

OFFICE OF THE COUNTY ENGINEER
P.O. Box 10000, Kiambu
20400

RECEIVED

COUNTY GOVERNMENT OF KIAMBU

ANNUAL REPORT AND FINANCIAL STATEMENTS

FOR THE FINANCIAL YEAR ENDED

JUNE 30, 2023

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

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a) Acronyms

ADP	Annual Development Plan
AI	Artificial Insemination
AMR-MPTF	Antimicrobial Resistance Multi-partner Trust Fund
ANC	Anti-Natal Clinic
AMS	Antimicrobial Stewardship
ASDSP	Agricultural Sector Development Support Programme
BEOC	Basic Emergency Obstetric Care
CA	County Assembly
CARA	County Allocation of Revenue Act
CECM	County Executive Committee Member
CHMT	County Health Management Team
CHU	Community Health Unit
CIDP	County Integrated Development Plan
CPAC	County Public Accounts Committee
CPIC	County Public Investment Committee
CRF	County Revenue Fund
DAT	Disruptive Agricultural Technologies
ECDE	Early Childhood Development and Education
GBV	Gender Based Violence
HCW	Health Care Worker
HMIS	Health Management Information System
HDU	High dependence unit
IFMIS	Integrated Financial Management Information System
ICU	Intensive Care Unit
JICA	Japan International Co-corporation Agency
KDSP	Kenya Devolution Support Programme
KHIS	Kenya Health Information System
KEMSA	Kenya Medical Supplies Authority
KUSP-UDG	Kenya Urban Support Programme
KICOSCA	Kenya Counties Sports & Cultural Association
LAN	Local Area Network
MCPR	Modern Contraceptive Prevalence Rate
MSME	Micro, Small and Medium Enterprises
MTEF	Medium Term Expenditure Framework
MTP	Medium Term Plan,
NARIGP	National Agricultural & Rural Inclusive Growth Project
NCPB	National Cereals and Produce Board
NEMA	National Environmental Management Authority
NGO	Non-Governmental Organization

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NHIF	National Hospital Insurance Fund
NMT	Non-Motorized transport
NSNP	National Safety Net Programme
OAG	Office of the Auditor General
OCOB	Office of the Controller of Budget
ODF	Open Defecation Free
OPCT	Older Persons Cash Transfer
OPD	Out Patient Department
OSR	Own Source Revenue
OVC	Orphans and Vulnerable Children
PBB	Programme Based Budget
PPP	Public Private Partnership
PPR	Peste des Petits Ruminants
PSDP	Public Sector Development Programme
PWD	Persons with Disability
PWSD-CT	Persons with Severe Disability Cash Transfer
REA	Rural Electrification Authority
RH	Reproductive Health
RMNCAH	Reproductive, Maternal, Neonatal, Child and Adolescent Health
RRT	Rapid Response Team
RVF	Rift Valley Fever
SACCO	Savings and Credit Cooperative Organization
SDG	Sustainable Development Goals
SDGs	Sustainable Development Goals
SETA	Sustainable Energy Technical Assistance
SLM	Sustainable land management
SETAT	Sustainable Energy Technical Assistance Team
SPAC	Senate Public Account Committee
THSUCP	Transforming Health Care for Universal Health Coverage
TIMP	Technical Innovative Management
TVET	Technical and Vocational Education and Training
TWG	Technical Working Group
UNDP	United Nations Development Programme
UON	University Of Nairobi
VTC	Vocational Training Centre
WASH	Water Sanitation and Hygiene
WSPs	Water Service Providers
BMS	Breast Milk Substitute
CNTF	County Nutrition Technical Forum
SCNTF	Sub-County Nutrition Technical Forum
MAM	Moderate Acute Malnutrition

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SAM	Severe Acute Malnutrition
IMAM	Integrated Management of Acute Malnutrition
MTC	Medical Training College
OJT	On Job Training

b) Glossary of Terms

Fiduciary Management: The key management personnel who had financial responsibility

Baseline: an analysis describing the initial state of an indicator before the start of a project/programme, against which progress can be assessed or comparisons made

County Executive Committee: Means a county executive committee in charge of a department/sector established in accordance with Article 176 of the Constitution.

County Government: Refers to a political sub-division, which are created within the state for the exercise of duties and responsibilities granted by constitutional provisions or legislative enactments; it is provided for under Article 176 of the Constitution.

Flagship/Trans-formative Projects: These are projects with high impact in terms of employment creation, increasing county competitiveness, revenue generation etc. They may be derived from the Kenya Vision 2030 (and its MTPs) or the County Trans-formative Agenda

Outcome: Measures the intermediate results generated relative to the objective of the intervention. It describes the actual change in conditions/situation as a result of an intervention output(s) such as changed practices as a result of a programme or project.

Performance indicator: A measurement that evaluates the success of an organization or of a particular activity (such as projects, programs, products and other initiatives) in which it engages.

Programme: A grouping of similar projects and/or services performed by a Ministry or Department to achieve a specific objective; The Programmes must be mapped to strategic objectives.

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Project: A project is a set of coordinated activities implemented to meet specific objectives within defined time, cost and performance parameters. Projects aimed at achieving a common goal form a programme.

Strategy: It is the overall direction and scope in the long run; which enhances competitiveness in a changing environment through its alignment of both intangible and tangible resources with the aim of gratifying stakeholders' aspirations.

Target: A result to be achieved within a given time frame through application of available inputs.

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1. Key Entity Information And Management

a) Background information

The County is constituted as per the Constitution of Kenya 2010 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 whose responsibility are indicated in the table below:

The table below shows departments and their responsibilities;

Table 1. County Executive Documents and Responsibilities

No.	Department	Major Responsibility
1	County Executive	Provides policy direction and guidelines through cabinet meetings, involvements in issuance of policy guidelines and statements, cabinet circulars security interventions and development of bills for the county assembly for approval.
2	Finance and Economic Planning	Management of County Treasury and Planning
3	County Public Service Board	Provide overall policy and leadership direction to Kiambu county human resource function in the county public service
4	Administration and Public Service	To provide effective and efficient services through guided formulation and implementation of regulatory framework to the public, To provide awareness and curb irresponsible use of counterfeit alcohol, drugs and substance abuse, enhance responsible and legal betting and gaming
5	Water environment renewable energy and natural resources	Provision of water and sanitation services, environmental management, natural resource management and to enhance the resilience to climate change in the county.
6	Health Services	To provide health care service delivery in the county
7	Agriculture and Livestock and Fisheries	Overseeing County Agriculture, animal husbandry and Fish farming

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8	Education Gender culture and social services	Management of ECDEs and vocation training centers ,social protection and welfare of the vulnerable members of the society and promotion of the creative industry
9	Youth Affairs Sports and communication	• Formulation of a sports management legislative policy to govern sporting activities in the county and nurturing of sporting talent in the county. Overseeing construction, repair and rehabilitation of sporting facilities, training and funding of county teams, establishment of county sports Academy and sports trust fund.
10	Lands Housing Physical Planning ,Municipal Administration and Urban Development	Preparation of county land use plans, building regulations & bylaws , Surveying public land, titling and solving land disputes., Construction affordable housing, improvement of informal settlements and refurbishment of residential and non-residential buildings.
11	Trade, Tourism industrialization and investments	Promote investments in Trade, Tourism, Co-operative Development and Industrialization by providing an enabling environment for sustainable socio-economic development in the County.
12	Roads transport and public works	Construction, maintenance and improving of county roads, bus parks and bridges to increase county and inter county connectivity.

b) Key Management team

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

- i. Office of the Governor
- ii. Deputy Governor
- iii. County Secretary &Head of Public Service
- iv. County Attorney
- v. CECM Finance, ICT & Economic Planning
- vi. CECM Lands, Housing Physical Planning Municipal Administration & Urban development
- vii. CECM Administration and Public Service
- viii. CECM Education, Gender, Culture & Social Services
- ix. CECM Water, Energy, Environment & Natural Resources
- x. CECM Youth Affairs, Sports and Communication

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- xi. CECM Trade, Industrialization Tourism and investment
- xii. CECM Roads, transport, Public Works & Utilities
- xiii. CECM Agriculture, Crop Production & Irrigation
- xiv. CECM Health service

c) Fiduciary Management

The key management personnel who held office during the financial year ended 30th June 2023 and who had direct fiduciary responsibility were as indicated in the table below:

Table 2. Fiduciary Management Members

No	Name	Designation
1	Nancy Kirumba Wilson Mburu Kang'ethe	CECM Finance, ICT and Economic Planning
2	William Kimani	Accounting Officer Finance & Economic Planning
3	Charles Njuguna Gikonyo	Accounting Officer Administration and Public Service
4	Emily Nkoroi	Ag. Accounting Officer Education, Gender, Culture & Social
5	Jeniffer Kanini Musyoki	Accounting Officer Water, Energy, Environment & Natural Resources
6	George Ndungu Thuku 1 st July 2022-14 th March Kenneth Karanja 15 th March to 30 th June 2023	Accounting Officer Youth Affairs and Sports
7	Mary Waithera	Accounting Officer Trade, Industrialization Tourism and investment

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8	Peter Njoroge Ndegwa	Accounting Officer Cooperatives & Enterprise Development
9	Daniel Kinyanjui Njenga	Accounting Officer Roads, Transport, Public Works
10	John Ngige Kuria March 2023-30 th June 2023 David K.Ndungu 1st July 2022 -March 2023	Accounting Officer Agriculture, Crop Production & Irrigation
11	John Ngige Kuria	Accounting Officer Livestock, Fisheries & Veterinary Services
12	Martin Njeri	Secretary/CEO County Public Service Board
13	Franklin Wambugu 1st July -14 th March 2023 Kenneth Karanja 15 th March to 30 th June 2023	Accounting Officer Communication &Public Relations. Ag. Accounting Officer Communication &Public Relations
14	Dr Patrick Njeru Nyaga	Accounting Officer Health Services
15	Zacharia Karanja Gitua	Accounting Officer Revenue, ICT, Supply Chain Management &Internal Audit
16	Edmund Njibhia	Accounting Officer Lands, Housing Physical Planning, Municipal Administration & Urban Development

d) Fiduciary Oversight Arrangements

The County fiduciary oversights arrangements is vested on the County Assembly, Controller of Budget, Senate, Development Partners, and Office of the Auditor General. Below is a brief description of fiduciaries activities undertaken during the period;

- i. **Budget and Appropriation Committee of the County Assembly of Kiambu:** The fund budget which constituted the resource envelop for the County Government of Kiambu for the FY. 2022/2023 was adopted by the Budget and Appropriation Committee of the Kiambu County Assembly and further approved by the whole house on 28th June 2022. It was assented by the County Governor on 7th July 2022. One supplementary budget was approved during the period
- ii. **Office of the Controller of Budget:** All withdrawals from the County Revenue Fund to County Executive's accounts amounting to Kshs. 11,695,560,079 were approved by the office of the Controller of Budget.
- iii. **Development Partners oversight:** Direct development partners who had financial fiduciary oversights during the overall County budget process were Medecins Sans Frontiers, (MSF) Belgium and Nutritional Internationals. Funds received from these partners were credited in the CRF account and transferred to Special Purposes Accounts as per specific agreements.
- iv. The County Government has also prepared this financial and non-financial report which will be audited by the Office of the Auditor General (OAG). The OAG will give an opinion on the report, compliance of the law and review of the existing internal control mechanisms. The Senate Finance Committee will have the legal mandate to review and give recommendations on the performance of the fund based on the Auditor's opinion and findings.

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e) County Executive Headquarters

P.O. Box 2344-00900
County Headquarter Offices
Municipal Hall
Kiambu Nairobi Highway

Kiambu, Kenya




f) County Executive Contacts

Telephone: (254) 067858108
E-mail: kiambucountygovernment@kiambu.go.ke
Website: www.kiambucountygovernment.go.ke

g) County Executive Bankers

1. Central Bank of Kenya
Haile Selassie Avenue
P.O. Box 60000
City Square 00200
NAIROBI, KENYA
2. The Cooperative Bank of Kenya
Kiambu Branch
P.O.Box 1064-00900
Kiambu.
Tel.254-066-2022720
3. Kenya Commercial Bank
Kiambu Branch
P.O.Box 81-00900
Kiambu.

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	<p>Mr. Wilson Mburu Kangethe</p> <p>CECM Roads, transport, Public Works & Utilities</p>
	<p>Mr. Wilfred Mwenda</p> <ul style="list-style-type: none"> ✓ CECM Agriculture, Livestock, Crop Production & Irrigation ✓ Ag. CECM Education, Gender, Culture & Social Services
	<p>Dr. Elias Maina</p> <p>CECM Health Service</p>

a) County Engagement with its stakeholders

Kiambu County involves its citizens in development initiatives and the decisions on the resources, which affects them by holding ward /Sub-county public participation forums. This helps to promote public disclosure of budget and other financial information. In this case, fiscal transparency is seen as an important precondition for effective governance, improved economic performance and prudent fiscal policy. In addition to generating economic benefits, fiscal transparency also functions

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as a political expression of democratic governance by giving citizens and taxpayers the information this is done.

b) Safeguards against unethical conduct and corruption.

County has embraced key risk management strategies such as: revenue mobilization through automation of revenue collection system, control of County's high wage bill by doing staff audit to get rid of ghost workers, and use of E-procurement method during tendering.

c) Indicate your County Engagement with the County Assembly and the Senate

The County Executive engage with the County Assembly through various committees such as Budget and Appropriations (BAC), Public Investments and Accounts Committee (PIAC), in its day to day operations. During the financial year ended 30th June 2023 the County Executive submitted three bills to the assembly which were assented and enforced that is Revenue bill, Finance bill and housing policy bill.

In addition, the County Executive engaged with the Senate when responding to the various audit queries raised by the Office of the Auditor General in the previous years.

d) Risk management

The county has informal risk management strategies such as looking back at its past mistakes, evaluating them, correcting them, working on them and ensuring they don't happen again. However, the county is in the process of seeking a consultant partner to guide in the preparation of risk management policy framework.

e) Brief descriptions of appointment operation and membership of the audit committee and its charter.

Kiambu County Executive has an Audit Committee that is established in accordance with the provisions of the Public Finance Management (PFM) Act, PFM Regulations and Audit Committee Guidelines (Gazette Notice 2690 of April, 2016) The establishment and duties of the committee are broadly defined in Sections 66 and 73(5) of the Public Finance Management Act of 2012, read

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together with Public Finance Management Regulation Part XII on Internal Audit and Audit Committees, Regulation 153 – 175 of 2015 (County governments). The Kiambu County was on 20th August 2022 and comprises of chairman and three external members. Internal member is the secretary to the committee who is the head of audit from the finance department.

The committee has audit service charter which governs its relationship with the County government and also provides its role, responsibility and operations. The committee prepares its work plan on annual basis with at least quarterly meetings to discuss audit reports which are shared to the governor.

f) Compliance

The County has the following laws/regulations which guides its operations : The Kiambu County Climate Change Act , The Kiambu County Emergency fund Act , The Kiambu County Mortgage loan regulation,, The Kiambu County Jiiuue regulations , The Kiambu County Alcoholic drinks fund Act and The Kiambu County Health Services Act. All these Acts follow the PFMA Act in all their operations and are prepared in as per the templates issued by IPSASB and submitted to relevant offices as required by the PFMA Act(2012).

g) Any other Governance issue include committees that the county may need to disclose.

The County executive has also appointed independent directors to offer governance issues and strategic directions to its County municipalities, county hospitals and water companies.

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3. Foreword by the CECM Finance, ICT and Economic Planning

This section gives a detailed overview of the functions of the County Government as per the County Government Act, the budget performance against actual amounts for the financial year 2022/2023 and status of county flagship projects. It also gives an overview of value for money achievement, challenges encountered in the implementation of the identified objectives and key risks management strategies applied in the county

a) Functions of the County Government as per the County Government Act.

Article 186 makes clarifications on functions and powers of County governments. The county government of Kiambu holds the following functions as stipulated in the Kenyan Constitution 2010, County health services, Trade development and Regulation, County Planning and development, pre-primary education (Early Childhood Development), home craft centers and childcare facilities, village polytechnics, Crop and Animal husbandry.

In addition, the county is involved in solid waste disposal removal, refuse dumps, control of pollution, public nuisances and outdoor advertising, Cultural activities, public entertainment, public amenities, liquor licensing, County transport, including – County roads (Class D, E and Unclassified Roads), street lighting, traffic and parking, public road transport, and implementation of specific national government policies on natural resources and environmental conservation, including soil, water, and forestry conservation. County public works and services, including – storm water management systems in built-up areas, and water and sanitation services, firefighting services and disaster management, control of drugs and pornography, ensuring and coordinating the participation of communities and locations in governance is also the mandate of the county. To execute these functions, the County executive is run through the twelve departments

b) Budget performance against actual amounts for current year and for cumulative to-date based on programmes

Revenue

During the period, the County executive received Kshs. 12,983,549,247 11,695,560,079 against its projected budget estimate of Kshs. 16,034,027,199. Kshs. 11,695,560,079 were receipts from the County Revenue Fund, Kshs. 1,182,161,856 was Facility improvement fund that was accounted as

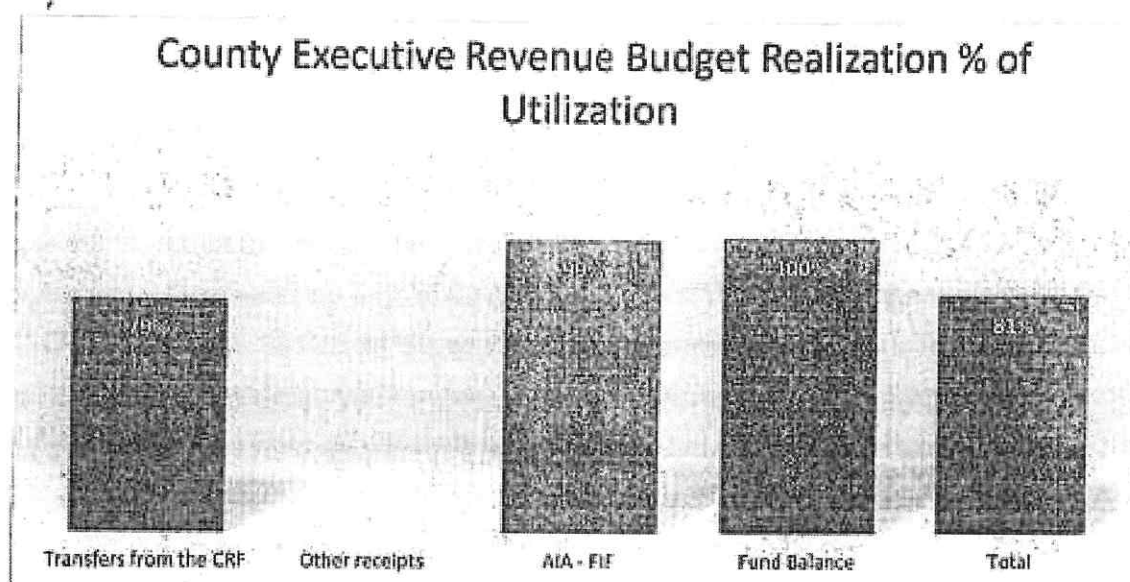
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appropriation in aid, Kshs. 104,030,825 were opening fund balances and Kshs. 1,796,487 were prior year imprests received during the reporting period.

Table below summarizes the budget realization during the reporting period;

Table 4. County Executive Revenue Budget Realization

Receipt	Final Budget	Actual Budget Realized	% of Utilization
Transfers from the CRF	14,737,697,394	11,695,560,079	79%
Other receipts	-	1,796,487	
ALA - FIF	1,192,298,980	1,182,161,856	99%
Fund Balance	104,030,825	104,030,825	100%
Total	16,034,027,199	12,983,549,247	81%



There was poor performance of transfer from the CRF which was occasioned by two main factors;

- i. 47% of the exchequer was received in the CRF during the last quarter of the financial year. Consequently, more than Kshs. 2.5 billion was not transferred to the operations accounts; both for County Executive and County Assembly.

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- ii. There was poor performance of Own Source Revenue (OSR) and grants thus limiting the funding component of the County executive, *(Detailed analysis has been presented under the County Revenue Fund and the Receiver of Revenue Reports)*

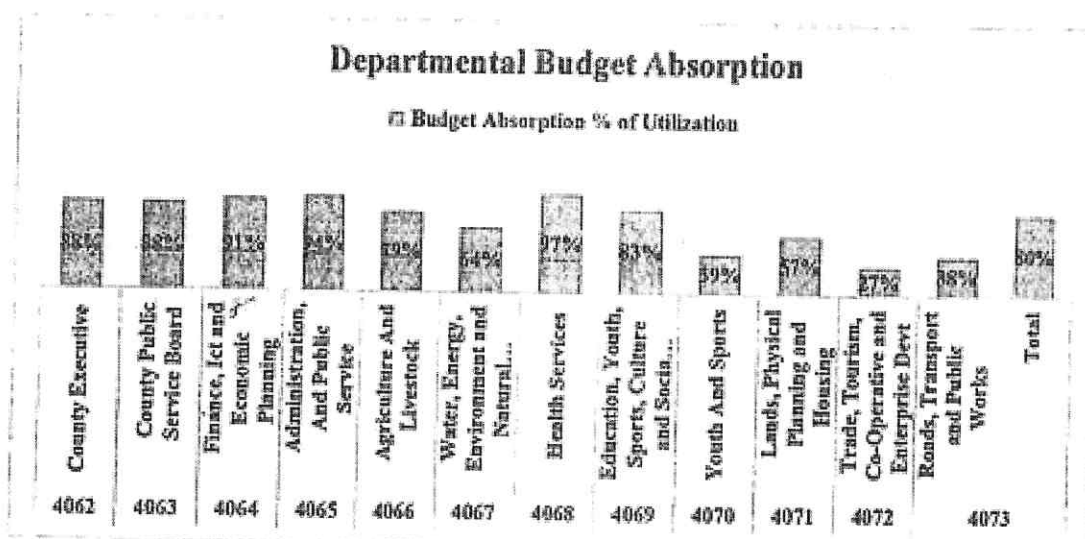
Expenditure

The table below summarizes the County executive expenditure for the reporting period;

Table 5; Budget Absorption

Vote	Head	Approved Budget	Actual Expenditure	% of Utilization
4062	County Executive	341,580,991	300,452,107	88%
4063	County Public Service Board	78,096,211	68,962,395	88%
4064	Finance, Ict and Economic Planning	2,260,758,620	2,056,302,447	91%
4065	Administration, And Public Service	866,988,341	819,159,915	94%
4066	Agriculture And Livestock	1,308,819,592	1,033,879,994	79%
4067	Water, Energy, Environment and Natural Resources	684,103,466	435,752,053	64%
4068	Health Services	5,993,194,323	5,817,467,400	97%
4069	Education, Youth, Sports, Culture and Social Services	1,339,210,194	1,113,632,115	83%
4070	Youth And Sports	302,115,367	117,918,888	39%
4071	Lands, Physical Planning and Housing	493,429,274	280,551,016	57%
4072	Trade, Tourism, Co-Operative and Enterprise Development	531,600,912	141,646,608	27%
4073	Roads, Transport and Public Works	1,834,129,908	687,964,291	38%
	Total	16,034,027,199	12,873,689,229	80%

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Overall budget absorption was at 80% due to poor budget realization. Highest absorption was in Health Services due to their non-discretionary costs on Human for Health services and full operationalization of the FIF fund. Poor absorption was observed in departments whose proportion of development to recurrent budget were high such as Trade, Tourism, Co-Operative and Enterprise Development and Roads, Transport and Public Works

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Physical progress based on outputs, outcomes and impacts in the financial year 2022/2023
County Government

County Executive

The department comprises of three directorates, administration (executive), public participation and civic education and the office of the county attorney. The administration (executive) provides policy direction, the guidelines and policy statements through cabinet meetings, cabinet papers and circulars. Public participation and civic education provides civic education and enhance public participation in governance, policies formulation and implementation while the county attorney provides public legal services.

Summary of key achievements

In the period under review the department achieved the following;

- Provision of policy direction and guidelines through cabinet meetings
- Development of various county government policies and various cabinet papers. This also included developing bills for submission to the County Assembly for approval.
- Several Cases were represented in court by the office of the County Attorney.
- Involved in public participation on CIDP (2023-2027) and the budget for FY 2023-2024.

County Public Service Board

The County Public Service Board sector provides overall policy and leadership direction to Kiambu county human resource function in the county public service. The core mandate of the County Public Service Board is to provide leadership in public service management, to ensure efficiency and effectiveness in service delivery, management and development of human resources in the public service, comprehensive restructuring to ensure the county public service function effectively and optimally utilizes available human resources.

Key Achievements

- The directorate recruited personnel to fill in the vacant positions which were previously advertised.
- The directorate facilitated promotions of employees.
- Human resource meetings and stakeholders' engagement forums were held to improve on service delivery for sustainable socioeconomic development in the public county service.
- Training and capacity building forums were conducted.

Finance, ICT and Economic Planning

The department is mandated with the preparation of annual estimates of revenues and expenditures including the preparation of supplementary estimates as the need arises. It ensures that external resources (grants, loans, donations) are effectively mobilized, disbursed and effectively utilized and that there is prudent public debt management. It is responsible for the administration and enforcement of revenue laws and for that purpose collecting and accounting for all rates, taxes, fees and charges payable by or under any laws in the county; collection of statistical data needed for planning purposes; county budget implementation, monitoring and evaluation.

Summary of the Key Achievements

The department steered the Medium Term Expenditure Framework (MTEF) budget making process and prepared the County Fiscal Strategy Paper (CFSP) which sets out the broad strategic priorities and policy goals that guides the county government in preparing its budget for the next financial year and over the medium term period.

In addition, the department guided the sector working groups on the preparation of MTEF sector reports which outlines the priority programmes to be implemented over the next MTEF period (2023/24 – 2025/26).

The department continued to implement revenue enhancement initiatives with an aim of enhancing revenue collection as resource mobilization strategies. Monthly and quarterly financial statements/reports were prepared as well as conducting training and capacity building in order to develop human capacity.

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The department undertook internal audit exercises that helped in monitoring compliance to internal controls, setting standards and advising on governance and risk management.

During the period under review, the department further started the procurement process of a Data Centre Server to improve on service delivery. Installation of LAN in Juja Sub County Offices and HMIS at the headquarters was also done. In addition, the department connected LAN at Red Nova Offices and the work is ongoing.

Administration and Public Service

It comprises of five directorates namely: Administration, Alcoholic Drinks Control, Inspectorate & Compliance, Betting & Gaming Control, and Human Resource Management and Development.

The core mandate of the department is to provide strategic leadership and direction in the administration and coordination of devolved system of the county government. This mandate is clearly spelt under the fourth schedule of the Kenya constitution 2010 and county government act 2012.

Summary of the Key Achievements

During the year under review the following are the key achievements

- An improved and effective service delivery through; ensuring coordination of all devolved government functions, aiding capacity building of various members of staff, provision of comprehensive medical insurance cover for the staffs and procurement of uniforms and equipment for sub county administrators, ward administrators, gaming inspectors and enforcement officers.
- Reduction of irresponsible and illegal betting and gaming through: carrying out field inspections and crackdowns in various sub counties, licensing betting and gaming outlets and drafting of the Kiambu County Betting, Lotteries and Gaming Act, 2023.
- Ensured better service delivery through; provision of effective sentry services to government premises and installations, provision of traffic Marshall services, enforcement of revenue collection and enforcement of various county laws.

- Reduced incidences of alcohol and substance abuse through; carrying out inspection and licensing of alcoholic drinks outlets across the county, crackdown of illicit brews and substance abuse and engagement with major stakeholders in alcoholic drinks business.

Agriculture, Livestock and Irrigation

The Department of comprises of four directorates namely: Crop and Irrigation, Agribusiness and Marketing, Livestock & Veterinary, Fisheries Development. In addition there are two institutions; Agricultural Training Centre at Waruhiu and Agricultural Mechanization Service in Ruiru.

Summary of Key Achievements

Crop Production and Irrigation

- Procured 203.34 tonnes of maize seed and 60,000 hass avocado seedlings.
- Reached 47,429 farmers in collaboration with different stakeholders through trainings, group visits, individual farm visits, office consultations, tours, field days/Barazas, and demonstrations held. The farmers were trained on good agricultural practices, soil fertility improvement, fruit trees husbandry, subsidized fertilizer program, pests & disease control, climate smart farming, crop damage assessment compost making, greenhouse management, dam and pan inspection. They were also trained on banana establishment, value addition, solar drying of indigenous vegetables, fertilizer application, multi-storey gardens, safe use of pesticides, crop husbandry, fertilizer use, local poultry production, crop damage compensation and post-harvest handling.

Agribusiness and Marketing

- Procured 300 tonnes of coffee fertilizer
- Trained 60 farmers/Agri entrepreneurs on value addition technologies
- Trained 150 farmers on potato value addition and 180 farmers on banana value addition under NARIGP project.
- Trained 21 youth on coffee value addition
- Trained 2,320 farmers on coffee production management as well as training of 20 staff on coffee production management and value addition.

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National Agricultural & Rural Inclusive Growth Project (NARIGP)

- Completed six (6) Sustainable Land Management investments namely; Kamwamba, Githaruru, Gatharo, Renguti, Kamae and Kibera SLM Projects.
- Completed Kamwamba Multi-community Irrigation project.
- Funded 56 micro-projects
- Trained farmers on Technical Innovative Management Practices (TIMPs) and enrolled 6,255 farmers in implementation of Disruptive Agricultural Technologies (DATs)
- Procured and installed pasteurizer for Kiriita dairy Producer Organization (PO) and Gatamaiyu dairy PO
- Equipped Mangu dairy Producer Organization and Gatundu United Producer Organization milk collection centers
- Procured and installed yoghurt equipment in Kikuyu dairy Producer Organization as well as Yogurt equipment and packaging for Limuru dairy Producer Organization.

Agricultural Sector Development Support Program

- Identified host Value Chain Actors (VCAs)/ Value chain organizations (VCOs) for innovations for dairy, and indigenous chicken value chains.
- Developed specifications for procurement of innovations for the Value chains
- Initiated innovation procurement process for the value chains
- Sensitized Indigenous chicken Value chain organizations
- Trained Value Chain Actors on entrepreneurship
- Trained agro-dealers and farmers on quality inputs
- Linked farmers to financial service providers

Livestock, Fisheries and Veterinary Services

- Trained 20,000 value chain actors on Climate Smart technologies
- Trained 6,000 farmers on livestock enterprises
- Trained 800 farmers on drug residue in milk, eggs and meat

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- Carried out one Foot and Mouth Disease, one Lumpy Skin Disease and one rabies vaccination campaign.
- Procured 120,000 1-month old indigenous chicken
- Procured 166,000 fingerlings

Aquaculture Business Development Program

- Conducted 6 Sub County program Implementation Team (SCPIT) meetings.
- Trained 16 small holder aquaculture group on organizational skills.
- Held 7 Social and Behaviour Change & Communication (SBCC) fish fare event in 7 wards across the county.
- Trained 14 Gitwa fish farmers and 17 officers trained on kitchen gardening technologies in Ngethu Works Primary School in Gatundu North Sub County.
- Conducted 7 Gender & Action Learning Systems (GALS) training in Limuru, Kikuyu and Gatundu South sub counties where a total of 143 farmers were trained.
- Constructed 294 new ponds.
- Rehabilitated 79 ponds.
- Stocked 342,100 fingerlings.
- Harvested 2,075kg of fish.

Water, Environment, Energy and Natural Resources

The has four directorates namely; Water and Sanitation, Natural Resources & Forestry, Environment & Waste Management, and Renewable Energy & Climate change. The sector aims at making the county lead in environmental management, provision of water and sanitation services in Kenya, reduce vulnerability and enhance the resilience of the residents of Kiambu to impacts of climate change.

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Summary of the Key Achievements

Directorate of Water & Sanitation

- Drilling complete of a new borehole at Karuri primary school and a Panel House complete to provide a dedicated water source for the Karuri disaster centers as well as improve supply in Muchatha ward-Karuri Primary School Borehole.
- Drilling complete of a new borehole at Kahuho town center and and a Panel House complete to provide water to the underserved areas of Kahuho-Kahuho Water Project.
- Supply and-delivery done for pipes and fittings for Ngochi borehole water supply project.
- Supply and delivery done for pipes and fittings for Mitahato borehole water supply project.
- Supply and delivery done for pipes and fittings for Mirangine borehole water supply project is yet to be delivered.
- Partial Supply and delivery done for pipes and fittings for Gathiurure, Gatina, Gathiru, Gatei, Gathaite; Gatono and Mirigi water supply projects.
- Supply and delivery done for pipes and fittings for Gitaru Kingeero borehole water supply project.
- Supply and delivery done for pipes and fittings for Ngegu Turitu borehole water supply project.
- Supply and delivery done for pipes and fittings for Ondiri borehole water supply project.
- Supply and delivery done for pipes and fittings for Kagongo water supply project.
- Supply and delivery done for pipes and fittings for Gatina borehole water supply project.
- Supply and delivery done for pipes and fittings for Muthurwa borehole water supply project.
- Supply and delivery done for pipes and fittings for Mukua borehole water supply project.
- Supply and delivery done for 30 number, 10,000litres plastic tanks for delivery across Kiambu County.

Directorate of Environment and Solid Waste Management

- Conducted county monthly clean ups in all wards through the collaboration of Kiambu employees and residents.
- Repaired 6 Backhoes,4 Compactor,4 Tricycles,2 Sideloaders,7 Large dumptrucks,1small dump trucks and 11 skiploaders, Serviced 1 bulldozer and 1 excavator.
- Repaired sanitary landfill at Kangoki.

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- Supply and delivery of garbage skips- awaiting delivery.
- Supply and delivery of triple litter bins-awaiting delivery
- Supply and delivery of two dump truck-awaiting payment and delivery
- 250 Environmental awareness campaigns held in all sub counties.
- Trained plant Operators & pickers at Kang'oki, by Nema-Kajiado and Department of Agriculture trained on Solid waste at Nyeri County.
- Trained drivers by KENHA on issues of weigh bridge.
- Trained skip loaders drivers by ISUZU East Africa on skip loader op
- Training of environment officers by NEMA on rapid environmental response
- Maintained 2 KM Access road at Kangoki dumpsite and improved 1.5 KM of drainage.
- Repaired 20 Skip bins in Thika, Lari, Gatundu north and all sub counties to enhance waste collection
- Procured assorted Personnel Protective Equipment (PPE), Clothing & Pharmaceutical items.
- Routine repair and maintenance of Kang'oki Tipping platform.

Directorate of Natural Resources Conservation and Forest Management

- Raised 102,210 tree seedlings and 3000 flowers in county tree nurseries.
- In collaboration with water companies and MCAs planted trees seedlings with farmers, in schools and public places.
- Maintained Christina Garden, Moi Garden, Mugumoini garden, Mama Ngina Garden, Starehe garden and 7 roundabouts in Thika town.
- Landscaping and beautification of Kiambu county HQ and Red-nova offices compounds.
- In collaboration with water companies, protected and conserved rivers and wetland by creating awareness and planting water friendly trees.
- Issued quarrying invoices to quarry owners in Juja and Thika Sub counties to enhance revenue collection.

Updated quarries database totaling to 59 quarries in Juja and Thika sub-county.

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Directorate of Renewable Energy and Climate Change

- Held Consultative meeting with SETA team and technical team from nexus sectors on preparation of County Energy Plan under the Sustainable Energy Technical Assistant (SETA) programme funded by the Ministry of Energy and European Union.
- Enumerators and ward administrators trained by Sustainable Energy Technical Assistant (SETA) team on County Energy Plan data collection tool.
- Completed surveys assist in development of a County Energy Plan in; Households county health facilities, SMEs, ECDEs, TVETs, and Institutions.
- In partnership with EKI; mapped 184 households in Kiambu County using traditional 3 stone cook stove, and trained officers on how to fill the EKI cook stove data collection tool to aid in distribution of Jikos.
- Geo- referenced and trained beneficiaries on the use of Jikos and distributed 184 Jikos under the pilot project.
- In partnership with trade department, the directorate assessed the energy use in Juja and Ruiru markets.
- The directorate carried out a power analysis at Kiambu Headquarters and WEENR offices to assess energy use and demand.

Under the Kenya's Financing Locally Led Climate Action (FLLoCA) Program, the directorate conducted Participatory County Climate Risk Assessment (PCRA) and County Climate Action Planning (CCCAP) process which entailed; Phase I whose focus was on the PCRA process and resulted in the development of a county climate risk assessment report, which identified the key climate risks for the county as well as strategic investment areas for climate resilience. The outputs for Phase I entailed;

- Training of Cross Sectorial Technical Working Group on their role to spearhead the PCRA and CCCAP processes.
- Training of Sub County and Ward Administrators on their role in the establishment of Ward Planning and Development Committees, participatory climate risk assessment and action planning process.
- Induction training of Sub County Climate Change Committees.
- Sensitization of Wider Technical Working Group to provide inputs to enrich the PCRA process.

- Participated in the Annual performance assessment under the FLLoCA program.
- Nomination of members of Ward Planning and Development Committees.

Health Services department

The key mandate of the department is to provide health services to all citizens in the County and beyond. The department discharges its mandate as provided for in the Kiambu County Health Services Act, 2019 through a County Health Management Team (CHMT).

The department comprises of four directorates namely directorate of Curative and Rehabilitative services, directorate of Nursing Services, directorate of Public Health and Sanitation and the directorate of Administration and Planning.

Summary of the Key Achievements

1. Administration and planning and support service

- 95% completion in the construction of a 4-storeyed type medical ward block at Tigoni and Wangige 80% and 90% construction of Githunguri level 4 hospital.
- Renovations and refurbishment already done at the Walk way in Gichuru dispensary.
- Perimeter fence ongoing, OPD and laboratory unit refurbished/ renovated in Juja farm health center.
- OPD building expanded in Kereita forest dispensary with Laboratory, fence, gate and toilet block provided.
- Renovation of Limuru health center done with Laboratory, offices, stores, laundry and gate renovated.
- 5 customer care desks and clerks provided
- 100% of health workers capacity built on research.
- Getting to 80% in the process of completing operational research studies and publishing in peer reviewed journals.
- 100% achievement in the development of processes and results performance monitoring tools for health facilities and hospital managers
- 96% of licensed facilities submitting the routine HMIS reports at the KHIS.
- 85% of the health facilities with the required data collection and reporting tools.

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- 60 health facilities visited annually

Curative and rehabilitative services

- 20 health care workers of all genders trained on BMS Act implementation framework to enhance BMS act enforcement to promote and protect breastfeeding
- 1 CNTF and SCNTF meetings conducted to strengthen nutrition coordination and program implementation
- 1 nutrition commodity and security TWG meetings held to enhance nutrition commodity security
- 2 facilities equipped with nutrition services equipment (assorted)
- 88% of children 0-6 months visiting facilities exclusively breastfed and vitamin A given to all under five children and 88% of infants breastfed within one hour after delivery.
- 89.4% of pregnant women attending ANC supplemented with Iron and Folic Acid to improve the maternal nutrition and pregnancy outcome
- 1 lactation stations established to promote and protect breastfeeding at the workplace
- 45% of outpatients receiving NACS services and receiving Nutrition assessment and counselling, 10 % of MAM, SAM patients supported with IMAM commodities to manage acute malnutrition and 20% of facilities providing therapeutic feeds to improve and manage Acute Malnutrition

County Pharmaceutical service

- 80% of facilities practicing good inventory management practices
- 41 facilities received pallets with shelving done at 2 sites i.e. Lari and Igeania. This was supported by UON CRISSP, a total of 300 pallets were received and distributed
- Procurement and distribution of essential medicines in 114 health facilities with County allocation supplies done in addition to facility (FIF) orders within the financial year
- conducted sensitization meetings for HCWs in all Level IV/Level V facilities to promote activation of dormant Medical Therapeutic Committees
- 80% of facilities practicing good inventory management practices, with OJTs and continuous SSV perfumed to facilitate achievement of target

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- 6 facilities with fully functional HMIS with plans underway for Karuri and Kihara
- 78.4% level of stocking of essential medicines in health facilities
- Attaining 85% of functional hospital Medicines & Therapeutic Committees (MTC's)
- Kiambu level V Pharmacy Renovated
- 3 facilities i.e. Thika, Kiambu and Tigoni with fully functional HMIS
- Construction and equipping of a county medical store is at 70%
- Medicines & Therapeutic Committees sensitization and operationalization meeting conducted for all L4 and L5 facilities with 6 functional hospital (MTC's)
- 55 % of facilities practicing good inventory management practices with commodity management training conducted in 23 health facilities in Lower Kiambu and 25 facilities in Upper Kiambu.
- Provision of patient centred pharmaceutical care and patient safety services was achieved through
- sensitization meetings conducted for HCWs in all LIV/LV facilities to promote activation of dormant MTCs
- Equipping of facilities with hardware and inventory management software is fully functional in Thika LV, Kiambu LV, Tigoni L4, Gatundu LV while in Karuri, Kihara it is available not yet functional
- Quarterly commodity security committee meetings conducted.

Preventive and Promotive Health services

- Attained CHU coverage of 62.7%
- 60% of children (12-59 months) de-wormed against a target of 50%
- 87% of children 0-6 months visited facilities exclusively breastfed.
- 96% of children (6-59 months) received Vitamin A Supplementation twice annually
- 1 Malezi bora activity carried out to scale up MNCH activities in the county
- 98.9% of HIV + pregnant mothers received Preventive ARVs to reduce risk of MTCT
- 98% of HIV Exposed Infants on Prophylaxis

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- 69% in reduction of the new HIV infection
- 100% of targeted health promotion sessions held
- 80% of suspected measles cases identified
- 81% of eligible pediatric HIV clients were on ARVs and 94% of HIV Exposed Infants on Prophylaxis and 100% of clients who had potential HIV exposure provided with PEP within 72 hours
- 86% of TB patients successfully completed treatment
- 94.5% of co-infected clients tested and put on care and treatment
- 26 outreaches done to create awareness on NCD
- 16 RRIJs conducted on MNCH
- The call center integrated to ensure Integration of the county call center to the PHEOC and 1 electronic call center database developed
- Improved call center data management system through developing an electronic data tool and 3 call center reports developed
- 53% of women of Reproductive age received family planning against a target of 40%
- 50% of targeted pregnant women provided with LLITNs and 76.7% of pregnant women attending 4 ANC visits
- 90% of pregnant women attended ANC supplemented with Iron and Folic Acid against a target of 72%
- Getting to 45 as the facility maternal mortality ratio per 100,000 against a target of 55
- There was a decrease in the HIV new infections from 4030 to 3708 during the year under review and an increase of the new infections among the 10-14 years (37 from 16) and the 15-24 years (484 from 430)

Education, Gender, Culture and Social Services department

The department has three directorates namely: Directorate of Early Childhood Development Education, Vocational Education, Gender, Culture and Social Services.

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Key Achievements

In the year under review, the following are the achievements for the Department:

- In collaboration with Uthiru Development Project Organization, Uthiru VTC borehole was operationalized.
- 1184 trainees were presented for KNEC and NITA Exams and certified.
- Disbursed Kshs.61M to VTCs as capitation grant.
- Constructed twin workshops in Gakoe VTC in collaboration with Housing Finance
- Trained of the ECDE coordinators on new trends of teaching in partnership with ECDE Network of Kenya.
- Capacity built ECDE head teachers.
- Preparation of ECDE assessment tool in partnership with USAID World Vision Tumikia Mtoto project.
- Held a review workshop on Integration of ICT in teaching under EIDU program.
- Renovation of ECDE classrooms at Gathiruni Primary ECDE sponsored by Safaricom Kenya.
- Operationalized Wangunyu SGBV Safe Shelter in Kiambaa sub county.
- Held GBV sensitization forums with boda boda operators and Thika subcounty SGBV-TWG.
- Rescued three Teenage girls in partnership with the Children's Department and one mentally challenged young woman.
- Marked the Day of the African Child, International Women's Day, International Widow's Day, PWD day and marked the 2022 16 days of activism by holding mentorship programmes in the DREAMS program.
- Inducted the Gender/Culture/SS Assembly sectoral committee
- Carried out adolescent Boys mentorship program-*Kijana Kamili*.
- Conducted training for bursary chairpersons and secretaries in partnership with USAID World Vision.
- Distributed of success cards to 2022 KCPE and KCSE candidates.
- Distributed of foodstuffs to vulnerable members of the society during the Christmas period.
- Held a sectoral committee training on the bursary act.
- Constructed of a twin workshop in Gakoe VTC in collaboration with Housing Finance.

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- Distributed sanitary wear to school going girls and vulnerable members of the society.
- Disbursed bursary worth 100M to needy and deserving students.
- Received building and construction tools for Muguga VTC from child fund worth 600,000shs.

Youth Affairs, Sports and Communication

The department of Youth Affairs Sports and Communication is mandated with the construction, repair and rehabilitation of sporting facilities, training and funding of county teams, establishment of county sports Academy and sports trust fund, formulation of a sports management legislative policy to govern sporting activities in the county and nurturing of sporting talent in the county.

In addition, the department is tasked with assisting the youth by creating a conducive environment for growth and development of small and medium enterprise sectors such as key artisans in mechanics and other Jua kali operatives, creating a new brand of entrepreneurs to undertake activities such as construction of county sporting facilities, repair and maintenance, involving youths in cleaning and providing sanitary services in keys towns, markets and other private and county owned facilities.

The department also aims at financially empowering youth, women, and people living with disabilities through sustainable and accessible revolving funds.

Summary of the key Achievements.

- Selection/ Participation over 400 staff in KICOSCA games which were held in Kisumu
- Disbursed of Jiinuc funds
- Held a youth fun day on 9th and 10th April 2023, the event was to enhance youth friendly engagements.
- Trained football coaches

Lands Housing Physical Planning and Urban Development Administration

The department comprises five directorates namely Land Survey, Physical Planning, Housing, Land Valuation and Municipal Administration. The directorate of Land Survey is mandated in surveying public land, titling and solving land disputes while physical planning is mandated in Preparation of county land use plans, building regulations & bylaws. The directorate of Housing is

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mandated to construct affordable housing, improvement of informal settlements and refurbishment of residential and non-residential buildings. Land Valuation is mandated on property rating and valuation while the main mandate of urban development and administration is upgrading of the urban town status and to review the municipal boundaries.

Key Achievements

Land Administration, Survey & Geo-Informatics

- Titling Programme in Thika informal settlement, Ruiru Kiu Block 6 (Githurai Ting'ang'a) Mwihoko LR/No. 10902/10 & 11, Ndeiya Karai Settlement Scheme.
- Acquisition of Modern Survey Equipment including (The Trimble® TDC150 GNSS handheld receiver) for GIS
- Acquisition of Satellite images up to 2cm High resolution are in progress.
- Resolution of land related disputes done on need basis

Housing & Community Development

- Construction of 40 two-Bedroom units in Thika Municipality
- Renovation of 6 one-bedroom rental units in Kikuyu Municipality
- Renovation of offices at Red-Nova headquarters

Physical and land use Planning

- Public participation -12 land clinic and citizen Engagement.
- Completion of 12 Integrated strategic urban development plans for 12 urban areas & 1 corridor plan.
- Approval of 5 Part Development Plans.
- Processing of 2260 development applications across the county

Urban Development and Administration

Improvement of urban infrastructure through;

- Upgrading to bituminous standards of connectivity Roads
- Storm water drainage
- Security Improvement through High mast, solar street lights, sewer reticulation,
- Land scaping & beatification that is Urban Parks, landscaping and beatification in major round about.

Trade, Industrialization, Tourism and Investments department

The department comprises of four directorates namely: Trade, Industrialization, Tourism, Investments. The core mandate of the department is to promote investments in Trade, Tourism, and Industrialization by providing an enabling environment for sustainable socio-economic development in the County.

Summary of the key achievements

- To improve the trading environment in markets, to broaden and facilitate market access, the Directorate of Trade and Markets initiated the construction of four markets, that is, Kigumo market in Komothai Ward, Rironi market phase II in Limuru East, Gitaru market in Gitaru Ward and Kiganjo market in Kiganjo Ward. These markets are ongoing and are at various levels of completion. Two additional markets are being constructed in collaboration with Kenya Urban Support Programme (KUSP) that is Kimende market in Kijabe Ward and Lusigetti market in Nachu Ward. The two markets are also ongoing and are also at various levels of completion.
- The directorate also completed the renovation of Wangige market and Limuru/Rongai market. Additionally, the directorate is rehabilitating the floor and the roads in Jamhuri market in Thika, works are also ongoing.
- The directorate undertook revenue enhancement measures by fencing Dagoretti Market Goat Holding Yard and created office space by refurbishing containers.
- The directorate also undertook joint site visits together with the State Department for Housing & Urban Development to initiate the construction of ESP, modern and prototype markets in the County.
- The directorate further conducted pre site tender visits at Kiaora, Gikambura, Thogoto and Gatwanyaga markets to familiarize the bidders with the nature and scope of works. Additionally, a benchmarking visit to Nakuru County was done for knowledge sharing on market building designs.
- Additionally, the directorate also successively conducted market committee elections in Kangangi, Limuru, Soko Mjinga, Gakoe, Ngewa, Gitaru, Madaraka, Lussinget, Ndenderu, Ting'ang'a, Moi and Wangige markets, and held conflict resolution meetings with market traders in Githunguri, Gatundu, Ruiru and Limuru.

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- To promote fair trade practices and consumer protection the Weights and Measures section verified and stamped; 3,736 weights, 2,622 weighing instruments and 1,437 measuring instruments. Out of the verification exercise, revenue amounting to Kshs 4,748,430 was collected as verification fees.
- The Directorate of Industrialization has initiated the construction of 2 carwash stations in Kamangu, Kikuyu Sub-County and Kanyariri, Kabete Sub-County which are at various levels of completion.
- The directorate also conducted avocado farmers training targeting 40 co-operatives officials, the training was done in conjunction with the small business development programme which is funded by USAID.
- Further, the Directorate of Industrialization organized a sensitization forum for 20 contractors on the youth empowerment programme under USAID from which over 500 youths were trained on various business skills including sales and marketing.
- In conjunction with the Chamber of Commerce and Kenya Human Rights Commission, the Directorate of Industrialization organized a half-day conference on sensitization of business human rights for business people in Kiambu.
- The directorate has also initiated the process of establishment of Kiambu County Aggregation and Industrial Park at Waruhiu Farm. This includes concepts on the projects and identification of the value-chains.
- The directorate had been working towards settling the Juakali artisans in their designated lands, across the County, so far the directorate has completed settlement on Juja and the process is being finalized in Gatuanyaga.
- The directorate also initiated a capacity building programme in conjunction with Stanbic Bank, the programme targets to capacity build 600 women in every Sub-County.
- The directorate had been active in the SBDC programme and participated in an exhibition organized by the programme, the directorate has also been involved in the identification and training of SMEs.
- The directorate developed the concept on MSMEs mapping and TORs however the exercise was transferred to the Department of Finance.
- The directorate also came up with the Kiambu County Industrialization policy which is awaiting the necessary approvals.

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- The Directorate of Tourism reviewed and prepared a new Tourism promotion policy for Kiambu County which is in draft form.
- The directorate also participated in the SODA conference on tourism.
- Through the Directorate of tourism, the department earned revenue amounting to Kshs 908,900 as entrance fees from 14 falls tourism attraction sites in the period under review.
- The Directorate of Investment in collaboration with the Directorate of Industrialization participated in Kenya International Investment Conference (KIICO) where products made by MSMEs from Kiambu County were showcased and the diverse investment opportunities available across all sectors within the County were also highlighted.
- The directorate has also proposed the establishment of an investment Company as the preferred investment vehicle to coordinate investment within the County. Further, the directorate has submitted to the County Attorney, draft registration documents (Memorandum & Articles of Association) for review and advisory.
- The Directorate of Co-operatives Development managed to train 1286 co-operatives members and 136 co-operatives committee member groups to promote efficiency in the management of cooperatives.
- To promote compliance with co-operatives' standards; 123 co-operatives' financial year audits, 17 co-operative societies inspections and 10 risk assessments on cooperatives were done in the period under review, collecting revenue amounting to Kshs 2,100,000 as audit fees.
- The directorate had initiated the process of procuring 5 ATMs for 5 eligible dairy cooperatives. The process is ongoing and the tenders have already been awarded.

Roads, Transport, Public Works and Utilities department

The sector comprises of four directorates Roads, Transport, Public works and utilities. Roads infrastructure focuses on improvement, construction and maintenance of roads and bridges to increase county and inter county connectivity. It is the responsibility of transport directorate to construct and maintain bus parks to ease congestion in our towns.

The public works oversees planning, development and maintenance of public buildings, maintenance of inventory of government property, provision of electrical and mechanical services, consultants for buildings and civil works and material supplied and other public works including

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foot bridges. In addition, the directorate offered quality assurance and technical support services to other departments within the county as far as works is concerned during the period under review. Utilities directorate ensures economic stability by providing quality, affordable and sustainable energy to all households, trading centers and public institutions.

Summary of the Key Achievements

During the year under review the directorates achieved the following: They include;

- Under the Boresha Barabara program, there was continuous maintenance of roads in all the wards.
- Rehabilitated of Kiambu town and Makongeni Busparks
- Rehabilitated/reconstructed bridges such as Darasha, Riuriro and Mugutha bridges in Theta ward so as to create connectivity in the region.
- Installed of 73 number of streetlights in order to enhance security in the town centers.

County flagship projects and how they have been achieved.

The table below summarizes the major county flagship projects. Majority of the project are multi-year projects

Table 6. County Flagship Projects

S/N o	Sector	Project Name	(Location of the Project)	Contract sum (Kshs.)	Budget (Kshs.)	Imple mentat ion status	Sour ce of Fund ing	Remar ks
1	Health	Constructio n of Githunguri level 4 hospital	Githunguri ward, Githunguri sub county	676,000,000	100,000, 000	90% comple te	GOK	Ongoin g
2	Roads, Transport, Public works & utilities	Proposed upgrading to bitumen standards of Mugutha bridge -Ruiru road	Murera ward	40,000,000	5,797,54 1	0	GOK	Ongoin g

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3	Health	Constructio n of Bibirioni level 4 hospital	Bibirioni ward, Limuru sub county.	285,999,364	106,000, 000	60% comple te	GOK	Ongoin g
4	Roads, Transport, Public works & utilities	flood Mast Installation (5 No)	Thika	221,005,870	16,000,0 00	90% comple te	GOK	Ongoin g
5	Health	Constructio n of 4-storeyed type medical ward block at Wangige level 4 hospital	Kabete ward	220,283,842	20,000,0 00	95% comple te	GOK	Ongoin g
6	Health	Constructio n of wards in Lari level 4 hospital	Lari/Kiren ga ward, Lari sub county	191,807,805	-	85% comple te	GOK	Ongoin g
7	Roads, Transport, Public works & utilities	Thogoto -Ndaire Road	Kikuyu	181,452,509 .90	30,500,0 00	95%	GOK	Ongoin g
8	Roads, Transport, Public works & utilities	Spot improveme nt of Thika town Entrance Garissa junction	Thika	221,005,870 .30	5,000,00 0	90%	GOK	ongoing
9	Health	Constructio n of 4-storeyed type medical ward block at Tigoni level 4 hospital	Tigoni/Ng echa	160,740,400	29,091,4 82	95% comple te	GOK	Ongoin g

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10	Roads, Transport, Public works & utilities	Road C64-C65	Githunguri	145,346,505	-	100%	GOK	Complete
11	Roads, Transport, Public works & utilities	Completion of Thogoto Ndaire, Gatitu Junction-Kenyatta Avenue, Kimende Town roads	Kikuyu/Thika Township/Kijabe	100,000,000	-	90%	GOK	Ongoing
12	Health	Construction of modern funeral home at Gatundu level 5 hospital-builders works	Ng'enda ward	58,815,874	18,815,874	50% Complete	GOK	Pending
13	Health	Construction of a central medical store at Ruiru level 4 hospital	Biashara ward, Ruiru	41,000,000	41,000,000	60% Complete	GOK	Ongoing
14	Trade, Industrialization, Tourism, Investments And Cooperative Development	Construction of Market in Theta Juja Sub County	Juja Sub County	21,111,772	21,111,772	-	GOK	Complete awaiting payment
15	Health	Construction of perimeter wall at Gachororo health centre	Juja ward, Juja subcounty	13,331,380	13,350,000	10% Complete	COK	ongoing

c) Value-for-money achievements.

Health Sector

With construction, rehabilitation and equipping of various medical facilities, the residents don't need to travel for many kilometers to seek medical services this has led to increased the number of patients accessing services on daily basis and the value for money achieved

Tarmac/Access Roads

With the rehabilitation of fair surface roads to motorable state, maintenance of drainage of all constructed roads, storm water control and street lighting in urban and shopping centers, high mast installation in densely populated areas has led to improved connectivity and security showing that there is value for the money.

Automation of development applications and approval

Automation of the development applications and approval has also enhanced the county revenue and has benefited the community since they take less time for approval of their building plans. The county is able to guarantee a healthy and safe community the regulation of building plan.

Agriculture, Livestock and Fisheries

Value addition to various farm products such as milk and bananas has led to increased income to the farmers. Through offering extension services there is improved food security within the county and has led to improved welfare of the residents.

Water Environment and Natural resources sector

Provision of clean and safe water has increased to very significant levels and this has greatly benefited the residents hence improving their well-being.

The construction of sanitation facilities especially at public places, acquisition of skips and other machinery used waste management has improved the hygiene and saved the funds used in acquiring the plant hence proving that there is value for the money consequently resulting to a clean and conducive environment to live in.

Youths, Sports and Gender

The department has gone a long way in promoting and exploiting talents among the youth by construction and improvement of sports facilities which are expected to catapult the youth within the County to international levels and also reduce crime in their midst.

Education Sector

Education being the key to development, the county largely invested in early childhood education which has led to improved enrolment rate, supported the needy students with bursary hence accessing quality education services. Through offering technical skills in the vocational training, a large number of youth populations are empowered hence there is value for money.

d) Implementation challenges of strategic objectives for the County and the County's future outlook.

The following were the challenges encountered during the period under review: -

- Delays in release of funds from the exchequer have resulted in delays in implementation of development projects.
- Inadequate financial resources coupled with accumulated pending bills that took the first charge in the approved budget thus affecting implementation of development programmes and projects in the current financial year
- Low awareness of public private partnership in the County.
- Low level of awareness of county plans, Acts and Policies by the public
- Lack of relevant policies by some departments thus hindering continuity in service delivery
- Missing revenue targets thus affecting implementation of programs and projects
- Erratic weather conditions affecting crop production

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**The Land Housing Physical Planning & Municipal Administration & Urban Development
Department specific challenges:**

- Insufficient Survey equipment
- Delay in data sharing from the Ministry of Lands i.e Lands registries and Survey of Kenya.
- Unreliable electronic development application processing management system (EDAMS)
- Suspension of the new rating regime via executive order
- Implementation of a system that is not comprehensive in regards to property rating data
- Encroachment on road way-leaves, delay in relocation of Utility services in projects implementation
- Lack of proper mechanism for handling complains and dispute from Project Affected Persons (PAPs) leading to delay of dispute resolutions.
- Delayed response to requests from other Government agencies where there issues of overlap of scope of works (e.g. KENHA, KERRA, Nairobi Water & Sewerage Company, etc)
- High cost of building materials affecting social and affordable housing

County's future outlook

In the financial year 2023/2024 the county has a proposed plan of 37.764 Billion whereas the allocated budget is 21.571Billion with health, roads and finance department getting the highest allocations. The proposed projects are documented in the Annual Development plan (ADP) for the financial year 2023/2024.

e) Key Risk Management Strategies Applied by The County Executive

Kiambu County Executive has embraced key risk management strategies such as: revenue mobilization through automation of revenue collection, control of County's high wage bill by doing staff audit to get rid of ghost workers, reduce over reliance on National Government transfers by increasing internal revenues, cost effective measures to reduce expenditure like meetings being held

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in the county boardroom instead of hotels, continuous enhancement of communication channels at all levels of the department.

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Ms. Nancy Kirumba

CECM Finance, ICT and Economic Planning

County Government of Kiambu

Date 11th December 2023

4. Statement of Performance against County Predetermined Objectives

Section 164 (2) (f) of the Public Finance Management Act, 2012 requires that, at the end of each financial year, the accounting officer when preparing financial statements of each County Government entity Government entities in accordance with the standards and formats prescribed by the Public Sector Accounting Standards Board includes a statement of the county government entity's performance against predetermined objectives.

Strategic development objectives Adopted from Kiambu County

The County's 2018-2022 CIDP had identified 42 key strategic development objectives. Broadly, these objectives have been identified through a participatory process that reviewed the development priorities of the Governor's Manifesto, the National Government's Vision 2030, SDGs and the MTP III.

The strategic objectives are a synthesized product of the a fore-mentioned planning frameworks that amalgamate the thematic focus and development aspirations in these policy frameworks.

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

1. To provide effective and efficient public service delivery for enhanced governance and accountability
1. To enhance crop, livestock, fisheries productivity and increase incomes
2. To provide adequate, affordable, safe clean water and sanitation services
3. To ensure effective and efficient health care service delivery
4. To promote trade and develop investment opportunities in Kiambu county
5. To develop quality, reliable, sustainable and resilient infrastructure, to support economic development
6. To increase forest cover and sustainable management of natural resources
7. To ensure sustainable urban growth and development through providing affordable housing.

Below we present the progress made in attaining the objectives of the Kiambu CIDP (2018-2022) for Kiambu County.

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Table 7 : Progress made in attaining the objectives of the Kiambu CIDP (2018-2022) for Kiambu County.

S/N	Strategic Objective as per CIDP	Targeted Outcome	Performance/Progress made up since inception from the latest CIDP	Remarks
1	To provide effective and efficient public service delivery for enhanced governance and accountability	Good governance	<ul style="list-style-type: none"> - Inter -county relations enhanced - Held cabinet meetings - Handover to current governor done - issued circulars - and developed service charters for departments 	Achieved
2	To ensure compliance with the set laws, regulations and procedures.	Orderly and transparent institutions with sound interpersonal relations	<ul style="list-style-type: none"> - There has been co-ordination between the departments / sectors in formulation of sector plans and policies. 	Partially achieved since some national policies are yet to be domesticated to the County level
3	To ensure departments work towards achieving the institution goals and objectives	Harmonized departmental	<ul style="list-style-type: none"> - Service charters developed 	Achieved
4	To improve service	Improved service delivery	<ul style="list-style-type: none"> - Developed Human Resource manuals 	Achieved

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	delivery in the public sector through increased productivity of human resources		<ul style="list-style-type: none"> - Staff trainings, promotions and recruitments done when need arises 	
5	To ensure prudent utilization of public resources	Improved prudence and compliance in the management of public resources	<ul style="list-style-type: none"> - Complied to IPSAS in accounting - Annual procurement plans done yearly done - Complied to internal controls - Annual and Quarterly internal audit reports prepared and submitted 	Achieved
6	To coordinate planning , policy formulation and tracking of results	Improved service delivery	<ul style="list-style-type: none"> - Prepared ADPs, CBROP,PBB,CFSP and submitted to the County assembly and relevant bodies 	Achieved
7	To enhance resource mobilization and streamline revenue collection	Increased County Revenue Base	<ul style="list-style-type: none"> - Increased revenue base by automation revenue collection system 	Achieved

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8	To reduce and create awareness on alcohol, Drug and substance abuse and offer rehabilitation services	Reduced instances of Alcohol and Substance Abuse	<ul style="list-style-type: none"> - Reduced cases of alcohol and drugs abuse arising from enacted and enforced county laws. - Rehabilitation programmes initiated and implemented - public awareness campaigns done 	Achieved
9	To enhance responsible betting and curb illegal gambling	Reduced irresponsible betting and illegal gambling	<ul style="list-style-type: none"> - Regulated And Coordinated Betting And Gaming Outlets - Public Awareness Forums Held To Sensitize People Against Irresponsible Betting And Illegal Gaming 	Achieved
10	To improve public participation and create citizen awareness on services offered by the County government	En-lighted citizens	<ul style="list-style-type: none"> - Held public participation forums 	Achieved
11	To develop and maintain an effective and efficient county	Improved service delivery	<ul style="list-style-type: none"> - Training of staff - staff insured with comprehensive medical cover, work injury benefits - reviewed human resources 	Achieved

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	workforce		<p>policy manuals</p> <ul style="list-style-type: none"> - procured uniforms and equipment for inspectorate officers 	
12	To create an enabling environment for agricultural, livestock and fisheries investment	Increased productivity	<ul style="list-style-type: none"> - Subsidised agricultural inputs 	Achieved
13	To enhance crop productivity and increase incomes	Increased crop productivity, market access and value addition	<ul style="list-style-type: none"> - Training done on value addition, conservation agriculture 	Over achieved NARIGP, ASDSP and AGRIFI facilitate continuous training
14	To increase livestock and fisheries productivity, profitability and utilization	Increased livestock and fisheries productivity, profitability and utilization	<ul style="list-style-type: none"> - High quality heifers bred Free AI programme 	Achieved in collaboration with ASDSP Kenya National Dissemination of Agricultural Technology, FAO, Kenya Dairy Board
15	To increase fisheries productivity	Increased fish productivity	<ul style="list-style-type: none"> - Constructed fish ponds, - Rehabilitated aquatic ecosystems - fish marketing outlets 	Achieved in collaboration with ABDP

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			established in	
16	To enhance clean environment	Enhanced clean and healthy environment	<ul style="list-style-type: none"> - Constructing Organic Waste Composting hub and waste segregation unit - Held environmental awareness - Procurement of additional waste collection skips bins procured 	A over performance due to the support of Kenya urban support programme(KUS P)
17	To provide adequate, affordable, safe clean water and sanitation services	Increased access to clean, safe water and sanitation services	<ul style="list-style-type: none"> - Support water utilities in mapping their pipelines and connections done - Increased water sources within the county by drilling boreholes - Procured water storage tanks - Constructed and rehabilitated public toilets 	Achieved
18	To increase forest cover and sustainable management of natural resources	Improved natural resources and forest cover	<ul style="list-style-type: none"> - Planted trees in public areas - Water catchment and riparian areas are conserved 	Achieved
19	To Reduce Carbon Footprint and Increase	Improved Environmental Performance	<ul style="list-style-type: none"> - Policy documents developed (Climate change Policy) - Develop Public Finance 	Achieved

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	Resilience to Impacts of climate Change		Management (Kiambu County Climate Change Fund Regulations, 2021) <ul style="list-style-type: none"> Created Public awareness on Climate Change issues 	
20	To ensure effective and efficient health service delivery	An improved health service delivery system that motivates the workforce to achieve set targets	<ul style="list-style-type: none"> Several hospitals constructions done 	Achieved though there was under performance due to budgetary constraints
21	Promotion of curative health services in the county	Reduced morbidity and mortality	<ul style="list-style-type: none"> Facilities equipped with assorted medical equipment Lactation stations established Kitchen gardens in health facilities provided Screening and treatment medical camps conducted Dental clinics established Mental health units functional isolation units established 	Achieved
22	Reduction in preventable health conditions	Reduced illnesses	<ul style="list-style-type: none"> Supporting Community Health Services school health clubs established school going children sensitized and dewormed nutrition supplements to 	Achieved

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			<p>children aged 6–59 months given</p> <ul style="list-style-type: none"> - Increased % of children exclusively breast fed - weekly community-based surveillance reports conducted - functional dedicated field and clinical response teams operations established - food premises certified/ licensed 	
23	To provide quality reproductive and maternal child health care services	Improve maternal health care	<ul style="list-style-type: none"> - Women of reproductive age with family planning services given - LLITNs provided to targeted pregnant women - Increased % HIV + pregnant mothers receiving preventive ARV's - Increased % of pregnant women attending 4 ANC visits - Supplements provided to pregnant women 	Achieved
24	To offer quality pharmaceutical care services	Quality Pharmaceutical Services	<ul style="list-style-type: none"> - Renovation of pharmacies hospitals fully stocked with nutraceuticals 	Achieved though there was budget constrain
25	To increase	Increased	<ul style="list-style-type: none"> - Youth polytechnics 	Achieved

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	access equity quality and relevance in Vocational Training	number of Youth and Adults with relevant skills for formal and self-employment	<ul style="list-style-type: none"> re-branded and offering training in new courses Construction and rehabilitation of VTCs classrooms and workshops VTCs equipped with modern tools and equipment and instructional materials 	
26	To enhance access, equity and quality services for all children from conception to 8 years	Increased number of children under 9 years who are developmentally on track in health, learning and psycho-social well-being	<ul style="list-style-type: none"> ECDE children benefiting from Nutrition program. ECDE centers supplied with learning /teaching materials and play equipment New and Existing ECDEs constructed, equipped and operationalized ECDE Teachers recruited and deployed 	Achieved
28	To Enhance development of Gender, Culture and Creative Arts	Reduced levels of gender disparity, violence and non-discrimination and increased number of people appreciating the local culture and art.	<ul style="list-style-type: none"> County theatre development and promotion GBV prevention, response and management Capacity buildings and programs held for upcoming artistes 	Achieved
29	To alleviate poverty and strengthen	Improve standard of living of the	<ul style="list-style-type: none"> Old, vulnerable and needy persons supported Old people benefiting from 	Achieved

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	community participation in socioeconomic activities and to provide protection and care to the vulnerable children and the aged in our society.	community and provide a safe and conducive environment for the aged and children.	<p>donations, and foodstuffs in International Day of old persons</p> <ul style="list-style-type: none"> - Needy learners benefiting from bursary. 	
30	To develop and promote a sporting culture in the County	Increased participation of the sporting activities through identification, nurturing sports talents, developing and upgrading sports infrastructure.	<ul style="list-style-type: none"> - Sports equipment and uniforms purchased for all staff teams Held talents shows - Construction and rehabilitation of sports infrastructure - Equipping youths with skills through development of innovative and youth friendly programs 	Achieved
31	To have and efficient spatial data management system	improved revenue, ease in access, use archival and retrieval county land data	<ul style="list-style-type: none"> - Survey and registration (Titling) of Unsurvey plots - Land Records Digitized - Acquisition of modern Survey Equipment 	Achieved

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32	To ensure sustainable urban growth and development	Liveable well managed urban areas with adequate, safe, decent and affordable housing	<ul style="list-style-type: none"> - Affordable houses constructed - Informal settlements upgraded/improved - County rental houses repaired & maintained 	Achieved
33	To provide an overall spatial framework for the county to guide development	Updated, spatial plans and maps for the county	<ul style="list-style-type: none"> - Building regulation and by-laws completed - Record management, Capacity building & Awareness 	Achieved
34	To have an Efficient Administration of Land Valuation for Rating	streamlined rating process and improved revenues	<ul style="list-style-type: none"> - Valuation roll implemented - Land valuation & rating system in procured 	Achieved
35	To Improve Infrastructure Development in Municipalities and Urban Areas	Creation of liveable cities, improved urban infrastructure, revenue improvement	<ul style="list-style-type: none"> - Creation/Upgrading of Municipalities - Policy development, Implementation and Coordination - Construction and upgrading of Municipal Infrastructures - Construction of Storm water Drains - No. of Fire stations constructed and Disaster management Equipment 	Achieved

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			Purchased	
36	To promote and develop Trade	Improved trading environment	<ul style="list-style-type: none"> - Markets constructed/renovated/rehabilitated - Bodaboda and shoe shiners shed constructed - trade measurements verified 	Achieved
37	To promote industrial and entrepreneurial development in the County.	Increased employment opportunities and enhanced income	<ul style="list-style-type: none"> - MSME groups trained - Value addition chains training done - Modern stalls constructed. 	Achieved
38	To promote and develop Investment opportunities in Kiambu county	Increased FDI and DDIs in the County	<ul style="list-style-type: none"> - Investment promotion and facilitation developed - Investment events/forums done. 	Achieved
39	To promote and develop Co-operative Movement in Kiambu County	Increased income for Cooperative members.	<ul style="list-style-type: none"> - Committee member training sessions done. - Training, bench-marking visit and conferences attended 	Achieved
40	To promote and develop Tourism in Kiambu county	Sustainable development of tourism in the county.	<ul style="list-style-type: none"> - Tourism Infrastructure improved Tourism sites identified/mapped and profiled 	Achieved

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41	To develop quality, reliable, sustainable and resilient infrastructure , to support economic development	To develop quality, reliable, sustainable and resilient infrastructure, to support economic development	<ul style="list-style-type: none"> - Maintenance of County Roads and Bridges (Boresha barabara),Roads - Bus parks 	Achieved
42	Improved security and safety of people and property	promote 24 hour economy and attraction of investors	Installation of streetlights and flood masts Fire, Safety and Rescue Construction and Rehabilitation of Fire stations Equipping of Fire stations and academy	Achieved

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Progress on Attainment of Development Objectives from Annual Development Plan for FY 2022-2023

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 8: Progress on Attainment of Development Objectives from ADP for FY 2022-2023 - Executive

Objective	Outcome	Indicator	Performance
To provide effective and efficient public service delivery for enhanced governance and accountability	Good governance	No. of bills assented	3
		No of County executive committee meetings	Several
		State of the County Address to the County Assembly	1
		No. of policy guidelines issued	3 5
		No. of circulars issued	12
		No. of memos generated	
Legal Services	Representation Services	No. Cases represented in court	30
		No. cases arbitrated upon	2

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**Table 9: Progress on Attainment of Development Objectives from ADP for FY 2022/23-
County Public Service board**

Objective	Outcome	Indicator	Performance
To improve service delivery in the public sector through increased productivity of human resources	improved service delivery	No. of Staff recruitment and 5 promotions done	2150
		cases of non-compliance resolved	4
		No. of human resource policy manuals developed	1
		No of Departments with fully functioning HR Unit	10

**Table 10: Progress on Attainment of Development Objectives from ADP for FY 2022/23 -
Finance, ICT & Economic Planning**

Objective	Outcome	Indicator	Performance
To ensure prudent utilization of public resources	Improved prudence and compliance in the management of public resources	No. of Finance and Appropriation bills drafted and tabled to the County assembly	2Completed and submitted on time
		Number of officers capacity built	400
		Number of staffs registered with personnel bodies	100
		% compliance to IPSAS	100%

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		No. of quarterly financial statements prepared and submitted	4
		No. of annual financial statements prepared and submitted	1
		% compliance to procurement laws and regulations	100%
		% compliance to internal controls	100%
		No. of quarterly internal audit reports prepared and submitted	4
		No. of annual internal audit reports prepared and submitted	1
To coordinate planning , policy formulation and tracking of results	Improved service delivery	No. of ADPs prepared and submitted to the County assembly	1
		No. of monitoring and evaluation reports prepared	
		No. of quarterly and	4

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		<p>annual progress reports prepared reports</p> <p>No. of CBROP prepared and submitted to the County assembly</p> <p>No. of CFSP prepared and submitted to the County assembly</p> <p>No. of PBB prepared and submitted to the County assembly</p>	<p>4quarterly 1 annual</p> <p>1</p> <p>1</p> <p>1</p>
To enhance resource mobilization and streamline revenue collection	Increased County Revenue Base	<p>Amount in Kshs collected annually as internal revenue</p> <p>No of sub-county offices facilitated to undertake revenue collection</p>	<p>3.59B</p> <p>12</p>
To development of a vibrant ICT infrastructure and establishment of a functional and dynamic information management system	A well-developed ICT infrastructure and a functional Management Information System	No. of Offices connected to functional LAN	10

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Table 11: Progress on Attainment of Development Objectives from ADP for FY 2022/23 - Administration and public service

Objective	Outcome	Indicator	Performance
To provide quality administrative services and availing competent skilled and accountable human resource for effective and efficient service delivery.	Improved Service delivery	Number of uniforms and equipment procured for inspectorate officers	300
To provide and maintain an effective and efficient county workforce	improved service delivery	Number of human resources policies developed Number of staff insured with comprehensive medical cover, work injury benefits, and group insurance cover.	one policy developed all permanent employees staff
To enforce various county laws and ensure compliance	Well-coordinated efficient and effective enforcement services	Number of county laws enforced	all
To reduce and create awareness on Alcohol, Drug and Substance Abuse	Reduced instances of Alcohol and Substance Abuse	Number of prevention and treatment programs initiated and implemented	12
To enhance responsible betting and curb illegal gambling	Reduced irresponsible betting and illegal gambling	Number of regulated and coordinated betting and gaming activities	Done on regular basis

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		Number of public awareness forums held to sensitize people against irresponsible and illegal betting and gaming	12
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Table 12: Progress on Attainment of Development Objectives from ADP for FY 2022/23 - Agriculture, irrigation, livestock and fisheries

Objective	Outcome	Indicator	Performance
To improve crop production *	Enhanced food security	No. of tonnes of fertilizer procured	300
		No of trainings held on quality inputs	3
		No of farmers trained on quality inputs	130
		No of tree seedlings procured and distributed	30,000
		Tonnes of drought tolerant seeds procured and distributed	100
		No. of soil samples collected and tested	6
		No. of Farmers reached with extension services	2,600
		No. of farmers accessing training in Waruhiu ATC	60
		No. of service providers and Value Chain Actors trained on entrepreneurship	6
		No. of farmers linked to financial service providers	50
		No of farmers/agri entrepreneurs trained on value addition technologies	35

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		No of farmers trained on potato value addition	10
		No of farmers trained on banana value addition	10
		No of innovations identified and documented	1
		No of youth trained on coffee value addition	21
		No of farmers trained on coffee production management	2320
		No staff trained on production management and value addition	10
To increase area under Irrigation		% Increase in acreage under Irrigation	0.05%
To control and manage pests and diseases	Increased production	No of stockiest/Argo-dealers trained on quality inputs	3
Livestock and fisheries			
To increase livestock and fisheries production	Enhanced food security	Number of farmers trained on livestock enterprise	6000
		No. of farmers accessing subsidized AI	10000
		No. of value chain actors trained on Climate Smart technologies	20,000
		No of vaccination campaigns carried out	1
		No of farmers Trained on drug residue in milk, eggs and meat	800
		No of 1-month old indigenous chicken Procured	120,000
		No of fingerlings procured	342,100

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		No of new ponds Constructed	294
		No of Rehabilitated ponds.	79
		No of demonstration units	8
		No of training conducted	12
		No of farmers equipped with modern aquaculture technologies	255

Table 13: Progress on Attainment of Development Objectives from ADP for FY 2022 /23 - Water Environment Energy and Natural Resources

Objective	Outcome	Indicator	Performance
Water			
To Increase water sources within the county	Increased water supply	No of Boreholes drilled and equipped	2 (karuri primary and Kahuho water project)
		No of pipes and fittings procured and distributed	Distributed to several boreholes
Increased water storage	Enhanced water storage	No of storage tanks procured and distributed	30 number, 10,000litres plastic tanks
Environment			
To increase environmental awareness	Clean environment	No of environmental campaigns held	12
		No of county monthly clean ups done	Done on every month
		No Training done on environmental issues	1 for Environmental officers and one for plant Operators &pickers at Kang'oki, by

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			Nema-Kajiado, and Department of Agriculture trained on Solid waste at Nyeri County
		No of Skip bins Repaired	20 in Thika, Lari, Gatundu north and all sub counties to enhance waste collection
		No Routine repair and maintenance of Kang'oki Tipping platform.	Done at Kang'oki Tipping platform.
Renewable energy			
To Increase access to clean energy To Conserve environment To reduce environmental pollution	-Increased access to clean energy -Conservation of environment -reduced environmental pollution	No of Consultative meeting held on preparation of County Energy Plan under the Sustainable Energy Technical Assistant (SETA) programme funded by the Ministry of Energy and European Union.	Held Consultative meeting with SETA team and technical team from nexus sectors on preparation of County Energy Plan under the Sustainable Energy Technical Assistant (SETA) programme funded by the Ministry of Energy and European Union
To create Awareness creation on renewable energy and climate change issues throughout the	Enhanced awareness on environmental sustainability issues Adoption of	No training energy saving	Done for Enumerators and ward administrators on by Sustainable Energy Technical Assistant (SETA) team on County Energy Plan data collection tool.

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county	green practices		
To Increase access to clean energy	-Increased access to clean energy	No of Geo- referenced Jikos and distributed No training energy saving methods No of households in Kiambu County using traditional 3 stone cook stove, No of training done on energy saving jikos.	184 Jikos distributed and beneficiaries one done to beneficiaries In partnership with EKI; mapped 184 households in Kiambu County using traditional 3 stone cook stove, and trained officers on how to fill the EKI cook stove data collection tool to aid in distribution of Jikos
Natural resources			
To increase forest cover	Increased forest cover	No of tree seedlings raised.	102,210 tree seedlings and 3000 flowers in county nurseries
		No of Landscaping and beatification done	<ul style="list-style-type: none"> Done at Kiambu county HQ and RedNova offices compounds Maintained Christina Garden, Moi Garden, Mugumoini garden, Mama Ngina Garden, Starche garden and 7 roundabouts in Thika town
		Identified and conserved 15 rivers	planted 58,066 water friendly trees in 15 rivers

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		and wetland by creating awareness	
		▪ No. of Updated quarries database	44 quarries in Juja and Thika sub-county
		No of trees Planted	49,769 trees together with the MCAs in schools and public places.

Table 14: Progress on Attainment of Development Objectives from ADP for FY 2022 /23 - Health Services

Objective	Outcome	Indicator	Performance
To ensure effective and efficient health service delivery	Improved service delivery	No. of sensitization meetings conducted for HCWs to promote activation of dormant Medicines & Therapeutic Committees	Done for all 8 LIV/LV facilities
		No of facilities Equipped with hardware and inventory management software	Done in Thika LV, Kiambu LV, Tigoni L4, Gatundu LV, Karuri, and Kihara
		No of wards constructed completed	95% completion in the construction of a 4-storeyed type medical ward block at Tigoni and Wangige and 90% construction of Githunguri level 4 hospital.
		No renovations done	Renovations and refurbishment already done at the Walk way in Gichuru dispensary

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		No of hospital constructions done	Perimeter fence ongoing, OPD and laboratory unit refurbished/renovated in Juja farm health center OPD building expanded in Kereita forest dispensary with Laboratory, fence, gate and toilet block provided. Renovation of Limuru health center done with Laboratory, offices, stores, laundry and gate renovated.
		No of facilities equipped with nutrition services	2 facilities equipped with nutrition services equipment (assorted)
To substantially increase health financing development, training and retention of the health workforce and build capacity of County health research and development unit	Improved service delivery	No. of training conducted	20 health care workers of all genders trained on BMS Act implementation framework 100% of health workers capacity built on research
To Prevent and Promote Health services	Improved health	% of children (12-59 months) dewormed	60% of children (12-59 months) dewormed
		% of TB patients successfully completing treatment	86% of TB patients successfully completing treatment
		% of children (6-59 months) receiving Vitamin A Supplementation twice	96% of children (6-59 months) receiving Vitamin A Supplementation twice annually

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		annually	
		% of children 0-6 months visiting facilities exclusively breastfed	87% of children 0-6 months visiting facilities exclusively breastfed
		% of suspected measles cases identified	80% of suspected measles cases identified
		No of outreaches done to create awareness on NCD	26 outreaches done
		No of an electronic data tool and 3 call center reports developed	developed an electronic data tool and 3 call center reports developed
		No of RRI's conducted on MNCH	16 RRI's conducted on MNCH
		% of women of Reproductive age receiving family planning	53% of women of Reproductive age received family planning against a target of 40%
		% of pregnant women provided with LLITNs	50% of targeted pregnant women provided with LLITNs and 76.7% of pregnant women attending 4 ANC visits
		% of pregnant women attending ANC and supplemented with Iron and Folic Acid	90% of pregnant women attending ANC supplemented with Iron and Folic Acid against a target of 72%
		% Reduced HIV	81% of eligible paediatric HIV

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		infections	clients are on ARVs and 94% of HIV Exposed Infants on Prophylaxis and 100% of clients who had potential HIV exposure provided with PEP within 72 hours There was a decrease in the HIV new infections from 4030 to 3708 this financial year. However an increase of the new infections among the 10-14 years (37 from 16) and the 15-24 years (484 from 430)
		No. of facilities with lactation stations	1
To Provide of pharmaceutical and non-pharmaceuticals to all facilities	Improved service delivery	No. of facilities provided with non-pharmaceuticals and pharmaceutical	114
		No of facilities receiving pallets	41 facilities received pallets with shelving done at 2 sites i.e. Lari and Igeganja. This was supported by UON CRISSP, a total of 300 pallets were received and distributed
		No of Pharmacies Renovated	One in Kiambu level V 41 facilities received pallets with shelving done at 2 sites i.e. Lari and Igeganja. This was

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			supported by UON CRISSP, a total of 300 pallets were received and distributed
Promotion of curative health services in the county	Improved service delivery	No. of facilities with lactation stations	One facility

Table 15: Progress on Attainment of Development Objectives from ADP for FY 2022/23 -Education, Gender, and Culture & Social Services

Objective	Outcome	Indicator	Performance
To alleviate poverty and strengthen community participation in socioeconomic activities and to provide protection and care to the vulnerable children and the aged in our society.	Improve standard of living of the community and provide a safe and conducive environment for the aged and children.	Amount disbursed to needy and deserving students	Disbursed bursary worth 100M to needy and deserving students.
		No of training for bursary chairpersons and secretaries Conducted	Conducted training for bursary chairpersons and secretaries in partnership with USAID World Vision
		No of old people benefiting from donations, and foodstuffs in International Day of old persons	Several benefited
To increase access equity quality and relevance in Vocational Training	Increased number of Youth and Adults with relevant skills for formal and self-employment.	No. of twin workshops Constructed	One Constructed twin workshops in Gakoe VTC in collaboration with

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			Housing Finance
		Amount of money Disbursed	61M to VTCs as capitation grant.
To enhance access, equity and quality services for all children from conception to 8 years.	Increased number of children under 9 years who are developmentally on track in health, learning and psycho-social well-being	No of Capacity building training for ECDE teachers/coordinators	One for ECDE teachers One for ECDE coordinators
		No of Renovations of ECDE classrooms	Renovation of ECDE classrooms at Gathiruini Primary ECDE sponsored by Safaricom Kenya.
To Enhance development, protection, preservation and promotion of Gender, Art, Culture and heritage	Reduced levels of gender disparity, violence and non-discrimination and increased number of people appreciating the local culture and art.	No of GBV sensitization forums held	Held GBV sensitization forums with boda boda operators and Thika sub-county SGBV-TWG.
		No of adolescent Boys mentor-ship Carried out program	one adolescent Boys mentor-ship program Carried out -Kijana Kamili.
		No of sanitary wear distributed to school going girls and vulnerable members of the society.	Distributed to school going girls and vulnerable members of the society.

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Table 16: Progress on Attainment of Development Objectives from ADP for FY 2022/23- Youth Affairs, Sports and Communication

Objective	Outcome	Indicator	Performance
To Improve Public Sports participation	Improved Public Sports participation	No. of championships and tournaments	19 football tournament
		No of coach and referee training done	60 coaches were trained.
		No of players Selected and participated in KICOSCA games,	over 400 staff at KICOSCA games in Kisumu where several teams emerged winners
		No of youth fun days conducted	Youth fun day held on 9 th and 10 th April 2023.

Table 17: Progress on Attainment of Development Objectives from ADP for FY 2022 /23 - Land, Housing, Physical Planning, Municipal Administration and Urban Development

Objective	Outcome	Indicator	Performance
To improve living standards	Increase housing stock	Number of 2BR units constructed and renovated Standards	<ul style="list-style-type: none"> Construction of 40 two-Bedroom units in Thika Municipality Renovation of 6 one-bedroom rental units in Kikuyu Municipality
To construct and renovate offices	Improved working condition	Number of offices renovated	<ul style="list-style-type: none"> Renovation of offices at Red-Nova headquarters
To improve urban development	Improvement of Roads	No. of Roads Constructed	<ul style="list-style-type: none"> Upgrading to bituminous standards of connectivity Roads Storm water drainage

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			<ul style="list-style-type: none"> Security Improvement through High mast, solar street lights, sewer reticulation, Landscaping & beatification that is Urban Parks, landscaping and beatification in major round about.
To have proper county Assets records	Improved county land record	No of titling programme done	Titling Programme in Thika informal settlement, Ruiru Kiu Block 6 (Githurai Ting'ang'a) Mwioko LR/No. 10902/10 & 11, Ndeiya Karai Settlement Scheme.
To provide effective and efficient Survey Maps	Effective and efficient survey	No of modern survey equipment procured	Acquisition of Modern Survey Equipment including (The Trimble® TDC150 GNSS handheld receiver) for GIS
To ensure compliance with the set laws, regulations and procedures.	Land boundary disputes resolved and parcels secured	Number of Land boundary disputes resolved and parcels secured	Resolved land disputes as need arises
To ensure compliance with the set laws, regulations and procedures.	Improved land service delivery	<p>No of Public participation -12 land clinic and citizen Engagement</p> <p>No of Integrated strategic urban development plans done</p>	<ul style="list-style-type: none"> 12 Public participation land clinics and citizen Engagement done Completion of 12 Integrated strategic urban development plans for 12 urban areas & 1 corridor plan. Approval of 5 Part Development Plans. Processing of 2260 development

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		No of Approval of Part Development Plans done	applications across the county
		No of development applications processed across the county	

Table 18: Progress on Attainment of Development Objectives from ADP for FY 2022 /23 - Trade, Industrialization, Tourism, Investment and Cooperative Development

Objective	Outcome	Indicator	Performance
To improve working relations in the market	Enhanced cooperation	No of market committees in place	Conducted market committee elections for most markets
To improve market space	Increased contribution to employment, FDI's and Export Leading to increased income.	No. of Markets constructed/renovated/rehabilitated	Four markets, that is, Kigumo market in Komothai Ward, Rironi market phase II in Limuru East, Gitaru market in Gitaru Ward and Kiganjo market in Kiganjo Ward. These markets are ongoing and are at various levels of completion. Two additional markets are being constructed in collaboration with Kenya Urban Support Programme (KUSP) that is

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			Kimende market in Kijabe Ward and Lusigetti market in Nachu Ward.
To improve market spaces		No of markets renovated	Renovation of Wangige market and Limuru/Rongai market. -Rehabilitating the floor and the roads in Jamhuri market in Thika -fencing Dagoretti Market Goat Holding Yard and created office space by refurbishing containers.
To promote entrepreneurship through construction of car wash		No. of car-wash constructed	construction of 2 car-wash
To promote entrepreneurship and innovation among MSMEs		No. of MSMEs entrepreneurs trained	500 youth empowerment programme under USAID
To promote fair play in trading		No. of trade measurements verified	Weights-3,736 Weighing instruments-2,622 Measuring instruments-1,437
To promote addition of value addition chains and training	Increased incomes	No. of value addition chains training done	1 avocado training
To promote compliance with	Enhanced cooperative	No of cooperatives members trained /no of cooperative committee trained	1286 co-operatives members and 136

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co-operatives' standards	movement		co-operatives committee member
To promote compliance with co-operatives' standards;		No of cooperatives audited /risk assessed and inspected	123 co-operatives' financial year audits, 17 co-operative societies inspections and 10 risk assessments on cooperatives were done

Table 19: Progress on Attainment of Development Objectives from ADP for FY 2022 - Roads, Transport, Public Works and Utilities

Objective	Outcome	Indicator	Performance
To increase Accessibility	Increased accessibility	No. Of Km of Access Roads Maintained	Under the Boresha Barabara program, there has been continuous maintenance of roads in all the wards.
To create connectivity	Increased Connectivity	No. of Bridges Constructed	3 done -Darasha, Riuriro and Mugutha bridges in Theta ward
To decongest town centers	Well Organized town centers	No. of Bus parks Constructed	2- Kiambu town and Makongeni Busparks
To Improve on Security through Lighting	Increased security through Street lighting	No. Of Street Lights Installed	73

5. Environmental and Sustainability Reporting

Kiambu County Executive aims to transform lives of the residents which is its purpose and the driving force behind everything it does. It is what guides it to deliver on its development plans: putting the customer/Citizen first, delivering relevant goods and services, and improving operational excellence to ensure the County's sustainability.

I. Sustainability strategy and profile

The County executive is committed to uphold Environmental, Social and Governance Standards that exceed the applicable legal and regulatory requirements. To this end, the management has adopted all reasonable and practical measures to establish Environmental, Social and Governance objectives and targets, measure progress and report our performance in a bid to accelerate the achievement of the United Nations Sustainable Development Goals and the principles of the United Nations Global Compact.

The County executive has a pragmatic approach to sustainability by identifying and putting into practice initiatives and programs that deliver real world and lasting benefits in its areas of sustainability activities

II. Environmental performance

The County executive through the department of Water, Environment, Energy and Natural resources has drafted relevant regulation such as: Climate Change policy and Natural Resource & Forestry Policy Developed to safeguard the available natural resources. Relevant legislation have been put in place in management of waste and the county is currently undertaking a pilot phase on waste re-cycling.

III. Employee welfare

The county has an independent board that manages recruitment process. During hiring process, minimum conditions are set up to ensure gender and special categories are taken into consideration. A human resource manual exists to enhance fairness on employees' welfare. The county has established appraisal mechanisms in an effort to rewards performance.

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The county has put in place mechanisms in which the employees are provided with the best working environment. A Healthy life style is promoted and all employees provided with medical cover. Indeed, employees are encouraged to have annual health screening that helps to identify any problems early on.

To motivate and ensure that the staffs are able to deal with the emerging challenges the employees are encouraged to continually build on their skills and knowledge. The county has invested heavily in the learning and development program for employees. These includes course on leadership, management and technical competencies relevant to each employee.

IV. Market place practices-

a) Responsible Supply chain and supplier relations- The County has adopted an E-procurement system to enhance accountability. To ensure all contracts and payments are honored, the county committed to clear all the eligible bills by setting aside more than Kshs. 1 billion to clear pending bills. In addition, to ensure ethical marketing practices, the county has endeavored to publish opportunities in the county through advertisements in newspaper with wide circulations. There is also a grievance mechanism where pending issues are handled through.

b) Responsible ethical practices- The County Executive have expressed itself that it's a corruption free zone environment. This is done through billboards in corruption prone environments such as hospitals and revenue collection points

c) Stewardship of goods and Services- To promote fair trade practices, the county has a function "Weight and Measures" division under the department of Trade which ensure fair trade practices in the county. The Public health unit has been undertaking water and food quality surveillance activities through sampling of fortified food stuffs and samples with unsatisfactory results were dealt with in accordance with the provided statutes.

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V. Community Engagements:

The County Executive through the department of land has assisted local communities in disaster management especially on fire extinguishing. Seedlings and fertilizer have been offered to the unfortunate members of the society.

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6. 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, 2023. 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, 2023, and of its financial position as at that date.

The CEC member for finance further confirms the completeness of the accounting records maintained for the County Executive which have been relied upon in the preparation of its financial statements as well as the adequacy of the systems of internal financial control.

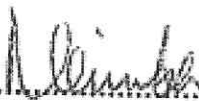
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The CEC member for finance confirms that the County Executive has complied fully with applicable Government Regulations and the terms of external financing covenants (where applicable), and that the County Executive's funds received during the year under audit were used for the eligible purposes for which they were intended and were properly accounted for.

Further the CEC member for finance confirms that the County Executive's financial statements have been prepared in a form that complies with relevant accounting standards prescribed by the Public Sector Accounting Standards Board of Kenya.

Approval of the financial statements

The County Executive's financial statements were approved and signed by the CEC member for finance on 11th December 2023.

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Ms. Nancy Kirumba
CECM Finance, ICT and Economic Planning
County Government of Kiambu

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8. Statement of Receipts and Payments for the year ended 30th June 2023

		FY 2022-2023	FY 2021 - 2022
	Notes	Kshs	Kshs
Receipts			
Transfers from the CRF	1	11,695,560,079	13,348,588,811
Miscellaneous receipts	2A	1,796,487	1,331,800
Other Receipts (Appropriation-in-Aid - FIF)	2B	1,182,161,856	0
Total receipts		12,879,518,422	13,349,920,611
Payments			
Compensation of employees	3	7,864,014,565	7,465,056,009
Use of goods and services	4	2,005,432,642	1,826,376,579
Subsidies &	5	0	0
Transfers to other government entities	6A	951,971,640	1,139,766,260
Other Transfers (Appropriation-in-Aid - FIF)	6B	1,182,161,856	0
Other grants and transfers	7	0	0
Social security benefits	8	105,240,967	14,683,641
Acquisition of assets	9	764,867,560	2,907,615,030
Finance costs, including loan interest	10	0	0
Repayment of principal on domestic & foreign Borrowing	11	0	0
Other payments	12	0	0
Total payments		12,873,689,229	13,353,497,519
Surplus/deficit*		5,829,193	(3,576,908)

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 11th December 2023 and signed by:



 Chief Officer – Finance and Economic Planning
 Name: CPA William Kimani
 ICPAK No. 6066




 Head of Accounting Services
 Name: CPA Solomon Waweru
 ICPAK M/NO. 14406

KIAMBU COUNTY EXECUTIVE
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9. Statement of Assets and Liabilities as at 30th June 2023

		FY 2022-2023	FY 2021 - 2022
	Notes	Kshs	Kshs
Financial assets			
Cash and cash equivalents			
Bank balances	13A	184,338,850	182,199,072
Cash balances	13B	0	0
Total cash and cash equivalents		184,338,850	182,199,072
Outstanding imprests and advances	14	10,630,360	1,026,620
Total financial assets		194,969,210	183,225,692
Financial liabilities			
Deposits and retention	15	151,924,640	144,337,720
Net financial assets		43,044,570	38,887,972
Represented by			
Fund balance b/fwd.	16	38,887,972	73,619,289
Prior year adjustments	17	(1,672,595)	(31,154,409)
Surplus/deficit for the year		5,829,193	(3,576,908)
Net financial position		43,044,570	38,887,972

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 11th December 2023 and signed by:



 Chief Officer – Finance and Economic
 Planning.
 Name: CPA William Kimani
 ICPAK No. 6066



 Head of Accounting Services
 Name: CPA Solomon Waweru
 ICPAK M/NO. 14406


KIAMBU COUNTY EXECUTIVE
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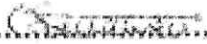
10. Statement of Cash Flows for the period ended 30th June 2023

		FY 2022-2023	FY 2021 - 2022
	Notes	Kshs	Kshs
Receipts from operating income			
Transfers from the CRF	1	11,695,560,079	13,348,588,811
Miscellaneous receipts	2A	1,796,487	1,331,800
Other Receipts (Appropriation-in-Aid - FIF)	2B	1,182,161,856	0
Total receipts from operating income		12,879,518,422	13,349,920,611
Payments for operating expenses			
Compensation of employees	3	7,864,014,565	7,465,056,009
Use of goods and services	4	2,005,432,642	1,826,376,579
Subsidies *	5	0	0
Transfers to other government entities	6A	951,971,640	1,139,766,260
Other Transfers (Appropriation-in-Aid - FIF)	6B	1,182,161,856	0
Other grants and transfers	7	0	0
Social security benefits	8	105,240,967	14,683,641
Finance costs, including loan interest	10	0	0
Other payments	12	0	0
Total payments for operating expenses		12,108,821,670	10,445,882,489
Net receipts/ (payments) from operations		770,696,753	2,904,038,122
Adjusted for:			
Prior year adjustments	17	(1,672,595)	(31,154,409)
Decrease/(increase) in outstanding imprests & advances	18	(9,603,740)	5,326,600
Increase/(decrease) in deposits and retention	19	7,586,920	3,063,234
Net cash flow from operating activities		767,007,338	2,881,273,547
Cash flow from investing activities			
Acquisition of assets	9	(764,867,560)	(2,907,615,030)
Net cash flows from investing activities		(764,867,560)	(2,907,615,030)
Cash flow from Financing activities			
Repayment of principal on domestic and foreign borrowing	11	0	0
Net cash flow from financing activities		0	0
Net increase in cash and cash equivalents		2,139,778	(26,341,483)
Cash and cash equivalents at beginning of the year		182,199,072	208,540,555
Cash and cash equivalents at end of the year		184,338,850	182,199,072

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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 11th December 2023 and signed by:


.....
Chief Officer – Finance and Economic Plan.
Name: CPA William Kimani
ICPAK No. 6066


.....
Head of Accounting Services
Name: CPA Solomon Waweru
ICPAK M/NO. 14406

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11. Statement of Comparison of Budget & Actual Amounts (Recurrent and Development Combined) for the year ended 30th June 2023

Receipt/Expense Item	Original Budget a	Adjustments b	Final Budget c=a+b	Actual on Comparable Basis d	Budget Utilization Difference e=c-d	% Of Utilization f=d/c %
	Kshs	Kshs	Kshs	Kshs	Kshs	
Receipts						
Transfers from the CRF	13,966,488,968	771,208,426	14,737,697,394	11,695,560,079	3,042,137,315	79%
Other receipts	0	0	0	1,796,487	(1,796,487)	
Appropriation-in-Aid - FIF	1,001,798,980.00	190,500,000.00	1,192,298,980	1,182,161,856	10,137,124	99%
Opening balance for Non-refundable bank balances in special purpose deposits accounts e.g., DANIDA	0	104,030,825	104,030,825	104,030,825	0	100%
Total	14,968,287,948	1,065,739,251	16,034,027,199	12,983,549,247	3,050,477,952	81%
Payments						
Compensation of employees	7,362,241,633	513,060,292	7,875,301,925	7,864,014,565	11,287,360	100%
Use of goods and services (including bank charges)	1,900,153,613	259,212,934	2,159,366,547	2,005,432,642	153,933,905	93%
Subsidies	0	0	0	0	0	
Transfers to other government units	1,095,719,480	(38,990,827)	1,056,728,653	951,971,640	104,757,013	90%
Other grants and transfers	0	0	0	0	0	0%
Social security benefits	35,700,000*	98,011,052	133,711,052	105,240,967	28,470,086	79%
Acquisition of assets	3,681,749,554	140,045,800	3,821,795,354	764,867,560	3,056,927,794	20%
Finance costs, including loan interest	0	0	0	0	0	
Repayment of principal on	0	0	0	0	0	

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11A Statement of Comparison of Budget & Actual Amounts – Recurrent for the year ended 30th June 2023

Receipt/Expense Item	Original Budget	Adjustments	Final Budget	Actual on Comparable Basis	Budget Utilization Difference	% Of Utilization
	a	b	c=a+b	d	e=c-d	f=d/c %
	Kshs	Kshs	Kshs	Kshs	Kshs	
Receipts						
Transfers from the CRF	9,674,932,181	863,279,048	10,538,211,229	10,477,368,330	60,842,899	99%
Other receipts	0	0	0	1,796,487	(1,796,487)	
Appropriation-in-Aid - FIF	509,478,654	394,485,881	903,964,535	896,278,878	7,685,657	99%
Opening balance for Non-refundable bank balances in special purpose deposits accounts e.g., DANIDA	0					
Total	10,184,410,835	1,361,795,754	11,546,206,589	11,479,474,520	66,732,069	99%
Payments						
Compensation of employees	7,362,241,633	513,060,292	7,875,301,925	7,864,014,565	11,287,360	100%
Use of goods and services (including bank charges)	1,745,153,613	325,481,415	2,070,635,028	1,918,890,842	151,744,186	93%
Subsidies	0	0	0	0	0	
Transfers to other government units	220,825,972	182,969,820	403,795,792	387,650,833	16,144,959	96%
Other grants and transfers	0	0	0	0	0	0%
Social security benefits	35,700,000	98,011,052	133,711,052	105,240,967	28,470,086	79%
Acquisition of assets	366,482,714	-52,126,825	314,355,889	238,707,887	75,648,002	76%
Finance costs, including loan interest	0	0	0	0	0	
Repayment of principal on borrowings	0	0	0	0	0	

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Other payments	0	0	0	0	0	0%
Appropriation-in-Aid - FIF	454,006,903	294,400,000	748,406,903	896,278,878	(147,871,975)	120%
Total	10,184,410,835	1,361,795,754	11,546,206,589	11,410,783,972	135,422,617	99%

The poor performance in other payments (30%) and acquisition of assets (76%) was as a result of huge proportion of receipt received under this category were absorbed by the non-discretionary costs such as compensations of employees.

Budgetary Changes: There was one supplementary budget approved during the period due to anticipated enhanced resource envelope on OSR and unspent balances for prior financial years. These amounts were budgeted to be absorbed across the various economic items.

The approved budget of Appropriation-in-Aid - FIF was Ksh.892,723,668 but the collected and accounted amount was Kshs. 1,182,161,856 leading to an over realization Ksh.195,038,188 (120%)

The County Executive's financial statements were approved on 11th December 2023 and signed by;

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Chief Officer – Finance and Economic Planning
 Name: CPA William Kimani
 ICPAK No. 6066

.....


Head of Accounting Services
 Name: CPA Solomon Waweru
 ICPAK M/NO. 14406

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12. Budget Execution by Programmes and Sub-Programmes for the year ended 30th June 2023

Programme/Sub-Programme	Original budget		Adjusted budget		Final Budget		Actual on comparable basis		% Budget utilization	
	2022/2023 Kshs		2022/2023 Kshs		2022/2023 Kshs		2022/2023 Kshs		2022/2023 Kshs	
Default - Non Programmatic										
Default - Non Programmatic	0		0		0		100,000			
Sub-Total	0		0		0		100,000			
Crop, Livestock and Fisheries development and Management										
General administration and support services	453,162,497		(6,420,811)		446,741,686		418,450,458		94%	
Livestock resource management and development	95,000,000		10,000,000		105,000,000		20,454,400		19%	
Fisheries Development	15,000,000		0		15,000,000		0		0%	
Crop production and management	787,778,887		(45,700,981)		742,077,906		594,975,136		80%	
Sub-Total	1,350,941,384		(42,121,792)		1,308,819,592		1,033,879,995		79%	
Land Management and Physical Planning; & Housing Development										
Land Management and Physical Planning; & Housing Development	368,707,046		(29,010,000)		339,697,046		187,377,706		55%	
Housing Development	114,000,000		(17,873,692)		96,126,308		46,062,493		48%	
Sub-Total	482,707,046		(46,883,692)		435,823,354		233,440,199		54%	
Municipal Administration & Urban Development										

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Municipal Administration and Urban Development	11,952,608	45,653,312	57,605,920	41,890,817	73%
Sub-Total	11,952,608	45,653,312	57,605,920	41,890,817	73%
Maintenance of Roads, Bridges, Land Transport, Construc & Maintenance					
General administration and support services	0	0	0	0	
Construction of road and civil works	1,439,374,561	0	1,439,374,561	302,607,255	21%
Sub-Total	1,439,374,561	0	1,439,374,561	302,607,255	21%
Administration, planning & support					
General Administration and Support services	394,755,347		394,755,347	385,357,036	98%
Sub-Total	394,755,347	0	394,755,347	385,357,036	98%
Industrial, Investments, Tourism, Trade and Cooperative Development					
General administration and support services	20,000,000	0	20,000,000	0	0%
Trade, Industrial Development and; Investments	385,553,578	6,700,000	392,253,578	132,024,344	34%
Tourism Development and Promotion	25,000,000		25,000,000	0	0%
Cooperative Development and promotion	66,047,334	(6,700,000)	59,347,334	9,622,264	16%
Enterprise Development	35,000,000	0	35,000,000	0	0%
Sub-Total	531,600,912	0	531,600,912	141,646,608	27%

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Curative and preventive health care services						
Health curative services	821,636,481	(200,000,000)	621,636,481	602,392,619		97%
Sub-Total	821,636,481	(200,000,000)	621,636,481	602,392,619		97%
Administration, Planning and Support Services						
General Administration and Support Services	4,131,533,024	95,179,083	4,226,712,107	4,168,780,037		99%
Sub-Total	4,131,533,024	95,179,083	4,226,712,107	4,168,780,037		99%
Preventive Health Services						
Community Health Services	43,900,000	7,538,832	51,438,832	50,901,932		99%
Sub-Total	43,900,000	7,538,832	51,438,832	50,901,932		99%
Curative and Rehabilitative Health Services						
County Hospital Infrastructure	603,006,903	344,400,000	947,406,903	860,895,272		91%
Sub-Total	603,006,903	344,400,000	947,406,903	860,895,272		91%
County Pharmaceutical Services						
Pharmaceutical and Non Pharmaceutical supplies	96,000,000	50,000,000	146,000,000	134,497,541		92%
Sub-Total	96,000,000	50,000,000	146,000,000	134,497,541		92%
Pre-primary edu, Promotion of Culture; ICT and social Services						
General administration and support services	0	0	0	0		
Pre primary education and youth polytechnics services	248,007,975	20,000,000	268,007,975	66,470,344		25%

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Sub-Total	248,007,975	20,000,000	268,007,975	66,470,344	25%
General Administration and support Services					
General Administration and support Services	771,702,219	6,000,000	777,702,219	766,369,191	99%
Sub-Total	771,702,219	6,000,000	777,702,219	766,369,191	99%
Pre-primary education, Vocational Education and Training					
Early Childhood Development	184,000,000	89,000,000	273,000,000	266,735,790	98%
Sub-Total	184,000,000	89,000,000	273,000,000	266,735,790	98%
Culture Gender and Social Service Development					
Culture, Gender and Social services	15,500,000	5,000,000	20,500,000	14,056,790	69%
Sub-Total	15,500,000	5,000,000	20,500,000	14,056,790	69%
Leadership and Co-ord of County Administration and Departments					
General Administration and support services	0	0	0	0	
Sub-Total	0	0	0	0	
Leadership and Admin of HR Mgt and dev in County Public Service					
General Administration and support services	0	0	0	0	
Human Resource development and management services	78,096,211	0	78,096,211	68,462,395	88%

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 retention. 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 Kiambu 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 recognizes 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 recognized in the statement of receipts and payments when the related monies from the sale are received by the entity.

KIAMBU COUNTY EXECUTIVE
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Significant Accounting Policies (Continued)

d) Recognition of payments

The County Executive recognizes 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.

Significant Accounting Policies (Continued)

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. As at 30th June 2023, this amounted to Kshs. 151,924,640 compared to Kshs 144,337,720 in prior period. *(There were no other restrictions on cash during the year)*

KIAMBU COUNTY EXECUTIVE
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Significant Accounting Policies (Continued)

h) Imprests and Advances

For the purposes of these financial statements, imprests and advances to authorized 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 retention 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 fulfillment 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 recognized 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 9 (other important disclosures) and Annex 8 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.

KIAMBU COUNTY EXECUTIVE
Annual Report and Financial Statements
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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 26th June 2022 for the period 1st July 2022 to 30 June 2023 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.

KIAMBU COUNTY EXECUTIVE
Annual Report and Financial Statements
For the year ended 30th June 2023

14. Notes to the Financial Statements

1. Transfer from the CRF

	FY 2022-2023	FY 2021-2022
Description	Kshs	Kshs
Total exchequer releases for quarter 1	1,878,813,113	2,694,428,430
Total exchequer releases for quarter 2	2,736,080,302	3,557,521,803
Total exchequer releases for quarter 3	2,625,416,222	2,762,554,181
Total exchequer releases for quarter 4	4,455,250,442	4,334,084,397
Total	11,695,560,079	13,348,588,811

These are funds transferred from the County Revenue Fund to County Executive operations accounts

2. Miscellaneous Receipts

2A. Miscellaneous Receipts

	FY 2022-2023	FY 2021-2022
Description	Kshs	Kshs
Insurance Recoveries	0	0
Miscellaneous Receipts	1,796,487	1,331,800
Total	1,796,487	1,331,800

Miscellaneous Receipts related to receipts credited to Special Purpose Accounts that didn't pass through CRF.

2B. Other receipts (Appropriation in Aid-FIF)

	FY 2022-2023	FY 2021-2022
Description	Kshs	Kshs
Appropriation-in-Aid - FIF	1,182,161,856	0
Total	1,182,161,856	0

Other receipts refer to OSR that was collected under FIF and accounted under AIA. These amounts didn't pass through the CRF refunded in SPA Health & Primary Health Care in the current financial year. They were credited in the County Executive Operations accounts.

KIAMBU COUNTY EXECUTIVE
Annual Report and Financial Statements
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Notes to the Financial Statements (Continued)

3. Compensation of Employees

	FY 2022-2023	FY 2021-2022
Description	Kshs	Kshs
Basic salaries of permanent employees	7,188,725,545	6,739,964,291
Basic wages of temporary employees	317,748,035	377,706,305
Personal allowances paid as part of salary	16,500,000	55,919,258
Personal allowances paid as reimbursements	0	0
Personal allowances provided in kind	0	0
Employer contribution to compulsory national social schemes	341,040,985	291,466,154
Employer contribution to compulsory national health insurance schemes	0	0
Pension and other social security contributions	0	0
Social benefit schemes outside government	0	0
Other personnel payments	0	0
Total	7,864,014,565	7,465,056,009

The increase in the compensation of employees was brought about by annual salary increment and staff promotion during the period.

4. Use of Goods and Services

	FY 2022-2023	FY 2021-2022
Description	Kshs	Kshs
Utilities, supplies and services	123,400,452	160,449,996
Communication, supplies and services	54,219,604	48,200,316
Domestic travel and subsistence	114,144,855	134,689,007
Foreign travel and subsistence	1,063,253	10,970,607
Printing, advertising and information supplies & services	50,640,448	73,178,657
Rent and Rates	24,397,060	60,293,718
Training expenses	61,005,480	69,502,034
Hospitality supplies and services	71,201,900	61,167,322
Insurance costs	448,138,250	104,469,346
Specialized materials and services	510,916,502	486,328,401
Office and general supplies and services	52,473,917	46,801,110

WAKABA COUNTY GOVERNMENT
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Fuel, oil and lubricants	201,934,764	198,971,286
Other operating expenses (including bank charges)	142,010,080	195,522,075
Routine maintenance – vehicles and other transport equipment	58,702,826	84,478,534
Routine maintenance – other assets	91,183,252	91,354,171
Total	2,005,432,642	1,826,376,579

During the financial year ended 30th June 2022, the bank charges were reported under finance cost, but the current financial year, the bank charges are reported under use of goods category (other operating expenses).

5. Subsidies

	FY 2022-2023	FY 2021-2022
Description	Kshs	Kshs
Subsidies to Public Corporations	0	0
Subsidies to Private Enterprises	0	0
Total	0	0

There were no subsidies during the year.

6. Transfer to other Government entities

6A. Transfer to other Government entities

	FY 2022-2023	FY 2021-2022
Description	Kshs	Kshs
Transfers to county government entities		
Other Current Transfers, Grants and Subsidies	370,937,922	716,601,619
Other Capital Grants and Trans	581,033,718	423,164,641
See attached list (under annex 7)		
Transfers to other counties	0	0
Transfers to national government entities	0	0
Transfer to the council of governors	0	0
Total	951,971,640	1,139,766,260

These are transfers to county established funds and other grants which are self-reporting entities. In the comparative period, the Bursary fund was presented under other grants and transfers - Scholarships and other educational benefits (Note 7 below). These have been re-presented under "transfer to other government entities" to comply with the current reporting template.

6B. Other Transfers (Appropriation in Aid-FIF)

	FY 2022-2023	FY 2021-2022
Description	Kshs	Kshs
Appropriation-in-Aid - FIF	1,182,161,856	

KIAMBU COUNTY EXECUTIVE
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Total	1,182,161,856	0
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Notes to the Financial Statements (Continued)

7. Other Grants and Transfers

	FY 2022-2023	FY 2021-2022
Description	Kshs	Kshs
Scholarships and other educational benefits	0	0
Emergency relief and refugee assistance	0	0
Subsidies to small businesses, cooperatives, and self employed	0	0
Total	0	0

In the audited comparative period, the transfer to bursary fund had been presented under this category of other grants and transfers. However, this has been re-presented under, Transfer to other government entities" to comply with reporting template

8. Social Security Benefits

	FY 2022-2023	FY 2021-2022
Description	Kshs	Kshs
Social Security Benefits	105,240,967	14,683,641
Employer Social Benefits	0	0
Total	105,240,967	14,683,641

KIAMBU COUNTY EXECUTIVE
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Notes to the Financial Statements (Continued)

9. Acquisition of Assets

Non- financial assets	FY 2022-2023	FY 2021-2022
	Kshs	Kshs
Purchase of buildings	0	0
Construction of buildings	12,723,807	567,295,582
Refurbishment of buildings	0	10,672,248
Construction of roads	18,395,363	458,936,984
Construction and civil works	28,626,785	314,944,006
Overhaul and refurbishment of construction & civil works	0	0
Purchase of vehicles and other transport equipment	21,449,338	9,500,000
Overhaul of vehicles and other transport equipment	0	0
Purchase of household furniture and institutional equipment	0	1,987,500
Purchase of office furniture and general equipment	11,284,713	4,641,080
Purchase of specialized plant, equipment and machinery	25,031,673	144,350,094
Rehabilitation and renovation of plant, machinery and equip.	0	0
Purchase of certified seeds, breeding stock and live animals	81,864,400	75,433,298
Research, studies, project preparation, design & supervision	22,129,600	489,500
Rehabilitation of civil works	0	18,504,400
Acquisition of strategic stocks and commodities	0	0
Acquisition of ICT Equipment's	0	0
Acquisition of land	0	0
Acquisition of intangible assets	0	0
Total acquisition of non- financial assets	221,505,679	1,606,754,692
Financial assets	-	-
Domestic Lending and On-lending		
Other Domestic Accounts Payables**	543,361,880	1,300,860,338
Domestic public non-financial enterprises	0	0
Domestic public financial institutions	0	0
Total acquisition of financial assets	543,361,880	1,300,860,338
Total acquisition of assets	764,867,560	2,907,615,030

The significant decrease in acquisition of assets was due to late exchequer releases that were disbursed in the last month of quarter 4 thus leading to poor absorption during the period.

*** Other Domestic Accounts Payables refer to pending bills paid during the year. The IFMIS system does not provide for further re-classification of the payables per economic item, hence all the payables have been charged under acquisition of assets as per the reporting system.*

KIAMBU COUNTY EXECUTIVE
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Notes to the Financial Statements (Continued)

10. Finance Costs, including Loan Interest

	FY 2022-2023	FY 2021-2022
Description	Kshs	Kshs
Interest payments on foreign borrowings	0	0
Interest payments on guaranteed debt taken over by govt	0	0
Interest on domestic borrowings (non-govt)	0	0
Interest on borrowings from other government units	0	0
Total	0	0

11. Repayment of Principal on Domestic Lending and On-Lending

	FY 2022-2023	FY 2021-2022
Description	Kshs	Kshs
Repayments on borrowings from domestic	0	0
Principal repayments on guaranteed debt taken over by government	0	0
Repayments on borrowings from other domestic creditors	0	0
Repayment of principal from foreign lending & on - lending	0	0
Total	0	0

12. Other Payments

	FY 2022-2023	FY 2021-2022
Description	Kshs	Kshs
Budget Reserves	0	0
Civil Contingency Reserves	0	0
Other payments		0
Total	0	0

There were no other payments

KIAMBU COUNTY EXECUTIVE
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Notes to the Financial Statements (Continued)

13. Cash and Bank Balances

13A. Bank Balances

Name Of Bank, Account Name & Currency	Account Number	Account Type	FY 2022-2023	FY 2021-2022
			Kshs	Kshs
CBK- Kiambu County Recur-Kes	10000170409	Recurrent	1,690	3,764
CBK-Kiambu County Devt. -Kes	10000170457	Development	938,553	642,211
CBK - Kiambu County-Road Maint. Levy Fund-Kes	10000250836	Development	879,657	879,657
CBK -Kiambu County Special Purp. Health-Kes	1000336358	Recurrent	626	27,781,101
CBK- Kiambu County Special Purpose Educ-Kes	1000368648	Recurrent	5,148	5,148
CBK- Kiambu County Spec Purp Agricul-Kes	1000365919	Recurrent	1	1
CBK- Kiambu County Ke Urban Support Prog-Kes	1000370718	Development	4	1
CBK- Kiambu County Nutritional Intern. Project-Kes	1000533528	Recurrent	16,605,435	8,549,400
CBK- Kiambu County Primary Health Care-Kes	1000561262	Recurrent	130	69
CBK - Kiambu County Deposit	10000299142	Deposit	151,924,641	144,337,720
Cooperative Bank -Kiambu County Revenue Bank	1141371543502	Receipt	0	0
Kiambu County Grant Deposit	1000319755	Development	0	0
Kiambu county Agric Sec Dev S.Pro II	1000365908	Development	0	0
Kiambu County Climate Change SPA	1000543574	Development	13,982,967	0
commercial bank		Imprest	0	0
Total			184,338,850	182,199,072

These balances do not include bank balances for self-reporting entities and revenue collection accounts (these are in ROR reports) as at reporting date.

KIAMBU COUNTY EXECUTIVE
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Notes to the Financial Statements (Continued)

13 B Cash in Hand

	FY 2022-2023	FY 2021-2022
	Kshs	Kshs
Cash in hand – Held in Domestic Currency	0	0
Cash in hand – Held in Foreign Currency	0	0
Total	0	0

Cash in hand should also be analyzed as follows:

	FY 2022-2023	FY 2021-2022
	Kshs	Kshs
Location 1	0	0
Location 2	0	0
Location 3	0	0
Total	0	0

14. Outstanding imprests and advances

<i>Description</i>	FY 2022-2023	FY 2021-2022
	Kshs	Kshs
Government Imprests	10,630,360	1,026,620
Salary Advance	0	0
Clearance accounts	0	0
Total	10,630,360	1,026,620

<i>Breakdown of Imprest and Salary Advance per Department</i>	FY 2022-2023	FY 2021-2022
<i>Imprest</i>	Kshs	Kshs
County Executive	1,770,400	49,200
County Public Service Board		0
Finance, Economic Planning & ICT	385,400	78,800
Administration ,Public Service & Communication	114,700	323,600
Agriculture, Crop Production & Irrigation	23,580	0
Water, Energy ,Environment & Natural Resources	1,371,700	0
Health Services	73,000	220,920
Education, Gender ,Culture & Social Services	798,730	0
Youth Affairs, Sports & Communication		0

KIAMBU COUNTY EXECUTIVE
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Land, Housing, Physical Planning & Urban Development	3,895,050	80,600
Trade, Tourism, Cooperatives & Enterprise Development	768,360	221,500
Roads, Transport, Public Works & Utilities	1,429,440	52,000
Sub-Total	10,630,360	1,026,620
Salary Advance		
Nil	0	0
Nil	0	0
Sub-Total	0	0
Grand Total	10,630,360	1,026,620

There was nil salary advance during the year

**See Annex 5 for a detailed analysis of the outstanding imprests.*

15. Deposits and Retention

	FY 2022-2023		FY 2021-2022	
	Kshs		Kshs	
Deposits	0		0	
Retention Monies	151,924,640		144,337,720	
Total	151,924,640		144,337,720	
Ageing analysis for	Retention Monies		Retention Monies	
		% of the Total		% of the Total
Ageing analysis: (deposits and retention)	FY 2022-2023		FY 2021-2022	
Under one year	15,913,877	10%	24,610,915	17%
1-2 years	24,610,915	16%	18,291,248	13%
2-3 years	18,291,248	12%	12,345,700	9%
Over 3 years	93,108,600	61%	89,089,857	62%
Total (tie to above total)	151,924,640	100%	144,337,720	100%

Retention money was suppliers monies held for any defects that might occur during the contractual period.

KIAMBU COUNTY EXECUTIVE
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Notes to the Financial Statements (Continued)

16. Fund Balance Brought Forward

	FY 2022-2023	FY 2021-2022
	Kshs	Kshs
Bank Accounts	182,199,073	208,540,555
Cash in Hand	0	0
Outstanding Imprests and Advances	1,026,620	6,353,220
Third party deposits and retention	(144,337,720)	(141,274,486)
Total	38,887,973	73,619,289

The fund balances brought forward refers to the previous financial year's closing balances

17. Prior Year Adjustments

A prior period adjustment really applies to the correction of an error in the financial statements of a prior period.

	Balance b/f from FY 2021/2022 as per audited financial statements	Adjustments during the year relating to prior periods	Adjusted ** Balance b/f For previous FY
Description Of The Error			
Bank Account Balances (Excluding CRF)*	182,199,073	(645,975)	181,553,098
Cash in Hand	0		
Receivables**	1,026,620	(1,026,620)	0
Accounts Payables	0		
Others (Specify)			
Total	183,225,693	(1,672,595)	181,553,098

Bank accounts balances' adjustments refers to closing bank balances in respective years that were transferred back the CRF accounts and have been accounted under return to CRF issues in the CRF statement. These funds were part of the CRF transfer in the current reporting period. Likewise, the receivables for prior years were adjusted accordingly to reflect the cash basis of reporting as guided by the PSASB. These will have an overall effect of adjusting the fund balance brought forward accordingly for the reporting periods.

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Notes to the Financial Statements (Continued)

18. Increase/ (Decrease) in Outstanding Imprests and Advances

	FY 2022-2023	FY 2021-2022
Description	Kshs	Kshs
Imprest and Advances as at 1 st July (A)	1,026,620	6,353,220
Imprest and Advances as at 30 th June (B)	10,630,360	1,026,620
(Increase)/ Decrease in Imprest and Advances (C=(B-A))	(9,603,740)	5,326,600

19. Increase/ (Decrease) in Deposits and Retention

	FY 2022-2023	FY 2021-2022
Description	Kshs	Kshs
Deposits and Retention s as at 1 st July (A)	144,337,720	141,274,486
Deposits and Retention as at 30 th June (B)	151,924,640	144,337,720
Increase/ (Decrease) in Deposits and Retention C= B-A	7,586,920	3,063,234

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20. Other Important Disclosures

1. Pending Accounts Payable (See Annex 2)

	Balance b/f		Paid during the year	Balance c/f
	FY 2021-2022	Additions for the year		(FY 2022-2023
Description	Kshs	Kshs	Kshs	Kshs
Construction of Buildings	130,769,005	68,230,202	90,500,339	108,498,868
Construction of Civil Works	2,133,915,085	226,577,092	244,542,446	2,115,949,731
Supply of Goods	734,541,960	159,818,968	218,962,478	675,398,450
Supply of Services	610,008,861	539,752,161	49,946,581	1,099,814,441
Total	3,609,234,911	994,378,423	603,951,844	3,999,661,490

2. Pending Staff Payables (See Annex 3)

	Balance b/f		Paid during the year	Balance c/f
	FY 2021-2022	Additions for the year		(FY 2022-2023
Description	Kshs	Kshs	Kshs	Kshs
Senior management	1,896,285	1,074,585	1,896,285	1,074,585
Middle management	7,585,140	4,298,340	7,585,140	4,298,340
Unionisable employees	24,483,606	13,874,346	24,483,606	13,874,346
Others	3,792,570	2,149,170	3,792,570	2,149,170
Total	37,757,601	21,396,440	37,757,601	21,396,440

3. Other Pending Payables (See Annex 4)

	Balance b/f		Paid during the year	Balance c/f
	FY 2021-2022	Additions for the year		(FY 2022-2023
Description	Kshs	Kshs	Kshs	Kshs
Amounts due to National Government Entities	0	0	0	0
Amounts due to County Government Entities	2,000,565,951		19,000,000	1,981,565,951
Amounts due to Third Parties	0	0	0	0
Total	2,000,565,951	0	19,000,000	1,981,565,951

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Other Important Disclosures

4. External Assistance

	FY 2022-2023	FY 2021-2022
Description	Kshs	Kshs
External Assistance received in Cash	0	0
External Assistance received as Loans and Grants	0	0
External Assistance received In Kind- as Payment by Third Parties	0	0
Total	0	0

a) External assistance relating to loans and grants

	FY 2022-2023	FY 2021-2022
Description	Kshs	Kshs
External Assistance received as Loans	0	0
External Assistance received as Grants	0	0
Total	0	0

b) Undrawn external assistance

	Purpose for which the undrawn external assistance may be used	FY 2022-2023	FY 2021-2022
Description		Kshs	Kshs
Undrawn External Assistance - Loans		0	0
Undrawn External Assistance - Grants		0	0
Total		0	0

c) Classes of providers of external assistance

	FY 2022-2023	FY 2021-2022
Description	Kshs	Kshs
Multilateral Donors	0	0
Bilateral Donors	0	0
International Assistance Organization	0	0
NGOs	0	0
National Assistance Organization	0	0
Total	0	0

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Other Important Disclosures

d) Non-monetary external assistance

	FY 2022-2023	FY 2021-2022
Description	Kshs	Kshs
Goods	0	0
Services	0	0
Total	0	0

e) Purpose and use of external assistance.

	FY 2022-2023	FY 2021-2022
Description	Kshs	Kshs
Compensation of Employees	0	0
Use of Goods and Services	0	0
Subsidies	0	0
Transfers to Other Government Entities	0	0
Other Grants and Transfers	0	0
Social Security Benefits	0	0
Acquisition of Assets	0	0
Finance Costs, including Loan Interest	0	0
Repayment of Principal on Domestic & Foreign Borrowing	0	0
Other Payments	0	0
Total	0	0

f) External Assistance paid by Third Parties on behalf of the County Executive by Source

	FY 2022-2023	FY 2021-2022
Description	Kshs	Kshs
National Government	0	0
Multilateral Donors	0	0
Bilateral Donors	0	0
International Assistance Organization	0	0
NGOs	0	0
National Assistance Organization	0	0

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Total	0	0
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Other Important Disclosures

5. Payments by Third Party on Behalf of the County Executive

This relates to payments made directly to supplier on behalf of the county Executive. For example, the national government may fund the operations of health or education program, a donor may pay directly for construction of a given market etc.

5.1 Classification by Source

	FY 2022-2023	FY 2021-2022
Description	Kshs	Kshs
National Government	0	0
Multilateral Donors	0	0
Bilateral Donors	0	0
International Assistance Organization	0	0
NGOs	0	0
National Assistance Organization	0	0
Other County Entities	0	0
Others	0	0
Total	0	0

5.2 Classification of payments made by Third Parties by Nature of expenses.

	FY 2022-2023	FY 2021-2022
Description	Kshs	Kshs
Compensation of employees	0	0
Use of goods and services	0	0
Subsidies	0	0
Transfers to other government units	0	0
Other grants and transfers	0	0
Social security benefits	0	0
Acquisition of assets	0	0
Finance costs, including loan interest	0	0
Repayment of principal on domestic & foreign borrowing	0	0
Other payments	0	0
Total	0	0

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Other Important Disclosures

6. 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

	FY 2022-2023	FY 2021-2022
	Kshs	Kshs
Key Management Compensation (Governor, CEC Members and Cos)		
Transfers To Related Parties		
Transfers to Development Projects SPAs	575,231,492	423,164,641
Transfers to County Water Service Providers	40,000,000	0
Other Current Transfers, Grants and Subsidies	93,277,922	516,091,619
Other Capital Grants and Transfers	581,033,718	373,164,641
Transfers to other county government entities <i>fu</i>	277,660,000	250,510,000
Transfers to Non-Reporting Entities E.G Schools And Welfare	0	0
		0
Expenses paid on Behalf Of County Water Service Providers	0	0
Total Transfers To Related Parties	1,567,203,132	1,562,930,901
Transfers From Related Parties		
Transfers From the CRF	11,695,560,079	13,348,588,811
Transfers From National Government MDAs	0	0
Transfers From SCs And SAGAs - National Government	0	0
	11,695,560,079	13,348,588,811
Total Transfers From Related Parties	9	1

Related party and note 6A variance is reconciled as per table 6(I) below;

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Table - 6(I) Reconciliation between note 6A and Related Party Disclosure		
Description	FY 2022-2023	FY 2021-2022
Note 6A - Transfer to other Government entities	951,971,640	1,139,766,260
Add; CRF to SPA transfers not processed through IFMIS	575,231,492	423,164,641
Amount recognized in the Related party transactions	1,527,203,132	1,562,930,901

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Other Important Disclosures

7. 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.

Entity	Date Established/Date taken over	Location	Accounting Officer responsible
County Revenue Fund	2013	Kiambu county	1)Wilson Mburu - C.E.C.M Finance, ICT & Economic Planning (1st July 2022 to January 2023) 2)Nancy Kirumba - C.E.C.M Finance, ICT & Economic Planning (21st January 2023 to date)
Kiambu Bursary Fund	19th May, 2014	Kiambu county	Ms. Emily Nkoro
Kiambu Alcoholics Drinks Control Fund	9 th March, 2018	Kiambu county	Mr. Charles Njuguna Gikonyo
Kiambu County Executive staff Mortgage Scheme Fund	4th Feb 2016	Kiambu county	Mr. David Kiiru, Head Asset and Liabilities Accounting Services
Kiambu County Jiinue Fund		Kiambu county	George Ndungu Thuku, C.O Youth Affairs ,Sports ,Ict & Communication

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Kiambu County Emergency Fund	20th Dec. 2013	Kiambu county	1)Wilson Mburu - C.E.C.M Finance & Economic Planning (1st July 2022 to January 2023) 2)Nancy Kirumba - C.E.C.M Finance & Economic Planning (21st January 2023 to date)
Kiambu County Facility Improvements Funds	19 th April 2019	Kiambu County	Dr. Patrick Nyaga, CO Health Services
The Kiambu County Climate Change	2nd November, 2021	Kiambu County	Hannah Wanjiru Muchai Director Monitoring & Evaluation
Thika Water & Sewerage Company Ltd	8th July 2009	Thika Sub County	Moses Kinya - MD
Ruiru Juja Water & Sewerage Company Ltd	6-Mar	Ruiru Sub County	Simon Mwangi - MD
Kiambu Water & Sewerage Company Ltd	20th September 2004	Kiambu Sub County	Boniface Mbugua - Ag. MD
Limuru Water & Sewerage Company Ltd	13th March 2006	Limuru Sub County	Margaret Maina - MD
Kikuyu Water Company Ltd	10th March 2006	Kikuyu Sub County	Jane Murage - MD
Gatundu Water & Sanitation Company Ltd	8th October 2014	Gatundu South Sub County	Patrick Mwangi - MD
Githunguri Water & Sanitation Company Ltd	24th April 2007	Githunguri Sub County	Charles Wahogo - Ag. MD
Karuri Water & Sanitation Company Ltd	24th April 2007	Kiambaa Sub County	John Karioki - MD

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Other Important Disclosures

8. 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 and previous financial year , amounts relating to leased medical equipment was Kshs 0.00.

9. Contingent Liabilities

Contingent Liabilities	FY 2022-2023	FY 2021-2022
	Kshs	Kshs
Court Case Against the Entity	141,193,876	497,067,892
Bank Guarantees In Favour Of Subsidiary	0	0
Contingent Liabilities Arising from PPPs	0	0
Total	141,193,876	497,067,892

(See - ANNEX 8 Contingent liabilities register)

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15. Progress On Follow Up On Prior Year Auditor's Recommendations

The following is the summary of issues raised by the external auditor, and management comments that were provided to the auditor.

Reference No. on the external audit Report	Issue / Observations from Auditor	Management comments	Status:(Res olved / Not Resolved)	Time frame
OAG/NRO/KCE /2021/2022/ (33)	Inaccuracies in the Financial Statements. Variances between the Financial statements and ledgers Unexplained variances between financial statements and IFMIS report Inaccuracies in the Financial Statements. Variances between the Financial statements and ledgers Unexplained variances between financial statements and IFMIS report	The management noted the auditor's observations and gave the necessary explanations as required	Not resolved	Waiting for County Assembly Public Account and investment committee to meet and deliberate on the same
OAG/NRO/KCE /2021/2022/ (34)	Outstanding imprest and variances	We wish to clarify that the auditor's observation in interpreting the trial balance was incorrect. This is because the figure of Kshs. 37,640,772 was the closing balance in the year, whereas, the opening balance was Kshs. 36,614,152/- thereby resulting in a difference of Kshs. 1,026,620/- which was the correct amount for outstanding imprests as at 30th June 2022.	Not resolved	Waiting for County Assembly Public Account and investment committee to meet and deliberate on the same

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OAG/NRO/KCE /2021/2022/ (35)	Unsupported prior year adjustments	<p>Relates to bank balance for the County executive held in Revenue collection account as at 30th June 2021 through a court lien as evidenced by extract of Co-operative bank statement, FO 30 as at 30th June 2021 and evidenced in the financial statement for the year ended 30th June 2021</p> <p>The funds were released and transferred to the CRF fund on 5th November 2021 and was accounted accordingly in the current reporting period both in the Receiver of Revenue and County Revenue Fund. Prior year adjustment was done in the county fund balance since the new reporting framework required separate reports for both the CRF and County Executive reporting f the CRF fund balance which also included the fund balance.</p>	Not resolved	Waiting for County Assembly Public Account and investment committee to meet and deliberate on the same
OAG/NRO/KCE /2021/2022/ (36)	Anomalies in cash and cash equivalents	<p>The management noted the auditor's observations on various accounts anomalies, gave the necessary explanations and made the necessary corrections as required</p>	Not resolved	Waiting for County Assembly Public Account and investment committee to meet and deliberate on the same

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OAG/NRO/KCE /2021/2022/ (37)	Inaccuracies in acquisition of assets	<p>During the financial year, Kshs. 75.4M current bills for Kenya National Trading Corporation were incurred and accounted for under the acquisition of assets - is Purchase of certified Seeds, Breeding Stock and Live Animals.</p> <p>The queried amount of Kshs 15.4M was accounted as payables, KNTC had pending bills of Kshs. 45M as at 30th June 2021. Kshs. 15M was settled under the payable economic line and the balance carried forward was Kshs. 30M as observed by the auditors.</p> <p>We clarify that 15 motor vehicles were requested and also invoiced, however, only ten motor vehicles were delivered. The delivery of the motor vehicles was based on payment upon which Kshs. 25,000,000 was paid. (Annexure- 3)(a)- delivery note and per-inspection report for 10 motor vehicle)</p> <p>The vehicles are registered in the name of the County as per the attached log books. The Motor vehicles are updated in the County Asset Register as per the attached extract of the County Asset Register</p>	Not resolved	Waiting for County Assembly Public Account and investment committee to meet and deliberate on the same
OAG/NRO/KCE /2021/2022/ (38)	Unsupported legal fees	<p>We wish to clarify that no legal fees have been paid for this matter. The payments that were done were part of the compensation fees ordered by the Court. The Court ordered that these payments be made to the Waruhiu Family through their advocates Mwangambo & Okorojo Advocates.</p>	Not resolved	Waiting for County Assembly Public Account and investment committee to meet and deliberate on the same

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OAG/NRO/KCE /2021/2022/ (39)	Unaccounted for procurement of maize, bean, sunflower and canola seeds and fertilizer	The payment voucher has been authorized. We have attached the original invoice, delivery note, counter receipt voucher, inspection and acceptance committee reports have been provided. The distribution list and the criteria for distribution has been availed. Notification of award has been availed.	Not resolved	Waiting for County Assembly Public Account and investment committee to meet and deliberate on the same
OAG/NRO/KCE /2021/2022/ (40)	Unsupported and irregular use of imprest	The management on the various observations by the auditor has given the necessary explanations and made the necessary corrections as required	Not resolved	Waiting for County Assembly Public Account and investment committee to meet and deliberate on the same
OAG/NRO/KCE /2021/2022/ (41)	Irregular reallocation of funds	The expenditures were charged under other codes owing to exhaustion of allocated budgetary funding that necessitated utilization of the same with the believe to correct with a supplementary budget.	Not resolved	Waiting for County Assembly Public Account and investment committee to meet and deliberate on the same

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Ms. Nancy Kirumba

CECM – Finance, ICT and Economic Planning
County Government of Kiambu

Date: 11th December 2023

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Annex 5 – Analysis Of Imprests and Advances

(a) Government Imprest

Name Of Officer Or Institution	Date Imprest Taken (dd/mm/yy)	Amount Taken Kshs	Amount Surrendered Kshs	Balance as at (FY 2022-2023) Kshs
Jacqueline Wangari Mung'gi	26-Aug-22	100,000.00	0	100,000
Winnie Wairimu Njagi	26-Aug-22	200,000.00	0	200,000
Edna Charity Njeri Muchina	14-Apr-23	53,600.00	0	53,600
Peter Njoroge Ndegwa	5-Jun-23	67,200.00	0	67,200
Max Muthuri Chege	2-Jun-23	56,000.00	0	56,000
David Kimani Kuria	2-Jun-23	67,200.00	0	67,200
James Karuru Kinyanjui	2-Jun-23	25,200.00	0	25,200
Moses Thuo Njehu	2-Jun-23	25,200.00	0	25,200
Thomas Kaburi Ndungu	2-Jun-23	25,200.00	0	25,200
Martin Gathura Kimani	2-Jun-23	25,200.00	0	25,200
Nzila Muliwa	2-Jun-23	25,200.00	0	25,200
Elizabeth Gathoni Kimani	2-Jun-23	25,200.00	0	25,200
David Ndungu W'akarura	2-Jun-23	25,200.00	0	25,200
John Ngugi Njuguna	2-Jun-23	25,200.00	0	25,200
Joseph Kahira Njoroge	2-Jun-23	25,200.00	0	25,200
Isaac Muniyiri	2-Jun-23	25,200.00	0	25,200
Edna Charity Njeri Muchina	2-Jun-23	44,800.00	0	44,800
James Njuguna	7-Jun-23	67,200.00	0	67,200
John Waitabaka Kamau	6-Jun-23	25,200.00	0	25,200
Ali Osman Korar	6-Jun-23	67,200.00	0	67,200

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Nancy Muthoni Gichungwa	6-Jun-23	67,200.00	0	67,200
Martin Marangu Kimathi	6-Jun-23	25,200.00	0	25,200
Stephen Kibe Ndungu	2-Jun-23	25,200.00	0	25,200
Mbuthia Elias Maina	7-Jun-23	67,200.00	0	67,200
Peter Njai Kimani	2-Jun-23	25,200.00	0	25,200
Margaret Waithira Ruinge	2-Jun-23	67,200.00	0	67,200
Irene Waithira Waiyaki	2-Jun-23	67,200.00	0	67,200
Eric Wainaina Mwangi	2-Jun-23	56,000.00	0	56,000
Wilson Mburu Kangethe	5-Jun-23	67,200.00	0	67,200
Zipporah Waithira Nganga	6-Jun-23	25,200.00	0	25,200
Nancy Kirumba	6-Jun-23	67,200.00	0	67,200
Timothy Kanjigi Gitangu	2-Jun-23	25,200.00	0	25,200
Daniel Kariuki Ndungu	2-Jun-23	25,200.00	0	25,200
Patrick Githinji Kuthua	2-Jun-23	25,200.00	0	25,200
Salome Muthosi Wainaina	7-Jun-23	67,200.00	0	67,200
Wilfred Mwendia Kiara	7-Jun-23	67,200.00	0	67,200
Kenfred Warui Gakumo	6-Oct-22	81,000.00	0	81,000
David Kimani Kuria	15-Dec-22	87,200.00	0	87,200
Phyllis Wanjiru Muiruri	9-Jan-23	100,000.00	0	100,000
Collins Major Kinyuru	21-Mar-23	30,000.00	0	30,000
Michael Kiringu Ndungu	17-May-23	87,200.00	0	87,200
Rose M Kimani	4-Nov-22	100,000.00	0	100,000
Patrick Munyui Nganga	9-May-23	14,700.00	0	14,700
Jackson Muthomi Kiambi	5-Apr-23	23,580.00	0	23,580
Richard Martin Kariuki Irungu	29-Jun-23	129,000.00	0	129,000
June Mukami	16-Jun-23	900,000.00	0	900,000
Esther Njeri Kaguma	30-Jun-23	342,700.00	0	342,700

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Annex 3 – Analysis Of Pending Staff Payables

Name of Staff	Job Group	Date Contracted	Original Amount	Outstanding Balance Previous FY (2021/2022)	Addition During the year	Amount Paid To-Date	Outstanding Balance FY 2022-2023	Comments
				a	b	c	d=a+b-c	
Senior Management								
	1. Various	Various	1,074,585	1,896,285	1,074,585	1,896,285	1,074,585	
Sub-Total			1,074,585	1,896,285	1,074,585	1,896,285	1,074,585	
Middle Management								
	2. Various	Various	4,298,340	7,585,140	4,298,340	7,585,140	4,298,340	
Sub-Total			4,298,340	7,585,140	4,298,340	7,585,140	4,298,340	
Unionisable Employees								
	3. Various	Various	13,874,346	24,483,606	13,874,346	24,483,606	13,874,346	
Sub-Total			13,874,346	24,483,606	13,874,346	24,483,606	13,874,346	
Others (specify)								
	4. Various	Various	2,149,170	3,792,570	2,149,170	3,792,570	2,149,170	
Sub-Total			2,149,170	3,792,570	2,149,170	3,792,570	2,149,170	
Grand Total			21,396,440	37,757,601	21,396,440	37,757,601	21,396,440	

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Annex 4 – Analysis Of Other Pending Payables

Name	Brief Transaction Description	Date Contracted	Original Amount	Amount Paid To-Date	Outstanding Balance (2022/2023)	Outstanding Balance (2021/2022)	Comments
			a	b	c=a-b		
Amounts Due To National Govt Entities							
1.							
Sub-Total			-	-	0	0	
Amounts Due To County Govt Entities							
2							
Sub-Total			-	-	0	0	
Amounts Due To Third Parties							
3							
FIF/NHIF Transfers		Various	2,000,565,951	19,000,000	1,981,565,951	2,000,565,951	
Sub-Total			2,000,565,951	19,000,000	1,981,565,951	2,000,565,951	
Others							
4							
Sub-Total			-	-	0	0	
Grand Total			2,000,565,951	19,000,000	1,981,565,951	2,000,565,951	

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Grace Njeri Nyogu	3-May-23	199,450.00	0	199,450
David Gichuhi Warwathie	30-Jun-23	599,280.00	0	599,280
Christopher Njoka Nyogu	17-Nov-22	100,000.00	0	100,000
Nicholas Waweru Wanjiru	4-Jan-23	35,000.00	0	35,000
Mumo Julius Mwachoto	17-Feb-23	922,400.00	0	922,400
Pancras Mburu Ndung'u	5-Jun-23	40,750.00	0	40,750
Charles Ngunjiri Kimani	12-Jun-23	14,200.00	0	14,200
Hannah Njannu Maranga	15-Jun-23	404,160.00	0	404,160
Fraciath Mugure Wagathuri	15-Jun-23	150,000.00	0	150,000
Christine Njoki Kamau	15-Jun-23	25,000.00	0	25,000
Mureti Charles Mugarubi	15-Jun-23	25,000.00	0	25,000
Martin Waweru Warau	26-Jun-23	234,540.00	0	234,540
Joseph Makabi Mwangi	7-Jun-23	409,500.00	0	409,500
Collins Major Kinyuru	7-Jun-23	409,500.00	0	409,500
Purity Njeri Mburu	7-Jun-23	409,500.00	0	409,500
Moses Mungu Warene	7-Jun-23	409,500.00	0	409,500
Esther Nyawira Njoroje	22-Jun-23	126,000.00	0	126,000
Enick Kyalo Matata	22-Jun-23	180,000.00	0	180,000
Jane Waitigieni Kamunde	17-Apr-23	209,480.00	0	209,480
Arthur Kinyanjui Waweru	30-Jun-23	558,880.00	0	558,880
Samuel Kipngetich Ronoh	15-Sep-22	200,000.00	0	200,000
Joseph Kamau Nyambura	22-Dec-22	115,000.00	0	115,000
Joseph Kamau Nyambura	15-Mar-23	100,000.00	0	100,000
Abosolom Maina Kimari	20-Apr-23	100,000.00	0	100,000
Peter Muchumu Ndutire	24-Apr-23	180,000.00	0	180,000
Stephen Kimeria Kuria	10-May-23	100,000.00	0	100,000
Peter Muchumu Ndutire	20-Apr-23	20,000.00	0	20,000

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Annex 8 – Contingent Liabilities Register

No	Nature of contingent liability	Payable to	Currency	Estimated Amount Kshs	Expected date of payment	Remarks
1	Award	Orthoshine Ltd	Kshs.	1,080,208	N/A	Thika Cmcc E592 OF 2022
2	Fees/Costs	Kiugu & Co. Advocates	Kshs.	1,588,220	N/A	J.R 127 OF 2022
3	Fees/Costs	Kiugu & Co. Advocates	Kshs.	621,453	N/A	J.R 140 OF 2022
4	Fees/Costs	Kiugu & Co. Advocates	Kshs.	933,293	N/A	J.R 139 OF 2022
5	Damages	Kenneth Mando Maina	Kshs.	516,555	N/A	J.R NO. 15 OF 2022
6	Damages	Jonathan Kihara Paul	Kshs.	1,700,693	N/A	THIKA CMCC 123 OF 2007
7	Damages	Ngazi Construction Limited	Kshs.	1,873,325	N/A	KIAMBU CMCC 364 OF 2020
8	Fees/Costs	Karuru Mwaura	Kshs.	52,983,817	N/A	HCC NO.15 OF 2018
9	Damages	Lucy Kanyi Mungai	Kshs.	8,538,174	N/A	THIKA CMCC NO. 183 OF 2016
10	Damages	John Kimani Muchiri	Kshs.	7,311,152	N/A	THIKA CMCC 181 OF 2018
11	Damages	Pebble General Merchants	Kshs.	722,780	N/A	THIKA SCCOM E 1450 OF 2022
12	Damages	Francois Ndungu Wakaba	Kshs.	29,363,385	N/A	ELC NO. 48 OF 2019
13	Damages	Harrison Mungai Kihili	Kshs.	5,300,827	N/A	ELC 48 OF 2019
14	Damages	Leghorn Feeds Ltd	Kshs.	16,669,687	N/A	THIKA ELC NO 84 OF 2019
15	Award	Githunguri Dairy Farmers	Kshs.	2,504,312	N/A	NAIROBI HCC 353 OF 2016
16	Damages	Jeremiah Kariuki Gitutu	Kshs.	345,600	N/A	GITHUNGURI CMCC NO. 16 OF 2020

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17	Fees/Costs	P.W Wena & Co. Advocates	Kshs.	1,106,994	N/A	Nairobi ELRC E093 OF 2022
18	Damages	Joseph Gathoga Wairegi	Kshs.	272,500	N/A	THIKA CMCC 589 OF 2021
19	Fees/Costs	Maina & Maina Advocates	Kshs.	2,119,821	N/A	KIAMBU HCC NO 75 OF 2020
20	Fees/Costs	Jessee Kariuki & Co. Advocates	Kshs.	195,994	N/A	KIAMBU HCC NO 139 OF 2019
21	Fees/Costs	Jessee Kariuki & Co. Advocates	Kshs.	159,534	N/A	KIAMBU HCC NO 140 OF 2019
22	Fees/Costs	Jessee Kariuki & Co. Advocates	Kshs.	150,209	N/A	KIAMBU HCC NO 141 OF 2019
23	Fees/Costs	Jessee Kariuki & Co. Advocates	Kshs.	177,055	N/A	KIAMBU HCC NO 142 OF 2019
24	Fees/Costs	Jessee Kariuki & Co. Advocates	Kshs.	150,815	N/A	KIAMBU HCC NO 143 OF 2019
25	Damages	Alexander Kimani Karenga	Kshs.	174,221	N/A	THIKA SCCOM E294 OF 2022
26	Damages	Belinda Awino Otieno	Kshs.	137,850	N/A	THIKA SCCOM NO 1410 OF 2023
27	Damages	Karanja Kibui	Kshs.	1,051,642	N/A	ILMURU SPMC 273 OF 2015
28	Damages	Micheal Mungai Kimani	Kshs.	4,433,750	N/A	RUIRU SPMCC E563 OF 2022
	Bank Guarantee In Favor Of Subsidiary	N/A	Ksh		N/A	N/A
	Contingent Liabilities Arising From Ppps	N/A	Ksh		N/A	N/A
	TOTAL			141,193,876		

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Annex: 9 Reporting of Climate Relevant Expenditures

Project Name	Project Description	Project Objectives	Project Activities	Period				Source Of Funds	Implementing Partners
				Q1	Q2	Q3	Q4		
Kiambu County Climate Change Fund	Staff training expenses & allowances	To enhance Climate resilience	Staff training expenses & allowances				4,795,240	GOK /Dor nor	World bank
							4,795,240		

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Annex 10 Reporting on Disaster Expenditure

Column I	Column II	Column III	Column IV	Column V	Column VI	Column VII
Programme	Sub-programme	Disaster Type	Category of disaster related Activity that require expenditure reporting (response/recovery/mitigation/preparedness)	Expenditure item	Amount (Ksh s.)	Comments
Nil	Nil	Nil	Nil	Nil	Nil	Nil

