANGOILE. <b>(Lands)</b>	Komo	-	As at when Budget is Available	The matter is being handled by inhouse counsel
48	HCCC HR PET E3334/23 Nyong'o Omondi-Vs-Canaan Escada Ltd, Ncc & Others. Temporary injunction restraining the 1st & 2nd Respondents from pumping & supplying contaminated borehole water at Escada Apartments on LR NO. 18701*1134. <b>(Environment)</b>	Emma Nyauma	-	As at when Budget is Available	The matter is being handled by inhouse counsel
49	HC JR ELC E002/23 Wagooy Merchants Ltd-Vs-Ncc. Order for leave to apply an order of Mandamus to issue the applicant with stamped	Salim Aomar & Co. Advs	2,000,000	As at when Budget is Available	The matter is yet to be finalised

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	and approved architectural and structural plan (Planning)				
50	MISC APP E002/23 Prof.Tom Ojienda & Associates-Vs-N.C.C (Arising From Gladys Njeri Mwangi -Advocate-client Bill of Cost (Finance)	Komo Counsel	9,393,671	As at when Budget is Available	The matter is being handled by inhouse counsel
51	MISC APP E260/23 Prof.Tom Ojienda & Associates-Vs-N.C.C - Advocate-client Bill of Cost (Finance)	Emma Nyauma	5,539,750	As at when Budget is Available	The matter is being handled by inhouse counsel
52	MISC APP E274/23 Prof.Tom Ojienda & Associates-Vs-N.C.C (Arising From Bernard K.Gatheka) - Advocate-client Bill of Cost (Finance)	Komo Counsel	124,994	As at when Budget is Available	The matter is being handled by inhouse counsel
53	MISC APP E277/23 Prof.Tom Ojienda & Associates-Vs-N.C.C (Arising From Sarahbukh) Patel - Advocate-client Bill of Cost (Finance)	Achola Counsel	330,389	As at when Budget is Available	The matter is being handled by inhouse counsel
54	MISC APP E275/23 Prof.Tom Ojienda & Associates-Vs-N.C.C((Arising From Natural Markets Ltd -Advocate-client Bill of Cost (Finance)	Kihanya counsel	-	As at when Budget is Available	The matter is being handled by inhouse counsel
55	MISC APP E280/23 Prof.Tom Ojienda & Associates-Vs-N.C.C((Arising From George Kamau Muhoho -Advocate-client Bill of Cost (Finance)	Kihanya counsel	-	As at when Budget is Available	The matter is being handled by

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					inhouse counsel
56	EX-MISC APP E099/23-Advocate Prof.Tom Ojienda & Associates-Vs-N.C.C((Arising From Mabacha Ltd - client Bill of Cost (Finance)	Achola Counsel	-	As at when Budget is Available	The matter is being handled by inhouse counsel
57	MC ELC E344/23 Antony Ngachu & Others-Vs-James Kariuki & Others. An Order for permanent injunction against Defendant or any other person whosever from interfering with occupation of NAIROBI BLOCK 118/278. (Lands)	Okatch & Partners Advs	600,000	As at when Budget is Available	The matter is yet to be finalised
58	SC COMM E6915/23 Development Enterprise Ltd-Vs-Ncc,Mbagathi Hospital Breach of contract sum of Kshs. 797,460. (Procurement)	Leah Kemunto	797,460	As at when Budget is Available	The matter is being handled by inhouse counsel
59	CAUSE E657/476/23 Kangudo Market Traders & Co.Society Ltd-Ncc,Director Of Co-Operstives - Temporary injunction suspending the Annual general meeting. (Co-operatives)	Cheruiyot counsel	-	As at when Budget is Available	The matter is being handled by inhouse counsel
60	MISC APP E276/23-Bill of Cost Prof.Tom Ojienda & Associates-Vs-N.C.C (Finance)	Fredrick Achola counsel	272,081	As at when Budget is Available	The matter is being handled by inhouse counsel
61	MISC APP E279/23-Bill of Cost Prof.Tom Ojienda & Associates-Vs-NCC (Finance)	Fredrick Achola counsel	279,389	As at when Budget is Available	The matter is being handled by inhouse counsel



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62	ELC CIVIL SUIT NO. E081/23 Muhoroto Self-Help Group-Vs-Ncc, Edeville development Co. Order to Register the Plaintiff as the lawful owner of Nairobi /Block/82/7814 among other prayers. (Lands)	C. M Ongoto	3,000,000	As at when Budget is Available	The matter is yet to be finalised
63	ELC E430/22 Estuarine Estates Ltd-Vs-Edwin Lorina Koitaki. A permanent injunction restraining the defendants from Leasing, selling of all that property known as LR NO.214/253 (Lands)	C. M Ongoto	2,000,000	As at when Budget is Available	The matter is yet to be finalised
64	MC ELC E328/23 Abdi Hillow Abraham & 8 Others-Vs-Ricardo Nyawira -A permanent injunction restraining the defendants from remaining on or continuing occupying of the land Plot no. NAIROBI/BLOCK/97/765 (Lands)	Jamal Bake & Co.Advs	5,000,000	As at when Budget is Available	The matter is yet to be finalised
65	ELC PET E014/23 Embakasi Youth Jua Kali Project-Vs-Registered Trustee of Edalvale, Ncc. Permanent injunction restraining the 1st Respondent whether by itself, agent's employees from harassing the Applicant on the LR 12293/7(NOW LR NO.25801) (Lands)	Keceyo & Associates Advs	700,000	As at when Budget is Available	The matter is yet to be finalised
66	ELRC E180/23 Kuco-Vs-Ncc,Ncpsb. Orders against the 1st & 2nd respondent advertising, interviewing, recruiting for any position of new clinical officer. (Ncpsb)	Makallah Theuri & Co.Advs	6,000,000	As at when Budget is Available	The matter is yet to be finalised
67	HC PET E365/23 Edward Mwaura Kinyanjui-Vs NCC, DPP. Order to admit the petitioner Joseph Wakili Kambo to anticipatory bail. (Prosecution)	Leah Kemunto	-	As at when Budget is Available	The matter is being handled by inhouse counsel
68	ELC E359/23 Ilade Oil Company-Vs- NCC. Temporary injunction restraining the defendant from demolishing or interfering with	Mms Advs	900,000	As at when Budget is Available	The matter is yet to be finalised

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	possession of property LR5989/208 on Northern bypass Nairobi (Urban planning)				
69	PET E344/23 Loise Langat Nundu-Vs-Pumwani Maternity Hospital. Medical negligence and compensation. (Finance)	Gitonga Counsel	-	As at when Budget is Available	The matter is being handled by inhouse counsel
70	JR E087/23 Republic-Vs-Ncc Exerty Ktk Advs. Mandamus to compel the County to honor the decree in MISC APP E080/20. (Finance)	Bare & Co. Advs	7,807,340	As at when Budget is Available	The matter is yet to be finalised
71	JR E086/23 Republic-Vs-Ncc Exerty Ktk Advs. Mandamus to compel the County to honor the decree in MISC APP E0108/20. (Finance)	Gitonga Counsel	-	As at when Budget is Available	The matter is being handled by inhouse counsel
72	ELC E078/23 Philip Kibet Tonui-Vs-Ncc & 3 Others. Permanent Injunction restraining The Defendants from entering, remaining or continuing to occupy LR No Nairobi/Block 263/3071 Situated Within Villa Franca. (Lands)	Ndalila & Co. Advs	800,000	As at when Budget is Available	The matter is yet to be finalised
73	JR E146/23 The Alluminator Ltd-Vs-Ncc -Leave to apply order of Mandamus to compel the Respondents to comply with the orders of the Honorable Court. (Finance)	Conrad Law Advs	9,500,000	As at when Budget is Available	The matter is yet to be finalised
74	ELC CASE NO. E96/23 Rhapta Road Investiment Ltd-Vs-Ncc Permanent Injunction restraining The Defendants from encroaching or amalgamating, disposing of Land parcel known LR No.21/1/46/1 (Lands)	K.K & Co.Advs	2,800,000	As at when Budget is Available	The matter is yet to be finalised



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75	MC ELRC NO.E1325/23 Racheal Nyambura Kimani-Vs-Ncc -Unfair and unlawful dismissal (Ncpsb)	Cheruiyot	8,664,480	As at when Budget is Available	The matter is being handled by inhouse counsel
76	SC CMM E773/23 Davemart Enterprises Ltd-Vs-Ncc & Mbagathi Hospital -Breach of contract in the Sum of Kshs. 679,680 for value of goods supplied and not paid for (Health)	Abraham Gitonga	679,680	As at when Budget is Available	The matter is being handled by inhouse counsel
77	PET NO. 3861/23 Ezekiel Otieno Suing On His Behalf of General Public-Vs-Ncc & Anor. Injunction to issue to the 2nd defendants from releasing to the 1st Respondent with regards to Tender Contract No. NCC/WDF/T/160/2022-2023. (Procurement)	W & M Advs	17,850,368	As at when Budget is Available	The matter is yet to be finalised
78	MISC E4554/23 In The Matter of Public Health Mortueies Rules 1991(NCC). Application to dispose unclaimed bodies at city mortuary and Mama Lucy Hospital. (Health)	Waweru counsel	-	As at when Budget is Available	The matter is being handled by inhouse counsel
79	MCC E3944/23 Sign Ventures Marketing Ltd-Vs-NCC -Order of injunction restraining the Defendant, from disposing, occupying, the applicant's property (Mobility)	Waweru counsel	50,000	As at when Budget is Available	The matter is being handled by inhouse counsel
80	ELC E110/23 Lalita Morjaria Vijay Morjaria-Vs-Ncc. Permanent injunction restraining the Defendant by itself, agents, servant's employees from trespassing onto the property 209/13426 situated in Nairobi CBD (Lands)	L.M.Njeru Co.Advs	4,000,000	As at when Budget is Available	The matter is yet to be finalised



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81	SCC COMM E8015/23 Davemart Enterprises Ltd-Vs-Ncc, Mbagathi Hospital -Breach of contract in the Sum of Kshs. 652,545 (Health)	Fredrick Achola counsel	652,545	As at when Budget is Available	The matter is being handled by inhouse counsel
82	MISC APP E934/23 David Ndere & 4 Others-Vs-NCC & 3 Others - Exhumation at Langata Cemetery Nairobi. (Health)	Boniface Waweru counsel	-	As at when Budget is Available	The matter is being handled by inhouse counsel
83	MISC APP E213/23 David Ndere & 4 Others-Vs-NCC & 3 Others. Exhumation at Langata Cemetery Nairobi (Health)	Boniface Waweru counsel	-	As at when Budget is Available	The matter is being handled by inhouse counsel
84	ELC NO. E168/23 Mustafa Abdi-Vs-Antony Komo,Ncc-Declaration that the defendant's invasion & occupation of L.R 29663 NAIROBI COUNTY is null, void & illegal for all intents & purposes that the Plaintiff is the lawful owner of L.R NO. 29669 I.R NO. 168596. (Lands)	Adrian Kamotho	3,200,000	As at when Budget is Available	The matter is yet to be finalised
85	ELRC NO. E195/23 Dinah Wendy Wekosa-Vs-Ncc. Order to adopt a judgment of the Court award of the Directorate of occupational Safety & Health Officer issued (Health)	Waweru counsel	-	As at when Budget is Available	The matter is being handled by inhouse counsel
86	CIVIL CASE NO E4629/23 Harun Njuguna & 2 Others-Vs-Ncc. Permanent injunction restraining the defendants from evicting, entering the plaintiff business along lower kabete road reserve at spring valley. (Security & compliance)	Nerreo Associates	550,000	As at when Budget is Available	The matter is yet to be finalised

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87	HC JR E113/23 Nancy Waja Gatabaki & Others-Vs-Ncc.Order of certiorari to move into the court for purpose of quashing the decision of the Director Planning Compliance & Enforcement, NCC on L.R 5980/1 situated at Kiambu Road. (Urban planning)	Ambok Owuor	1,300,000	As at when Budget is Available	The matter is yet to be finalised
88	ELC PET.E121/23 Millennium Gardens Management Ltd-Vs-Metricon Home Nairobi Co. Ltd. Conservatory Orders restraining the Respondent either by itself, servants, agent or employees from continuing with construction of the proposed block or apartments on LR 330/115 (Urban planning)	Esa Advs Llp	6,000,000	As at when Budget is Available	The matter is yet to be finalised
89	MISC APP E1635/23 Nairobi City County –Vs-V. Nyaboke -Order of DNA Sample Analysis (Health)	Boniface Waweru counsel	-	As at when Budget is Available	The matter is being handled by inhouse counsel
90	ELC PET E019/23 Utawala Cresent Welfare Association -Vs-Nccc & 3 Others. Conservatory Orders restraining the 1ST & 2ND Respondent from playing live music, streamed music or any other music within Wallet Bar & Restaurant (Environment)	Kussow & Co. Advs	200,000	As at when Budget is Available	The matter is yet to be finalised
91	CMCC 7968/21 Adsite Limited-Vs-Nairobi Metropolitan Ncc (Old File Nairobi Metropolitan). Injunction restraining the Defendant from removing or interfering with the Plaintiff billboard structure located along James Gichuru road outside Aristocrat house. (Licensing)	Hassan Alawi	500,000	As at when Budget is Available	The matter is yet to be finalised
92	CM ELC E440/23 Eunice Wanguru & Anor-Vs-Ncc & Anor. Permanent injunction restraining the Defendant interested party, agent, employees from interfering with public	Mma Advs	1,489,400	As at when Budget is Available	The matter is yet to be finalised

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	enjoyment of CP/FP/zone Plots 10A & 11A in Makongeni Ward (Lands)				
93	SCCC E5591/23 Irine Auma Machangoh-Vs-Ncc, George Gitonga. This is a claim for special and general damages for injuries sustained by the dangerous driving occasioned by the driver of motor vehicle 47CG 190A owned by Nairobi city county. (Mobility)	Abraham Gitonga counsel	726,190	As at when Budget is Available	The matter is being handled by inhouse counsel
94	ELC PET E004/23 Raphael M. Nzomo-Vs-Ncc. Permanent injunction restraining the 1st respondents themselves, agents from undertaking construction upon L.R 330/478 situated along Kaunda road (Urban planning)	Ondieki A.Hashi & Co. Advs	9,000,000	As at when Budget is Available	The matter is yet to be finalised
95	ELC E110/23 Rhapta Road Inestment Ltd-Vs-Ncc. Permanent injunction restraining the defendants from possessing the land known as L.R NO. 21/1/46/1. (Lands)	Chesikaw & Kiprop Co. Advs	1,250,000	As at when Budget is Available	The matter is yet to be finalised
96	ELRC E196/23 Brian Adhiambo Ogeya-Vs- Ncc -Order of declaration that the Respondent has no right or reason to effect unilateral salary deduction from the respondent without his knowledge. (Health)	Abraham Gitonga	1,091,140	As at when Budget is Available	The matter is being handled by inhouse counsel
97	ELRC E904/23 Kenya Medical Practitioner, Permacist & Dentist Union. A declaration that the 3rd circular from its then vice chairman, fully applied to 3rd to 115th interested parties employed AT entry level between May 2019 & 3RD august 2021 (Health)	Mms Advs	16,609,160	As at when Budget is Available	The matter is yet to be finalised



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98	ELC E161/23 John Patterson Owino, Elijah Ndoga & Anor-Vs-The Board of Trustees NSSF NCC. Order of permanent injunction against the defendants from interfering with the land parcel in question. (Environment)	Chesikaw & Kiprop Advs	50,100,000	As at when Budget is Available	The matter is yet to be finalised
99	ELC PET E022/23 Ramadhan Adilan Mahmud-Vs-Al Madaar Trading Co. Ltd Nairobi. Mandatory injunction against the 1st and 2nd respondent compelling them to repair the drainage lines (Environment)	K.K Njenga Advs	1,200,000	As at when Budget is Available	The matter is yet to be finalised
100	ELC PET E021/23 Embakasi Youth Jua Kali Project-Vs- National Land Commission, Ncc. Order of injunction restraining 1st Respondent from erecting any more building on L.R.NRB BL 82/732, Denholm. (Urban planning)	Zadarack Achoki & Co.Advs	44,753,333	As at when Budget is Available	The matter is yet to be finalised
101	MCC E4879/23 KNH-Vs-NCC. Order to dispose of unclaimed bodies (Health)	Boniface Waweru counsel	-	As at when Budget is Available	The matter is being handled by inhouse counsel
102	MC COMM E009/23 Philip Mugambi Ntika-Vs-Hawi Gichuhi,Ncc. Order of injunction against the Defendants from closing shop no. A4 Shauri Moyo & interfering with plaintiff, applicant occupy. (Business hustler and opportunities)	Julius Cheruiyot counsel	-	As at when Budget is Available	The matter is being handled by inhouse counsel
103	ELC NO. E279/19 Ibrahim Farroq Muigai-Vs-Jedith Chewpkoech Juma. Order that the 1st defendant is the lawful owner of all that property known as LRNo.36/V11/744 house B-7/5 Pumwani (Land)	Julius Cheruiyot counsel	-	As at when Budget is Available	The matter is being handled by inhouse counsel

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104	ELRC NO. E211/19 Kenya Ass of Health Adm-Vs- NCC, NCPSB - Order of certiorari to quash the recruitment and subsequent appointment for the position of director health administration (Health)	Nduli & Co.Advs	615,900	As at when Budget is Available	The matter is yet to be finalised
105	SCC COMM E9139/23 Davemart Enterprises Ltd –Ncc, Mbagathi Hospital -Breach of contract of Kshs. 451,973 (Health)	Abraham Gitonga counsel	451,973	As at when Budget is Available	The matter is being handled by inhouse counsel
106	ELRC E972/23 KNUND -Vs- NCCG. A declaration that the grievants employed by Respondents under local agreement terms of service were commuted to permanent and pensionable employment terms. (Ncpsb)	Okatch & Partners Advs	500,000	As at when Budget is Available	The matter is yet to be finalised
107	ELC PET E006/23 Mbaazi Avenue Residents-Vs- Ncc & 2 Others. Order of declaration that the decision by Abundant blessing to construct 18 <sup>th</sup> floor, 288 residential apartments and duplexes on LR NRB/BLOCK ...did not have meaningful public participation ( <b>Urban planning</b> )	Conrand Law Advs	1,100,000	As at when Budget is Available	The matter is yet to be finalised
108	JR ELC MISC 357/16 George Kamande Ndungu-Vs- The County Secretary, Ncc. Order of Mandamus to compel the County Secretary, Chief Officer Finance to pay Kshs. 238,924 taxed on 19.7.2018 (Finance)	Achola Counsel	238,924	As at when Budget is Available	The matter is being handled by inhouse counsel
109	ELC E140/23 Apostolic Faith Church-Vs-Ncc. Order for permanent injunction against the Defendant from claiming or trespassing into parcel L.R NO. Dagoretti /mutuihi.524 (Lands)	C.M Ongoto	3,500,000	As at when Budget is Available	The matter is yet to be finalised

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110	ELC NO. E184/23 Jean Wamaita Kagia-Vs-Ncc & 4 Others. Order to change the user of HSE NO.3 erected on property no. L.R 330/962 Block 14/273 was cost compliant. (Environment)	C M. Ongoto	1,200,000	As at when Budget is Available	The matter is yet to be finalised
111	CC E4671/23 John Mukuria Gachucha-Vs-Nairobi City County. Injunction against the defendant interfering with the plaintiff business (Business & hustlers' opportunities)	Zadarack Achoki & Co. Advs	750,000	As at when Budget is Available	The matter is yet to be finalised
112	HC PET E499/23 Embakasi North Must Charge-Vs-Nairobi City County. Order directing the 1st respondent to ensure that Dandora estate are provided with continuous adequate clean affordable running water. (Environment)	Roba & Associates	300,000	As at when Budget is Available	The matter is yet to be finalised
113	ELC NO. E317/23 Bruno Mutwiri-Vs-Nairobi City County. Declaration that the plaintiff is the sole bonafide & exclusive proprietor of plot no.86 komarock east housing estate. (Lands)	Cheruiyot counsel	-	As at when Budget is Available	The matter is being handled by inhouse counsel
114	HC PET E162/23 Austhetic Ltd & 3 Others-Vs-Ncc. Order of judicial review in the nature of prohibition to prohibit petitioner's investigation by the Respondents over the subject matter. (Urban planning)	Zadarack Achoki Advs	400,000	As at when Budget is Available	The matter is yet to be finalised
115	JR MISC E034/24 Amiha Investment Ltd-Vs-Nairobi City County -Order prohibiting the respondent from harassing intimidating arresting the applicant in any prejudicial manner (Urban planning)	M.J Okumu	-	As at when Budget is Available	The matter is being handled by inhouse counsel
116	CMCC E5121/23 Adsite Ltd-Vs-Ncc,Badgu Ahmedqadar -Permanent injunction against the defendants	Zadarack Achoki Advs	11,000,000	As at when Budget is Available	The matter is yet to be finalised



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117	HC PET E504/23 Eliud Ondienga Magara-Vs-Ncc, Transliner Galaxy Sacco Ltd -An order prohibiting the Respondent from interfering with the interested party's operating permit alongside its business. (Transport)	Zadack Achoki	100,000	As at when Budget is Available	The matter is yet to be finalised
118	ELC NO. E199/23 Mini Holdings L Td-Vs-Nairobi City County - Permanent injunction restraining the defendant their agents from trespassing or possessing land known as l.r.no. 209/9598 located along kangudo road. (Lands)	Mms Advs	3,300,000	As at when Budget is Available	The matter is yet to be finalised
119	ELRC E1007/23 Kenya County Government Workers Union-Vs-Ncc -Declaration that the respondent's decision contained in letter dated 29. 11.23 suspending 3 of claimants. (Ncpsb)	Mwamuye Mzungu & Co. Advs	100,000	As at when Budget is Available	The matter is yet to be finalised
120	ELC JR MISC 134/23 Rebecca Wambui Muigai-Vs-Nairbi City County -Order of prohibition and mandamus prohibiting the 1 <sup>st</sup> respondent from allocating the 2 <sup>nd</sup> respondent pick up and dropping slots along Ronald Ngala street in front of the applicants shops (Transport)	Abraham Gitonga counsel	50,000	As at when Budget is Available	The matter is being handled inhouse with internal advocate
121	MC ELC E528/23 Peter Kithaka Matata-Vs-Nairobi City County -A declaration that the acts of the 1st defendant's employees of alteration in respect to stall number 27 at Kariokor market is illegal, unlawful, un procedural, irregular and void. (Market)	Fredrick Achola counsel	5,000,000	As at when Budget is Available	The matter is being handled by inhouse counsel
122	ELC JR E012/23 Waska Company Ltd-Vs-Director Planning Compliance, Ncc -Leave to apply for judicial review proceedings against the respondent. (Urban planning)	K.K.A Law Advocates	2,150,000	As at when Budget is Available	The matter is yet to be finalised
123	MC ELC E515/23 Karuru Martin & Other-Vs-Ncc -A declaration that the 1st and the 2nd defendants breached the plaintiff. (Planning)	Fredrick Achola counsel	-	As at when Budget is Available	The matter is being handled

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					by inhouse counsel
124	ELC PET E026/23 Lucy Muthoni Githire-Vs-Hon Johnson Sakaja-Ncc -order restraining the respondents from evicting, fencing or dealing any further with the suit property LR 282223/33(LR 161418),28223/33(LR 161416 original 5980/3 whether by themselves, agents or any such person working under them. <b>(Lands)</b>	Kka Law Advocates	1,800,000	As at when Budget is Available	The matter is yet to be finalised
125	MCC E123/23 Charles Kimani Mwangi-Vs-Ncc -An order for declaration that the detainment of motor vehicle KCP 236J belonging to the plaintiff with no explanation was unreasonable, irrational, unfair, unlawful, malicious and contrary to the law. <b>(Transport)</b>	Mary Komo	2,000,000	As at when Budget is Available	The matter is being handled by inhouse counsel
126	HC JR MISC E141/23 Mary Njuguni Mutura-Vs-Ncc -Order of mandamus compelling the respondent to comply with the decree issued in CC 8845/16 of Kshs 14,750,000. <b>(Finance)</b>	Meg Advocates	25,100,000	As at when Budget is Available	The matter is yet to be finalised
127	JR MISC APP E180/23 James Kioi Wambugu-Vs-Ncc(Old Matter)-Judicial review	Mutua Nyongesa Muthoka	2,200,000	As at when Budget is Available	The matter is yet to be finalised
128	ELC PET E007/23 Kings Millenium Management Ltd Vs Ncc -An order for declaration that the structures erected along road reserve along Moses Tanui road are illegal and have been constructed without requisite permit. <b>(Planning)</b>	Karanja Partners Advs	800,000	As at when Budget is Available	The matter is yet to be finalised
129	ELC PET E007/23 Kennedy Kariuki Munyua & Others Vs Ncc -A declaration that the respondents action of blocking the natural drainage system through plot L.R 2259/450 Ndege Lane violates the constitution <b>(Environment)</b>	Koceyo & Company Advocates	500,000	As at when Budget is Available	The matter is yet to be finalised



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130	MC COMMSU E1022/23 Atlas Plumbers & Builders (K) Ltd-Ncc - Claim of payment of money saved on service rendered for rehabilitation of plumbing. (Finance)	Julius Cheruiyot	5,000,000	As at when Budget is Available	The matter is being handled by inhouse counsel
131	MC ELC E541/23 Tamu Tamu Shop & 4 Others-Vs-Ncc -Plaintiffs are seeking permanent injunction restraining the defendants from evicting them on an open air garage. (Urban planning)	Abraham Gitonga	-	As at when Budget is Available	The matter is being handled by inhouse counsel
132	ELRC NO. E1045/23 George Khaemba Mukopi-Vs-Ncc -A claim for equitable order that the claimant be permanent n pensionable. (Ncpsb)	Givandan & Associates	400,000	As at when Budget is Available	The matter is yet to be finalised
133	ELC E010/24 Eastern Thome Self Help Group-Vs- NCC -Strict prohibition of construction which is against the by-laws. (Urban planning)	C.Mongotoadv	4,000,000	As at when Budget is Available	The matter is yet to be finalised
134	ELCRCC E1022/23 Mercyline Odhiambo Obudho-Vs-Ncc & Ncpsb -Wrongful & un procedural holding of salary. (Ncpsb)	Koceyo & Co. Adv	3,500,000	As at when Budget is Available	The matter is yet to be finalised
135	ELRC E262/23 Nahashon Jonah Kiambi-Vs-Ncc -An application seeking leave to institute proceedings out of time against the Respondent. (Ncpsb)	Wilbroda Mackutwa	50,000	As at when Budget is Available	The matter is yet to be finalised
136	SCC COMM E757/24 Ketco Transport & Courier Services-Vs-Ncc. An order for specific performance requiring the Respondent to allocate the claimant No.1 loading zone along Dubois Road. (Mobility)	Wilbroda Mackutwa	440,000	As at when Budget is Available	The matter is being handled by inhouse counsel
137	MC ELC E446/23 Martin Gitonga-Vs-Ncc & Anor -Permanent injunction restricting the 1st Defendant from conducting any construction on the property known as L.R 15003/50 without the	Nyambura Kitela Kanini & Kyatha Adv	1,250,000	As at when Budget is Available	The matter is yet to be finalised



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	approval from the plaintiff. (Urban planning)				
138	ELC PET 2/24 Karim Sharall Kassam & 12 Others-Vs-Ncc & 12 Others. A conservatory order of temporary injunction stopping 1st, 2nd, 3rd & 4th Respondents from excavating or undertaking development on L.R 209/20729 CITY PART divide. (Urban Planning)	Jamal Bake & Co Advocates	6,000,000	As at when Budget is Available	The matter is yet to be finalised
139	HC JR MISC E008/24 Pro Tom Ojienda-Vs-Ncc -Order of Mandamus compelling the Respondents to pay applicant the decretal sum of Kshs. 5,112,445.24 (Finance)	Boniface Waweru	6,000,000	As at when Budget is Available	The matter is being handled by inhouse counsel
140	MC ELC 20/24 Leonard Omollo & 8 Others-Vs-Ncc & Anor -Permanent injunction restricting the 1st Defendant from conducting any construction on L.R NO.157/1/88 (Urban planning)	W.S.Ogola	850,000	As at when Budget is Available	The matter is being handled by inhouse counsel
141	HCCC E220/23 Sukhder S Signh-Vs-Ncc -Application to file suit out of time, special damages among other orders. (Lands)	Mma Advs	71,745,000	As at when Budget is Available	The matter is yet to be finalised
142	ELC EPJR E001/24 Northern Block Residents Ltd-Vs-Ncc, Mema & Anor-A declaration that the 3 <sup>rd</sup> Respondent assessment report application reference NO.35579 dated 15 <sup>th</sup> September 2022 violates the provisions of Regulation 21 & 22 of Impact assessment & Audit Regulations. (Environment)	Salim Omar Advs	1,300,000	As at when Budget is Available	The matter is yet to be finalised

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143	ELC NO. E029/24 Esther Wangari Mbichu-Vs-Ncc& 40 Others. Permanent injunction restraining the Defendant from conducting any construction on L.R 36/vii/136 amalgamated with L.R NO. 36/VII/125. (Lands)	Kisaka & Shallie Advs	600,000	As at when Budget is Available	The matter is yet to be finalised
144	ELC PET E001/24 Joginder Kaur Chadha Kuibir Chadha-Vs-Ncc & Anor. A declaration order that the actions of approval of development & change of user was illegal (Urban planning)	Boniface Waweru	-	As at when Budget is Available	The matter is being handled by inhouse counsel
145	MC E101/24 Janet Kerubo-Ncc, Medical Superintendant Mama Lucy. Orders jointly & severally for general damages for pain, suffering special damage cost of the suit among others(Health)	Leah Kemunto	-	As at when Budget is Available	The matter is being handled by inhouse counsel
146	MCCC E377/24 Matatu Crow Association Sacco-Vs-Ncc & La Trans Ltd. An order restraining the Defendants from harassing the employee, agents & members of plaintiff from interfering or blocking the plaintiff's vehicle. (Transport)	Shadrack Masaku	-	As at when Budget is Available	The matter is being handled by inhouse counsel
147	ELC NO E016/24 Dennis Nyingi Ngure-Vs-Ncc& Anor. An order of permanent injunction restraining the defendant, their servants from entering or erecting any structure on L.R NO.15400/163 Nairobi Soslah Estate. (Lands)	Ashivita Advs	100,000	As at when Budget is Available	The matter is yet to be finalised
148	ELC NO E049/24 Benson John Bankosky Kitonga-Vs-Ncc & Anor - An order for declaration that plot L.R 209/11373/209 Eastleigh belongs to the Plaintiff. (Lands)	Amolo & Gachuka	11,412,000	As at when Budget is Available	The matter is yet to be finalised
149	MC ELC E23/24 Antony Kangu Maina-Vs-Ncc -Order of injunction restraining the demolition of stalls elected on plot No. 209/8012, Mfangano lane. (Urban planning)	Mary Komo	1,308,000	As at when Budget is Available	The matter is being handled by

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					inhouse counsel
150	MCCC E3934/23 Margaret Muthoni Murage -Vs-Philip Otieno Nyatuge,Ncc - A conservatory order of injunction to temporary to issue prohibiting the respondent from transferring or selling plot no. 209/307 Umoja II zone 8. (Lands)	Abraham Gitonga	350,000	As at when Budget is Available	The matter is being handled by inhouse counsel
151	MC ELC EO57/24 James Kangori Kimiti&Anor-Vs-Ncc -Order of injunction restraining the defendants, agents from interfering with the Plaintiffs ongoing development on Dagoreti/Mutuithi/1314 Mutuithi 1316 among others. (Urban planning)	Fredrick Achola	300,000	As at when Budget is Available	The matter is being handled by inhouse counsel
152	CMCC E5377/24 Kenneth Maitha Ndinda-Ncc -Claim for general, special damages of Kshs. 5,500 plus costs. (Mobility)	Mary Komo	-	As at when Budget is Available	The matter is being handled by inhouse counsel
153	CM ELC E017/24 Peter Wambugu Mureithi-Vs-Joseph Musuni Tiampati -Third party notice. (Housing)	Mary Komo	20,000,000	As at when Budget is Available	The matter is being handled by inhouse counsel
154	ELC E083/24 Harishon B Oduor Chuga & 5 Other-Vs-Ncc -Order of injunction restricting the defendant's agents, employees from entering or evicting the plaintiff from the suit LR NO. 63/743 located along joseph Kangethe Rd property. (Lands)	Saende Advocates	1,800,000	As at when Budget is Available	The matter is yet to be finalised
155	BPRT E316/24 Harishon B Oduor Chuga & 59 Other-Vs-Ncc. Order of injunction restricting the respondent evicting tenants along joseph Kangethe road Jamhuri Estate. (Lands)	Wilbroda Mackutwa	1,500,000	As at when Budget is Available	The matter is being handled by



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					inhouse counsel
156	CONST PET E112/24-an order barring the Respondent from leasing or transferring the management of Jivanjee Iko Toilet. (Environment)	Fredrick Achola	100,000	As at when Budget is Available	The matter is being handled by inhouse counsel
157	HC JR MISC E023/24 Benson Kangara T/A Pinkstone Enterprises-Vs-Ncc -An order of mandamus compelling the Respondent to comply with the judgment & decree issued in C.C 502/16 Benson Kangata –vs-NCC (Finance)	Leah Kemunto	25,180,000	As at when Budget is Available	The matter is being handled by inhouse counsel
158	HC CMME E115/24 Manchester Outfittera Ltd-Vs-Ncc -A claim of outstanding amount of Kshs. 151,830,216 cost among other orders. (Finance)	Abraham Gitonga	25,470,905	As at when Budget is Available	The matter is being handled by inhouse counsel
159	MISC CIV APP E056/24 Prof. Tom Ojienda & Associates-Vs-Ncc -Bill of cost for Kshs. 5,933,435/- (Finance)	Shadrack Masaku	5,933,435	As at when Budget is Available	The matter is being handled by inhouse counsel
160	CONST PET E101/24 Francis Muriithi-Vs-Nema,Ncc & 4 Others - A declaration that the Respondents jointly & severally bleached their statutory dustus to the residents of mradi area Embakasi. (Urban planning)	To Be Updated	4,000,000	As at when Budget is Available	The matter is yet to be finalised
161	ELC E139/24 Langton Investments Ltd-Vs-Director Land Admin & 2 Others -An order for injuncion restraining 1st defendant from selling suit property being LR 28401. (Lands)	Wanjiku Maina & Co. Adv	600,000	As at when Budget is Available	The matter is yet to be finalised

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162	COMMSC E194/24 Apa Insurance Ltd-Vs- Ncc-declaration that the plaintiff & has all material times been entitled to insurance policy No 72/811/001989 & therefore not liable under any third party claim. (Transport)	Julius Cheruiyot	-	As at when Budget is Available	The matter is being handled by inhouse counsel
163	ELC E092/24 Arvind Kanji Pate Vs Ncc, Stratelaw and 3 Others. The Plaintiff is seeking an order for declaration that he is the bonafide and legal registered owner of suit property known as LR 2255/1 and 2255/2 situate in Karen. (Lands)	Wanjiku Maina & Co. Adv	11,000,000	As at when Budget is Available	The matter is yet to be finalised
164	CA E115/24 Thamia Investment Vs Bairobi City County & Others. An appeal originating from ELC 227/2009 consolidated with ELC 246/2009 Agnes Wanjiku vs Thamia Investment Ltd. (Lands)	Kwanga Mboya & Co Advocates	11,000,000	As at when Budget is Available	The matter is yet to be finalised
165	ELC E105/24 Abdulrahman Abdulkadir Abdi Vs Nairobi City County. The Plaintiff is seeking an order for permanent injunction restraining the Defendant by itself, servants, agents or workers or any of them howsoever from interfering with the Plaintiffs quiet use and enjoyment of suit premises. (Lands)	Winfred Ogutu	-	As at when Budget is Available	The matter is being handled inhouse with internal advocate
166	CONST PET E145/24 Robert Leroy Ochieng Vs Nairobi City County Nairobi County Assembly. The Plaintiff is seeking an order for declaration that the parking of motor vehicles by members of the 2 <sup>nd</sup> Respondent and other county assembly officials by the roadside outside designated parking areas along city hall way is illegal and abuse of power contrary to articles 10/73/74 and 174 of the constitution. (Transport)	Kipkenda &Co Advocates	500,000	As at when Budget is Available	The matter is yet to be finalised

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167	CMEL E089/24 Hon Kennedy Mong'are Vs Ncc, Amco Crystal Inv Ltd,Nema,Hon A.G. The Plaintiff is seeking a conservatory order restraining the Defendants by themselves or any other person from conducting construction around amco apartments until the relevant stakeholders are consulted. <b>(Urban planning)</b>	Wilbroda Mackutwa	-	As at when Budget is Available	The matter is being handled inhouse with internal advocate
168	MC ELC E111/24 Naomi Wachera Gichuki &Anor Vs Nairobi City County& Others. The Plaintiff is seeking an order that the registration of plot No D1-211 Kayole site scheme in the name of Dominic Wambua Mutua be declared illegal and be cancelled. (Lands)	Winfred Ogutu	-	As at when Budget is Available	The matter is being handled inhouse with internal advocate
169	NET APPEAL 4/24 Glee Hotel Ltd Vs Nairobi City County Nema, Horton Investment Ltd. The Plaintiff is seeking an order requiring NCC to remove debris, construction material from the property known as L.R 5989/208 and restore the degraded environment on the subject property. <b>(Urban development and planning)</b>	Bare&Associates Advocates	2,500,000	As at when Budget is Available	The matter is yet to be finalised
170	ELC PET E014/24 Equity Bank of Kenya Vs Nairobi City County .The Plaintiff is seeking an order for injunction restraining the Respondent whether by itself, agents or servants from trespassing or interfering with Land Reference 28223/33 (Lands)	Jamal Bake &Ass Advocates	1,600,000	As at when Budget is Available	The matter is yet to be finalised
171	ELC E114/24 Hosea Machugu Muthoga Vs Nairobi City County & 2 Others. The Plaintiff is seeking an order for permanent injunction restraining the 2 <sup>nd</sup> and 3 <sup>rd</sup> Defendants from selling, alienating, transferring or in any way disposing of property known as Plot No C2,428 Kayole (Parcel No.2313) <b>(Lands)</b>	Abraham Gitonga	700,000	As at when Budget is Available	The matter is being handled by inhouse counsel



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172	CMCC 1381/22 Prudence Cheron Justice Makori Nyausi Vs Nairobi City County, Ag. A road traffic accident involving GKB 866V with the Plaintiff's claim of special damages of Kshs 66,200 and general damages, cost of suit among other orders. (Transport)	Wilbroda Mackutwa	100,000	As at when Budget is Available	The matter is being handled by inhouse counsel
173	ELRC PET E043/24 Dr. Phoebe Moraa Keraka -Vs- Ncpsb, Governor Ncc, Psc. The Petitioner is seeking to have the court direct the 1 <sup>st</sup> , 2 <sup>nd</sup> and 3 <sup>rd</sup> Respondent to enforce the ruling of Public Service Commission dated 27 <sup>th</sup> February 2023 for reinstatement. (Ncpsb)	Murimi Murango & Associates advocates	1,700,000	As at when Budget is Available	The matter is yet to be finalised
174	MELC E113/24 Mathew Mwaniki Ngila Vs Nairobi City County Patricia Kamene Mwangangi. The Plaintiff is seeking an order for declaration that he is the legitimate allottee of stall No.61 located at Shauri moyo market (Markets)	Leah Kemunto	-	As at when Budget is Available	The matter is being handled inhouse with internal advocate
175	MISC APP E1412/24 Nairobi City County (In The Matter of Public Health Mortuaries Rules, 1991. A miscellaneous application by NCC to dispose of unclaimed bodies at City, Mbagathi and Mama Lucy Kibaki Mortuaries. (Health)	Boniface Waweru	-	As at when Budget is Available	The matter is being handled inhouse with internal advocate
176	MISC APP E305/24 Okatch and Partners Advocates Vs Nairobi City County. Bill of cost originating from Hccc Pet E20/23 Leonard Nyendwe vs Ncc assembly speaker, Ncc Assembly for Kshs 1,370,390,971 (Finance)	Shadrack Masaku	1,370,390,972	As at when Budget is Available	The matter is being handled by inhouse counsel
177	ELC PET E23/24 Registered Trustees, Diocese of Mt. Kenya South Anglican Church of Kenya Vs Nairobi City County. A declaration that the 1 <sup>st</sup> Petitioner is the lawful registered owner for value of all that	Abraham Gitonga	15,000,000	As at when Budget is Available	The matter is being handled by inhouse counsel

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	Land parcel number Dagoretti/Ruthimitu T407 ( <b>Lands</b> )				
178	ELC NO. E096/24 Full Gospel Churches of Kenya Vs Humprey Waweru, Ncc. The applicant is seeking a temporary injunction barring the defendants, their agents and servants from interfering with plaintiff quiet possession of Plot no.7,8 mathare light industries. ( <b>Lands</b> )	Dida Halakhe & Company Advocates	2,500,000	As at when Budget is Available	The matter is yet to be finalised
179	ELRC JR E016/24 Peterson Karianjahi & Anor Vs Nairobi City County. The applicant is seeking an order of mandamus directed to the respondent to pay Kshs 1,438,369 being the decretal sum plus interest. ( <b>Finance</b> )	Leah Kemunto	1,438,369	As at when Budget is Available	The matter is being handled by inhouse counsel
180	ELRC JR E015/24 Charles Gichia Boro & Anor Vs Nairobi City County. The applicant is seeking an order of mandamus directed to the respondent to pay Kshs 1,508,245.97 being the decretal sum plus interest. ( <b>Finance</b> )	Winfred Ogutu	1,508,246	As at when Budget is Available	The matter is being handled by inhouse counsel
181	CC E1474/24 Dr Mary Obuyanzi Ingabo & Anor Vs Mama Lucy Kibaki Hosp, Ncc. The Plaintiff prays for judgment against the defendant to satisfy decretal amount entered in CMCC E086/22, costs among other orders. ( <b>Health</b> )	Leah Kemunto	5,078,120	As at when Budget is Available	The matter is being handled by inhouse counsel
182	MISC APP E027/24 William Ochanda Onguru Vs Nairobi City County. Bill of costs for Kshs 36,681,188.64 ( <b>Finance</b> )	Julius Cheruiyot	1,069,000	As at when Budget is Available	The matter is being handled by inhouse counsel



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183	MCCC E1860 Geoffrey Kinuthia Macharia Vs Nairobi City County & Others. The Applicant is seeking temporary orders against the respondents from closing, stopping, shutting down, interfering or dealing with the applicant's business. <b>(Business &amp; hustler opportunities)</b>	Mary Komo	-	As at when Budget is Available	The matter is being handled by inhouse counsel
184	HCJR MISC E048/24 Republic Vs CFO NCC Exparte Mary N Mutura. The exparte applicant is seeking orders of mandamus to compel the respondent to comply with the judgment and decree issued in CMCC 8845/16 and for NCC to pay the decretal sums (Finance)	Mary Komo	-	As at when Budget is Available	The matter is being handled by inhouse counsel
185	CMCC E427/22 Mission for Essential Drugs and Supplies Vs NCC, Mbagathi Hospital. An application for order of garnishee to issue attaching the fund/payment due to the 2nd respondent of Kshs 2,701,4581.79 (Finance)	Leah Kemunto	2,073,285	As at when Budget is Available	The matter is yet to be finalised
186	ELC E115/24 John Wainaina Mburu VsNcc & 5 Others. The Plaintiff is seeking an order for permanent injunction restraining the 1 <sup>st</sup> to 3 <sup>rd</sup> defendants by themselves or agents, servants and employees from trespassing, transacting or dealing in anyway with LR No 209/2794,9460/3,7741/366 and 7741/367. <b>(Lands)</b>	Meg Advocates Llp	500,000	As at when Budget is Available	The matter is yet to be finalised
187	ELC PET E022/24 Board of Management Visa Oshwal Primary School Vs Nairobi City County & 3 Others. The Petitioner is seeking an order for declaration that LR 18152/LR 209/5996 is public land and be held in trust by the 1 <sup>st</sup> Respondent for public school. <b>(Lands)</b>	Makalla Theuri & Company advocates	18,000,000	As at when Budget is Available	The matter is yet to be finalised



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188	ELC PET E027/24 Bernard Onyango Owuori & Others Vs Umagara Wiyonere Co Ltd. The Petitioner is seeking an order for declaration that the parcel known as LR 28395 situated along kasarani mwiki road, Kasarani Constituency is a public property. (Lands)	Muriuki Njagagua & co adv	19,000,000	As at when Budget is Available	The matter is yet to be finalised
189	CMELC E170/24 Peter Ngari & Anor Vs Nairobi City County & Anor. The Plaintiff is seeking an order for declaration that its eviction by the defendants is unlawful and illegal. (Urban Planning)	Emma Nyauma	5,000,000	As at when Budget is Available	The matter is yet to be finalised
190	MCELC E177/24 Elisha Kimondo Mwangi & 6 others Vs Nairobi City County & 3others. Orders for declaration that the plaintiffs are the rightful owners of all those properties identified as residential plots kayole sector at Nairobi county(Lands)	Mary Komo	10,500,000	As at when Budget is Available	The matter is yet to be finalised
191	ELC EPCC E005/24 Raphael Mwanzia Nzau & 5 Others Vs Dupoto Group Ltd Nairobi City County. The Plaintiffs are seeking permanent injunction restraining the defendants by themselves or agents from claiming money or receiving any payments from 2 <sup>nd</sup> interested party on behalf of the plaintiffs and Dupoto/Darfur settlement scheme shareholders. (Lands)	Kipkenda & Co. Advocates	900,000	As at when Budget is Available	The matter is yet to be finalised
192	ELC PET E012/24 Voltage Holdings Ltd Vs AG, NCC & Anor. An order for declaration that the respondent actions and conduct of demolishing the petitioner property known as LR no 209/7994/2 located along Daresalam road, industrial area is a violation or infringement of the fundamental rights and freedom (Urban planning)	Theuri Wesonga Advocates	20,400,000	As at when Budget is Available	The matter is yet to be finalised

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193	ELC EPET E011/24 Woodley Welfare Society Vs Nairobi City County. To be updated (Lands)	Adrian Kamotho Njenga Advocates	1,800,000	As at when Budget is Available	The matter is yet to be finalised
194	MCC E957/24 Julius Gatete Ihomba Vs Nairobi City County & 2 Others. The plaintiff is seeking an order for declaration that his rights were infringed upon by the defendants by causing him to be unlawfully arrested, detained and for malicious prosecution over an allegation of burning hazardous waste material within the estate. <b>(Environment)</b>	Fredrick Achola	600,000	As at when Budget is Available	The matter is yet to be finalised
195	MCCC E178/24 Mohamed Adow Adan & Anor Vs Nairobi City County & Anor. The plaintiff is seeking an order for permanent injunction against the defendants or any person acting on behalf from trespassing, encroaching, dealing or alienating the plaintiff parcel of land known as Nrb block 77/397. <b>(Lands)</b>	W.S Ogola	-	As at when Budget is Available	The matter is being handled inhouse with internal advocate
196	MISC APP E695/24 Charles Owino Wahongo -Vs-Medical Officer of Health, NCC & Anor. The Plaintiff is seeking an order for exhumation of body from its place on L.R no 3734/649 in Nairobi county and immediately be reinterred at Langata cemetery in Nairobi. <b>(Health)</b>	Leah Kemunto	-	As at when Budget is Available	The matter is being handled inhouse with internal advocate
197	ELC JR 1/24(THIKA) Republic Vs Nairobi City County Exparte Ak Kinyanjui & 4 Others. The applicant is seeking an order of mandamus to compel the respondent to settle the decretal amount in respect to HC ELC 372/17 thika for kshs 49,935,694.25 (Finance)	Muriuki Njagagua Advocates	6,250,000	As at when Budget is Available	The matter is yet to be finalised
198	ELC 149/15 Johnson Mwaniki Murage Vs Nairobi City County, Ag. The plaintiff is seeking an order for permanent injunction restraining the defendant either by himself or through his servants from attempting	Abraham Gitonga	720,000	As at when Budget is Available	The matter is being handled by

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	to develop plot no 2/B67.4 umoja inner core. <b>(Lands)</b>				inhouse counsel
199	ELC PET E013/24 Jaribu Credit Traders Ltd Vs Nairobi City County, Cs Interior, Ag. The petitioner is seeking an order for declaration that the respondents and conduct of demolishing the petitioner's property known as LR no 209/7994/7 located along daresalam road amount to denial and violation of petitioners rights and freedoms. <b>(Urban planning)</b>	Theuri Wesonga & Co Advocates	26,000,000	As at when Budget is Available	The matter is yet to be finalised
200	ELC L PET E038/24 Sylvia M Maina Vs Nairobi City County, Cs Interior, AG. The plaintiff seeks an order for declaration that the respondent unilateral decision to declare his property as unlawful settlement and the resultant decision and action of earmarking property plot no 1-360 Mathare north is unconstitutional. <b>(Urban planning)</b>	Dida Halakhe & Advocates	3,000,000	As at when Budget is Available	The matter is yet to be finalised
201	ELC L PET E042/24 Thomas Njuguna Nganda Vs Nairobi City County, Cs Interior, Ag The petitioner is seeking a conservatory orders restraining the respondents, their agents, servants or anyone acting under their instructions from demolishing their property LR no.209/1026/9 situate at south B. <b>(Urban planning)</b>	Abraham Gitonga	-	As at when Budget is Available	The matter is being handled by inhouse counsel
202	ELC PET E016/24 Mwingi Court Residents Vs Nairobi City County, NEMA. The plaintiff is seeking an order for injunction restraining the 1 <sup>st</sup> and 2 <sup>nd</sup> respondent from continuing with any development works and or construction of Nrb/block 23/576 and 23/577 located along Mwingi rd kileleshwa. <b>(Environment)</b>	Mary Komo	100,000,000	As at when Budget is Available	The matter is being handled by inhouse counsel



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203	APPEAL 005/24 Manyani Road Residents Association(Mara) Vs County Executive County Member. The applicant is seeking an order to enlarge time for development. (Urban planning)	Fredrick Achola	-	As at when Budget is Available	The matter is being handled by inhouse counsel
204	ELC CONST PET 044/24 Swing Ltd Vs Ncc, Ag. CS Interior. The petitioner is seeking a declaration that the respondent action and conduct of demolishing the petitioner property Lr no 209/8668 along dare Salam road without any legal basis amounts to denial, violation and infringement of their fundamental rights. (Urban planning)	Dida Halakhe adv	7,900,000	As at when Budget is Available	The matter is yet to be finalised
205	H4CJR MISC E058/24 Prof Tom Ojienda Vs Nairobi City County Bill of costs for kshs 1,678,718.41 (Finance)	Shadrack Masaku	6,409,558	As at when Budget is Available	The matter is being handled by inhouse counsel
206	HCJR MISC E057/24 Prof Tom Ojienda Vs Nairobi City County. Bill of costs for kshs 2,789,259.73 (Finance)	Leah Kemunto	2,789,260	As at when Budget is Available	The matter is being handled by inhouse counsel
207	ELC PET E039/24 Jannah Properties Ltd Vs Nairobi City County, NEMA & Others. The petitioner is seeking conservatory orders against the respondents, its servants or agents restraining them from demolishing the parcel of land known as LR No 209/21887(original 209/16329. (Urban planning)	Ombok Owuor Adv	62,000,000	As at when Budget is Available	The matter is yet to be finalised
208	ELC E136/24 Abdi Adan Kalicha & Others Vs Ncc. The plaintiff is seeking orders for cancellation of title LR 209/17902 registered in the name of Regnol Kenya (Lands)	Okatch & Partners	20,500,000	As at when Budget is Available	The matter is yet to be finalised

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209	ELC PET E010/24 Benard Mallo Pauline Anzenze Vs Nairobi City County Shagile Limite. The petitioner is seeking an order restraining the respondents from continuing with construction activities on plot no 36/1/790 (Urban planning)	Salim Mohammed Ass Advocates	800,000	As at when Budget is Available	The matter is yet to be finalised
210	ELC E219/24 Kariobangi North Light Industries Vs Nairobi City County & Others. The plaintiff prays for a declaration that he is the lawful owner of the parcel of land in question. (Lands)	Boniface Waweru	500,000	As at when Budget is Available	The matter is being handled by inhouse counsel
211	MCELC E107/24 Agriscope (Africa) Ltd & 2 Others Vs Nairobi City County. The applicant is seeking orders for temporary injunction restraining the respondents from operating trucks along Dakar road and from parking their trucks on pavements and entry points of the applicant business in a manner that inconveniences other road users. <b>(Urban planning)</b>	Saende Advocates	2,200,000	As at when Budget is Available	The matter is yet to be finalised
212	ELC PET E036/24 Primrose Properties Ltd Vs Nairobi City County. The Petitioners pray for declaration that their constitutional rights have been violated following demolition of their property. (Urban planning)	Chiggai & Co Advocates	61,600,000	As at when Budget is Available	The matter is yet to be finalised
213	MCCC E217/24 Brian Orina Makori Vs Nairobi City County. The plaintiff is seeking damages for injuries sustained in an accident while on board GKB 377W along outer ring road Nairobi on 3 <sup>rd</sup> oct 2022. Special damages of Kshs 638,632, general damages among other orders. <b>(Transport)</b>		638,632	As at when Budget is Available	The matter is yet to be finalised



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214	JR E090/24 Republic Vs Nairobi City County Exp Francis Wachira Nderitu. The applicant is seeking an order of certiorari to quash the illegal decision of the 1 <sup>st</sup> respondent for issuing a 48hr closure/compliance enforcement notice while they have a valid liquor license issued on 20 <sup>th</sup> December 2023. <b>(Business &amp; hustler opportunities)</b>	Kariuki Karanja Advocates	500,000	As at when Budget is Available	The matter is yet to be finalised
215	MISC E50/24 Nairobi City County Vs Commissioner of Rates The applicant is seeking contempt of court proceedings against Rispah simiyu for contravening the orders of the honorable court issued on 6th June 2024. <b>(Finance)</b>	Adrian Kamotho & Co. Adv	133,000,000	As at when Budget is Available	The matter is yet to be finalised
216	ELC PET E014/24 Jay Superpower Cash and Carry Ltd Vs Nairobi City County The petitioner is seeking an order of permanent injunction barring the respondents jointly and severally acting through their agents from entering, breaking and destroying property known as LR No 209/13083 along Makena Rd South B. <b>(Urban planning)</b>	Hashim And Resaigor Advocates	1,500,000	As at when Budget is Available	The matter is yet to be finalised
217	HCCC E107/24 Ruth Jill Wamuyu Vs Nairobi City County the Plaintiff is claiming payment of goods supplied on 6th july 2023 for Kshs 22,500,000 Lpo number 0015995. <b>(Finance)</b>	C.b mwongela & Co. Advocates	33,200,000	As at when Budget is Available	The matter is yet to be finalised
218	COMMSU E522/24 Rebecca Muigai Wambui T/A Credible Fashions Nairobi Vs Nairobi City County. The plaintiff is seeking orders for injunction restraining the 1 <sup>st</sup> to 3 <sup>rd</sup> defendants, employees and agents from accessing or using plaintiff two (2) loading zones situate along Ronald ngara street on plot LR No 209/668 which plaintiff make requisite payment of gazette fees and holds a valid license thereof from the 1 <sup>st</sup> defendant. <b>(Mobility)</b>	Wilbroda mackutwa	-	As at when Budget is Available	The matter is being handled by inhouse counsel



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219	JR MISC E071/24 Republic Vs Nairobi City County Exp Karim Bogho The applicant is seeking an order for mandamus compelling the Respondent to pay Kshs 1,017,592.73 being the decretal sum in Cmcc 6529/13 Karim bogho vs Ncc ordered in the judgment and decree dated 8 <sup>th</sup> August 2017. <b>(Finance)</b>	Wilbroda mackutwa	2,017,593	As at when Budget is Available	The matter is being handled by inhouse counsel
220	ELC E003/24 Yuvinalis Nyabuto Vs Ncc .Ag	Shadrach Masaku	150,000	As at when Budget is Available	The matter is being handled by inhouse counsel
221	ELC PET E018/24 Nyongesa Namude & Anor Vs Ncc, Nema, Ketraco, Kura The Plaintiff is seeking an order of injunction against defendant from interference of any manner of the suit property. <b>(Lands)</b>	Mary komo	5,000,000	As at when Budget is Available	The matter is being handled by inhouse counsel
222	MISC E171/23 Musyoki Mogaka & Co Advocates Vs Nairobi City County. Advocates clients bill of costs for Kshs 25,533,920 <b>(Finance)</b>	Julius Cheruiyot	25,533,920	As at when Budget is Available	The matter is being handled by inhouse counsel
223	ELC JR E015/24 Eno & Ass Advocates Vs Ncc. The applicant is seeking an order for mandamus compelling the Respondents to settle the decretal amount of Kshs1,341,137.66 issued in Elc misc E059/22. <b>(Finance)</b>	Julius Cheruiyot	1,341,167,137	As at when Budget is Available	The matter is being handled by inhouse counsel
224	HCJR E121/24 Eno & Ass Advocates Vs Ncc <b>(Finance)</b>	Julius cheruiyot	389,288	As at when Budget is Available	The matter is being handled by inhouse counsel

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225	TB APPEAL E008/24 Ibiza Lounge Ltd Vs Nairobi City County, Nema. The petitioner is seeking order directing the 1 <sup>st</sup> Respondent to shut down the establishment of the applicant without notice and or due process on 11 <sup>th</sup> June 2024 be set aside. <b>(Urban planning)</b>	Wilbroda Mackutwa	-	As at when Budget is Available	The matter is being handled by inhouse counsel
226	APPEAL 014/24 Martin Kinoti (Suing As The Chairman Of Fedha Estate Management Association) Vs Davidson O Onida (Sued As Chairman Of Tassia Estate) The applicant is seeking the withdrawal of the enforcement notice serial number 4324 issued on 24 <sup>th</sup> may 2024 and a declaration that the 15m road is only accessible by residents of fedha 2 estate <b>(Urban planning)</b>	Fredrick Achola	-	As at when Budget is Available	The matter is being handled by inhouse counsel
227	MCELC E270/24 Harrison Maina Kariuki Vs Nairobi City County & 2 Others. The applicant is seeking an order of injunction restraining the defendants/respondents by themselves, their servants' agents and representatives from interfering with property land reference Nairobi/Block 107/1394 <b>(Lands)</b>	W.ogola	-	As at when Budget is Available	The matter is being handled by inhouse counsel
<b>TOTAL</b>			<b>4,878,334,271</b>		

