



**OFFICE OF THE COUNTY EXECUTIVE  
COUNTY GOVERNMENT OF KIAMBU  
DEPARTMENT OF FINANCE, ICT AND ECONOMIC PLANNING  
P.O Box 2344 00900 Kiambu, Kenya**

Tel: +254 709 877 000 Email: [info@kiambu.go.ke](mailto:info@kiambu.go.ke) Website: [www.kiambu.go.ke](http://www.kiambu.go.ke) X : @KiambuCountyGov

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21<sup>st</sup> November 2024

The Auditor General  
Anniversary Tower, University Way  
P.O Box 30084-00100  
NAIROBI

**REF: RE-SUBMISSION OF ANNUAL FINANCIAL AND NON-FINANCIAL REPORT FOR  
THE FINANCIAL YEAR ENDED 30<sup>TH</sup> JUNE 2024 FOR KIAMBU COUNTY EXECUTIVE**

Pursuant to Public Finance Management Act 2012, Section 163(3), enclosed is the re-submitted Annual Financial and Non- Financial report for **Kiambu County Executive** for the period ended **30<sup>th</sup> June 2024**.

Thank you

A handwritten signature in blue ink, appearing to read 'Nancy Kirumba'.

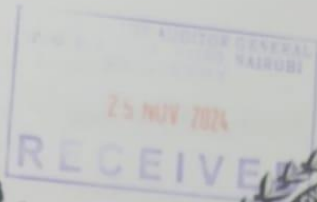
Nancy Kirumba  
CECM –Finance, ICT & Economic Planning

*County Government of Kiambu*

*County Executive - Kiambu*

*Annual Report and Financial Statements for the year ended 30<sup>th</sup> June, 2024*

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COUNTY GOVERNMENT OF KIAMBU

ANNUAL REPORT AND FINANCIAL STATEMENTS

FOR THE FINANCIAL YEAR ENDED

JUNE 30, 2024

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

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

### **a) Acronyms**

ADP	Annual Development Plan
AFP	Acute Flaccid Paralysis
AI	Artificial Insemination
AIE	Authority to Incur Expenditure
AMREF	African Medical Research Foundation
AMS	Antimicrobial Stewardship
ASDSP	Agricultural Sector Development Support Programme
AWP	Annual Work Plan
AWWDA	Athi Water Works Development Agency
BEOC	Basic Emergency Obstetric Care
BFCI	Baby Friendly Community Initiative
BP	Blood Pressure
CA	County Assembly
CAPR	County Annual Performance Report
CARA	County Allocation of Revenue Act
CCCU	County Climate Change Unit
CCRI	Circular Cities and Regions Initiative
CDC	Centre For Disease Control
CE	County Executive
CECM	County Executive Committee Member
CG	County Government
CHA	Community Health Assistant
CHMT	County Health Management Team
CHP	Community Health promoters
CHU	Community Health Unit
CIDP	County Integrated Development Plan
CMS	Central Medical Stores
CNTF	Ciliary Neurotrophic Factor
CPAC	County Public Accounts Committee

CPIC County Public Investment Committee

CRA	Commission on Revenue Allocation
CRF	County Revenue Fund
CT	County Treasury
ECDE	Early Childhood Development and Education
ECDEs	Early Childhood Development and Education
EMONC	Emergency Obstetrics and Newborn Care
EOC	Emergency Operations Centre
FLLoCA	Financing Locally-Led Climate Action
GBV	Gender Based Violence
HCW	Health Care Worker
HDU	High Dependence Unit
HPT	Health Products Technology
HPTs	Health Products and Technologies
HPTU	Health Products and Technologies Unit
ICU	Intensive Care Unit
IOPA	Intraoral Periapical Radiograph
IPSAS	International Public Sector Accounting Standards
KDSP	Kenya Devolution Support Programme
KEMSA	Kenya Medical Supplies Authority
KICOSCA	Kenya Inter County Sports and Cultural Association
KIICO	Kenya International Industrial Conference
KM	Kilometer
KUSP	Kenya Urban Support Programme
LAN	Local Area Network
LLINS	Long Lasting Insecticidal Nets
MCPR	Modern Contraceptive Prevalence Rate
MHM	Menstrual Health Management
MIYCN	Maternal, Infant, and Young Child Nutrition
MOU	Memorandum of Understanding
MPDSR	Maternal and Perinatal Death Surveillance and Response
MSME	Micro, Small and Medium Enterprises
MTEF	Medium Term Expenditure Framework
MTP	Medium Term Plan
NCDs	Non-Communicable Diseases
NARIGP	National Agricultural & Rural Inclusive Growth Project
NASCOP	National AIDS and STI's Control Programme
NCPB	National Cereals and Produce Board
NEMA	National Environmental Management Authority

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NEST	Newborn Essential Solution technologies
NGO	Non-Governmental Organization
NHIF	National Hospital Insurance Fund
NI	Nutrition Information
NMT	Non-Motorized Transport
NSNP	National Safety Net Programme
NT	National Treasury
OAG	Office Of the Auditor General
OCOB	Office Of the Controller of Budget
ODF	Open Defecation Free
OPCT	Older Persons Cash Transfer
OSR	Own Source Revenue
OVC	Orphans And Vulnerable Children
PBB	Programme Based Budget
PCN	Primary Care Network
PFM	Public Finance Management
PHCF	Policy Holders Compensation Fund
PHCN	Primary Health Care Networks
PHEOC	Public Health Emergency Operations Center
PHEOC	Public Health Emergency Operations Centre
PMTCT	Prevention of Mother to Child Transmission
PPP	Public Private Partnership
PPR	Peste Des Petits Ruminants
PSASB	Public Sector Accounting Standards Board
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
SCHMT	Sub-County Health Management Team
SCHMT	Sub County Health Management Team
SDG	Sustainable Development Goals
SDGs	Sustainable Development Goals
SETA	Sustainable Energy Technical Assistance
SHA	Social Health Authority
SHIF	Social Health Insurance Fund

SLM	Sustainable Land Management
SMEs	Small and Medium-Sized Enterprises
SPAC	Senate Public Account Committee
THSUCP	Transforming Health Care for Universal Health Coverage
TOT	Trainer of Trainers
TVET	Technical Vocational Education and Training
TWG	Technical Working Group
UHC	Universal Health Care
UNDP	United Nations Development Programme
UNICEF	United Nations Children Fund
VAS	Vitamin A Supplementation
VTC	Vocational Training Centre
VTCs	Vocational Training Centers
WASH	Water Sanitation and Hygiene
WB	World Bank
WSPs	Water Service Providers
YACH	Youth Advisory Council for Health

**b) Glossary of Terms**

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

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

**County Government** 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 Programs must be mapped to strategic objectives.

**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.



## **2. Key Entity Information And Management**

### **a) Background information**

Kiambu County is constituted as per the Constitution of Kenya, 2010 and is one of the 47 devolved functions. It's located in the former central province. The county has 12 sub-Counties namely; Thika, Juja, Ruiru, Gatundu North, Gatundu South, Githunguri, Kiambu, Kiambaa, Kabete, Kikuyu, Limuru and Lari with 60 wards. According to the 2019 Kenya Population and Housing Census, Kiambu County population stood at 2,417,735 and is projected to reach 2,854,954 by the end of year 2027.

The County is headed by the County Governor, who is responsible for the general policy and strategic direction of the County. The County Executive is functions are executed under departments, each headed by a County Executive Members. The table below presents departments under the County Executive of Kiambu and the major responsibilities under them.

**Table 1. Kiambu County Executive Departments**

<b>No.</b>	<b>Department</b>	<b>Major Responsibility</b>
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	County Public Service Board	Provide overall policy and leadership direction to Kiambu county human resource function in the county public service
3	Finance, ICT and Economic Planning,	Management of County Treasury and Planning
4	Water, Energy, Environment 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.
5	Health Services	To provide/promote health care service delivery in the county
6	Roads, Transport and Public Works	Construction, maintenance and improving of county roads, bus parks and bridges to increase county and inter county connectivity.

7	Administration and Public Service	<p>To provide effective and efficient services through guided formulation and implementation of regulatory framework to the public.</p> <p>To provide awareness and curb irresponsible use of counterfeit alcohol, drugs and substance abuse and enhance responsible and legal betting and gaming</p>
8	Agriculture Livestock and Cooperatives	Overseeing County Agriculture, animal husbandry Fisheries and cooperative development
9	Education Gender Culture and Social Services	The Management of ECDEs and vocation training centers, social protection and welfare of the vulnerable members of the society and promotion of the creative industry
10	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.
11	Lands, Housing, Physical Planning, Municipal Administration and Urban Development	<p>Preparation of county land use plans, building regulations &amp; bylaws, surveying public land, titling and solving land disputes.</p> <p>Construction affordable housing, improvement of informal settlements and refurbishment of residential and non-residential buildings.</p>
12	Trade Tourism Industrialization and Investment	Promote investments in Trade, Tourism, investment and Industrialization by providing an enabling environment for sustainable socio-economic development in the County.

The County Executive reports to the County Assembly as well as the Senate under existing legal framework

**b) Key Management team**

The key management who held office during the period were the County Executive's members indicated in the table below;

**Table 2. Key Management team**

No.	Designation	Name
1	Governor	H.E. Dr. Kimani Wamatangi
2	Deputy Governor	H.E. Rosemary Kirika
3	Ag. County Secretary & Head of Public Service	Peter Njoroge Ndegwa
4	County Attorney	Irene Waiyaki
5	Finance, ICT & Economic Planning	Nancy Njeri Kirumba
6	Water, Environment, Energy & Natural Resources	David Kimani Kuria
7	Health Services	Dr. Elias Maina Mbuthia
8	Roads, Transport & Public Works	Wilfred Mwenda Kiara
9	Administration & Public Service	Dr. Margret Waithira Ruinge
10	Ag. Agriculture, Livestock & Cooperatives	David Kimani Kuria
11	Education, Gender, Culture, & Social Services	Nancy M. Gichung'wa
12	Youth Affairs, Sports & Communication	Ali Osman Korar
13	Land, Housing, Physical Planning Municipal Administration & Urban Development	Salome M. Wainaina
14	Trade, Tourism, Industrialization & Investments	Wilfred Mwenda Kiara

**c) Fiduciary Management**

The key management personnel who held office during the financial year ended 30<sup>th</sup> June 2024 and who had direct fiduciary responsibility are indicated in the table below;

**Table 3. Fiduciary Management Team**

No.	Designation	Name
1.	CECM Finance, ICT & Economic Planning	Nancy Kirumba
2.	Accounting Officer-Finance & Economic Department	William Kimani

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No.	Designation	Name
3.	Accounting Officer-County Public Service Board	Martin Njeri
4.	Accounting Officer-Health Services	Patrick Njeru Nyaga
6.	Accounting Officer-Cooperatives Development	Peter Njoroge Ndegwa
7.	Accounting Officer-Land, Physical Planning, Municipal Administration & Urban Development	Edmund Njihia Njoroge
8	Ag Accounting Officer Housing	Martin Kariuki Kangiri
9	Accounting Officer-Revenue, ICT & Supply Chain Management	Zacharia Karanja Gitau
10	Accounting Officer-Trade, Industrialization, Tourism & Investment	Simon Ndirangu Kiberenge
11.	Accounting Officer-Transport	Daniel Kinyanjui Njenga
12.	Accounting Officer-Roads	Edmund Njihia Njoroge
13.	Ag. Accounting Officer -Utilities & Public Works	Virginia Kihonge
14.	Accounting Officer-Livestock, Fisheries & Veterinary Services	John Ngige Kuria
15.	Ag. Accounting Officer-Youth Affairs & Sports	MaryAnn Njeri Kahuno
16.	Accounting Officer-Communication & Public Relations	Edward Parseen
17.	Accounting Officer-Agriculture, Crop Production & Irrigation	Benson Njoroge Ndung'u
18.	Accounting Officer-Administration	Charles Njuguna Gikonyo
19.	Accounting Officer-Public Service Management	Daisy C. Jemunge
20.	Accounting Officer-Water, Sanitation, Forestry & Natural Resources, Environment, Waste Management, Renewable Energy & Climate Change	Jennifer Kanini Musyoki
21.	Accounting Officer- ECDE & Culture	Dr. Mercy Njagi
22.	Ag. Accounting officer- Vocational Training Centre & amp; Social Services	Emily N. Nkoroi
23.	Accounting Officer-Service Delivery	Julie Njeri Waweru
24.	Accounting Officer-Intergovernmental Affairs	Wairimu Wanjaiya
25.	Accounting Officer-Special Programmes	Elvis Kihika Kung'u

**d) Fiduciary Oversight Arrangements**

The County fiduciary oversights arrangements are vested on the County Assembly, Controller of Budget, Senate, Development Partners, and Office of the Auditor General.

The County Government of Kiambu has vibrant internal audit department and Public Account Investment Committees. The audit committee plays a very important role in the County Governance process. It is responsible for providing oversight over the organization's audit and other areas involving financial management. The committee serves a key role in helping the county fulfil its fiduciary responsibilities in overseeing the county's finances.

The County Assembly of Kiambu has eleven Sectoral Committees which oversight over all the ten Departments of the County.

The Sectoral Committees performs the following functions:

- Investigate, inquire into, and report on all matters relating to the mandate, management, activities, administration, operations and estimates of the assigned departments.
- Study the programme and policy objectives of departments and the effectiveness of the implementation
- Study and review all County legislation referred to it
- Study, assess and analyze the relative success of the departments as measured the results obtained as compared with their stated objectives

The Office of the Controller of Budget approves all withdrawals from the County Revenue Fund to County Executive's operation accounts. They include:

**Budget and Appropriation Committee of the County Assembly of Kiambu:** The budget which constituted the resource envelop for the County Government of Kiambu for the FY. 2023/2024 was adopted by the Budget and Appropriation Committee of the Kiambu County Assembly and further approved by the whole house in June 2023. It was assented by the County Governor in July 2023.

**Office of the Controller of Budget:** The OCOB approved all withdrawals from the County Revenue Fund (CRF) during the period. Transactions amounting to **Kshs. 16,439,984,407** were approved for withdrawal from CRF and transferred to County Executive operations accounts.

**Development Partners oversight:** Direct development partners who had financial fiduciary oversights during the overall County budget process were Médecins Sans Frontiers, (MSF) Belgium and Nutritional International. Funds received from these partners were credited in the CRF account and transferred to Special Purposes Accounts as per specific contract agreements.

**Office of the Auditor General:** Kiambu County Executive also prepared its annual financial and non-financial report for the FY2023-2024 which is being subjected for audit by the Office of the Auditor General (OAG).

**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](mailto:kiambucountygovernment@kiambu.go.ke)  
Website: [www.kiambucountygovernment.go.ke](http://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  
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

4. Family Bank

Thika Branch

P.O. Box 354-0100

Thika

**h. Independent Auditor**

Auditor-General

Office of The Auditor General

Anniversary Towers, University Way

P.O. Box 30084

GPO 00100

**NAIROBI, KENYA**

**i. Principal Legal Adviser**

The Attorney General

State Law Office and Department of Justice

Harambee Avenue

P.O. Box 40112

City Square 00200

Nairobi, Kenya

**j. County Attorney**

Office of the County Attorney

P.O. Box 2344 - 00900

Kiambu, Kenya

### **3. Governance Statement**

Kiambu County is constituted as per the Constitution of Kenya, 2010. The County is headed by the Governor, who is responsible for the general policy and strategic direction of the County.


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

#### **The County Executive**

##### **a. Membership of the Cabinet / County Executive Governance Structures**





Table below is the membership of County Executive Committee Members



**Table 4. Membership of the Cabinet/County Executive Governance Structures**

Photo	Position & Name
	H.E. The Governor, Dr. Kimani Wamatangi



	<p>H.E. The Deputy Governor, Rosemary Kirika</p>
	<p>Mr. Peter Njoroge Ndegwa</p> <p>Ag. County Secretary</p>
	<p>Ms. Nancy Kirumba</p> <p>CECM Finance, ICT &amp; Economic Planning</p>
	<p>Dr. Margret Waithira Ruinge</p> <p>CECM Administration and Public Service</p>

	<p>Ms. Salome Muthoni Wainaina</p> <p>CECM Lands, Housing Physical Planning Municipal Administration &amp; Urban Development</p>
	<p>Mr. David Kimani Kuria</p> <p>✓ CECM Water, Energy, Environment &amp; Natural Resources &amp; Ag. CECM Agriculture, Livestock, Crop Production &amp; Irrigation</p>
	<p>Mr. Ali Osman Korar</p> <p>CECM Youth Affairs, Sports and Communication</p>
	<p>Ms. Nancy Muthoni Gichung'wa</p> <p>CECM Trade, Industrialization Tourism and investment</p>

	<p>Mr. Wilfred Mwenda</p> <p>CECM Roads, transport, Public Works &amp; Utilities</p> <p>✓</p>
	<p>Dr. Elias Maina</p> <p>CECM Health Service</p>

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

Key public participation held during the year related to the Annual Development plan and fiscal paper. Specific departments also undertook participation on specific issues such as on legislation and projects. The County also maintained a robust website where communication was done to stakeholders across the board.

**c. 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. This was in tandem with existing laws such as PFM Act, 2012, PPDA 2015 and public service Human resource manuals.

**d. County Eengagement with the County Assembly and the Senate**

The County Executive engaged 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 30<sup>th</sup> 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 appeared before the Senate in regards to the County established funds for Emergency Fund, Bursary Fund, Youth and Car and Mortgage on the reports for the Auditor General for 3 years.

**e. 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. The county was in the process of preparing a risk management policy framework.

Despite the presence of a formalized risk management, the audit function championed this through their work plans

**f. 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 together with Public Finance Management Regulation Part XII on Internal Audit and Audit

Committees, Regulation 153 – 175 of 2015 (County governments). The Kiambu County Audit Committee was appointed on 20<sup>th</sup> August 2022 and comprises of chairman and three external and independent members. The Head of Internal Audit Services is the secretary to the committee. Other memberships are a representation from the office of the governor and the County Treasury.

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.

Majority of the members in this committee have finance background and members of ICPAK in good standing.

#### **g. Compliance**

The County Executive complies with the relevant government acts as enshrined in the Constitution of Kenya, National Government legislations, and the County legislation. Key among the national government legislations included; the Public Finance Management Act, 2012 and its 2015 regulations, the Public Procurement and Asset Disposal Act, 2015 and its relevant regulations as well as the Public Service Human Resources Policies. The County also complied with its own law enactment and regulations such as the Climate Change, Emergency, Car and Mortgage, Juinue / youth, Alcoholic drinks and Control, Health Services and Bursary / education.

The County adopted various the approved reporting templates as guided by the Public Sector Accounting Standard Board, (PSASB) and submitted to relevant offices as required by the PFMA Act (2012).

#### **h. Other Governance issue**

The County executive has also appointed independent directors to offer governance issues and strategic directions to its County Municipalities, County hospitals and water companies. The County executive do ensure the composition of the board of these independent entities are diversity of gender, competencies and skills as prescribed by the Mwogozo guidelines. These entities have prepared their independent reports.

#### **4. Foreword by the CECM Finance 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 2023/2024 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**

**Receipts**

During the period, the County executive receipts were kshs. 17,709,147,271 against its projected budget estimate of Kshs. 21,458,869,952. Kshs. 16,439,984,407 were receipts from the County Revenue Fund, Kshs. 1,237,688,895 was Facility improvement fund that was accounted as appropriation in aid, and Kshs. 31,473,969 were opening balance for non-refundable bank balances in special purpose accounts as summarized in the table below;

**Table 5. County Executive Budget Realization during the reporting period;**

<b>Receipt</b>	<b>Budget (Kshs)</b>	<b>Actual on Comparable Basis (Kshs)</b>	<b>%age of Budget Realization</b>
Transfers from the CRF to County Executive	19,891,981,550	16,439,984,407	83%
Other receipts - Appropriation in Aid - Health Facility Improvement Fund (AIA - FIF)	1,536,300,000	1,237,688,895	81%
Opening balance for Non-refundable bank balances in special purpose deposits accounts	30,588,402	31,473,969	103%
<b>Total Receipts</b>	<b>21,458,869,952</b>	<b>17,709,147,271</b>	<b>83%</b>

Transfers from the County Revenue Fund, (CRF) were appropriated funds from Equitable shares, grants and Own source revenue. Facility improvement funds related to health facilities fees that were collected and accounted under facility improvement funds whereas the opening balances were for projects funds accounted under the special purpose accounts.

The overall budget realization was at 83% mainly due to non-realization of budgeted OSR and June 2024 Equitable share exchequer which was not realized during the reporting period.

The 83% budget realization affected all the other line of budget absorption as evidenced in the statement of budget comparison. However, the development expenditure was the most negatively

affected since much of the recurrent costs such as compensation for employees are non-discretionary in nature

**c) Physical progress based on outputs, outcomes and impact for the financial year 2023/2024**

**I. 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**

During the period under review the department achieved the following:

- Provided of policy direction guidelines and statements through cabinet meetings, cabinet circulars and security interventions.
- Developed bills for submission to the County Assembly for approval.
- Held twelve No. of public participation forums
- Held three No. of civic education forums
- Generated eight No. of memos

**ii. County Public Service Board**

The County Public Service Board provided 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

### **iii. 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**

During the period under review, department strengthened public financial management and linkages between policy, planning and budgeting where it launched the Third Generation County Integrated Development Plan (2023-2027); prepared CADP (2024/25), quarterly and annual financial statements/reports, County Annual /quarterly progress reports, internal audit reports, timely procurement plans, monthly revenue reports. It also embarked on Medium-Term Expenditure Framework (MTEF) and prepared the 2023 County Budget Review and Outlook Paper (CBROP), the 2024 County Fiscal Strategy Paper (CFSP) and quarterly budget implementation reports.

The department ensured proper management of assets through maintenance and updating of County Assets and Liabilities registers. The department also enhanced delivery of quality services through staff trainings on areas relevant to their fields of operations. It also enhanced resource

mobilization where it realized an increase of own source revenue from Kshs.3.6 billion in FY 2022/2023 to Kshs. 4.5 billion in 2023/2024 through preparation of 2023 Finance Act and commencement of the operationalization of Kiambu County Revenue Authority Act. The department further improved leverage of ICT in its operations for quality service delivery where it upgraded Thika Data Center, operationalized and networked Githurai market revenue office and Mwiki ICT hub, rolled out Enterprise Resource Planning system (ERP) and continued with the internet and SDWAN projects which are currently ongoing.

#### **iv. 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.

#### **Summary of the Key Achievements**

During the period under review the department under the programme of water resources management and sanitation services programme increased access to clean, affordable, safe water and sanitation services by drilling 6 new boreholes across the county, solarization and equipping of boreholes is ongoing. It operationalized seven existing boreholes, enhancing water supply to underserved areas, and procured 228 km of assorted pipes and fittings to extend water services across the county in collaboration with the water service providers. To build on that, supplied 56 tanks to institutions and constructed 4 elevated tanks. Moreover, it supported sanitation projects by rehabilitating and branding 17 No. public sanitation facilities and constructing 6 new ones in various locations, including cemeteries and playgrounds. Through the environmental management and compliance programme, the department successfully conducted county-wide monthly cleanups, fabricated 41 triple waste bins, and completed the construction of Makongeni multi skip bins platform. They repaired and maintained vital garbage collection and disposal equipment machinery, purchased two dump trucks to enhance solid waste management, and partnered with JICA for the ongoing installation of a weighbridge with a data center. Held 144 environmental awareness campaigns, recruited new environmental officers, and procured materials for skip

fabrication. Additionally, they initiated the rehabilitation of Kang’oki landfill, established a Material Recovery Facility and composting site, and reduced exit times at the landfill significantly. To increase tree cover and sustainable management of natural resources, through the natural resources, forest conservation and management, the department expanded two tree nurseries, producing approximately 218,500 tree seedlings, and established one tree nursery. It also developed various public parks across the county and mapped 63.4 km of riparian areas in collaboration with water service providers, conducted sensitization meetings for riparian landowners, trained staff on tree nursery management and landscaping, and planted 148,662 tree seedlings during the short rains. Efforts to beautify public spaces included facelifting key areas such as Red-Nova and Kiambu County HQ compounds, as well as rehabilitating avenues and roundabouts in Thika town. To promote the use of renewable energy, mitigate against climate change and reduce vulnerability to impacts of climate change, through climate change mitigation and adaptation programme, the department, made strides in energy and climate change initiatives by collaborating with SETA and other stakeholders to prepare the County Energy Plan and conducting surveys to inform its development. They held community engagement workshops to identify energy-related challenges and possible solutions, and reviewed key climate risk and action plans. Reviewed the Climate Change Act, 2021. It appointed Climate Change committees in all wards and partnered with the Adaptation Consortium to conduct sensitization workshops, induction trainings, and screenings against social and environmental exclusion under the FLLoCA programme are ongoing. These activities aimed to equip the county with the necessary skills and frameworks for effective climate change mitigation and adaptation.

## **V. Health Services department**

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.

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).

### **Key summary achievement**

To ensure effective and efficient service delivery, the department refurbished and equipped 14 ambulances, serviced and maintained 13 utility vehicles, procured medical waste truck and a medical drugs truck for distribution of HPT's. The department also increased access to healthcare services by completing 2 stalled projects and refurbishing 4 hospitals.

It further enhanced Universal Health Coverage where Kiambu Afya Care program was launched targeting 100,000 household who are fully benefiting from the NHIF services.



*H.E. Dr. Kimani Wamatangi launches Kiambu Afya at Kirigiti Stadium, an event that was graced by NHIF Chairman Engineer Michael Kamau, Kiambu Woman Representative Hon. Anne Wamuratha, MPs Hon. Simon King'ara (Ruiru) and Hon. Njoroge Kururia (Gatundu North), members of the County Assembly, among other guests*

To reduce morbidity and mortality, the department conducted weekly monitoring and reporting of NCD clinical services in the 42 NCD centers, established 3 additional NCD sites/centers, trained 36 HCWs on type one diabetes, and sensitized 24776 members of the community on tobacco control. The department also procured 1 blood gas analyzer, 14 HbA1c analyzers/devices, 4 digital x-rays, and 4 digital IOPA X-ray equipment. 400 CHPs were also trained on oral health, 8 health care workers were trained on comprehensive management of small children and newborns, Integrated Management of Childhood Illness (IMNCI) mentorship conducted at 60 facilities across the county.

During the period under review, the department aimed to reduce preventable health conditions through the establishment of Juja and Lari Primary Care Networks (PCNs), equipping 3070 CHPs with the CHPs kits and mobile phones and training them on electronic Community health

information systems (eCHIS). It also conducted food and water quality surveillance, inspected facilities/workplaces for risks and hazard assessment, and inspected and cleared 52,506 food and non-food premises for licensing/ permit.

In reproductive health, skilled birth attendance remained above 90%, all maternal mortalities were audited, and weekly monitoring of RH indicators was done per facility. 59,918 (90.93%) of children are fully immunized. A total of 4,579 new TB patients were diagnosed. All the patients diagnosed were tested for HIV, and among the HIV-positive, 100% were started on Anti-retroviral therapy (ART). 515 TB interrupters and defaulters in the community were traced and linked back to care, and 180 HCWs were trained on pediatric TB.

The County's HIV positivity dropped to 1.1% from 1.6% in 2022/2023. Retention of all clients in care also improved from 82% to 87%, with all sub-counties having a retention of above 80%. Further, Prevention of mother-to-child transmission (PMTCT) retention also increased from 92% in the last financial year to 94%, while HIV Infants who seroconverted in the current financial year were 27, down from 40.

To improve the nutrition status of children under five and women, 40 CHPs were trained on Baby Friendly Community Initiative (BFCl) implementation and are currently doing baby-friendly household visits targeting all households with pregnant women and children. Additionally, 196 health workers were sensitized on Nutrition policies and guidelines, and Vitamin A supplementation is ongoing in the 12 sub counties. The weekly Integrated Disease Surveillance Response (IDSR) timeliness reporting rate for AFP, Measles, and Neonatal tetanus was 91%. Polio campaign for under-fives was conducted in Round 1 (96%), Round 2 (110%), and Round (103%). All the outbreaks and events reported were responded to within 48 hours.

The department ensured there is availability/fill rates of HPTs in Health facilities through procurement of medicines worth Ksh. 215M. It also procured laboratory supplies worth 16M and non-pharmaceutical supplies worth Ksh. 35M. Additionally, it supplied ARV, Malaria, and TB commodities to all reporting facilities. The department also coordinated and compiled weekly HPT tracer reports whose data gives visibility on the availability status of HPTs in the facilities across the county.

**vi. Roads, Transport, Public Works and Utilities department**

The department 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 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.

**Key achievements**

During year under review the department achieved significant milestones across its directorates. To enhance connectivity the roads directorate through the 'Boresha Barabara' program, graded 780.27 km and gravelled 432 km of access roads and rehabilitated motorized bridges such as Darasha, Riuriro, and Mugutha in Theta ward. The roads directorate also maintained 20 km of stormwater drainage to address flood emergencies. To decongest urban areas the transport directorate completed the rehabilitation and construction of 3 busparks in Makongeni, Kiambu town and Kikuyu. The directorate of public works completed 3 footbridges at Kianda Kinene-Kibiru, Lioki-Giathieko, and Kiambururu-Gitombo. Additionally, under the 'Angaza Kiambu' initiative, 4,000 solar streetlights were procured, 73 grid-connected streetlights were installed in Nyathuna and Karuri wards, and 900 were maintained to enhance security. Further the Fire and rescue section conducted community fire safety training for 2,000 people.



*H.E. Dr. Kimani Wamatangi launches solar lighting at Kiambu County headquarter*

### **vii. Administration and Public Service**

The department 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 department improved service delivery by providing conducive working environment through completion of key infrastructure projects such as Juja Sub County Office Block and renovations in Kabete and Githunguri, and equipping of Gatundu North with new IT and office resources. It ensured staff motivation where the Human Resource Directorate processed timely payrolls, trained HR professionals and provided comprehensive medical insurance. To control irresponsible betting and illegal gaming, the Betting and Gaming Control Directorate successfully licensed pool tables and funfairs, banned illegal betting machines, and submitted new legislation. The Enforcement, Monitoring, and Compliance Directorate enforced county laws and applicable national legislation with enhanced security, traffic marshal services while maintaining 100% law enforcement. The Alcoholic Drinks Control Directorate significantly reduced incidences of Alcohol and substance abuse through reduced unlicensed outlets, digitized license issuance, and prepared the Kiambu County Alcoholic Drinks Bill, 2024.



### **viii. 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**

The department increased crop productivity, market access, and value addition through training; 31,765 farmers, 25 staff, and 4 agriprenuers. The department also procured and distributed 284.76 tons of certified maize seeds, and 1235 tons of food crop fertilizer to 16,600 farmers as well as procurement of 83,000 fruit seedlings. In addition, the department issued 27 commercial millers licenses, and established 4 fertilizer satellite stores. The department further increased agricultural productivity through; construction of 35 farm ponds and 182.8km of soil and water conservation structures and planting of 8,000 agroforestry trees.



*Margaret Wangari, a beneficiary of Kiambu County Government's maize and seeds distribution programme.*

The department increased market participation and value addition for targeted farmers through mapping and profiling 130,465 value chain actors and recruiting 521 agriprenuers to aid the exercise and registering and training of 174 Sacco officials. The department also managed to develop sustainable priority value chains for improved income, food and nutrition security through establishing 2 tissue culture (TC) banana hardening nurseries with a capacity of 1500 seedlings in 2 sub-counties, constructing a solar drier, establishing a banana flour processing equipment in 2 sub counties and 5 model demonstration TC banana plots of 120 seedlings each in 5 sub counties.



Further, the department established 3 demonstrations on Vermicomposting/ liquid fertilizer production in 3 sub counties and distributed 14 Ecoganic banana ripening chambers in the major markets in various sub counties.

The department increased livestock and fisheries productivity and profitability through procuring and distributing; 201,745 one-month-old chicks, 2000 two months piglets, 157,500 vaccines and 66,000 fingerlings to farmers. The department increased food security and nutrition through; issuing pond liners to 465 fish farmers, training 467 fish farmers and holding 3 fish fares and assisting 25 farmers in acquiring ABDP grants. Further the department promoted and developed the cooperative movement through; distribution of 41 dairy equipment to cooperative societies, carrying out trainings, registration of new cooperatives, undertaking conflict resolution sessions, aiding in the election of various cooperative leaders and conducting revival sessions to revive dormant societies.



*One aspect of the socio-economic empowerment program that has ignited great enthusiasm among the residents of Kiambu is the distribution of indigenous “Kienyeji” chicks to women across the County*

#### **ix. Education, Gender, Culture and Social Services**

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

## **Key Achievements**

During the year under review the department ensured improved learning environment through rehabilitation of 7 VTC centres, procurement of tools. It also empowered the community where over 500 certified artisans graduated. The county also enhanced social protection by disbursing Kshs. 300 million bursaries to vulnerable and needy students. The sector also hosted International Women's Day and World Disability Day events, and distributing sanitary pads and foodstuff to vulnerable groups. Key policy developments included drafting a child protection policy and enacting the PWD Bill, while partnerships were established with organizations like Groots Kenya and USAID.

In the education sector, 108 new model ECDE centers were constructed, and the ECDE feeding program was enhanced. Additionally, cultural heritage efforts saw the commencement of Mugomoini Gardens; gazettement as a national heritage site, and over 250 students graduated in ICT skills at the Kiambu County library. The county also began drafting the Kiambu Library Services Bill and initiated a departmental magazine to showcase achievements.



*A newly constructed ECD Centre in Nyanduma Ward, Lari Sub County*

## **x. 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.

### **Key Achievements**

In the financial year 2023/2024, the department achieved remarkable progress with several key initiatives. It empowered youth through an International Youth Day with 300 participants and enhanced sports standards by training 180 referees and 120 sports managers. Digital skills training for 300 youths, in collaboration with Meta and WYLDE International, improved digital literacy and employability, while entrepreneurship training for 1200 youths fostered business development and local economic growth. Film production skills training for 130 youths, in partnership with the Kenya Film Commission Board, supported the local film industry's growth. Education on violent extremism for 150 youths increased community safety, and participation in KICOSCA and EASLASCA games enriched athletes' competitive experience and regional sports development. The Champions Cup, with 710 teams, expanded competitive opportunities for grassroots sports. Additionally, significant upgrades and new stadium constructions in Thika, Kagwe, Kanjeru, Kirangari, Thigio, and Githunguri enhanced sports facilities and community engagement. Collectively, these efforts have advanced youth development, sports excellence, and community

#### **xi. 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 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**

During the period under review the department achieved the following, in land management, the sector focused on validating land parcels and resolving disputes and acquisition of modern survey equipment for a GIS lab in a bid to improve the land management system. Housing and community development initiatives included renovating headquarters, identifying sites for affordable housing, and successfully relocating affected persons, all aimed at creating livable, well-managed urban areas with safe, decent, and affordable housing. The valuation and asset management directorate expanded the county register by introducing new properties and implemented key valuation rolls, contributing to a more efficiently managed land system. Physical and land use planning saw the completion of strategic urban development plans, the gazetting of multiple development plans, and the resolution of compliance issues. Infrastructure development in urban areas advanced through the initiation of the Thika Industrial Smart City, the operationalization of municipalities, and the enhancement of urban infrastructure.

#### **xii. 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 promote and develop trade, the department constructed and rehabilitated multiple markets, such as Gitaru and Kihara. Construction of 94 bodaboda sheds across the 60 wards was done and 1,145 traders were resettled at the newly commissioned Githurai Modern Market. To promote MSMEs and cottage Industries the department established Kiambu County Aggregation and Industrial Park in Githunguri and empowered bodaboda riders where a cheque of one million was issued to Kimwi SACCO based in Githurai, Mwiki Ward, Ruiru Sub County. The department also collaborated with various organizations for market development, and participated in key exhibitions to show case local SMEs.

### **d. County flagship projects**

The table below is a summary of the county flag-ship projects

**Table County Flagship Projects**

<b>Project Name</b>	<b>Location</b>	<b>Objective</b>	<b>Description of Key Activities</b>	<b>Key Output(s)</b>	<b>Time Frame*</b>	<b>Estimated cost (Ksh.)</b>	<b>Source of Funds</b>	<b>Remarks</b>
<b>FINANCE, ICT AND ECONOMIC PLANNING</b>								
Hudumia Wanakiambu – Digitised Platform	Kiambu County HQ	To digitise county services	Installation of integrated management systems such as revenue, hospital, human resource, fleet, biometric staff identification, e-cabinet, service delivery portal, among others.	Digitised Kiambu Services	Multi year project	600M	CGK	Ongoing through Enterprise Resource Programme
<b>AGRICULTURE LIVESTOCK AND COOPERATIVE DEVELOPMENT</b>								
Upgrading of Waruhiu ATC	Githunguri	To offer quality extension	Development of an institute master plan	Institutions upgraded	2023 - 2027	510.4M	CGK/N G/ DONOR	Ongoing under the County

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Project Name	Location	Objective	Description of Key Activities	Key Output(s)	Time Frame*	Estimated cost (Ksh.)	Source of Funds	Remarks
		n and training services	<p>Development of structures to upgrade to a fully-fledged ATVET Holding Annual collaborative stakeholders' exhibitions /Trade fairs</p> <p>Establishment and operationalization of revolving fund</p> <p>Instituting governance board</p> <p>Expansion/refurbishment/construction of hostel blocks, kitchen and dining hall</p> <p>Construction of perimeter fence and murraming of farm access roads</p> <p>Construction of a modern zero grazing unit with a biogas unit, piggery unit and a poultry unit</p> <p>Procurement of breeding stock</p> <p>Construction of a dam and installation</p>					Aggregation Industrial park in Waruhiu farm

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Project Name	Location	Objective	Description of Key Activities	Key Output(s)	Time Frame*	Estimated cost (Ksh.)	Source of Funds	Remarks
			of water supply system Installation of standby generator, LAN, solar heating system, drip irrigation and security lights, Construction, lining and stocking of fish ponds Establishment of agro-processing unit and a commercial agroforestry tree nursery Construction of coffee pulping unit and storage store Laying soil and water conservation structures Construction of green houses.					
<b>HEALTH SERVICES</b>								
Universal Health Coverage	County wide	Quality health care access for all	Offer Universal Health Coverage	Improved health status of Kiambu citizens	Continuous	2.5B	CGK	Ongoing Kiambu Afya
<b>EDUCATION, GENDER, CULTURE AND SOCIAL SERVICES</b>								

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Project Name	Location	Objective	Description of Key Activities	Key Output(s)	Time Frame*	Estimated cost (Ksh.)	Source of Funds	Remarks
Bursary fund	County wide	To cushion the needy and vulnerable learners and increase transition, retention and completion in secondary schools, colleges and universities	Identification of the needy and vulnerable learners and providing them with bursaries and scholarships.	Learners retained and completing schools and colleges	1 <sup>st</sup> July 2023 - 30 <sup>th</sup> June 2028	1.22B	C.G. K	Ongoing under the bursary fund
Model child friendly ECDE centres.	County wide	To increase access and equity to ECDE and provide conducive	Construction of classrooms, sleeping facilities, feeding area, ablution block and provision of furniture and play equipment.	Model and child friendly ECDE centres.	1 <sup>st</sup> July 2023 - 30 <sup>th</sup> June 2028	500 million	C.G. K	Ongoing – More than 105 ECDE completed



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Project Name	Location	Objective	Description of Key Activities	Key Output(s)	Time Frame*	Estimated cost (Ksh.)	Source of Funds	Remarks
		learning environment.						
<b>LANDS, HOUSING, PHYSICAL PLANNING URBAN DEVELOPMENT AND ADMINISTRATION</b>								
Thika Smart City	Thika subcounty	Improving infrastructure development for sustainable urban environment	Construction and improvement of all the infrastructure in Thika city	Fully operationalize management administration	June 2022 – June 2027	620M	KCG	The process is Ongoing
<b>ROADS, TRANSPORT, PUBLIC WORKS AND UTILITIES</b>								
Gravelling and rehabilitations of County Road	Across The County	To enhance connectivity and accessibility	Gravelling and rehabilitations of County Road	Increased connectivity and accessibility	JUL Y 2022 - 2027	4.25B	CGK	Ongoing

**e. 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 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 proofing 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

### **f) Challenges of Strategic Objectives for The County**

The county government faced several challenges during the implementation period. The following are some of the challenges encountered: -

- Delays in release of funds from the exchequer 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.
- Missed own source revenue targets thus hampering implementation of development programmes/projects
- Inadequate ICT Infrastructure and database management system resulting to poor service delivery
- Low awareness of public private partnership
- Low level of awareness of county plans, Acts and Policies by the public
- Weak monitoring and evaluation structures due to lack of overarching M&E policy and legal framework.
- Lack of adequate Office space, equipment and vehicles for field operations
- Understaffing due to retirement of staff and other forms of exit from the service.
- Delay in submission of progress reports by some departments
- Lack of baseline data

## **Sector specific Challenges**

### **Health Services**

- 1) Linkage of facilities to community especially on Malaria activities not well enhanced
- 2) Quality improvement activities/projects on Malaria not started at facility level
- 3) Inadequate stocks of health commodities and products due to inconsistent commodity supply at the national level:
- 4) Increased incidences of NCDs
- 5) Lack of event-based surveillance systems in the entire county to help in early detection and reporting of signals
- 6) Increasing stigma and discrimination preventing people to seek HIV testing hence reducing the 95% identification.
- 7) Prolonged industrial strike by health workers
- 8) High staff turnover

### **Roads, Transport, Public Works, Utilities**

- 1) Encroachment of roads reserves
- 2) Inadequate technical capacity/ technical expertise particularly fire men and women
- 3) Congestion in towns centers due to inadequate busparks
- 4) Diminishing gravel/quarry waste borrow pits
- 5) Vandalism of infrastructural facilities like guardrails, road signs and electrical.

### **Agriculture Livestock and Cooperative Development**

- 1) Erratic weather conditions.
- 2) Lack of event-based surveillance systems in the entire county to help in early detection and reporting of signals.

### **Education, Gender, Culture and Social Services**

- 1) Tedious manual bursary disbursement processes, which are open to abuse.

**Youth Affairs, sports and Communication**

- 1) Lack of proper infrastructure; the department has been unable to develop international standard sporting infrastructure due to lack of county land in many sub counties.
- 2) Lack of policies; this has forced the department not to institutionalize its activities hindering progress in case of leadership change

**Land Housing Physical Planning &MAUD**

- 1) Historical Land issues resulting to high land disputes
- 2) Lack of a land registry and digitization of Land records for ease of handling land issues

**Trade, Industrialization, Tourism and Investments**

- 1) Underdeveloped tourism and limited marketing of tourist attractions.
- 2) Lack of facilities for trade measures verification and seized goods storage in weights and measures

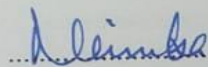
**County's future outlook**

In the financial year 2024/2025 the county has a proposed plan of Kshs.38.1 billion whereas the allocated budget is Kshs.23.5Billion 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 2024/2025.

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



..... Date 20<sup>th</sup> Nov. 2024

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

## **5. 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**

The County's Integrated Development Plan (CIDP) 2023-2027 has identified 32 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 IV.

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

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

- i. To provide overall policy and leadership direction in the management of public affairs for the prosperity of the County
- ii. To provide policy direction in human resource management and development, to advice on appropriate organization structures, initiate and coordinate human resource reforms to improve on service delivery in the public county service for sustainable social economic development
- iii. To offer effective and efficient services in resource mobilization, public finance management, coordination, economic planning and development for a safe and harmonious county
- iv. To provide effective and efficient services through guided formulation and implementation of regulatory framework
- v. To promote sustainable agriculture through capacity building on agricultural productivity, food and nutrition security, value addition, marketing, extension, infrastructure, and cooperative development

- vi. To promote environmental sustainability in terms of water, waste management, efficient use and conservation of natural resources in order to minimize the county's carbon footprint
- vii. To provide health services that is equitable, accessible and accountable to the people of Kiambu County through participatory leadership
- viii. To provide quality education, empower vulnerable groups, mainstream gender and disability development and promote culture and creative arts development
- ix. To transform and inspire the community using platforms that empower youth, enhance sporting excellence; promote use of ICT and provision of relevant information
- x. To promote an integrated framework of spatial planning and development for the social, Economic well-being and environmental sustainability of the County
- xi. To promote Investments in Trade, Tourism and Industrialization by providing an enabling environment for sustainable socio-economic development
- xii. To provide and regulate quality technical service in Roads, Transport Public Works, Fire & Rescue and Energy

Below is the progress made in attaining the objectives of the 2023-2027 CIDP Kiambu County.

**Table 6. Progress on the attainment of the 2023-2027 CIDP**

S/No	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	Enhanced effective and efficient service	-Inter -county relations enhanced held executive meetings -Held cabinet meetings and generated memos -Issued policy guidelines and circulars - Developed service charters for departments	Continuous
2	To ensure compliance with the set of laws,	Orderly and transparent institutions with	-Collaborations and cooperation meetings attended -Court Cases Represented	Continuous



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S/No	Strategic Objective as per CIDP	Targeted Outcome	Performance/Progress made up since inception from the latest CIDP	Remarks
	regulations and procedures	sound interpersonal relations		
3	To improve service delivery	Improved service delivery	-Revamped County Human Resource -Disciplinary control -Decentralization human resource service at the sub-county and departmental levels -Coherent, integrated human resource -Preparation and publishing of county HR manual	Continuous
4	To ensure prudent utilization of public resources	Improved prudence and compliance in the management of public resources	-Unmodified OAG opinions on annual financial and non-financial report given -Cash flow Management -Annual/Quarterly statutory reports prepared and submitted to relevant bodies - Updated county fact sheet /Asset/liabilities register -Complied to IPSAS in accounting -Annual procurement plans done yearly done  -Complied to internal controls -Annual and Quarterly internal audit reports prepared and submitted -Revenue Management System in Place and maintained -Annual Finance Bill prepared and submitted to the County Assembly	Continuous
5	Development of a vibrant ICT infrastructure and Establishment of a functional	A well-developed ICT infrastructure and a functional Management Information Systems	-Modern solar powered data centers developed -Integrated management systems installed -Office blocks installed with network installed - Office blocks installed with CCTV -System Maintained -Sub county offices connected to internet services	Continuous

S/No	Strategic Objective as per CIDP	Targeted Outcome	Performance/Progress made up since inception from the latest CIDP	Remarks
	and dynamic information management systems		-ICT roadmap and policy approved	
6	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"> <li>- Procured and installed Bulk meters (Smart meters) for Limuru water</li> <li>-Drilled and equipped nine New Boreholes</li> <li>-Did 21 Hydrogeological/hydrological studies</li> <li>-Operationalized seven Existing boreholes</li> <li>-Solarized three existing boreholes</li> <li>-Constructed four Elevated tanks</li> <li>-Distributed 228KM pipelines and laid 90KM</li> <li>-Supplied 56 tanks to institutions</li> <li>-Rehabilitated 7 Existing public sanitation facilities</li> <li>-New 6 public sanitation facilities constructed</li> </ul>	Continuous
7	To increase forest cover and sustainable management of natural resources	Improved natural resources and forest cover	<ul style="list-style-type: none"> <li>-Formulated, adopted, reviewed and implemented 1No. of policies, bills/Acts, regulation, plans and strategies</li> <li>-Established and expanded 3Tree nurseries</li> <li>- Transplanted 148,662 tree and fruit seedlings</li> <li>- Grown 400 trees and flowers</li> <li>-Conserved 8 rivers, wetlands and catchment areas</li> <li>-Mapped and assessed 6 water resources</li> <li>- 12,000Trees/bamboo seedlings grown in rivers, wetlands and catchment areas</li> <li>availability of water</li> <li>- held 8 No. of sensitization meetings</li> </ul>	Continuous
8	To enhance a clean and healthy environment	Enhanced clean and healthy environment	<ul style="list-style-type: none"> <li>- held 192 No. of Environmental awareness campaigns</li> <li>- Recruited 223 Environmental officers/casuals for el-nino preparedness</li> <li>- Held 11 No. of Environmental trainings</li> </ul>	Continuous

S/No	Strategic Objective as per CIDP	Targeted Outcome	Performance/Progress made up since inception from the latest CIDP	Remarks
			<ul style="list-style-type: none"> <li>- Established 1 No. of Material recovery facility</li> <li>- Constructed 1 no. of tipping platforms</li> <li>- Maintained 2.5 KM of access road</li> <li>- Constructed 1 No. of Skips platforms</li> <li>- Procured 14 No. of waste collection skips bins</li> <li>- Purchased 166 No. of color-coded waste collection bins</li> <li>- Procured 500 No. of Personnel Protective Equipment (PPE) tools &amp; Pharmaceutical items</li> <li>-Procured No. of color coded waste collection sacks</li> <li>- Procured 2No. of dump trucks and one compactor</li> <li>-</li> </ul>	
9	To Promote the use of renewable energy, mitigate against climate change and reduce vulnerability to impacts of climate change	Increased uptake of renewable energy, reduced carbon footprint and enhanced resilience to climate change impacts	<ul style="list-style-type: none"> <li>- Formulated, adopted, implemented and reviewed 1No. of policies, bills and regulations</li> <li>-Developed and approved 1 No. Climate Change Action Plan (CCCAP)</li> <li>- Formulated and implemented 1No. of County Energy Plan (CEP)</li> <li>- Operationalized 1 No.County Climate Change Units</li> <li>- Trained and capacity built 74 No.CCCU committees</li> <li>-Sensitized 12No. of CCCU committee members on the climate change risks and assessment process</li> <li>- Prepared 1 No of ward climate action plans developed, consolidated and approved Assessment reports</li> <li>- Undertook 74 trainings on energy and climate change</li> </ul>	Continuous
10	Reduction in preventable health conditions across the county	High Quality, Efficient and Effective Preventive Health services	<ul style="list-style-type: none"> <li>- Complied No. of Environmental pollution control notices</li> <li>- Complied 798 No. of Hygiene &amp; sanitation related notices</li> <li>-Held 4 Stakeholders meeting on environmental hygiene &amp; sanitation</li> <li>- Constructed 431No of new latrines</li> <li>- Covered/ destroyed 1018 No.Mosquito breeding sites 741 Rodent sites and 101</li> </ul>	Continuous

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S/No	Strategic Objective as per CIDP	Targeted Outcome	Performance/Progress made up since inception from the latest CIDP	Remarks
			<p>Jiggers infested household sprayed/ treated</p> <ul style="list-style-type: none"> <li>- Procured 500 no. of food sampling kits/ equipment</li> <li>- Procured 50 No. of water sampling bottles</li> <li>-Observed 5 No. of World Preventive health days</li> <li>- Procured 11 No. of Computers, printers &amp; accessories</li> <li>- Selected &amp; trained 300 No.CHVS</li> <li>- Procured &amp; distributed 3070 No. of CHV kits for community screening</li> <li>- Held 715 No. of community Action Days</li> <li>- Trained 2127 No. of health officers &amp; CHAs on community health services</li> <li>- Registered 103,354 No. of household for insurance services (UHC, NHIF)</li> <li>- Conducted 25 No. of Integrated community outreaches</li> <li>- Trained 365 No. of CHVs and officers on technical modules</li> <li>- Provided 3070No.of CHVS with branded uniform, bags, badges &amp; name tags</li> <li>- Attended1 No. of Exchange tours by CHVS to Kericho</li> <li>- Awarded 1No. of CHVS for exemplary performance</li> <li>-De-wormed 338 607 School going children</li> <li>- Held 521 Health promotion sessions in school</li> <li>- Inspected 401Schools for compliance</li> <li>- screened 63,634 school going children for eye related conditions</li> <li>-Did 25,155 school children Eye health treatment outreaches</li> <li>-Screened 276,474 People at community level</li> <li>- Carried out 40,980Treatment outreaches in the community</li> <li>-Held 4Eye Health TWG meetings and support supervision</li> </ul>	

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S/No	Strategic Objective as per CIDP	Targeted Outcome	Performance/Progress made up since inception from the latest CIDP	Remarks
11	Promotion of curative health services in the county	Reduced morbidity and mortality	<ul style="list-style-type: none"> <li>-Procured 5 No. of ultrasound machines</li> <li>-Procured 4 No. of digital x-ray machines</li> <li>- Procured 4Digital IOPA x-ray equipment</li> <li>- One No. of facilities with ICU equipment procured</li> <li>-Procured 1No. of facilities with blood gas analyzers</li> <li>- Offered 1 No. of facilities with Haematological services</li> <li>- Established 45 No. of NCD sites/centers</li> <li>- Sensitized 24,776 No. of community members on tobacco</li> </ul>	Continuous
12	To offer quality pharmaceutical care services	Increased access to quality pharmaceutical services	<ul style="list-style-type: none"> <li>-Procured Medical supplies/ Linen and beddings/Essential Pharmaceuticals/ Nutrition Commodities /Public Health commodities for 107 facilities</li> <li>- Provided Lab commodities for 76 HFs</li> <li>-Held 1Quarterly integrated commodity SSV to all Sub Counties and Quarterly SSV feedback meetings</li> <li>- Held 2 Quarterly HPTU meetings</li> </ul>	Continuous
13	To develop quality, reliable, sustainable and resilient infrastructure, to support economic development	Improved connectivity and accessibility	<ul style="list-style-type: none"> <li>- Designed and constructed 3Footbridges and 3 Bus parks</li> <li>- Installed 73 Grid connected streetlights</li> <li>- Maintained 780.27 Kilometres of roads -Maintained 2No. of bridges</li> <li>- Rehabilitated 432 Kilometers of roads</li> <li>- Maintained 20KM of Stormwater drains</li> <li>- Maintained 900 No. of Street lights and flood masts</li> </ul>	Continuous
14	To provide Effective, efficient and timely disaster response services	Improved disaster management and enhanced investments	<ul style="list-style-type: none"> <li>- Sensitized 2,000 Community on fire safety through broadcasting, print media, fliers, learning institutions, public barazas</li> </ul>	Continuous

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<b>S/No</b>	<b>Strategic Objective as per CIDP</b>	<b>Targeted Outcome</b>	<b>Performance/Progress made up since inception from the latest CIDP</b>	<b>Remarks</b>
15	To create awareness and reduce Alcohol, substance abuse and offer rehabilitation services	Reduced incidences of Alcohol and substance abuse	<ul style="list-style-type: none"> <li>-Prepared 2No. of research and status reports</li> <li>-Developed 1No. of policies on alcohol control</li> <li>-Conducted 60 No. of crackdowns on illicit brews and substances</li> <li>- Conducted 48 No. of multiagency forums for alcohol control</li> <li>-Collected Kshs 276.9Million revenue for alcoholic drinks licenses</li> <li>-Held 12 No. of Public education forums against illicit brews, alcohol and substance abuse</li> </ul>	Continuous
16	To increase crop productivity, market access and value addition	Increased crop productivity, market access and value addition	<ul style="list-style-type: none"> <li>-Trained 144 Farmers on best crop varieties for various Agro-Ecological Zones (AEZ) and Agro-ecological farming</li> <li>- Procured and distributed 284.76 Certified seeds</li> <li>- Procured and distributed 83,000 No.of Fruit tree seedlings</li> <li>- Constructed 35 Individual based water pans for demonstration</li> <li>- Procured and installed 1 No. of generator</li> <li>- Laid 400 No. of Meters of soil &amp; water conservation structures</li> <li>-Procured 1,235 Tonnes of fertilizer</li> <li>- Held 1No. of annual collaborative stakeholders' exhibition /Trade fair</li> <li>- Established 4No. of subsidized fertilizer mini-depots</li> </ul>	Continuous
17	To increase livestock and fisheries productivity, profitability and utilization	Increased livestock and fisheries productivity, profitability and utilization	<ul style="list-style-type: none"> <li>-Procured 197,500 No. of Doses of vaccine</li> <li>-Did 4 No. of vaccination campaigns</li> <li>-Held No. of trainings</li> <li>- Procured 20No. of Meat inspection kit and meat ink</li> <li>- Inspected and licensed 59 No. of Slaughter houses</li> <li>- Inspected and licensed 60 No. of bandas</li> <li>- procured and distributed 4,190 No. of semen doses</li> <li>- Licensed 203 No. of private AI providers</li> </ul>	Continuous

S/No	Strategic Objective as per CIDP	Targeted Outcome	Performance/Progress made up since inception from the latest CIDP	Remarks
			<ul style="list-style-type: none"> <li>-Procured and distributed 797 Litres of liquid nitrogen and consumables</li> <li>- Trained 150 No. of farmers</li> <li>-Established 6 No. of black soldier fly production units</li> <li>- Constructed 10No. of bio digester units</li> <li>- Procured and distributed 285,400 No. of Indigenous chicken</li> <li>- Procured 123 No. of Livestock Production and Management equipment</li> <li>-Procured and installed 1 No.of ESL plant</li> <li>- Trained 13 No. of officers on modern fisheries and aquaculture technologies</li> <li>-Trained 6No. of farmers</li> <li>- Procured and distributed 166,000 No. of fingerlings to farmers</li> <li>- Inspected and certified 2 No. of hatcheries</li> <li>- Procured and issued to farmers 764 No. of aquaculture inputs</li> <li>- Held 3 No. of fish fairs</li> <li>- Procured and issued 1Number of capture and fisheries Equipment</li> </ul>	
18	To promote and develop the cooperative movement in Kiambu county	Increased membership in cooperative societies	<ul style="list-style-type: none"> <li>-Held 54 No. of Audit compliance checks on cooperative societies</li> <li>-Carried out 1 No. of inspections and risk assessments</li> <li>- Registered 38 No. of new cooperatives</li> <li>-Carried out 72 No. pre-coops training sessions</li> <li>- Carried out 302 No. of members' training sessions</li> <li>- Established 1No. of partnerships/collaborations</li> <li>-470 No. of women and youth participating in the leadership of cooperatives</li> <li>-Did No. of societies mapping</li> </ul>	Continuous
19	To increase access equity	Increased number of Youth and	-2 No. of Vocational, training centers accredited	Continuous

S/No	Strategic Objective as per CIDP	Targeted Outcome	Performance/Progress made up since inception from the latest CIDP	Remarks
	quality and relevance in Vocational Training	Adults with relevant skills for formal and self-employment	5 No. of VTCs rebranded and offering training in new courses -Constructed 4 No of VTCs classrooms and workshops - Renovated and refurbished 1No of existing VTCs - Constructed and equipped 1No of centers of excellence - Equipped 2 No of VTCs with modern tools and equipment and instructional materials - Constructed 1 No of ablution blocks in VTCs - Certified 2,515 No. of jua kali artisans	
20	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 psychosocial wellbeing	-38,4855 No. of ECDE children benefited from nutrition program - 108 No of ECDE centers supplied with learning /teaching materials and play equipment - Constructed and renovated 5 No of existing ECDE centers and ablution blocks - Constructed, equipped and operationalized 108 No of new ECDEs - Assessed 105 No. of centers for quality assurance and standards	Continuous
21	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.	-Provided 19,645 No of people with assistive devices, sanitary wear, blankets and foodstuffs - Formed to harmonize GBV prevention and response for 6 No of multi-sectoral SGBV groups -Held 2No of GBV sensitization forums - Held 2 No of capacity building programs for community leaders on GBV -Established and capacity built 5 No of TWGs - Held 1No of capacity buildings and programs for upcoming artistes	Continuous
22	To alleviate poverty and strengthen community	Improve standard of living of the community and provide a safe and	-Benefited 87,612 No. of students from bursary -Supported 6,692 No of old, vulnerable and needy persons	Continuous



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S/No	Strategic Objective as per CIDP	Targeted Outcome	Performance/Progress made up since inception from the latest CIDP	Remarks
	participation in socioeconomic activities and to provide protection and care to the vulnerable children and the aged in our society.	conducive environment for the aged and children.		
23	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	-Upgrading Thika and Kanjeru stadia -Repaired and maintained 15 No. of sports field in wards	Continuous
			Issued 10 Teams with sports equipment and uniforms -Awarded 180 Number of teams on ward level super cup competition -Participated 150 No of Staff teams and cultural dancers in inter County competition -Organized 430 No of sports competitions	Continuous
24	To empower the youths in the county by equipping them with skills through development of innovative and youth friendly programs	Empowered and well-equipped youths	Empowered 1,500 youths on AGPO, value addition, entrepreneurship and other skills trainings	Continuous

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S/No	Strategic Objective as per CIDP	Targeted Outcome	Performance/Progress made up since inception from the latest CIDP	Remarks
25	Improve dissemination of information on governance to the members of the public through diversified platforms of communication	Increased awareness of government services and operations by members of the public	-Produced 32,000 No of newspaper -5 No of communication set in every sub county -Procured 30 No of communication equipment	Continuous
26	To promote a well-planned and managed land resource for sustainable development	Improved land management	-15% Digitization of Land Records -Resolved 50 No of Land boundary disputes -Acquired 9 No. of Survey Equipment -Acquired 6 No.of Satellite Images up to 2cm High resolution for the whole County and Development of Geo-spatial data -Held Number of forums/Land clinics -Prepared 1No. of policy documents -Completed 37 No. of Part development plans for public land & market centres -Approved 5No. of market plans and 5 Number of plans for informal settlements	Continuous
27	To ensure sustainable urban growth and development	Liveable well managed urban areas with adequate, safe, decent and affordable housing	- Completed & approved 1 No of Policy/Act/ Regulations document - Compensated 88 No. of project affected persons - Upgraded 10 No of informal settlements - Renovated 1No. of Offices at the County headquarters	Continuous
28	To Improve Infrastructural Developments	Improved infrastructural development for	-Established 6 No. of Urban Areas Administration & Institutional structures -Trained Municipal Management Board members	Continuous

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S/No	Strategic Objective as per CIDP	Targeted Outcome	Performance/Progress made up since inception from the latest CIDP	Remarks
	in Urban Areas (Municipalities and Cities) for sustainability	sustainable urban environment in Municipalities and Cities	-Held 1 No of Ad hoc and technical Committee, and City Charter -Held 7 No of Public Awareness and Sensitization undertaken on Urban Areas pro - Established 12 No. of Urban Areas Administration & Institutional offices - Constructed and upgraded 33Km roads and 33Km Sewer lines for established Urban Areas -Constructed 2 No of Market sheds & Ablution Blocks	
29	To promote and develop Trade	Increased contribution to employment, FDIs and Exports leading to increased income	-Constructed/ renovated/ rehabilitated 9 No. of Markets -Constructed 94No. of Bodaboda shed - Did 1No. of trade fairs/exhibitions - Verified 2,622 No. of weights instruments/ 1,437 trade measuring instruments and 3,736 trade weights	Continuous
30	To promote MSMEs and Cottage Industries.	FDIs contribution to employment, FDIs and Exports leading to increased income	-Established 1No. of industrial parks -Held 2 No. of exhibitions/expo/fora - Trained 300 No. of MSMEs entrepreneurs -Held 4 No. of value addition chains training - Constructed 30 No of modern stalls	Continuous
31	To promote and develop Tourism in Kiambu county	A vibrant tourism sector leading to job creation and increased in income	-Zero No. of tourism expo/events/forums done and attended - Held 0No. of miss tourism competitions & tourism expos -No. of tourism sites identified for mapping and profiling	Not done due to budgetary constrains
32	To promote and develop Investment opportunities in Kiambu county	A Vibrant Investment sector leading to job creation and increased income	-Zero No. of Investment events/forums done and 0 No. of Investment hubs established	Not done due to budgetary constrains

**Progress on Attainment of Development Objectives from Annual Development Plan for FY 2023/2024**

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 County Executive Programmes Performance**

Objective	Key Outcomes/ Outputs	Key performance Indicators	Performance
To provide effective and efficient public service delivery for enhanced governance and accountability	Executive meetings to be held	Executive meetings held	As necessary
	Policy guidelines issued	No. of policy guidelines issued	3

**Table County Public Service Board Programmes Performance**

Objective	Key Outcomes/ Outputs	Key performance Indicators	Performance
To improve service delivery	Revamped County Human Resource	Successful recruitment and promotions done	1163
	Disciplinary control	Cases on non-compliance successfully resolved	46
	Coherent, integrated human resource	Staff satisfaction	60%
	Decentralization human resource service at the sub-county and departmental levels	Departments with fully functioning HR Unit	10
		No of manuals developed.	1

**Table Finance ICT and Economic Planning Programmes Performance**

Objective	Key Outcomes/ Outputs	Key performance Indicators	Performance
To improve service delivery	Officers attending professional development courses	No. of Officers attending professional development courses	95
	Staff registered with professional bodies	No.of Staff registered with professional bodies	10
	Staff Trainings Officers attending professional development courses	No of Staff trained	80
		No. of Officers attending professional development courses	95

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Objective	Key Outcomes/ Outputs	Key performance Indicators	Performance
To ensure prudent utilization of public resources	Cash flow Management	No of days taken to process requisition to the office of the controller of budget	5
	Staff trained on IFMIS and public Finance management	Number of staff trained on IFMIS / Public Finance Management	12
	Unmodified OAG opinions on annual financial and non-financial report given	Percentage of unmodified OAG opinions on annual financial and nonfinancial report	30
	Quarterly Expenditure returns prepared and submitted to the Office of the Controller of Budget	Number of Expenditure returns prepared and submitted to the OCOB	4
	Quarterly financial statements prepared and submitted the County Assembly and relevant constitutional offices	Number of quarterly financial statements prepared and submitted the County Assembly and relevant constitutional offices	116
	Annual financial statements prepared and submitted to the OAG	Number of annual financial statements prepared and submitted to the OAG	30
	Asset register updated	Number of asset register updated	1
	Liabilities register updated	Number of liabilities register updated	1
	Officers' capacity built on financial reporting and asset management	Number of officers capacity built on financial reporting and asset management	47
	Procurement status reports prepared	No. of procurement status reports prepared	11
	Consolidated Annual Procurement plan in place	No. of Annual Procurement plan in place	1
	e-procurement module implemented	No. of e-procurement module implemented	1
	Compliance to Procurement laws and regulation	% Compliance to Procurement laws and regulations	100
	Trainings conducted for the internal audit workforce	No. of trainings per financial year	2
	Audit reports generated	No. of audit reports generated	4
	Audit committee reports generated	No. of audit committee reports generated	1
	ADP prepared and submitted to the County Assembly	No. of ADP prepared and submitted to the County Assembly	1
	Ward public participation forums held	No of ward public participation forums held	60

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Objective	Key Outcomes/ Outputs	Key performance Indicators	Performance
	Training on County Planning	No of training on County Planning done	1
	County Annual Progress Reports done	No. of County Annual Progress Reports done	1
	Quarterly Programmes/Projects implementation progress reports done	No. of Quarterly progress reports done	4
	Development budget to total county budget	Percentage of development budget to total county budget	32%
		Percentage of development budget absorbed	50%
	CBROP prepared and submitted to the County Assembly	No. of CBROP prepared and submitted to the County Assembly	1
	CFSP prepared and submitted to the County Assembly	Number of CFSP prepared and submitted to the County Assembly	1
	Public participation forums held	No of ward public participation forums held	60
	PBB and itemized budget prepared and submitted to County Assembly by 30th April as per the PFMA, 2012	Number of PBB and itemized budget prepared and submitted to County Assembly	1
	Appropriation bills drafted and tabled to the County Assembly	No of Appropriation bills drafted and tabled to the County Assembly	
	Annual Budget implementation report prepared	No of Annual Budget implementation report prepared	1
	Quarterly Budget implementation report prepared	No. of quarterly Budget implementation report prepared	4
	Training on County budget making process done	No of trainings on County budget making process done	1
	Own Source Revenue collected	Amount of Own Source Revenue Collected	4.60B
	Revenue Management System in Place and maintained	Number of Revenue Management Systems developed and maintained	1
	Annual Finance Bill prepared and submitted to the County Assembly	Number of Finance Bills Prepared	1
	Revenue Directorate Staff trained as per the Guidelines developed by CRA	Number of Staff Trained	120
Development of a vibrant ICT	Modern solar powered data centers developed	No. of modern solar powered data centers developed	1

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<b>Objective</b>	<b>Key Outcomes/ Outputs</b>	<b>Key performance Indicators</b>	<b>Performance</b>
infrastructure and Establishment of a functional and dynamic information management systems	Integrated management systems installed	No. of integrated management systems installed	1
	Office blocks installed with network installed	No. of office blocks installed with network installed	1
	Office blocks installed with CCTV	No. of office blocks installed with CCTV	1
	System Maintained	No. of systems maintained	1
	sub county offices connected to internet services	No of sub county offices connected to internet	12
	Solar powered ICT incubation centers constructed and equipped	No. of solar powered ICT incubation centers constructed and equipped	1

**Table Water Environment Natural Resources Energy & Climate Change Programmes Performance**

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Objective	Key Outcomes/ Outputs	Key performance Indicators	Performance
To enhance effective and efficient service delivery	Vehicles repaired and serviced	No. of vehicles repaired and serviced	4
	offices rehabilitated and equipped	No. of WEENR offices rehabilitated and equipped	3
	Departmental Reports/plans formulated	No. of reports/plans formulated	4
	staff Trained	No. of staff Trained.	14
	new staffs Recruited	No. of new staffs Recruited	10
To provide adequate, affordable, safe clean water and sanitation services	institutions supported	No. of institutions supported	8
	Consumer meters supplied and installed (replaced meters)	No. of consumer meters supplied and installed (replaced meters)	6190
	Bulk meters procured and installed (Smart meters)	No. of bulk meters procured and installed (Smart meters)	64
	Pipelines rehabilitated/replaced	Length in (KM) of pipelines rehabilitated/replaced	101
	New Boreholes drilled and equipped	No. of new Boreholes drilled and equipped	9
	Hydrogeological/hydrological studies done	No. of hydrogeological/hydrological studies done	21
	Existing boreholes operationalized	No. of existing boreholes operationalized	7
	Existing boreholes solarized	No. of existing boreholes to solarized	3
	Elevated tanks constructed	No. of Elevated tanks constructed	4
	Distribution pipelines laid	Length (Km) of distribution pipelines laid	90
	Tanks supplied to institutions or special groups	No. of tanks supplied to institutions or special groups	56
	Existing public sanitation facilities rehabilitated	No. of existing public sanitation facilities rehabilitated	17
	New public sanitation facilities constructed	No. of new public sanitation facilities constructed	6
To increase forest cover and sustainable management of natural resources	Policies, bills/Acts, Regulation, plans and strategies related to Natural resources and forestry formulated, adopted, reviewed and implemented.	No. of policies, bills/Acts, regulation, plans and strategies formulated, adopted, reviewed and implemented	1
	Tree nurseries Established and expanded	Tree nurseries established and expanded	3



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	Tree and fruit seedlings transplanted	No. of tree and fruit seedlings transplanted in schools, churches, road reserves, farms and public spaces	148,662
	Public spaces maintained and protected	No. of parks, gardens and public areas maintained and protected	5
	Trees and flowers grown	No. of trees and flowers grown in green spaces	400
	rivers, wetlands and catchment areas conserved	Number of rivers, wetlands and catchment areas conserved	8
	Water resources mapped and status assessed	No. of Water resources mapped and status assessed	6
	Trees/bamboo seedlings grown in rivers, wetlands and catchment areas availability of water	Number of trees/bamboo seedlings grown in rivers, wetlands and catchment areas	12,000
	Community/stakeholders sensitized	Number of sensitization meetings held	7
To enhance a clean and healthy environment	Environmental committee in place	No. of environmental committee in place	1
	Environment officers/casuals/ass director/deputy directors/directors/recruited	No. of environment officers/casuals/ass director/deputy directors/directors/recruited	223
	Environmental awareness campaigns held	No. of Environmental awareness campaigns held	192
	Environmental trainings held	No. of Environmental trainings held	11
	Research on solid waste management done	No. of research on solid waste management done	1
	Plants equipment and machinery repaired and serviced	No. of plants equipment and machinery repaired and serviced	30
	Skips repaired	No. of skips repaired	6
	Material recovery facility established	No. of Material recovery facility established	1
	Tipping platforms constructed	No. of tipping platforms constructed	1
	Assorted tools and equipment	No. of Assorted tools and equipment	500
	Skips platforms constructed	No. of Skips platforms constructed	1
	Waste collection skips bins procured	No. of waste collection skips bins procured	14
	Color coded waste collection bins purchased	No. of color coded waste collection bins purchased	166

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	Personnel Protective Equipment (PPE) tools, & Pharmaceutical items procured	No. of Personnel Protective Equipment (PPE) tools, & Pharmaceutical items procured	500
	Color coded waste collection sacks purchased	No. of color coded waste collection sacks purchased	8,000
	Dump trucks procured	No. of dump trucks procured	2
	Compactors procured	No. of compactors procured	1
To Promote the use of renewable energy, mitigate against climate change and reduce vulnerability to impacts of climate change	policies, bills and regulations formulated, adopted, implemented and reviewed	No. of policies, bills and regulations formulated, adopted, implemented and reviewed	1
	County Energy Plan (CEP) Formulated and implemented	No. of County Energy Plan (CEP) Formulated and implemented	1(draft)
	Operational County Climate Change Units in place	No. of operational County Climate Change Units	1
	CCCU committees trained and capacity built	No. of CCCU committees trained and capacity built	74
	CCCU committee members sensitized on the climate change risks and assessment process	No. of CCCU committee members sensitized on the climate change risks and assessment process	12
	Assessment reports prepared, No of ward climate action plans developed, consolidated and approved	No. of assessment reports prepared, No of ward climate action plans developed, consolidated and approved	1
	trainings undertaken on energy and climate change	No. of trainings undertaken on energy and climate change	74committees

**Table Health Services Programmes Performance**

Objective	Key Outcomes/ Outputs	Key performance Indicators	Performance
To ensure effective and efficient health service delivery	Vehicles serviced	No. of vehicles serviced	33
	Vehicles purchased	No. of vehicles purchased	1
	Ambulances purchased	No. of Ambulances purchased	1 donated by JICA
	Quarterly Planning Review Meetings conducted	No. of Review Meetings conducted	1
	Planning unit monthly Meetings Conducted	No. of Planning unit Meetings Conducted	12
	Service charters improved	No. of Service charters improved	8
	Staffing for HRH recruited	No. of staff recruited	3
	Staff promotions done	No. of staff promotions done	51
	Insurance cover	No. of staff Under insurance covered	2816

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Objective	Key Outcomes/ Outputs	Key performance Indicators	Performance
	Functional procurement committees in place	No. of functional procurement committees in place	13
	Operating point of care EMRs at the comprehensive care units improved	No. of HFs with improved operating point of care EMRs at the comprehensive care units	9
	Health facilities adopted with Data Quality Protocols	No. of HFs adopted with Data Quality Protocols	2
	Health facilities visited for DQA	No. of HFs visited for DQA	15
	Data management trainings conducted	No. of data management trainings conducted	1
	Knowledge and skills on Medical Certification and ICD Use improved	No. of hospitals improved with Medical certification as per the SOPs	5
	Reports in the KHIS portal done	No. of reports in the KHIS portal done	553
	Community Health Units(CHUs) reporting in the KHIS portal done	No. of functional CHUs reported in the KHIS portal	303
	Functional sub county TWGs strengthened on data use all levels strengthened	No. of functional sub county TWGs strengthened on data use all levels strengthened	1
	Strategic Plan Developed	No. of Strategic Plan 2023-2028 developed	1
	Health sectoral Plan for 10 Years Developed	No. of Health sectoral Plan for 10 Years developed	1
	Health Sector MTEF Report Developed	No. of Health Sector MTEF Reports done	1
	ADP Developed	No. of ADPs developed	1
	AWP Developed	No. of AWP's developed	1
	Health facilities completed	No. of stalled HFs completed	2
	Maternities completed and operationalized	No. of maternities completed and operationalized	2
	Health facilities renovated with disability consideration and refurbished	No. of HFs renovated with disability consideration and refurbished	4
	Health facilities ablution blocks with disability consideration constructed	No. of health facilities ablution blocks with disability consideration constructed	1
	Health facilities supplied and installed with standby generator	No. of health facilities supplied and installed with standby generators	4
	Health facilities supplied and installed with incinerators	No. of health facilities supplied and installed with incinerators	1
	HFs Perimeter fences constructed	No. of health facilities Perimeter fences constructed	2

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Objective	Key Outcomes/ Outputs	Key performance Indicators	Performance
	Dental units established in the health facilities	No. of health facilities with dental units established	1
	HF with energy efficient Radiology units established	No. of health facilities with energy efficient radiology units established	1
	Health facilities provided with HPT stores	No of health facilities provided with HPT stores	1
Reduction in preventable health conditions across the county	Environmental pollution control notices complied	No. of environmental pollution control notices complied with	346
	Hygiene & sanitation related notices complied with	No. of hygiene & sanitation related notices complied with	798
	Officers sensitized on WASH	No. of officers sensitized on WASH	12
	Officer/ CHAs/HCWs sensitized on IPC	No. of officer/CHAs/HCWs sensitized on IPC	60
	Stakeholders meeting on environmental hygiene & sanitation held	No of stakeholders meeting on environmental hygiene & sanitation held	4
	Hygiene & sanitation related cases prosecuted	No. of hygiene & sanitation related cases prosecuted	24
	Assorted protective equipment/ gears procured	No. of assorted protective equipment/ gears procured quarterly	4
	Latrines constructed	No of new latrines constructed	431
	Mosquito breeding sites covered/ destroyed	No. of mosquito breeding sites covered/ destroyed	1018
	Rodent sites covered/ destroyed	No. of rodent sites covered/ destroyed	741
	Jiggers infested household sprayed/ treated	No. of jiggers infested household sprayed/ treated	101
	Waste management plants licensed	No. of waste management plants licensed by NEMA	1
	Health facilities inspected for compliance with waste management guidelines	No. of health facilities inspected for compliance with waste management guidelines	585
	Facilities with IPC committee established	No. of health facilities with IPC committees established	1
	Support staff/healthcare waste handlers inducted on IPC	No. of support staff/healthcare waste handlers inducted	60
	Premises inspected for compliance with minimum health requirements	No. of food premises inspected	51,939
	Food samples analyzed	No. of food samples analyzed	284
	Food sampling kits/ equipment procured	No. of food sampling kits/ equipment procured	500

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Objective	Key Outcomes/ Outputs	Key performance Indicators	Performance
	Premises issued with health licenses	No. of premises issued with health licenses	9440
	Water samples collected & analyzed	No. of water samples collected & analyzed	285
	Water sampling bottles procured	No. of water sampling bottles procured	150
	Food handlers examined & certified	No. of food handlers examined & certified	41,376
	Fortifiable food stuff sampled for compliance	No. of fortifiable food stuff sampled for compliance	28
	Meetings with millers & manufacturers held	No. of stakeholder meetings held	2
	Water treatment chemical procured	No. of water treatment chemical procured quarterly	4
	Food safety and fortification bill enacted	No. of food safety and fortification bill enacted	1
	Food safety and fortification bill enacted	No. of food safety and fortification bill enacted	1
	Factories inspected for workplace-based risk & hazard assessment	No. of factories inspected for workplace-based risk & hazard assessment	494
	School inspected for school-based risk & hazard assessment	No. of school inspected for school-based risk & hazard	524
	Building plans approved	No. of building plans approved	401
	Premises issued with occupation certificates	No. of premises issued with occupation certificates	2
	International travelers vaccinated against yellow fever	No. of international travelers vaccinated against yellow fever	15
	Preventive health World days observed	No. of World Preventive health days observed	5
	DQA meeting held	No. of DQA meetings held	2
	Computers, printers & accessories procured	No. of computers, printers & accessories procured	11
	Assorted office supplies & stationery procured for 13 PH offices	Quantities of assorted office supplies & stationer procured	13
	CHVS selected & trained	No. of CHVs selected & trained	300
	Community Dialogue & Days held	No. of community Dialogue & Days held	715
	Community Action Days held	No. of community Action Days held	2127
	CHV kits procured & distributed for community screening	No. of CHV kits for community screening procured & distributed	3070

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Objective	Key Outcomes/ Outputs	Key performance Indicators	Performance
	Health officers & CHAs trained on community health services	No. of health officers & CHAs trained on community health services	65
	TB treatment interrupters traced & linked back to care	No. of TB treatment interrupters traced & linked back to care	515
	Indigents identified, registered	No. of indigents identified, registered	100,000
	Household registered for insurance services (UHC, NHIF)	No. of household registered for insurance services (UHC, NHIF)	103,354
	Households visited for health promotion/ messages	No. of households visited for health promotion/ messages	673,152
	Integrated community outreaches conducted	No. of outreaches conducted	25
	CHVS and officers trained on technical modules	No. of CHVs and officers trained on technical modules	365
	Persons screened for TB	No. of persons screened for TB	8084
	TB treatment interrupters traced	No. of TB treatment interrupters traced	663
	Immunization defaulters referred	No. of immunization defaulters referred	848
	Under 5s with Red MUAC measured	No. of Under 5s with Red MUAC measured	904
	CHVS provided with branded uniform, bags, badges & name tags	No. of CHVs provided with branded uniform, bags, badges & name tags	3070
	Exchange tours attended by CHVS	No. of exchange tours attended by CHVS	1
	Sub County CHS monthly meetings held	No. of SC CHS monthly meetings held	12
	CHUS report uploaded in to KHIS on time	No. of CHUs report uploaded in to KHIS on time	2875
	Quarterly DQA meetings held	No. of quarterly DQA meetings held	2
	CHS support supervision done	No. of CHS support supervision done	4
	CHVS awarded for exemplary performance	No. of CHVs awarded for exemplary performance	1
	Benchmarking visit to a County with enacted CHS bill made	No. of Benchmarking visit done to a County with enacted CHS bill	521
	Health promotion sessions held in school	No. of health promotion sessions in schools held	338,607
	School going children de-wormed	No. of school going children de-wormed	401

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Objective	Key Outcomes/ Outputs	Key performance Indicators	Performance
	School inspected for compliance	No. of schools inspected for compliance	63,634
	School going children screened for eye related conditions	No. of school going children screened for eye related conditions	25,155
	School children Eye health treatment outreaches done	No. of School children reached for eye health treatment outreaches	276,474
	People screened at community level	No. of people screened at community level	40,980
	Eye Health TWG meetings and support supervision	No. of Eye Health TWG meeting/support supervision held	4
	Eye health workers capacity built	No. of eye health workers capacity built	60
	WASH facilities installed in schools	No. of WASH facilities installed in schools	31
	Adolescent TWG meetings held	No. of Adolescent TWG meetings held	4
	Schools reached with targeted ARH education	No. of schools reached with targeted ARH education	60
	Adolescent champions/ peer counselors trained	No. of adolescent champions/ peer counselors trained	39
	Adolescent Health strategic plan developed	No. of strategic plan developed	1
	Teachers sensitized on MHM	No. of teachers sensitized	114
	Schools sensitized on MHM	No. of schools sensitized	48
	Schools supported with MHM products	No. of schools supported	12
	Performance quality improvement teams formed	No. of performance quality improvement teams formed	25
	Health care workers trained on TB diagnosis and treatment	No. of HCWs trained on TB diagnosis and treatment	180
	Health care workers Trained on pediatric TB	No. of HCWs trained on pediatric TB	25
	Health care workers trained on DRTB	No. of HCWs trained DRTB	12
	Targeted outreaches to find missing cases conducted	No. of targeted outreaches conducted	48
	Facility based ACF sensitizations conducted	No. of facility based ACF sensitizations conducted	12
	Monthly DR review meetings conducted	No. of DR review meetings held	12

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Objective	Key Outcomes/ Outputs	Key performance Indicators	Performance
	LLIN distributed to under 1 year old children	Proportion (%) of LLIN distributed to under 1 year old children	50
	LLIN distributed to pregnant women	Proportion (%) of LLIN distributed to pregnant women	50
	Supervision and DQA of malaria across the 12 sub-counties supported	No. of support supervisions of malaria conducted across the county	4
	Sensitization meeting held on HIV prevention	No. of sensitization meeting held on HIV prevention	96
	Community members sensitized on HIV prevention	No. of community members sensitized on HIV prevention	53691
	Capacity building of community of practice (CPs) for HIV prevention	No. of CPS trained and reporting on HIV prevention	4
	Capacity building forums held on HIV prevention and GBV	No. Of capacity building forums held on HIV prevention and GBV	54
	Advocacy forums held on HIV prevention and GBV	No. of advocacy forums held on HIV prevention and GBV	43
	Community Led Forums with CSOS held on HIV prevention and GBV	No. of Community Led Forums held on HIV prevention and GBV with CSOS held	68
	Condoms distributed	No. of condoms distributed	515,777
	Commemoration forum held	No. of commemoration forums held	2
	Key Population sensitization meetings held on HIV prevention	No. of key population sensitization meetings held on HIV prevention	6
	Sensitization of HCWs on KP programming	No of HCWs sensitized on KP programming	118
	Uptake of ART on PLHIV increased	% of PLHIV on ART increased	78
	PLHIV viral suppression increased	% of PLHIV virally suppressed	90
	HIV exposed infants seroconverting at 2 years(Mother to child transmission rate reduced)	No. of HIV exposed infants seroconverting at 2 years(Mother to child transmission rate reduced)	5.5
	Support supervisions held	No. of support supervisions held	4
	Technical working group (TWGS) forums held	No. of technical working group (TWGS) forums held	7
	MNCH materials printed	Number of MNCH materials printed	150



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Objective	Key Outcomes/ Outputs	Key performance Indicators	Performance
	male and female CHVs, Health committees, CMSG sensitized on BFCI and hold monthly CMSG meetings	No. of male and female CHVs, Health committees, CMSG sensitized on BFCI and hold monthly CMSG meetings	30
	Community activities – MTMSG held, community gathering done, baby friendly and BFCI target group mapping done	Number Of MTMSG held, community gathering done, baby friendly and BFCI target group mapping done	24
	Lactation station at workstation established	Number of lactation station at workstation established	1
	vitamin A supplementation done and sensitization of the ECD coordinators and supervision done	No. of vitamin A supplementation done, that include sensitization of the ECD coordinators and supervision done	2
	Monthly meetings done to Nutrition Technical Forums, nutrition commodity and security TWG, nutrition/ MNCHN	Number of Monthly meetings done-Nutrition Technical Forums, nutrition commodity and security TWG, nutrition/ MNCHN	12
	AWP and CNAP review done	Number of AWP and CNAP review done	1
	therapeutic and supplementary feeds supplied to sub counties	Number of sub counties supplied with therapeutic and supplementary feeds	12
	VAS monitor charts and IEC materials on VAS printed	No. of VAS monitor charts and VAS IEC materials provided	200
	Support supervision during Malezi Bora period (VAS, IFAS, Zinc) Carried out	No. of support supervision sessions carried out	2
	Establishment and holding of multisectoral nutrition platform meetings supported	No. of bi- annual multisectoral nutrition platform meetings held	30
	Bi-Annual performance reviews on the AWP, CNAP and County Health Nutrition Policy Conducted	No. of bi-annual performance reviews conducted on the AWP, CNAP and County Health Nutrition Policy	1
	Quarterly nutrition/MNCHN commodities data review meeting held	No. of quarterly data review meeting held	2
	IEC messages and materials designed printed and disseminated	No. in thousands of IEC messages and materials	98

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Objective	Key Outcomes/ Outputs	Key performance Indicators	Performance
		designed printed and disseminated	
	Health advocacy meetings held	No. of Health advocacy meetings held	9
	Public barazas held	Number of public barazas held	383
	SBCC forums held	Number of SBCC forums held	325
	Conduct RRI ACSM covid and HPV	Number of RRI done	54
	HPAC meetings held	Number of HPAC meetings held	1
	Media sessions held	Number of sessions held.	6
	RRI ACSM covid and HPV, MNCH outreach	Number of outreaches conducted.	62
	World health days conducted	number of WHD conducted	4
	School health sessions	Number of schools visits	1562
	Multisectoral stakeholder engagement forums held	No. of Multisectoral stakeholder engagement forums held	1
	Multisectoral stakeholder engagement forums held	No. of Multisectoral stakeholder engagement forums held	1
	Personnel at county and sub-county level capacity built on disaster management	No. of personnel trained on disaster management at the county and sub-county	17
	M&E framework for monitoring of emergency preparedness and response developed	No. of M&E frameworks developed for monitoring of emergency preparedness and response	1
	Data management SOPs developed to enable well-coordinated emergency response activities	No. of data management SOPs developed to enable well-coordinated emergency response activities	1
	HCWS trained on disease outbreak preparedness and response	No. of HCWs trained on disease outbreak preparedness and response	96
	Zoonotic diseases per sub county investigated and reported within 72hrs	% of zoonotic diseases investigated and reported within 72 hrs Per sub county	100
	complete Integrated Disease Surveillance and Response (IDSR) reports received weekly	No. of complete IDSR reports received weekly	19,481
	RRT members trained	No. of RRT trained	411
	Measles and other outbreaks cases screened	No. of measles and other outbreaks cases screened	65
	AFP cases screened	No. of AFP cases screened	99

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Objective	Key Outcomes/ Outputs	Key performance Indicators	Performance
	IDSR reporting tools procured/printed	No. of IDSR reporting tools procured	16
	IDSR reporting tools procured/printed	No. of IDSR reporting tools procured	500-MOH 505 and 500-MOH 502
	Quarterly CERRT review meetings held	No. of Quarterly CERRT review meetings held	1
	HCWs sensitized on NTDs	No. of HCWs sensitized on NTDs	32
	Households identified for Jiggers treatment	No of households identified for Jiggers treatment	51
	Immunization coverage under 1yr increased	% of fully immunized children under 1yr increased	88
	HPV2 coverage increased on girls 10-14 yrs	% of girls 10-14 yrs fully vaccinated with HPV2	32.3
	Covid -19 vaccination coverage increased on eligible population	% of the eligible population fully vaccinated for Covid -19	39.4
	Health facilities offering immunization services increased	No. of facilities providing Immunization	326
	immunizing facilities with set targets for all immunization/vaccination monitored	No. of immunizing facilities with set targets for all immunization/vaccination monitored	326
	Cold chain equipment procured	No. of cold chain equipment procured	5
	Women Supplemented with Iron and Folic	% of pregnant women supplemented with Iron and folic	86.8
	Cases of newborns with low birth weight Reduced	% of Newborns with low birth weight reduced	6.0
	Newborns initiated on breastfeeding within 1hr after birth	% of Newborns initiated to breastfeeding within 1hr of birth	90
	4 ANC visits by ANC mothers increased	% of pregnant women attending 4 ANC visits increased	74
	Preventive ARV's received by pregnant mothers	% preventive ARV's received by HIV + pregnant mothers	89
	HCWs trained on Respectful Maternity Care	No. of HCWs trained	25
	Deliveries Conducted by Skilled Attendant	% deliveries conducted by skilled attendant	98.4
	Facilities with Monthly Maternal and Neonatal conducted	% of facilities with monthly Maternal and Neonatal Death conducted	10

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Objective	Key Outcomes/ Outputs	Key performance Indicators	Performance
	Women 25yrs and above screened for cervical cancer increased	% Women of Reproductive age screened	40
	Women with a positive cervical cancer lesion treated	% of women with a positive cervical cancer lesion treated	50
	HCWs empowered on cervical cancer screening skills through mentorship	No. of HCWs mentored	40
	Modern FP Methods Uptake on WRA increased	% of WRA up taking modern FP methods increased	52
	World Health days commemorated	No. of World Health days commemorated	1
	Teenage pregnancies reduced 10-19yrs	% of teenage pregnancies reduced 10-19yrs	8
	Service providers trained on ASRH	No. of service providers trained on ASRH	24
Promotion of curative health services in the county	Ultrasound machines procured	No. of ultrasound machines procured	5
	Digital IOPA x-ray equipment procured	No. of digital IOPA x-ray equipment procured (sensor and xray machine)	4
	Facilities with ICU equipment	No. of facilities with ICU equipment	2
	Supportive supervisions undertaken	No. of supportive supervisions undertaken	4
	Planning and review meetings conducted	No. of planning and review meetings done	1
	Health facilities with physiotherapy services offered	No. of health facilities with physiotherapy services offered	1
	Blood gas analyzers procured	No. of facilities with blood gas analyzers procured	1
	Hematological services offered	No. of facilities with Hematological services offered	1
	Facilities with basic laboratory services offered	No. of facilities with basic laboratory services offered	77
	Weekly monitoring reports prepared	No. of weekly monitoring reports prepared	50
	World Diabetes Foundation (WDF) supported facilities digitized	No. of World Diabetes Foundation (WDF) supported facilities digitized	8
	NCD sites/centers established	No. of NCD sites/centers established	45
	community members sensitized on tobacco	No. of community members sensitized on tobacco	24,776

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Objective	Key Outcomes/ Outputs	Key performance Indicators	Performance
To offer quality pharmaceutical care services	Medical supplies procured	No. of HFs provided with medical supplies	107
	Linen and beddings procured	No of HFSs provided with linen and beddings	107
	Essential Pharmaceuticals provided	No. of HFs provided with Essential Pharmaceuticals	107
	HFs provided with Lab commodities	No. of HFs provided with Lab commodities	76
	Nutrition Commodities procured	No. of HFs provided with Nutrition Commodities	107
	Public Health commodities procured	No. of HFs provided with Public Health commodities	107
	Quarterly integrated commodity SSV to all Sub Counties and Quarterly SSV feedback meetings held	No of Commodity SSV held	1
	Quarterly HPTU meetings held	Number of HPTU meetings held	2

**Table 5.7: Roads, Transport & Public Works Programmes Performance**

<b>Objective</b>	<b>Key Outcomes/ Outputs</b>	<b>Key performance Indicators</b>	<b>Performance</b>
To facilitate efficient service delivery	Service Charter reviewed	Number of times the Service Charter is reviewed	1
	Staff Recruited	No. of staff recruited	34
	Staff Trained	No. of staff Trained	45
	Officers on performance contracting	Performance reviews and contracts	3
To develop quality, reliable, sustainable and resilient infrastructure, to support economic development	Footbridges designed and constructed	No. of footbridges designed and constructed	3
	Bus parks designed and constructed	No. of Bus parks designed and constructed	3
	Grid connected streetlights installed.	No. of grid connected streetlights.	73
	Roads maintained	Kilometers of roads maintained	780.27 Km
	Bridges maintained	No. of bridges maintained	2
	Roads rehabilitated	Kilometers of roads rehabilitated	432Km
	Stormwater drains maintained	Kilometers of Stormwater drains maintained	20KM
	Street lights and flood masts maintained	No. of Street lights and flood masts maintained	900
	Community sensitized on fire safety through broadcasting, print media, fliers, learning institutions, public barazas	No. of people sensitized	2000

**Table Administration & Public Service Programmes Performance**

<b>Objective</b>	<b>Key Outcomes/ Outputs</b>	<b>Key performance Indicators</b>	<b>Performance</b>
To provide effective and efficient services to the public	Office blocks constructed and equipped	No. of office blocks constructed and equipped	1
	Office blocks renovated	No. of office blocks renovated	1
	Uniforms and equipment procured	No. of uniforms and equipment procured	600
	Government premises and installations provided with sentry services	No. of county government premises and installations provided with sentry services	48
	Public education forums	No. of public education forums against irresponsible and illegal betting and gaming held	1
	Crackdowns conducted	No. of crackdowns conducted against unlicensed and illegal betting and gaming premises	60
To create awareness and reduce Alcohol, substance abuse and offer rehabilitation services	Research and status reports prepared.	No. of research and status reports prepared.	2
	Policies on alcohol control developed	No. of policies on alcohol control developed	1
	Crackdowns conducted on illicit brews and substances	No. of crackdowns conducted on illicit brews and substances	60
	Multiagency forums for alcohol control conducted	No. of multiagency forums for alcohol control conducted	48
	Public education forums against illicit brews, alcohol and substance abuse	No. of Public education forums against illicit brews, alcohol and substance abuse	12
To develop and maintain an effective and efficient county workforce	Monthly payroll reports	No. of monthly payroll reports prepared	12
	Staff trained	No. of staffs trained	125
	Annual work plans developed	No. of annual work plans developed	1
	Management advisory meetings held	No. of management advisory meetings held	10

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**Table: Agriculture, Livestock and Cooperative Development Programmes Performance**

Objective	Key Outcomes/ Outputs	Key performance Indicators	Performance
To enhance effective and efficient service delivery	Equipment of offices	No of offices equipped	2
	Financial Reports done	No. of Financial Reports done	4
	Strategic plans done	No. of strategic plans done	1
	SWG established	No. of SWG established	1
	Meetings/forums held per year	No. of meetings/forums held per year	4
	County Agriculture Sector Steering Committees (CASSCOM) meetings held	No. of CASSCOM meetings held	1
	Staff undertaking trainings	No. of Staff trained	100
To increase crop productivity, market access and value addition	Farmers trained on best crop varieties for various Agro-Ecological Zones (AEZ) and Agro-ecological farming	No. of farmers trainings	144
	Certified seeds procured and distributed	Tonnes of certified seeds procured and distributed	284.76
	Fruit tree seedlings procured and distributed	No. of fruit tree seedlings procured and distributed	83,000
	Individual based water pans for demonstration constructed	No. of individual based water pans constructed	35
	Office block connected with Local Area Network	No. of office block connected with LAN	1
	Standby generator installed.	No of generator procured and installed	1
	ATC Compound landscaped	% Completion	5%
	Soil & water conservation structures laid.	Meters of soil & water conservation structures laid.	400
	Commercial agro-forestry tree nursery established	% implementation	10%
	Annual collaborative stakeholders' exhibition /Trade fair held	No. of annual collaborative stakeholders' exhibition /Trade fair held	1
	Fertilizer procured	Tonnes of fertilizer procured	1235
	Subsidized fertilizer mini-depots established	No. of subsidized fertilizer mini-depots established	4
	Farmers training	No. of farmers trained	7
	Staff trainings	No. of staff trainings	3
	Farmer groups formed along priority value chains	No. of farmer groups formed along the priority value chains	5



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Objective	Key Outcomes/ Outputs	Key performance Indicators	Performance
	Coffee factories modernized	No. of coffee factories modernized	4
	Factory development plans in place and implemented	No. of factory development plans in place and implemented	4
	Business plans and business proposals developed	No. of business plans and business proposals developed	12
	Marketing groups for avocado, broccoli and indigenous vegetable promoted	No. of marketing groups formed	3
To increase livestock and fisheries productivity, profitability and utilization	Vaccines procured	Doses of vaccine procured	197,500
	Vaccination campaign done	No. of vaccination campaigns done	4
	Trainings of farmers	No. of trainings	144
	Livestock movement Permits procured and issued	No. of livestock movement permits procured and issued	300
	Disease surveillance conducted	No. of surveillances conducted	50
	Bovine, poultry and rabbit slaughterhouse completed	% Completion	70
	Meat inspection kits and meat ink procured	No. of Meat inspection kit and meat ink procured	20
	Slaughter houses inspected and licensed	No. of Slaughter houses inspected and licensed	59
	Bandas inspected and licensed	No. of bandas Inspected and licensed	60
	Subsidized ordinary semen procured and distributed	No. of semen doses procured and distributed	4190
	Private AI providers licensed	No. of private AI providers licensed	203
	Liquid nitrogen and consumables procured and distributed	Litres of liquid nitrogen and consumables procured and distributed	797
	Farmers Training	No. of farmers trainings	150
	Black soldier fly production units established	No. of black soldier fly production units established	6
	Construction of bio digester units	Number of bio digester units constructed	10
	Indigenous chicken procured and distributed	No. of Indigenous chicken procured and distributed	285,400

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Objective	Key Outcomes/ Outputs	Key performance Indicators	Performance
	Livestock Production and Management equipment procured	Livestock Production and Management equipment procured (milk chillers, feed millers, bloodletting tables, defeathering units, freezers, chicken carriers and milk analysers, milk pasteurizers, milk ATMs, milk coolers and digital weighing machines	123
	ESL plant procured and installed	ESL plant procured and installed	1
	Fisheries Officers trained	No. of officers trained on modern fisheries and aquaculture technologies	13
	Farmers trainings	No. of farmers trainings	6
	Subsidized quality fingerlings procured and issued to farmers	No. of fingerlings procured and distributed to farmers	166,000
	Hatcheries inspected and certified	No. of hatcheries inspected and certified	2
	Aquaculture inputs (liners, fishing nets, Hapa nets, predator control nets, feeds) procured and issued to farmers	Number of aquaculture inputs (liners, fishing nets, Hapa nets, predator control nets, feeds) procured and issued to farmers	764
	Fish fairs held	No, of fish fairs held	3
	Capture and fisheries Equipments(Boats, life jackets and fish cages	Number of capture and fisheries Equipments(Boats, life jackets and fish cages procured and issued to fishermen	1
To promote and develop the cooperative movement in Kiambu county	Audit compliance checks on cooperative societies	No. of au Audit compliance checks on cooperative societies	54
	Inspections carried out.	No. of inspections and risk assessments carried out.	1
	New cooperatives registered.	No. of new cooperatives registered.	38
	Pre-coops training sessions carried out.	No. pre-coops training sessions carried out.	72
	Members' and committee members trained	No. of members' training sessions carried out.	302
	Partnerships/collaborations established.	No. of partnerships/collaborations established.	1

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Objective	Key Outcomes/ Outputs	Key performance Indicators	Performance
	Women and youth participating in the leadership of cooperatives.	No. of women and youth participating in the leadership of cooperatives.	470
	Societies mapping done.	No. of societies mapping done.	1

**Table Education, Gender, Culture & Social Services Programmes Performance**

Objective	Key Outcomes/ Outputs	Key performance Indicators	Performance
To improve service delivery	Improved efficiency and effectiveness in service delivery	No of staff remunerated, allowances and statutory deductions paid	1372
		No of staff and visitors receiving hospitality services.	50
To increase access equity quality and relevance in Vocational Training	Improved quality of Vocational Training	No of Vocational, training centers accredited.	2
		No of VTCs rebranded and offering training in new courses	5
	Increased access to Vocational Training in the County	No of VTCs classrooms and workshops constructed	4
		No of existing VTCs renovated and refurbished	1
		No of VTCs equipped with modern tools and equipment and instructional materials	2
		No of centers of excellence constructed and equipped.	1
	Improved sanitation health and hygiene in VTCs	No of ablution blocks constructed in VTCs	1
	Improved relevance of training	No of industry partners involved in aligning the curriculum to industry needs.	2
		No. of jua kali artisans certified	2,515
	Improved Integration of ICT into training	No of VETs connected to the internet	1
To enhance access, equity and quality services	Improved developmental health, learning and	No. of ECDE children benefitting from nutrition program.	38,455

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Objective	Key Outcomes/ Outputs	Key performance Indicators	Performance
for all children from conception to 8 years	psychosocial wellbeing of ECDE going children	No of ECDE centers supplied with learning /teaching materials and play equipment.	108
	Increased, access to early childhood development education	No of existing ECDE centers and ablution blocks constructed and renovated	5
		No of new ECDEs constructed, equipped and operationalized	108
	Improved Quality of early childhood education	No. of centers assessed for quality assurance and standards	105
To Enhance development, protection, preservation and promotion of Gender, Art, Culture and heritage	Empowered PLWDs and enhanced gender	No of people provided with assistive devices, sanitary wear, blankets and foodstuffs.	19,645
		No of multi-sectoral SGBV groups formed to harmonize GBV prevention and response.	6
		No of GBV sensitization forums held	2
		No of capacity building programs held for community leaders on GBV	2
		No of TWGs established and capacity built	5
	Film and art revamped as a source of social economic development	No of capacity buildings and programs held for upcoming artistes	1
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	Increased access and retention of learners amongst Vulnerable Groups	No. of students benefitting from bursary.	87,612
	Increased number of people in distress supported	No of old, vulnerable and needy persons supported	6,696

**Table Youth Affairs, Sports & Communication Programmes Performance**

<b>Objective</b>	<b>Key Outcomes/ Outputs</b>	<b>Key performance Indicators</b>	<b>Performance</b>
To improve service delivery	Improved service delivery	No. of employees trained	4
To develop and promote a sporting culture in the County	Sports facilities developed, operational and well managed in Thika stadium	Percentage completion	20
	Development of up to standards sports facility at Kanjeru stadium	Percentage completion	5
	Sports facilities repaired and maintained in 40 wards.	No. of sports field repaired and maintained	15
	Improved ward level football competition locally and regionally	Number of teams awarded on ward level super cup competition	180
	Sports equipment and uniforms purchased for all staff teams	Teams issued with sports equipment and uniforms	10
	Staff teams participation in inter-county participation	No of Staff teams and cultural dancers participating in inter County competition	150
	Well organized sports competition	No of organized sports competitions	430
To empower the youths in the county by equipping them with skills through development of innovative and youth friendly programs	Empowered youths on AGPO, value addition, entrepreneurship and other skills trainings	No. of youth trained	1500
To improve dissemination of information on governance to the members of the public through diversified platforms of communication	Up to date communication purchased	No of communication equipment purchased	30
	Better and improved service delivery	No of communication set in every sub county	5

**Table Lands, Housing, Physical Planning & Municipal Administration and Urban Development Programmes Performance**

<b>Objective</b>	<b>Key Outcomes/ Outputs</b>	<b>Key performance Indicators</b>	<b>Performance</b>
To improve service delivery	Staff sponsored for CPD, Leadership & Management programs	No of staff sponsored for CPD, Leadership & Management	12
	ICT & Office equipment purchased.	No. of Offices fully equipped with GoS, general equipment and other assets	2
	Staff registered & subscribed to professional & trade bodies.	No of staff registered & subscribed to professional & trade bodies.	20
To promote a well-planned and managed land resource for sustainable development	Land Records Digitized	Percentage of Land Records Digitized	15%
	Survey Equipment acquired	No of Survey Equipment acquired	9
	Acquiring of Satellite Images up to 2cm High resolution for the whole County and Development of Geo-spatial data.	No. of images purchased	6
	New properties captured.	No of new properties captured.	15,000
	Properties captured and valued for rating purposes	No of Properties captured and valued for rating purposes	112000
	Integrated Land valuation & rating system	No of Integrated land valuation and rating systems	1
	Public participation: stakeholders forums, focused group discussions and land clinics	Number of forums/Land clinics	3
	Standard operational manual for physical and land use regulations	No. of policy documents prepared	1
	Approved Part Development Plans for public lands	No. of Part development plans completed for public land & market centres	37
	Approved local physical development plans for market centres	No. of Approved market plans	5
	Approved informal settlement plans.	Number of plans approved for informal settlements	5
	Approved CSP.	Number of plans	1

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Objective	Key Outcomes/ Outputs	Key performance Indicators	Performance
	Approved ISUDPs.	Number of plans	12
	Processed development applications.	Increase in number of development applications processed	3560
	Stop orders/Enforcement notices.	Increase in number of enforcement notices issued	3000
	Enforcement demolition.	Number of enforcement sites processed	1
	Development conflict resolution committee as Alternative Dispute Resolution Mechanisms (ADR).	No. of County PLUP Liaison Committee meetings held & No. of Planning Consultative Forum Engagements held	31
	Multi-agency enforcement reports.	Number of reports	6
	Implementation of the PLUPA Act 2019 Regulations and Land Act	Number of Land use related cases resolved	18
To ensure sustainable urban growth and development	Policy/Act/ Regulations document completed & approved	No of Policy/Act/ Regulations document completed & approved	1
	Compensation of project affected persons	No. of project affected persons	88
	Repair, refurbishment and Maintenance of the County Headquarter premises & Red Nova offices	Offices at the County headquarters renovated	1
	Informal settlements Upgraded	No of informal settlements upgraded	10
To Improve Infrastructural Developments in Urban Areas (Municipalities and Cities) for sustainability	Refine and delineate boundaries for established Urban Areas Administration and Institutional structures (12 Municipalities, 1 Smart City, Towns) in Kiambu	No. of Urban Areas Administration & Institutional structures established	6
	Thika Smart City (Institutional & Legislative Frameworks) established	No of Ad hoc and technical Committee, and City Charter	1
	Kikuyu Municipality established	No of Fully operational Municipal Management Board, Strategic Plan, Bye-laws, Charters, Budget, functions and staff	1

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Objective	Key Outcomes/ Outputs	Key performance Indicators	Performance
	Kabete Municipality established	No of Fully operational Municipal Management Board, Strategic Plan, Bye-laws, Charters, Budget, functions and staff	1
	Karuri Municipality Management (Institutional & Legislative Frameworks) established	No of Fully operational Municipal Management Board, Strategic Plan, Bye-laws, Charters, Budget, functions and staff	1
	Karuri Municipality Management (Institutional & Legislative Frameworks) established	No of Fully operational Municipal Management Board, Strategic Plan, Bye-laws, Charters, Budget, functions and staff	1
	Limuru Municipality Management (Institutional & Legislative Frameworks) established	No of Fully operational Municipal Management Board, Strategic Plan, Bye-laws, Charters, Budget, functions and staff	1
	Lari Municipality Management (Institutional & Legislative Frameworks) established	No of Fully operational Municipal Management Board, Strategic Plan, Bye-laws, Charters, Budget, functions and staff	1
	Kiambu Municipality established	No of Fully operational Municipal Management Board, Strategic Plan, Bye-laws, Charters, Budget, functions and staff	1
	Githunguri Municipality Management Structures (Institutional & Legislative Frameworks) established	No of Fully operational Municipal Management Board, Strategic Plan, Bye-laws, Charters, Budget, functions and staff	1
	Ruiru Municipality Management Structures (Institutional & Legislative Frameworks) established	No of Fully operational Municipal Management Board, Strategic Plan, Bye-laws, Charters, Budget, functions and staff	1
	Gatundu Municipality Management Structures (Institutional & Legislative Frameworks) established	No of Fully operational Municipal Management Board, Strategic Plan, Bye-laws, Charters, Budget, functions and staff	1
	Juja Municipality Management Structures (Institutional & Legislative Frameworks) established	No of Fully operational Municipal Management Board, Strategic Plan, Bye-laws, Charters, Budget, functions and staff	1



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Objective	Key Outcomes/ Outputs	Key performance Indicators	Performance
	Githurai Municipality Management Structures (Institutional & Legislative Frameworks) established	No of Fully operational Municipal Management Board, Strategic Plan, Bye-laws, Charters, Budget, functions and staff	1
	Feasibility studies/research surveys/Project Proposals/ innovation works done on emerging urbanization & development	No of research and innovation proposal done on emerging urbanization and development	12
	Public Sensitization & Awareness programmes in Urban Areas	No of Public Awareness and Sensitization for a undertaken on Urban Areas pro	7
	Development and equipping Administration Offices Blocks for Urban Areas Office	No. of Urban Areas Administration & Institutional offices established	12
	Market sheds & Ablution Blocks Constructed for 12 established Urban Areas	No of Market sheds & Ablution Blocks Constructed	2
	Recreational facilities Constructed	No of Recreational facilities Constructed	1
	Fire stations constructed and Disaster management Equipment Purchased	No of Fire stations constructed and Disaster management Equipment Purchased	1
	Kilometres of storm water Drains Constructed	Kilometres of storm water Drains Constructed	33KM
	Identification of areas prone to flooding, fires, earthquakes/ landslide & road accidents in Urban Areas and adoption of feasible /viable/suitable risk mitigation and adaptation action plans/ measures for sustainability	No of identified areas prone to flooding/fire/earthquake/landslides in urban areas and adoption of feasible mitigation measures and adaptation action plans for building resilient programmes for sustainability	7

**Table: Trade, Tourism, Industrialization and Investments Programmes Performance**

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Objective	Key Outcomes/ Outputs	Key performance Indicators	Performance
To improve Service Delivery	Offices facilitated with O&M	No. of offices facilitated	32
To promote and develop Trade	Markets constructed/ renovated/ rehabilitated	No. of Markets constructed/ renovated/ rehabilitated	9
	Bodaboda shed constructed	No. of Bodaboda shed constructed	94
	Market elections held	No. of markets elections held	2
	Market conflict resolved.	No. of market conflict Resolution done	15
	Trade fairs/exhibitions done	No. of trade fairs/exhibitions done	2
	Legal instruments in Place	No. of legal instruments in Place	1
	Gazettement notice on verification exercise done	No. of gazettement notice on verification exercise done	1
	Trade measurements verified	No. of weights instruments verified	2,622
		No. of trade weights verified	3,736
		No. of trade measuring instruments verified	1,437
	County Legal standards Calibrated	No. of County Legal standards Calibrated	4 kits 2 check measures
To promote MSMEs and Cottage Industries	Industrial parks established	No. of industrial parks established	1
	Trade exhibitions/expo/forum held.	No. of exhibitions/expo/forum done and attended	2
	MSMEs entrepreneurs trained	No. of MSMEs entrepreneurs trained	300
	Value addition chains training done	No. of value addition chains training done	4
	Modern stalls constructed.	No of modern stalls constructed.	36
To promote and develop Tourism in Kiambu county	Legal instruments in Place	No. of legal instruments in Place	1
To promote and develop Investment opportunities in Kiambu county	Legal instruments & Policy Documents in place	No. of legal instruments & Policy Documents in place	1

## **6. 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. The County Executive stand committed to advance sustainable efforts in every facet of its operations and this is what guides decision at every level. At the top management, the county fosters a harmonious coexistence between its staffs and the general community in ensuring no one undertakes actions that are detrimental to the existence of the other taking into account preservation of its environment for future generations.

Among these accomplishments is its unwavering adherence to the timely remittance of statutory deductions like PAYE, NSSF, NHIF and others to various government agencies. This achievement underscores its accountability not only to its internal community but also to the broader society in which the County operate. By consistently meeting its financial obligations, it contributes to the stability and growth of our nation, thus embodying the holistic essence of 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 has been put in place in management of waste and the county is currently undertaking a pilot

phase on waste re-cycling. More than Kshs. 200 million was budgeted and actualized on climate related issues. The County leadership also established a monthly town areas clean up exercises with an aim of sensitizing the resident on the need.

In addition, an ambitious program of going green by solarizing street lights in the County was commenced.



*Solarization of Gathanji borehole in Githunguri sub County*

### **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 met the 30% gender threshold in all rank of employees.

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. The county has subscribed to pension funds where permanent and contractual employees are eligible for pension and gratuity benefits respectively.

During the period, the County management engaged the workers' unions under various categories in mitigating the various adverse effects that arose from various industrial relations especially from the health care workers.

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.

The County adhered to the relevant guidelines as issued by the regulator such minimum allocation of 30% to all special groups as well as publishing in the PPRA portal all procurements undertaken during the period.

**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.

Staffs are also requested to disclose any conflict of interest in all their undertakings.

**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.

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

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

The County Executive Committee (CEC) member for Finance and Economic planning of the County Government is responsible for the preparation and presentation of the County Executive's financial statements, which give a true and fair view of the state of affairs of the County Executive for and as at the end of the financial year ended on June 30, 2024. This responsibility includes: (i) Maintaining adequate financial management arrangements and ensuring that these continue to be effective throughout the reporting period; (ii) Maintaining proper accounting records, which disclose with reasonable accuracy at any time the financial position of the county Executive; (iii) Designing, implementing and maintaining internal controls relevant to the preparation and fair presentation of the financial statements, and ensuring that they are free from material misstatements, whether due to error or fraud; (iv) Safeguarding the assets of the county Executive; (v) Selecting and applying appropriate accounting policies; and (iv) Making accounting estimates that are reasonable in the circumstances.

The CEC member for finance accepts responsibility for the County Executive's financial statements, which have been prepared on the Cash Basis Method of Financial Reporting, using appropriate accounting policies in accordance with International Public Sector Accounting Standards (IPSAS). The CEC member for finance is of the opinion that the County Executive's financial statements give a true and fair view of the state of the County Executive's transactions during the financial year ended June 30, 2024, and of its financial position as at that date.

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

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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 and that the County Executive's funds received during the year under audit were used for the eligible purposes for which they were intended and were properly accounted for.

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

**Approval of the financial statements**

The County Executive's financial statements were approved and signed by the County Executive Committee Member for Finance on 20<sup>th</sup> November 2024.

Signature.....

**Ms. Nancy Kirumba**

**CECM – Finance, ICT and Economic Planning**

**8. Report of the Office of the Auditor General of the Financial Statements for the County  
Executive of Kiambu for the year ended 30<sup>th</sup> June 2024**



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

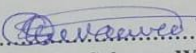
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**9. Statement of Receipts and Payments for the year ended 30<sup>th</sup> June 2024**

Description		FY 2023/2024	FY 2022/2023
Receipts	Notes	Kshs	Kshs
Transfers from the CRF to County Executive			
Miscellaneous receipts	1A	16,439,984,407	11,695,560,079
Appropriation in Aid - Health Facility Improvement Fund (AIA - FIF)	2A	0	1,796,487
	2B	1,237,688,895	1,182,161,856
<b>Total Receipts</b>		<b>17,677,673,302</b>	<b>12,879,518,423</b>
<b>Payments</b>			
Compensation of employees	3	7,890,419,502	7,864,014,565
Use of goods and services	4	2,426,202,984	2,005,432,642
Subsidies	5	0	0
Transfers to other government entities	6A	2,653,152,641	951,971,640
Appropriation in Aid - Health Facility Improvement Fund (AIA - FIF)	6B	1,237,688,895	1,182,161,856
Other grants and transfers	7	0	0
Social security benefits	8	54,321,623	105,240,967
Acquisition of assets	9	3,295,484,480	764,867,560
Finance costs, including loan interest	10	0	0
Repayment of principal on domestic & foreign Borrowing	11	0	0
Other payments	12	0	0
<b>Total payments</b>		<b>17,557,270,125</b>	<b>12,873,689,230</b>
<b>Surplus</b>		<b>120,403,177</b>	<b>5,829,193</b>

The accounting policies and explanatory notes to these financial statements form an integral part of the financial statements. The County Executive's financial statements were approved on 20<sup>th</sup> November, 2024 and signed by:

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

  
 Name: CPA Solomon Waweru  
 Head of Accounting Unit  
 ICPAK M/No. 14406

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

		<b>FY 2023/2024</b>	<b>FY 2022/2023</b>
	<b>Notes</b>	<b>Kshs</b>	<b>Kshs</b>
<b>Financial assets</b>			
<b>Cash and cash equivalents</b>			
Bank balances	13A	405,650,594	184,338,850
Cash balances	13B	0	0
<b>Total cash and cash equivalents</b>		<b>405,650,594</b>	<b>184,338,850</b>
Outstanding imprests and advances	14	801,440	10,630,360
<b>Total financial assets</b>		<b>406,452,034</b>	<b>194,969,210</b>
<b>Financial liabilities</b>			
Deposits and retentions	15	254,574,889	151,924,640
<b>Net financial assets</b>		<b>151,877,145</b>	<b>43,044,570</b>
<b>Represented by</b>			
Fund balance b/fwd.	16	43,044,570	38,887,972
Prior year adjustments	17	(11,570,603)	(1,672,595)
Surplus/deficit for the year		120,403,177	5,829,193
<b>Net financial position</b>		<b>151,877,145</b>	<b>43,044,570</b>

The accounting policies and explanatory notes to these financial statements form an integral part of the financial statements. The County Executive's financial statements were approved on 20<sup>th</sup> November, 2024 and signed by:

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

.....  
**Name: CPA Solomon Waweru**  
**Head of Accounting Unit**  
**ICPAK M/No. 14406**

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

		<b>FY 2023/2024</b>	<b>FY 2022/2023</b>
	<b>Notes</b>	<b>Kshs</b>	<b>Kshs</b>
<b>Receipts from operating income</b>			
Transfers from the CRF	<b>1A</b>	16,439,984,407	11,695,560,079
Miscellaneous receipts	<b>2A</b>	0	1,796,487
Appropriation in Aid - Health Facility Improvement Fund (AIA - FIF)	<b>2B</b>	1,237,688,895	1,182,161,856
<b>Total receipts from operating income</b>		<b>17,677,673,302</b>	<b>12,879,518,423</b>
<b>Payments for operating expenses</b>			
Compensation of employees	<b>3</b>	7,890,419,502	7,864,014,565
Use of goods and services	<b>4</b>	2,426,202,984	2,005,432,642
Subsidies	<b>5</b>	0	0
Transfers to other government entities	<b>6A</b>	2,653,152,641	951,971,640
Appropriation in Aid - Health Facility Improvement Fund (AIA - FIF)	<b>6B</b>	1,237,688,895	1,182,161,856
Other grants and transfers	<b>7</b>	0	0
Social security benefits	<b>8</b>	54,321,623	105,240,967
Finance costs, including loan interest	<b>10</b>	0	0
Other payments	<b>12</b>	0	0
<b>Total payments for operating expenses</b>		<b>14,261,785,645</b>	<b>12,108,821,670</b>
<b>Net receipts/ (payments) from operations</b>		<b>3,415,887,657</b>	<b>770,696,753</b>
<b>Adjusted for:</b>			
Prior year adjustments	<b>17</b>	(11,570,603)	(1,672,595)
Decrease/(increase) in outstanding imprests & advances	<b>18</b>	9,828,920	(9,603,740)
Increase/(decrease) in deposits and retentions	<b>19</b>	102,650,249	7,586,920
<b>Net cash flow from operating activities</b>		<b>3,516,796,223</b>	<b>767,007,338</b>
<b>Cash flow from investing activities</b>			
Acquisition of assets	<b>9</b>	(3,295,484,480)	(764,867,560)
<b>Net cash flows from investing activities</b>		<b>(3,295,484,480)</b>	<b>(764,867,560)</b>
<b>Cash flow from Financing activities</b>			
Repayment of principal on domestic and foreign Borrowing	<b>11</b>	0	0
<b>Net cash flow from financing activities</b>		<b>0</b>	<b>0</b>
<b>Net increase in cash and cash equivalents</b>		<b>221,311,744</b>	<b>2,139,778</b>
<b>Cash and cash equivalents at beginning of the year</b>		<b>184,338,850</b>	<b>182,199,072</b>


**KIAMBU COUNTY EXECUTIVE**  
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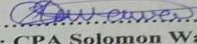
Cash and cash equivalents at end of the year		405,650,593	184,338,850
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Cash and cash equivalents at end of the year		405,650,593	184,338,850
--	--	-------------	-------------

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 20<sup>th</sup> November, 2024 and signed by:

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

  
 .....  
 Name: CPA Solomon Waweru  
 Head of Accounting Unit  
 ICPAK M/No. 14406

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

<b>Receipt/Expense Item</b>	<b>Original Budget</b>	<b>Adjustments</b>	<b>Final Budget</b>	<b>Actual on Comparable Basis</b>	<b>Budget Utilization Difference</b>	<b>% Of Utilization</b>
	A	b	c=a+b	d	e=c-d	f=d/c %
	Kshs	Kshs	Kshs	Kshs	Kshs	
<b>Receipts</b>						
Transfers from the CRF to County Executive	17,905,233,441	1,986,748,109	19,891,981,550	16,439,984,407	3,451,997,143	83%
Miscellaneous receipts	0	0	0	0	0	0%
Other receipts - Appropriation in Aid - Health Facility Improvement Fund (AIA - FIF)	2,096,339,890	(560,039,890)	1,536,300,000	1,237,688,895	298,611,105	81%
Opening balance for Non-refundable bank balances in special purpose deposits accounts	0	30,588,402	30,588,402	31,473,969	(885,567)	103%
<b>Total Receipts</b>	<b>20,001,573,331</b>	<b>1,457,296,621</b>	<b>21,458,869,952</b>	<b>17,709,147,271</b>	<b>3,749,722,681</b>	<b>83%</b>
<b>Payments</b>						
Compensation of employees	7,602,769,459	372,517,718	7,975,287,177	7,890,419,502	84,867,675	99%
Use of goods and services	2,693,960,031	(127,762,904)	2,566,197,127	2,426,202,984	139,994,143	95%
Subsidies	0	0	0	0	0	0%
Transfers to other government units	1,783,614,747	2,201,924,884	3,985,539,631	2,653,152,641	1,332,386,990	67%
Appropriation in Aid - Health Facility Improvement Fund (AIA - FIF)	2,096,339,890	(560,039,890)	1,536,300,000	1,237,688,895	298,611,105	81%
Other grants and transfers	0	0	0	0	0	0%
Social security benefits	125,104,624	(60,920,890)	64,183,734	54,321,623	9,862,111	85%



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Acquisition of assets	5,699,784,580	(368,422,297)	5,331,362,283	3,295,484,480	2,035,877,803	62%
Finance costs, including loan interest	0	0	0	0	0	0%
Repayment of principal on borrowings	0	0	0	0	0	0%
Other payments	0	0	0	0	0	0%
<b>Total payments</b>	<b>20,001,573,331</b>	<b>1,457,296,621</b>	<b>21,458,869,952</b>	<b>17,557,270,125</b>	<b>3,901,599,827</b>	<b>82%</b>
<b>Surplus/(Deficit)</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>151,877,146</b>	<b>(151,877,146)</b>	

*Under-realization of transfers from the CRF at 83% was occasioned by non-receipt of June 2024 equitable share of Kshs. 978,204,195 and poor national government grant performance where planned Kshs. 715,399,362 was not received as well as overall poor performance of OSR. This had a negative impact of overall receipt at 83%.*

*The poor performance in overall receipt led to poor budget in discretionary budget lines in acquisition of assets, (62%), transfer to other government entities (67%) and overall absorption at 82%. The non -discretionary costs such as compensations of employees were not affected.*

*The approved budget of Appropriation-in-Aid - FIF was Ksh. 1,536,300,000 where Kshs. 1,237,688,895 was realized. The poor performance was mainly attributed to a doctor's strike during the reporting period which paralyzed operation in the health facility*

*Budgetary Changes: There were two supplementary budgets approved during the financial year to budget for the prior year unspent balances and reduce the initial planned budget on OSR.*

*There is a variance of Kshs. 31,473,969 between receipts in the statement of receipts and payment and statement of comparison of budget and actual amounts which is reconciled as per table below;*

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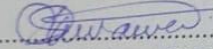
*KIAMBU COUNTY EXECUTIVE*  
*Annual Report and Financial Statements*  
*For the year ended June 30 2024*

*Reconciliation Between Receipts Recognized under Statement of Receipts and Payments and Statement of Comparison of Budget and Actual Amounts*

Description	Kshs
Receipts recognized in statement of Budget Comparison	17,709,147,271
Receipts recognized in statement of receipts and payments	17,677,673,302
Variance - Opening balance for Non-refundable bank balances in special purpose deposits accounts	31,473,969

The County Executive's financial statements were approved on 20<sup>th</sup> November, 2024 and signed by:

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

  
.....  
Name: CPA Solomon Waweru  
Head of Accounting Unit  
ICPAK M/No. 14406

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**12. Statement of Comparison of Budget & Actual Amounts – Recurrent for the year ended 30<sup>th</sup> June 2024**

<b>Receipt/Expense Item</b>	<b>Original Budget</b>	<b>Adjustments</b>	<b>Final Budget</b>	<b>Actual on Comparable Basis</b>	<b>Budget Utilization Difference</b>	<b>% Of Utilization</b>
	A	B	c=a+b	d	e=c-d	f=d/c %
	Kshs	Kshs	Kshs	Kshs	Kshs	
<b>Receipts</b>						
Transfers from the CRF to County Executive	11,239,433,733	1,814,150,748	13,053,584,481	12,869,683,881	183,900,600	99%
Miscellaneous receipts	0	0	0	0	0	0%
Other receipts - Appropriation in Aid - Health Facility Improvement Fund (AIA - FIF)	1,617,623,125	(81,323,125)	1,536,300,000	1,237,688,895	298,611,105	81%
Opening balance for Non-refundable bank balances in special purpose deposits accounts	0	30,588,402	30,588,402	30,589,160	(758)	100%
<b>Total Receipts</b>	<b>12,857,056,858</b>	<b>1,763,416,025</b>	<b>14,620,472,883</b>	<b>14,137,961,936</b>	<b>482,510,947</b>	<b>97%</b>
<b>Payments</b>						
Compensation of employees	7,602,769,459	372,517,718	7,975,287,177	7,890,419,502	84,867,675	99%
Use of goods and services	2,536,960,031	(152,224,840)	2,384,735,191	2,309,514,914	75,220,277	97%
Subsidies	0	0	0	0	0	0%
Transfers to other government units	358,486,875	1,722,961,627	2,081,448,502	2,058,644,754	22,803,748	99%
Appropriation in Aid - Health Facility Improvement Fund (AIA - FIF)	1,617,623,125	(81,323,125)	1,536,300,000	1,237,688,895	298,611,105	81%
Other grants and transfers	0	0	0	0	0	0%
Social security benefits	125,104,624	(60,920,890)	64,183,734	54,321,623	9,862,111	85%
Acquisition of assets	616,112,744	(37,594,465)	578,518,279	562,153,902	16,364,377	97%



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Finance costs, including loan interest	0	0	0	0	0	0%
Repayment of principal on borrowings	0	0	0	0	0	0%
Other payments	0	0	0	0	0	0%
<b>Total payments</b>	<b>12,857,056,858</b>	<b>1,763,416,025</b>	<b>14,620,472,883</b>	<b>14,112,743,591</b>	<b>507,729,292</b>	<b>97%</b>
<b>Surplus/(Deficit)</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>25,218,345</b>	<b>(25,218,345)</b>	

The overall receipts and payments absorption rate in this class were at 97% despite the poor performance of the combined budget as majority of these costs were non-discretionary. The poor performance on FIF was mainly attributed to a doctor's strike during the reporting period which paralyzed operations in the health facility.

*Budgetary Changes:* There were two supplementary budgets approved during the financial year to budget for the prior year unspent balances and reduce the initial planned budget on OSR.

The County Executive's financial statements were approved on 20<sup>th</sup> November, 2024 and signed by:

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

.....  
**Name: CPA Solomon Waweru**  
**Head of Accounting Unit**  
**ICPAK M/No. 14406**

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

<b>Receipt/Expense Item</b>	<b>Original Budget</b>	<b>Adjustments</b>	<b>Final Budget</b>	<b>Actual on Comparable Basis</b>	<b>Budget Utilization Difference</b>	<b>% Of Utilization</b>
	A	B	c=a+b	D	e=c-d	f=d/c %
	Kshs	Kshs	Kshs	Kshs	Kshs	
<b>Receipts</b>						
Transfers from the CRF to County Executive	6,665,799,708	172,597,361	6,838,397,069	3,570,300,526	3,268,096,543	52%
Miscellaneous receipts	0	0	0	0	0	0%
Other receipts - Appropriation in Aid - Health Facility Improvement Fund (AIA - FIF)	478,716,765	(478,716,765)	0	0	0	0%
Opening balance for Non-refundable bank balances in special purpose deposits accounts	0	0	0	884,809	(884,809)	
<b>Total Receipts</b>	<b>7,144,516,473</b>	<b>(306,119,404)</b>	<b>6,838,397,069</b>	<b>3,571,185,335</b>	<b>3,267,211,734</b>	<b>52%</b>
<b>Payments</b>						
Compensation of employees	0	0	0	0	0	0%
Use of goods and services	157,000,000	24,461,936	181,461,936	116,688,070	64,773,866	64%
Subsidies	0	0	0	0	0	0%
Transfers to other government units	1,425,127,872	478,963,257	1,904,091,129	594,507,887	1,309,583,242	31%
Appropriation in Aid - Health Facility Improvement Fund (AIA - FIF)	478,716,765	(478,716,765)	0	0	0	0%
Other grants and transfers	0	0	0	0	0	0%
Social security benefits	0	0	0	0	0	0%
Acquisition of assets	5,083,671,836	(330,827,832)	4,752,844,004	2,733,330,578	2,019,513,426	58%
<b>Total payments</b>	<b>7,144,516,473</b>	<b>(306,119,404)</b>	<b>6,838,397,069</b>	<b>3,444,526,534</b>	<b>3,393,870,535</b>	<b>50%</b>

**KIAMBU COUNTY EXECUTIVE**  
**Annual Report and Financial Statements**  
**For the year ended June 30 2024**


**KIAMBU COUNTY EXECUTIVE**  
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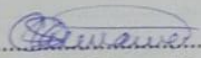
Finance costs, including loan interest	0	0	0	0	0	0%
Repayment of principal on borrowings	0	0	0	0	0	0%
Other payments	0	0	0	0	0	0%
<b>Total payments</b>	<b>7,144,516,473</b>	<b>(306,119,404)</b>	<b>6,838,397,069</b>	<b>3,444,526,534</b>	<b>3,393,870,535</b>	<b>50%</b>
<b>Surplus/(Deficit)</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>126,658,801</b>	<b>(126,658,801)</b>	

There was poor performance in budget realization as presented in the statement of appropriation combined (recurrent and development) which negatively affected the development class with budget realization at 52% and absorption rates at 50% respectively.

Budgetary Changes: There were two supplementary budgets approved during the financial year to budget for the prior year unspent balances and reduce the initial planned budget on OSR.

The County Executive's financial statements were approved on 20<sup>th</sup> November, 2024 and signed by:

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

  
 Name: CPA Solomon Waweru  
 Head of Accounting Unit  
 ICPAK M/No. 14406

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

Programme/Sub-Programme		Original budget	Adjusted budget	Final Budget	Actual on comparable basis	% Budget utilization
		FY 2023/2024	FY 2023/2024	FY 2023/2024	FY 2023/2024	FY 2023/2024
		Kshs	Kshs	Kshs	Kshs	Kshs
<b>General Administration, Planning and Support Services</b>						
104014060	General administration and support services	202,649,501	19,509,245	222,158,746	172,736,873	78%
<b>Sub-Total</b>		<b>202,649,501</b>	<b>19,509,245</b>	<b>222,158,746</b>	<b>172,736,873</b>	<b>78%</b>
<b>106004060</b>						
106014060	Land and Crop management	983,996,063	(36,585,389)	947,410,674	712,973,890	75%
<b>Sub-Total</b>		<b>983,996,063</b>	<b>(36,585,389)</b>	<b>947,410,674</b>	<b>712,973,890</b>	<b>75%</b>
<b>107004060</b>						
107014060	Livestock Diseases Management and Control	375,771,696	(9,929,184)	365,842,512	298,357,556	82%
<b>Sub-Total</b>		<b>375,771,696</b>	<b>(9,929,184)</b>	<b>365,842,512</b>	<b>298,357,556</b>	<b>82%</b>
<b>108004060</b>						
108024060	Cooperative Development	63,000,000	12,000,000	75,000,000	33,256,260	44%
<b>Sub-Total</b>		<b>63,000,000</b>	<b>12,000,000</b>	<b>75,000,000</b>	<b>33,256,260</b>	<b>44%</b>
<b>109004060</b>						

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109024060	Sp9.2 Water supply infrastructure development	191,000,000	46,000,000	237,000,000	152,997,459	65%
<b>Sub-Total</b>		<b>191,000,000</b>	<b>46,000,000</b>	<b>237,000,000</b>	<b>152,997,459</b>	<b>65%</b>
<b>110004060</b>						
110024060	Sp 10.2 Forest management and Landscaping	25,000,000	(7,500,000)	17,500,000	12,788,720	73%
<b>Sub-Total</b>		<b>25,000,000</b>	<b>(7,500,000)</b>	<b>17,500,000</b>	<b>12,788,720</b>	<b>73%</b>
<b>111004060</b>						
111014060	Sp11.1 County environmental monitoring and management	94,580,000	0	94,580,000	66,968,206	71%
111034060	Environmental compliance and enforcement	0	6,409,867	6,409,867	3,527,209	55%
<b>Sub-Total</b>		<b>94,580,000</b>	<b>6,409,867</b>	<b>100,989,867</b>	<b>70,495,415</b>	<b>70%</b>
<b>112004060</b>						
112024060	Sp12.2 Climate Actions	168,617,867	135,443,825	304,061,692	74,553,052	25%
<b>Sub-Total</b>		<b>168,617,867</b>	<b>135,443,825</b>	<b>304,061,692</b>	<b>74,553,052</b>	<b>25%</b>
<b>113004060</b>						
113014060	Administration services	419,262,457	(6,130,731)	413,131,726	348,323,047	84%
<b>Sub-Total</b>		<b>419,262,457</b>	<b>(6,130,731)</b>	<b>413,131,726</b>	<b>348,323,047</b>	<b>84%</b>
<b>114004060</b>						
114054060	County Infrastructure Project	95,281,719	137,807,063	233,088,782	224,850,324	96%
<b>Sub-Total</b>		<b>95,281,719</b>	<b>137,807,063</b>	<b>233,088,782</b>	<b>224,850,324</b>	<b>96%</b>

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<b>115004060</b>						
115014060	Urban Areas Administration and Management	311,952,608	(137,168,608)	174,784,000	143,934,710	82%
115034060	Building Urban Resilience through Adaptation and Mitigation of	50,000,000	(50,000,000)	0	0	0%
<b>Sub-Total</b>		<b>361,952,608</b>	<b>(187,168,608)</b>	<b>174,784,000</b>	<b>143,934,710</b>	<b>82%</b>
<b>116004060</b>						
116014060	Land Administration Services	20,000,000	4,734,363	24,734,363	19,834,767	80%
116024060	Survey & GIS Services	40,000,000	11,232,051	51,232,051	21,264,660	42%
116044060	County Valuation & Rating Services	16,000,000	(16,000,000)	0	0	0%
116074060	County physical and land use planning	132,543,092	(68,843,092)	63,700,000	8,400,230	13%
<b>Sub-Total</b>		<b>208,543,092</b>	<b>(68,876,678)</b>	<b>139,666,414</b>	<b>49,499,657</b>	<b>35%</b>
<b>202004060</b>						
202014060	General Administration and Support services	0	0	0	0	0%
202024060	Sp2 Administration services	510,828,021	238,281,500	749,109,521	694,521,020	93%
<b>Sub-Total</b>		<b>510,828,021</b>	<b>238,281,500</b>	<b>749,109,521</b>	<b>694,521,020</b>	<b>93%</b>
<b>203004060</b>						
203014060	Sp3.1 Infrastructure Development	2,033,648,652	(53,500,000)	1,980,148,652	1,078,810,756	54%
<b>Sub-Total</b>		<b>2,033,648,652</b>	<b>(53,500,000)</b>	<b>1,980,148,652</b>	<b>1,078,810,756</b>	<b>54%</b>

**KIAMBU COUNTY EXECUTIVE**  
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<b>204004060</b>						
204014060	Sp4.1 Fire Rescue services	25,000,000	(18,500,000)	6,500,000	0	0%
<b>Sub-Total</b>		<b>25,000,000</b>	<b>(18,500,000)</b>	<b>6,500,000</b>	<b>0</b>	<b>0%</b>
<b>302004060</b>						
302024060	Trade Promotion	311,620,916	(47,133,550)	264,487,366	138,107,906	52%
<b>Sub-Total</b>		<b>311,620,916</b>	<b>(47,133,550)</b>	<b>264,487,366</b>	<b>138,107,906</b>	<b>52%</b>
<b>303004060</b>						
303024060	Infrastructural Development	560,000,000	(25,805,161)	534,194,839	76,354,354	14%
<b>Sub-Total</b>		<b>560,000,000</b>	<b>(25,805,161)</b>	<b>534,194,839</b>	<b>76,354,354</b>	<b>14%</b>
<b>304004060</b>						
304014060	Tourism Promotion and Marketing	16,500,000	(16,500,000)	0	0	0%
<b>Sub-Total</b>		<b>16,500,000</b>	<b>(16,500,000)</b>	<b>0</b>	<b>0</b>	<b>0%</b>
<b>305004060</b>						
305014060	Investment Promotion and Facilitation	5,098,576	(2,682,572)	2,416,004	2,416,003	100%
<b>Sub-Total</b>		<b>5,098,576</b>	<b>(2,682,572)</b>	<b>2,416,004</b>	<b>2,416,003</b>	<b>100%</b>
<b>306004060</b>						
306014060	Administration Services	103,453,607	7,600,000	111,053,607	54,265,176	49%
<b>Sub-Total</b>		<b>103,453,607</b>	<b>7,600,000</b>	<b>111,053,607</b>	<b>54,265,176</b>	<b>49%</b>
<b>401004060</b>						
401014060	General administration and support services	0	0	0	0	0%

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401034060	Preventive and promotive health services	1,037,900,000	(254,555,000)	783,345,000	565,714,482	72%
<b>Sub-Total</b>		<b>1,037,900,000</b>	<b>(254,555,000)</b>	<b>783,345,000</b>	<b>565,714,482</b>	<b>72%</b>
<b>402004060</b>						
402014060	General Administration and Support Services	4,788,380,635	145,670,661	4,934,051,296	4,825,257,762	98%
<b>Sub-Total</b>		<b>4,788,380,635</b>	<b>145,670,661</b>	<b>4,934,051,296</b>	<b>4,825,257,762</b>	<b>98%</b>
<b>403004060</b>						
403014060	Community Health Services	0	0	0	0	0%
<b>Sub-Total</b>		<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0%</b>
<b>404004060</b>						
404024060	SP2 County hospital services	1,740,259,606	839,220,925	2,579,480,531	2,324,586,205	90%
404054060	SP5 Rehabilitation services	124,723,404	(124,723,404)	0	0	0%
<b>Sub-Total</b>		<b>1,864,983,010</b>	<b>714,497,521</b>	<b>2,579,480,531</b>	<b>2,324,586,205</b>	<b>90%</b>
<b>405004060</b>						
405014060	SP1 Pharmaceutical Environment	120,000,000	0	120,000,000	88,972,433	74%
<b>Sub-Total</b>		<b>120,000,000</b>	<b>0</b>	<b>120,000,000</b>	<b>88,972,433</b>	<b>74%</b>
<b>502004060</b>						
502014060	General Administration and support Services	802,193,881	211,759,187	1,013,953,068	921,549,979	91%
<b>Sub-Total</b>		<b>802,193,881</b>	<b>211,759,187</b>	<b>1,013,953,068</b>	<b>921,549,979</b>	<b>91%</b>
<b>503004060</b>						



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503014060	Early Childhood Development	676,688,453	405,747,822	1,082,436,275	872,616,748	81%
<b>Sub-Total</b>		<b>676,688,453</b>	<b>405,747,822</b>	<b>1,082,436,275</b>	<b>872,616,748</b>	<b>81%</b>
<b>504004060</b>						
504014060	Culture, Gender and Social services	57,500,000	(4,500,000)	53,000,000	22,623,831	43%
<b>Sub-Total</b>		<b>57,500,000</b>	<b>(4,500,000)</b>	<b>53,000,000</b>	<b>22,623,831</b>	<b>43%</b>
<b>702004060</b>						
702014060	General Administration and support services	0	0	0	0	0%
<b>Sub-Total</b>		<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0%</b>
<b>706004060</b>						
706014060	General Administration Planning and Support Services	2,148,566,391	240,129,920	2,388,696,311	2,281,116,800	95%
<b>Sub-Total</b>		<b>2,148,566,391</b>	<b>240,129,920</b>	<b>2,388,696,311</b>	<b>2,281,116,800</b>	<b>95%</b>
<b>711004060</b>						
711024060	Sp11.2 Legal services	37,086,506	15,608,230	52,694,736	49,771,895	94%
<b>Sub-Total</b>		<b>37,086,506</b>	<b>15,608,230</b>	<b>52,694,736</b>	<b>49,771,895</b>	<b>94%</b>
<b>712004060</b>						
712014060	Sp12.1 Accounting, Financial Standards and Reporting	62,500,000	(2,000,000)	60,500,000	46,208,666	76%
712044060	Sp12.4 Internal Audit services	4,143,000	(98,000)	4,045,000	3,862,973	95%

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712064060	Sp12.6 Budget formulation, coordination and management	28,224,547	8,000,000	36,224,547	35,445,812	98%
712074060	Sp12.7 Revenue mobilization and management	410,500,000	(63,000,000)	347,500,000	276,219,596	79%
<b>Sub-Total</b>		<b>505,367,547</b>	<b>(57,098,000)</b>	<b>448,269,547</b>	<b>361,737,047</b>	<b>81%</b>
<b>713004060</b>						
713014060	ICT infrastructure	272,966,018	(128,000,000)	144,966,018	76,302,840	53%
<b>Sub-Total</b>		<b>272,966,018</b>	<b>(128,000,000)</b>	<b>144,966,018</b>	<b>76,302,840</b>	<b>53%</b>
<b>714004060</b>						
714014060	Rehabilitation, intervention programs and Research on alcohol	82,000,000	(40,000,000)	42,000,000	32,000,000	76%
<b>Sub-Total</b>		<b>82,000,000</b>	<b>(40,000,000)</b>	<b>42,000,000</b>	<b>32,000,000</b>	<b>76%</b>
<b>715004060</b>						
715024060	Sp15.2 Human Resource Development	108,982,471	4,027,000	113,009,471	84,048,488	74%
<b>Sub-Total</b>		<b>108,982,471</b>	<b>4,027,000</b>	<b>113,009,471</b>	<b>84,048,488</b>	<b>74%</b>
<b>903004060</b>						
903014060	Administration services	88,476,534	(4,831,707)	83,644,827	73,715,714	88%
<b>Sub-Total</b>		<b>88,476,534</b>	<b>(4,831,707)</b>	<b>83,644,827</b>	<b>73,715,714</b>	<b>88%</b>
<b>904004060</b>						
904014060	County talent development and promotion	61,000,000	(54,657,000)	6,343,000	6,262,121	99%
<b>Sub-Total</b>		<b>61,000,000</b>	<b>(54,657,000)</b>	<b>6,343,000</b>	<b>6,262,121</b>	<b>99%</b>

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<b>905004060</b>						
905014060	Development and management of sports facilities	136,071,184	(10,080,429)	125,990,755	85,089,638	68%
905034060	Sports training and competitions	38,000,000	12,500,000	50,500,000	49,877,600	99%
<b>Sub-Total</b>		<b>174,071,184</b>	<b>2,419,571</b>	<b>176,490,755</b>	<b>134,967,238</b>	<b>76%</b>
<b>906004060</b>						
906014060	Public Relations	7,930,000	10,975,401	18,905,401	10,705,617	57%
<b>Sub-Total</b>		<b>7,930,000</b>	<b>10,975,401</b>	<b>18,905,401</b>	<b>10,705,617</b>	<b>57%</b>
<b>1002004060</b>						
1002014060	General Administration and Support Services	411,675,926	127,363,388	539,039,314	486,078,746	90%
<b>Sub-Total</b>		<b>411,675,926</b>	<b>127,363,388</b>	<b>539,039,314</b>	<b>486,078,746</b>	<b>90%</b>
<b>Grand Total</b>		<b>20,001,573,331</b>	<b>1,457,296,621</b>	<b>21,458,869,952</b>	<b>17,557,270,125</b>	<b>82%</b>

## **16. Significant Accounting Policies**

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

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

The financial statements have been prepared in accordance with Cash-basis IPSAS financial reporting under the cash basis of accounting, as prescribed by the PSASB and set out in the accounting policy notes below. This cash basis of accounting has been supplemented with accounting for; a) receivables that include imprests and salary advances and b) payables that include deposits and retentions. The receivables and payables are disclosed in the Statement of Assets and Liabilities. The financial statements are presented in Kenya Shillings, which is the functional and reporting currency of the County Executive all values are rounded to the nearest Kenya Shilling. The accounting policies adopted have been consistently applied to all the years presented. The financial statements comply with and conform to the form of presentation prescribed by the PSASB.

### **b) Reporting entity**

The financial statements are for the 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.

**Significant Accounting Policies (Continued)**

**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.

**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.

**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 30<sup>th</sup> June 2024, this amounted to KShs 254,574,889 compared to KShs 151,924,640 in prior period as indicated on note 15.

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

**j) Non-current assets**

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

**k) Pending bills**

Pending bills consist of unpaid liabilities at the end of the financial year arising from contracted goods or services during the year or in past years. As pending bills do not involve the payment of cash in the reporting period, they are recorded as 'memorandum' or 'off-balance' items to provide a sense of the overall net cash position of the County Executive at the end of the year. Pending bills

form a first charge to the subsequent year budget and when they are finally settled, such payments are included in the statement of receipts and payments in the year in which the payments are made.

**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. Other Important Disclosure (9) 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.



**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 13<sup>th</sup> June 2023 for the period 1<sup>st</sup> July 2023 to 30 June 2024 as required by law. There were two supplementary budgets 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.

**17. Notes to the Financial Statements**

**1. Transfer from the CRF**

Description	FY 2023/2024	FY 2022/2023
	Kshs	Kshs
Total exchequer releases for quarter 1	2,706,889,790	1,878,813,113
Total exchequer releases for quarter 2	4,137,963,338	2,736,080,302
Total exchequer releases for quarter 3	2,933,096,330	2,625,416,222
Total exchequer releases for quarter 4	6,662,034,949	4,455,250,442
<b>Total</b>	<b>16,439,984,407</b>	<b>11,695,560,079</b>

*These are funds transferred from the County Revenue Fund to County Executive operations accounts. Transfers from the CRF in the current financial year were comparatively higher than the prior period due to enhanced OSR, better performance on grants and higher opening balances of prior unspent balances for the reporting period in the CRF fund.*

**2. Miscellaneous Receipts**

Description	FY 2023/2024	FY 2022/2023
	Kshs	Kshs
Tender Fees received	0	0
Other Receipts	0	1,796,487
<b>Total</b>	<b>0</b>	<b>1,796,487</b>

*There were no miscellaneous receipts for the year ended 30<sup>th</sup> June 2024*

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

Description	FY 2023/2024	FY 2022/2023
	Kshs	Kshs
Other receipts - Appropriation in Aid - Health Facility Improvement Fund (AIA - FIF)	1,237,688,895	1,182,161,856
<b>Total</b>	<b>1,237,688,895</b>	<b>1,182,161,856</b>

*These are funds that were collected under FIF and accounted for under AIA. These amounts didn't pass through the CRF account refunded in SPA Health & Primary Health Care accounts in the current financial year. They were credited in the County Executive Operations accounts.*

**3. Compensation of Employees**

Description	FY 2023/2024	FY 2022/2023
	KShs	KShs
Basic salaries of permanent employees	6,741,276,653	7,188,725,545

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Basic wages of temporary employees	628,366,292	317,748,035
Personal allowances paid as part of salary	13,599,262	16,500,000
Personal allowances paid as reimbursements	0	0
Personal allowances provided in kind	0	0
Employer Contribution to compulsory National Social Schemes	502,877,295	341,040,985
Employer Contribution to Compulsory National health Insurance Schemes	4,300,000	0
Pension and other social security contributions	0	0
Social benefit schemes outside government	0	0
Other personnel payments	0	0
<b>Total</b>	<b>7,890,419,502</b>	<b>7,864,014,565</b>

*The County adopted stringent measures in recruitment of new staffs despite the natural attrition in order to mitigate the ballooning wage bill leading to a decrease of basic salaries. However, the basic wages of temporarily employees increased due to additional casuals employed to deal with the unclogging of drainages during the heavy rain seasons.*

*In addition, there were misclassifications in prior year under Employer Contributions to Compulsory National Social Security Schemes and Employer Contributions to Compulsory Health Insurance Schemes.*

#### **4. Use of Goods and Services**

Description	FY 2023/2024	FY 2022/2023
	KShs	KShs
Utilities, supplies and services	176,714,794	123,400,452
Communication, supplies and services	55,758,102	54,219,604
Domestic travel and subsistence	96,116,280	114,144,855
Foreign travel and subsistence	798,534	1,063,253
Printing, advertising and information supplies & services	94,101,642	50,640,448
Rentals of produced assets	25,493,942	24,397,060
Training expenses	55,450,547	61,005,480
Hospitality supplies and services	108,836,515	71,201,900
Insurance costs	399,013,752	448,138,250
Specialized materials and services	427,763,834	510,916,502

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Office and general supplies and services	52,584,078	52,473,917
Fuel, oil and lubricants	355,889,238	201,934,764
Other operating expenses (including bank charges)	356,772,437	142,010,080
Routine maintenance – vehicles and other transport equipment	119,647,433	58,702,826
Routine maintenance – other assets	101,261,858	91,183,252
<b>Total</b>	<b>2,426,202,984</b>	<b>2,005,432,642</b>

*There was late exchequer releases in the financial year ended 30<sup>th</sup> June 2023 where Kshs. 2.5billion was not utilized and formed part of the funding component during the reporting period. This led to enhanced payments under the various categories of goods and services such as Utilities, Supplies and Services, Printing, Advertising and Information Supplies and Services, Hospitality Supplies and Services, Fuel Oil and Lubricants, Other Operating Expenses, and Routine Maintenance – Vehicles*

*The county continued to institute strict measures on foreign travel which led to reduction during the reporting period.*

*There was improved performance of the FIF fund and level 4 and 5 hospitals were able to procure their own Specialised Materials hence the decline under the county treasury funding.*

## **5. Subsidies**

<b>Description</b>	<b>FY 2023/2024</b>	<b>FY 2022/2023</b>
	<b>KShs</b>	<b>KShs</b>
Subsidies to Public Corporations	0	0
Subsidies to Private Enterprises	0	0
<b>Total</b>	<b>0</b>	<b>0</b>

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

**6. Transfer to other Government entities**

Description	FY 2023/2024	FY 2022/2023
	KShs	KShs
<b>Transfers to County Government entities</b>		
Other Current Transfers, Grants and Subsidies	2,058,644,754	370,937,922
Other Capital Grants and Trans	594,507,887	581,033,718
Transfers to Other Counties	0	0
<b>Transfers to National Government entities</b>	0	0
Transfer to the Council of Governors	0	0
Transfer to others	0	0
<b>TOTAL</b>	<b>2,653,152,641</b>	<b>951,971,640</b>

*These are transfers to county established funds and other grants which are self-reporting entities either under the PFM act 2012 and (or) other requirements from donor funding.*

*There was increased allocation of 3 folds in bursary allocation and other funds as Emergency fund. In the prior year, the county had only managed to appropriate Kshs. 15M towards the emergency fund which was less than 0.5% of the county budget against the emergency act. This was enhanced to Kshs. 50 million as the county tried to comply with the emergency acts and regulations.*

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

Description	FY 2023/2024	FY 2022/2023
	KShs	KShs
Other payments - Appropriation in Aid - Health Facility Improvement Fund (AIA - FIF)	1,237,688,895	1,182,161,856
<b>Total</b>	<b>1,237,688,895</b>	<b>1,182,161,856</b>

*These are health facility fees that were accounted under facility improvement fund*

**7. Other Grants and Transfers**

Description	FY 2023/2024	FY 2022/2023
	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
<b>Total</b>	<b>0</b>	<b>0</b>

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

**8. Social Security Benefits**

Description	FY 2023/2024	FY 2022/2023
	KShs	KShs
Government Pension and Retirement Benefits	54,321,623	105,240,967
Social security benefits	0	0
Employer Social Benefits	0	0
<b>Total</b>	<b>54,321,623</b>	<b>105,240,967</b>

*The expense refers to staff cost attributed to retirement and were paid to Laptrust and Lap-Fund.*

*There were budget mis-classification in prior period hence the higher figure reported during that period.*

**9. Acquisition of Assets**

<b>Non- Financial Assets</b>	FY 2023/2024	FY 2022/2023
	KShs	KShs
Purchase of Buildings	0	0
Construction of Buildings	951,683,190	12,723,807
Refurbishment of Buildings	16,618,439	0
Construction of Roads	518,291,335	18,395,363
Construction and Civil Works	432,213,394	28,626,785
Overhaul and Refurbishment of Construction and Civil Works	0	0
Purchase of Vehicles and Other Transport Equipment	196,243,813	21,449,338
Overhaul of Vehicles and Other Transport Equipment	0	0
Purchase of Household Furniture and Institutional Equipment	12,875,728	0
Purchase of Office Furniture and General Equipment	108,876,454	11,284,713
Purchase of Specialized Plant, Equipment and Machinery	204,987,634	25,031,673
Rehabilitation and Renovation of Plant, Machinery and Equip.	0	0
Purchase of Certified Seeds, Breeding Stock and Live Animals	273,229,769	81,864,400
Research, Studies, Project Preparation, Design & Supervision	14,836,348	22,129,600
Rehabilitation of Civil Works	1,994,720	0
Acquisition of Strategic Stocks and commodities	0	0
Acquisition of Land	0	0
Acquisition of Intangible Assets	0	0
Other Domestic Accounts Payables	563,633,656	543,361,880
<b>Total acquisition of non- financial assets</b>	<b>3,295,484,480</b>	<b>764,867,560</b>

*The significant increase of acquisition of assets by Kshs.2,530,616,920 in the current financial year is due to late exchequer release in the prior period which resulted to CRF closing balance of Kshs. 2,546,549,135. This led to poor absorption of the development projects which have been implemented in the current period as per the work plan.*

*Other Domestic Accounts Payables refer to pending bills paid during the year.*

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*Under acquisition of assets, the prior year balances of kshs. 2.5billions enabled the county to honour its obligations on development budget. This is evidenced where the overall absorption development budget improved from Kshs.1,462,905,257 to Kshs.3,444,526,534 in financial year 2022/2023 and Kshs. 2023/2024 respectively*

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

Description	FY 2023/2024	FY 2022/2023
	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
<b>Total</b>	<b>0</b>	<b>0</b>

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

Description	FY 2023/2024	FY 2022/2023
	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
<b>Total</b>	<b>0</b>	<b>0</b>

**12. Other Payments**

Description	FY 2023/2024	FY 2022/2023
	KShs	KShs
Budget Reserves	0	0
Civil Contingency Reserves	0	0
<b>Total</b>	<b>0</b>	<b>0</b>

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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 2023/2024	FY 2022/2023
			<b>KShs</b>	<b>KShs</b>
CBK- Kiambu County Recur-Kes	10000170409	Recurrent	779,027	1,690
CBK-Kiambu County Devt. -Kes	10000170457	Development	5,500,744	938,553
CBK - Kiambu County-Road Maint. Levy Fund-Kes	10000250836	Development	879,657	879,657
CBK -Kiambu County Special Purp. Health-Kes	1000336358	Recurrent	26	626
CBK- Kiambu County Special Purpose Educ-Kes	1000368648	Recurrent	5,148	5,148
CBK- Kiambu County Spec Purp Agricul-Kes	1000365919	Recurrent	2	1
CBK- Kiambu County Ke Urban Support Prog-Kes	1000370718	Development	4	4
CBK- Kiambu County Nutritional Intern. Project-Kes	1000533528	Recurrent	14,055,225	16,605,435
CBK- Kiambu County Primary Health Care-Kes	1000561262	Recurrent	130	130
CBK - Kiambu County Deposit	10000299142	Deposit	254,574,889	151,924,641
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	129,855,741	13,982,967
CBK- Kiambu County Nat Agri Val Chain Dev-Kes	1000718811	Development	1	1
CBK- Kiambu County Aggreg and Ind Parks-Kes	1000735333	Development	0	0
<b>Total</b>			<b>405,650,594</b>	<b>184,338,851</b>

**13 B Cash in Hand**

Description	FY 2023/2024	FY 2022/2023
	<b>KShs</b>	<b>KShs</b>
Cash in Hand – Held in domestic currency	0	0
Cash in Hand – Held in foreign currency	0	0
<b>Total</b>	<b>0</b>	<b>0</b>



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Cash in hand should also be analysed as follows:

Description	FY 2023/2024	FY 2022/2023
	KShs	KShs
Location 1	0	0
Location 2	0	0
<b>Total</b>	<b>0</b>	<b>0</b>

**14. Outstanding imprests and advances**

Description	FY 2023/2024	FY 2022/2023
	KShs	KShs
Government Imprests	801,440	10,630,360
Salary Advance	0	0
Clearance accounts	0	0
<b>Total</b>	<b>801,440</b>	<b>10,630,360</b>

*The County Treasury enhanced control measures around imprest management hence the substantial decline on outstanding imprest at the end of the financial year.*

<b>Breakdown of imprest and salary advance per department</b>	<b>FY 2023/2024</b>	<b>FY 2022/2023</b>
<b>Imprest</b>	<b>KShs</b>	<b>KShs</b>
County Executive	0	1,770,400
County Public Service Board	0	0
Finance, ICT and Economic Planning	140,000	385,400
Water, Energy, Environment and Natural Resources	310,000	1,371,700
Health Services	0	73,000
Roads, Transport and Public Works	0	1,429,440
Administration and Public Service	68,550	114,700
Agriculture Livestock and Cooperatives	0	23,580
Education Gender Culture and Social Services	232,490	798,730
Youth Affairs, Sports and Communication	50,400	0
Lands, Housing, Physical Planning, Municipal Administration and Urban Development	0	3,895,050
Trade Tourism Industrialization and Investment	0	768,360
<b>Sub-Total</b>	<b>801,440</b>	<b>10,630,360</b>
<b>Salary advance</b>		
Nil	0	0
Nil	0	0
<b>Sub-Total</b>	<b>0</b>	<b>0</b>

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<b>Grand Total</b>	<b>801,440</b>	<b>10,630,360</b>
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*There were no salary advances during the year*

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

**15. Deposits and Retention**

Description	FY 2023/2024	FY 2022/2023
	KShs	KShs
Deposits	0	0
Retention monies	254,574,889	151,924,640
<b>Total</b>	<b>254,574,889</b>	<b>151,924,640</b>
<b>Ageing analysis: (deposits and retentions)</b>	<b>FY 2023/2024</b>	<b>% of the Total</b>
Under one year	113,111,165	44%
1-2 years	15,913,877	6%
2-3 years	21,769,411	9%
Over 3 years	103,780,436	41%
<b>Total</b>	<b>254,574,889</b>	<b>100%</b>

**16. Fund Balance Brought Forward**

Description	FY 2023/2024	FY 2022/2023
	KShs	KShs
Bank accounts	184,338,850	182,199,073
Cash in hand	0	0
Outstanding Imprests and advances	10,630,360	1,026,620
Deposits and Retentions	(151,924,640)	(144,337,720)
<b>Total</b>	<b>43,044,570</b>	<b>38,887,973</b>

*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.

Description Of the Error	Balance b/f from Previous FY as per audited financial statements	Adjustments during the year relating to prior periods	Adjusted **Balance b/f For previous FY
	Kshs	Kshs	Kshs

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Bank account Balances	184,338,850	(940,243)	183,398,608
Cash in hand	0	0	0
Outstanding imprests and advances	10,630,360	(10,630,360)	0
Deposits and retentions	0	0	0
Others	0	0	0
<b>Total</b>	<b>194,969,210</b>	<b>(11,570,603)</b>	<b>183,398,608</b>

*Bank accounts balances' adjustments refer 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. 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*

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

Description	FY 2023/2024	FY 2022/2023
	KShs	KShs
Imprest and Advances as at 1 <sup>st</sup> July (A)	10,630,360	1,026,620
Imprest and Advances as at the end of the period (B)	801,440	10,630,360
Increase)/ Decrease in Imprest and Advances (C=(B-A))	<b>9,828,920</b>	<b>(9,603,740)</b>

**19. Increase/ (Decrease) in Deposits and Retention**

Description	FY 2023/2024	FY 2022/2023
	KShs	KShs
Deposits and Retention s as at 1 <sup>st</sup> July (A)	151,924,640	144,337,720
Deposits and Retention as at the end of the period (B)	254,574,889	151,924,640
<b>Increase)/ Decrease in Imprest and Advances (C=(B-A))</b>	<b>102,650,249</b>	<b>7,586,920</b>

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**20. Other Important Disclosures**

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

	Balance b/f	Adjustment for 2023/2024 Bills	Adjustment for additional Bills	Adjustment for unsupporte d Bills	Adjustment for Duplicates	Adjusted Bal b/f	Additions for the period	Paid during the period	Balance c/f
	<b>FY 2022/2023</b>								
<b>Description</b>	<b>Kshs</b>	<b>Kshs</b>	<b>Kshs</b>	<b>Kshs</b>	<b>Kshs</b>	<b>Kshs</b>	<b>Kshs</b>	<b>Kshs</b>	<b>Kshs</b>
Constructio n of buildings	108,498,868	6,284,560	17,837,295	18,154,973	-	101,896,631	103,968,960	31,075,902	174,789,688
Constructio n of civil works	2,115,949,73 1		3,506,996	311,348,127	6,397,455.89	1,801,711,144	193,723,477	244,081,89 5	1,751,352,726
Supply of goods	675,398,450	68,551,461	36,959,675	72,409,720	2,257,690.00	569,139,254	350,470,511	161,655,25 6	757,954,509
Supply of services	1,099,814,44 1	92,095,138	45,007,684	135,651,340	7,499,748.00	909,575,899	1,146,955,598	126,820,60 3	1,929,710,895
<b>Total</b>	<b>3,999,661,49 0</b>	<b>166,931,159</b>	<b>103,311,650</b>	<b>537,564,159</b>	<b>16,154,894</b>	<b>3,382,322,928</b>	<b>1,795,118,546</b>	<b>563,633,65 6</b>	<b>4,613,807,818</b>

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

	Balance b/f FY FY 2022/2023	Adjustment for 2023/2024 Bills	Adjustment for additional Bills	Adjustment for unsupported Bills		Adjusted Bal b/f	Additions for the period ended June 2024	Paid during the period ended June 2024	Balance c/f in the ended June 2024
Description	Kshs						Kshs	Kshs	Kshs
Senior management	0		0	-	0	-	-	-	-
Middle management	0		0	-	0	-	-	-	-
Unionisable employees	0		0	-	0	-	-	-	-
Others	21,396,440		0	2,984,835	11,524,915	6,886,690	18,251,770	-	25,138,460
<b>Total</b>	<b>21,396,440</b>		<b>0</b>	<b>2,984,835</b>	<b>11,524,915.00</b>	<b>6,886,690</b>	<b>18,251,770</b>	<b>-</b>	<b>25,138,460</b>

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

	Balance b/f FY 2022/2023	Bal b/f Adjustment				Adjusted Bal b/f (a)	Additions year ended June 30, 2024 (b)	Paid during year ended June 30, 2024 (c)	Balance c/f (d = a+b-c)
Description	Kshs	2023/2024 Bills	Addition al Bills	Unsuppo rted Bills	Duplicates		Kshs	Kshs	Kshs
Amounts due to National Government entities	0	0	0	0	0	0	0	0	0
Amounts due to County Government entities	1,981,565,951	0	0	0	0	1,981,565,951	0	0	1,981,565,951
Amounts due to third parties		0	0		0				
<b>Total</b>	<b>1,981,565,951</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>1,981,565,951</b>	<b>0</b>	<b>0</b>	<b>1,981,565,951</b>

*The balance carried forward for financial year 2022/2023 had various errors that led to adjustment of the balance brought forward as follows:*

- ✓ **Adjustment for 2023/2024 bills;** These are bills that relate to financial year 2023/2024 and were erroneously included in the pending bills list as at 30<sup>th</sup> June 2023. They included Pending Accounts Payable of Kshs. 166,931,159.
- ✓ **Adjustment for Additional Bills:** These are bills that relate to prior financial years but were not disclosed as pending bills as at June 30, 2023. They include Pending Accounts Payable of Kshs. 103,311,650 which were disclosed and paid.
- ✓ **Adjustment for Unsupported Bills:** These bills were disclosed as pending bills at the end of financial year 2022/2023, but they did not have adequate documentation support. They included Pending Accounts Payable of Ksh.537,564,159 and Pending Staff Payable of Kshs. 2,984,835.
- ✓ **Adjustment for Duplicates:** These are duplicated bills that were included in the pending bills master list at the close of financial year 2022/2023. They Included Pending Accounts Payable of Kshs. 16,154,894 and Pending Staff Payable of Kshs. 11,524,915

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**4. External Assistance**

<b>Description</b>	<b>FY 2023/2024</b>	<b>FY 2022/2023</b>
	<b>Kshs</b>	<b>Kshs</b>
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
<b>Total</b>	<b>0</b>	<b>0</b>

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

<b>Description</b>	<b>FY 2023/2024</b>	<b>FY 2022/2023</b>
	<b>Kshs</b>	<b>Kshs</b>
External Assistance received as Loans	0	0
External Assistance received as Grants	0	0
<b>Total</b>	<b>0</b>	<b>0</b>

**b) Undrawn external assistance**

<b>Description</b>	<b>Purpose for which the undrawn external assistance may be used</b>	<b>FY 2023/2024</b>	<b>FY 2022/2023</b>
		<b>Kshs</b>	<b>Kshs</b>
Undrawn External Assistance – Loans		0	0
Undrawn External Assistance – Grants		0	0
<b>Total</b>		<b>0</b>	<b>0</b>

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

<b>Description</b>	<b>FY 2023/2024</b>	<b>FY 2022/2023</b>
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	<b>Kshs</b>	<b>Kshs</b>
Multilateral Donors	0	0
Bilateral Donors	0	0
International Assistance Organization	0	0
NGOs	0	0
National Assistance Organization	0	0
<b>Total</b>	<b>0</b>	<b>0</b>

**d) Non-monetary external assistance**

<b>Description</b>	<b>Period ended June 2024</b>	<b>Period ended June 2023</b>
	<b>Kshs</b>	<b>Kshs</b>
Goods	0	0
Services	0	0
<b>Total</b>	<b>0</b>	<b>0</b>

**e) Purpose and use of external assistance.**

<b>Description</b>	<b>Period ended June 2024</b>	<b>Period ended June 2023</b>
	<b>Kshs</b>	<b>Kshs</b>
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



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Other Payments	0	0
<b>Total</b>	<b>0</b>	<b>0</b>

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

Description	Period ended June 2024	Period ended June 2023
	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
<b>Total</b>	<b>0</b>	<b>0</b>

**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**

Description	Period ended June 2024	Period ended June 2023
	Kshs	Kshs
National Government	0	0
Multilateral Donors	0	0
Bilateral Donors	0	0
International Assistance Organization	0	0

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NGOs	0	0
National Assistance Organization	0	0
Other County Entities	0	0
Others	0	0
<b>Total</b>	<b>0</b>	<b>0</b>

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

Description	Period ended June 2024	Period ended June 2023
	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
<b>Total</b>	<b>0</b>	<b>0</b>

**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, CECs and Chief Officers for various County Ministries and Departments.

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- 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**

	<b>FY 2023/2024</b>	<b>FY 2022/2023</b>
	<b>Kshs</b>	<b>Kshs</b>
Key Management Compensation (Governor, Deputy Governor, CEC Members and COs)	105,869,549	108,500,128
<b><u>Transfers To Related Parties</u></b>		
Transfers to Other County Government Entities	511,578,726	277,660,000
Transfers to Development Projects	554,356,317	581,033,718
Transfers to County Water Service Providers	40,151,570	40,000,000
Other Current Transfers, Grants and Subsidies	1,547,066,028	668,509,414
Expenses paid on Behalf Of County Water Service Providers	0	0
<b>Total Transfers To Related Parties</b>	<b>2,653,152,641</b>	<b>1,567,203,132</b>
<b><u>Transfers From Related Parties</u></b>		
Transfers From the CRF	16,439,984,407	11,695,560,079
Transfers From National Government MDAs	0	0
Transfers From SCs And SAGAs - National Government	0	0
<b>Total Transfers From Related Parties</b>	<b>16,439,984,407</b>	<b>11,695,560,079</b>

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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.

<b>Entity</b>	<b>Date Established/Date taken over</b>	<b>Location</b>	<b>Accounting Officer responsible</b>
County Revenue Fund	2013	Kiambu county	Nancy Kirumba - C.E.C.M Finance, ICT & Economic Planning
Kiambu Bursary Fund	19th May, 2014	Kiambu county	Ms. Emilly Nkoroi
Kiambu Alcoholics Drinks Control Fund	9 <sup>th</sup> 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 Jjinue Fund		Kiambu county	Maryanne Njeri Kahuno Chief Officer Youth Affairs & Sports

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Kiambu County Emergency Fund	20th Dec. 2013	Kiambu county	Nancy Kirumba - C.E.C.M Finance & Economic Planning
Kiambu County Facility Improvements Funds	19 <sup>th</sup> 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

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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

## **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 financial year ,amounts relating to leased medical equipment was Kshs 0 and Kshs 0 for the comparative Financial year.

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**9. Contingent Liabilities**

<b>Contingent Liabilities</b>	<b>FY 2023/2024</b>	<b>FY 2022/2023</b>
	<b>Kshs</b>	<b>Kshs</b>
Court Cases Against the Entity	517,322,175	140,848,275
Bank Guarantees In Favour Of Subsidiary	0	0
Contingent Liabilities Arising from PPPs	0	0
<b>Total</b>	<b>517,322,175</b>	<b>140,848,275</b>

*The County had not fully updated its contingent liabilities in prior period. This was done during the reporting period hence the substantial increase as evidenced from reported figure of Kshs. 140,848,275 in FY 2022/2023 to Kshs. 517,322,175 in the year under review as per annex 8.*

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**10. Program for Results (PforR) Disclosure**

Expenditure Details	Opening Cumulative for Previous FYs		Current FY		Total Cumulative	
	Budget	Actual	Budget	Actual	Budget	Actual
<b>Program code</b>	0	0	0	0	0	0
Sub-program	0	0	0	0	0	0
<b>Sub-total</b>	0	0	0	0	0	0
<b>Program code</b>	0	0	0	0	0	0
Sub-program	0	0	0	0	0	0
<b>Sub-total</b>	0	0	0	0	0	0
<b>Total</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>



## **11. 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.

<b>Reference No. on the external audit Report</b>	<b>Observations from Auditor</b>	<b>Management comments</b>	<b>Status:</b>	<b>Time frame:</b>
<b>1.1 Variances Between Financial Statements and Supporting Ledgers</b>	The statement of receipts and payments reflects an expenditure of Kshs.2,005,432,642 under use of goods and services which, as disclosed in Note 4 to the financial statements, includes amounts of Kshs.114,144,855 and Kshs.71,201,900 in respect of domestic travel and subsistence, and hospitality supplies and services. However, the amounts of Kshs.114,144,855 and Kshs.71,201,900 differs from the corresponding ledger balances of Kshs.114,068,855 and Kshs.71,101,900 resulting to an unreconciled variance of Kshs.76,000 and Kshs.100,000 respectively.	We wish to clarify that the correct amounts are as observed in the financial statements. (i) The variance of kshs.76,000 occurred due to inherent IFMIS errors. (ii) The variance under hospitality supplies of Kshs.100,000 -The correct figure is Kshs. 71,201,900 as per the financial statement which is also supported by the Trial balance. This is supported by the audited ledger of Kshs.71,101,900 and Kshs.100,000 which was populated as ‘default non-programmatic’ as evidenced in the statement of budget execution.	Not Resolved	Waiting for County Assembly Public Account and investment committee to meet and deliberate on the same
<b>1.2 Variances Between Financial Statements and IFMIS Trial balance</b>	Review of the financial statements and IFMIS trial balance submitted for audit revealed variances between the two set of records.	The management has explained each variance as observed by the auditor and is in the process of reconciling the variances between the two sets with the help of the National treasury	Not Resolved	Waiting for County Assembly Public Account and investment committee to meet and deliberate on the same

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1.3.1 Related Party Transactions	The statement of receipts and payments reflects an amount of Kshs.951,971,640 being transfers to other Government entities which, as disclosed in Note 6A to the financial statements, includes other current transfers, grants and subsidies and other capital grants and transfers amounting to Kshs.370,937,922 and Kshs.581,033,718 respectively. However, Note 6 to the financial statements on other important disclosures reflects total transfers to related parties amounting to Kshs.1,567,203,132 resulting to an unreconciled variance of Kshs.615,231,492.	The variance of Kshs.615,231,492 related to CRF transfers to special purpose account of Kshs.575,231,492 and Kshs.40,000,000 that were paid as a grant to various water companies through the department of Water Environment, Energy and Natural Resources.	Not Resolved	Waiting for County Assembly Public Account and investment committee to meet and deliberate on the same
1.3.2 Summary of Non-Current Asset Register	The statement of receipts and payments reflects an expenditure of Kshs.764,867,560 under acquisition of assets as disclosed in Note 9 to the financial statements. However, Annex 6 - summary of non-current asset register reflects assets acquired during the year amounting to Kshs.331,007,210. The resultant variance of Kshs.433,860,350 was not reconciled or explained.	The variance of Kshs.433,860,350 relates to acquisition of non-tangible assets and other assets which are not recorded in the non-current asset register example- purchase of certified seeds, purchase of fertilizer, fingerlings, semen's etc	Not Resolved	Waiting for County Assembly Public Account and investment committee to meet and deliberate on the same
1.4 Misclassification of Expenditure	Review of the financial statements presented for audit revealed expenditure totalling to Kshs.273,080,785 charged to the incorrect expenditure. In the circumstances, the accuracy and completeness of the financial statements for the year ended 30 June, 2023 could not be confirmed.			

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1.4.1 Basic Salaries for Permanent Employees	The statement of receipts and payments and Note 3 to the financial statements reflects a payment of Kshs.7,864,014,565 in respect to compensation of employees out of which an amount of Kshs.7,188,725,545 was for basic salaries for permanent employees. Analysis of the ledger balances revealed that Kshs.21,953,031 was misclassified as it relates to wages for casuals.	We wish to clarify that the budget for casual wages was exhausted thus leading to charging them to the said line item which is a related line item.	Not Resolved	Waiting for County Assembly Public Account and investment committee to meet and deliberate on the same
1.4.2 Employer Contribution to Compulsory National Social Scheme	The statement of receipts and payments and Note 3 to the financial statements reflects a payment of Kshs.7,864,014,565 in respect of compensation of employees out of which an amount of Kshs.341,040,985 relates to employer contribution to compulsory national social schemes. Analysis of the ledger provided revealed that an amount totaling to Kshs.131,852,289 and Kshs.6,909,661 totaling to Kshs.138,761,950 was misclassified as it relates to payment to KRA and basic salaries for permanent employees respectively.	This payment relates to PAYE deductions for county staff and other staff salaries as observed and since it is salaries related it was charged to the above line item which had funds at that time.	Not Resolved	Waiting for County Assembly Public Account and investment committee to meet and deliberate on the same
1.4.3 Domestic Travel and Subsistence	The statement of receipts and payments and Note 4 to the financial statements reflects a payment of Kshs.2,005,432,462 in respect of use of goods and services out of which an	We wish to note that the expenditures were erroneously charged under budget line items 2210303,2210302 and 2210304 instead of 2210403,2210402 and 2210404.	Not Resolved	Waiting for County Assembly Public Account and investment committee to

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	amount of Kshs.114,144,855 was for domestic travel and subsistence. Analysis of the ledger revealed that an amount totaling to Kshs.691,072 was misclassified as it relates to payments of foreign travel and subsistence.			meet and deliberate on the same
1.4.4 Hospitality Supplies and Services	The statement of receipts and payments and Note 4 to the financial statements reflects a payment of Kshs.2,005,432,462 in respect of use of goods and services out of which an amount of Kshs.71,201,900 was in respect to hospitality supplies and services. Analysis of the ledger revealed that Kshs.460,800 was misclassified as it relates to payment of communication, supplies and services.	We wish to note that the expenditures were erroneously charged under hospitality supplies instead of being charged to payment of communication supplies and services.	Not Resolved	Waiting for County Assembly Public Account and investment committee to meet and deliberate on the same
1.4.5 Specialized Materials and Services	The statement of receipts and payments and Note 4 to the financial statements reflects use of goods and services expenditure amounting to Kshs.2,005,432,642 which includes specialised materials and services expenditure of Kshs.510,916,502. Analysis of the ledger for specialised materials and services revealed payments totalling to Kshs.9,935,667 were included in the account for specialised materials and services yet they related to standing imprests and allowances to staff on duty.	The expenditures were charged under other budget line items owing to exhaustion of allocated budgetary funding that necessitated utilization of the same.	Not Resolved	Waiting for County Assembly Public Account and investment committee to meet and deliberate on the same

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1.4.6 Other Operating Expenses	The statement of receipts and payments and Note 4 to the financial statements reflects use of goods and services expenditure amounting to Kshs.2,005,432,642 which includes other operating expenses amounting to Kshs.142,010,080. Analysis of the ledger provided for audit revealed that a total amount of Kshs.7,448,749 which includes transfer of funds to operations, casual wages, gratuity, statutory deductions including PAYE, NHIF and NSSF and training fees amounting to Kshs.5,344,107, Kshs.134,657, Kshs.694,964, Kshs.541,022 and Kshs.734,000 respectively were incorrectly charged under other operating expenses instead of charging them to the correct codes as per chart of accounts approved by The National Treasury.	The expenditures were charged under other budget line items owing to exhaustion of allocated budgetary funding that necessitated utilization of the same.	Not Resolved	Waiting for County Assembly Public Account and investment committee to meet and deliberate on the same
1.4.7 Transfers to Other Government Entities	The statement of receipts and payments and Note 6A to the financial statements reflects transfer to other Government entities amounting to Kshs.951,971,640 which includes other current transfers, grants and subsidies and other capital grants and transfers amounting to Kshs.370,937,922 and Kshs.581,033,718 respectively. Analysis of other capital grants and transfers ledger provided for audit revealed that an amount of	The payments relate to expenditure in special purpose account which are held in the Central Bank. Such payments are processed through IFMIS as per the approved work-plan. Activities in the approved work-plan included payment of daily subsistence allowances and other recurrent expenditures.	Not Resolved	Waiting for County Assembly Public Account and investment committee to meet and deliberate on the same

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	<p>Kshs.32,027,856 was incorrectly charged to this account code instead of the correct account codes as the payments related to surrender of imprests, travel and subsistence allowances, construction and rehabilitation works and utilities supplies and services.</p> <p>Further, review of other current transfers, grants and subsidies ledger revealed that an amount of Kshs.22,412,566 relating to imprest surrenders and allowances paid to officers was also incorrectly charged under the item instead of charging to the correct account codes as per the chart of accounts provided by The National Treasury.</p>			
1.4.8 Construction and Civil Works	<p>The statement of receipts and payments and Note 9 to the financial statements reflects acquisition of assets expenditure amounting to Kshs.764,867,560 which includes construction and civil works amounting to Kshs.28,626,785. Review of the ledger provided for audit revealed a total amount of Kshs.975,300 which includes construction of sheds and surrender of imprest amounting to Kshs.810,000 and Kshs.165,300 which were included in the incorrect account</p>	<p>We wish to clarify that the amount of Kshs.975,300 were used for repairs of various sheds thus capitalized and charged to the construction and civil works line item.</p>	Not Resolved	<p>Waiting for County Assembly Public Account and investment committee to meet and deliberate on the same</p>

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	code instead of being charged to the correct codes as per the chart of accounts approved by The National Treasury.			
1.4.9 Purchase of Vehicles and Other Transport Equipment	The statement of receipts and payments and Note 9 to the financial statements reflects a payment of Kshs.764,867,560 in respect of acquisition of assets out of which an amount of Kshs.21,449,338 was for purchase of vehicles and other transport equipment. Analysis of the ledger revealed that out of this amount, Kshs.16,918,000 relates to rentals of produced assets since it was payment for hire of ambulance, hence a misclassification.	At the commencement of the financial year under review, the county budgeted for hire of ambulances under economic item rentals of produced assets. During the year the county opted to purchase the ambulances thus necessitating budget reallocation from rentals of produced assets to purchase of vehicles and other transport Equipment. There was delay in finalization of procurement of the new ambulances and the county continued to hire the ambulances to avoid disruption of critical health services. The payment of this program was paid under the available budgeted item of the purchase of vehicles and other equipment.	Not Resolved	Waiting for County Assembly Public Account and investment committee to meet and deliberate on the same
1.4.10 Research Studies, Project Preparation, Design and Supervision	The statement of receipts and payments and Note 9 to the financial statements reflects acquisition of assets expenditure amounting to Kshs.764,867,560 which includes research studies, project preparation, design and supervision amounting to Kshs.22,129,600. Analysis of the ledger provided for audit revealed that an amount of Kshs.18,000,000 which was incurred for purchase of one-month old chicks was incorrectly charged to	The expenditures were charged under other budget line items owing to exhaustion of allocated budgetary funding that necessitated utilization of the same since they relate to the same economic expenditure category.	Not Resolved	Waiting for County Assembly Public Account and investment committee to meet and deliberate on the same

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	research studies instead of purchase of certified seeds, breeding stock and live animals.			
1.4.11 Communication, Supplies and Services	The statement of receipts and payments and Note 4 to the financial statements reflects a payment of Kshs.2,005,432,462 in respect of use of goods and services out of which an amount of Kshs.54,219,604 relates to communication, supplies, and services. Review of the ledger and payment vouchers provided for audit revealed that a total amount of Kshs.3,037,594 was wrongly charged to items that do not correspond to the chart of accounts and relates to current year but was however charged under payables account as pending bills.	The expenditures were charged under other budget line items owing to exhaustion of allocated budgetary funding that necessitated utilization of the same.		Waiting for County Assembly Public Account and investment committee to meet and deliberate on the same
1.4.12      Printing, Supplies            and Information Services	The statement of receipts and payments and Note 4 to the financial statements reflects a payment of Kshs.2,005,432,462 in respect of use of goods and services out of which an amount of Kshs.50,640,447 relates to printing, advertising, and information services expenditure. However, review of payment vouchers provided for audit revealed that an amount of Kshs.458,200 was wrongly charged to other domestic accounts payable item.	The expenditures were charged under other budget line items owing to exhaustion of allocated budgetary funding that necessitated utilization of the same.	Not Resolved	Waiting for County Assembly Public Account and investment committee to meet and deliberate on the same
<b>2. Unsupported Balances</b>				



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<p>2.1 Pending Payables</p>	<p>Note 20 to the financial statements on other important disclosures reflects pending payable balance of Kshs.6,002,623,881 which includes pending accounts payables, pending staff payable and other pending payables balances of Kshs.3,999,661,490, Kshs.21,396,440 and Kshs.1,981,565,951 respectively. However, the pending bills listing provided for audit revealed pending bills amounting to Kshs.5,835,692,306 resulting to an unreconciled variance of Kshs.166,931,575. Further, review of the pending bills listing revealed that pending bills amounting to Kshs.748,971,917 related to 2017/2018 and earlier years. It was not clear why the pending bills did not a form first charge on the County Revenue Fund in the subsequent years. This may result in the County Government incurring nugatory costs arising from interest payments on overdue amounts.</p> <p>In addition, Note 20 to the financial statements indicates that pending payables totaling Kshs.660,709,445 were paid during the year under review. On the other hand, Note 9 to the financial statements reflects pending bills amounting to Kshs.543,361,880 as</p>	<p>Pending payable balance of Kshs.6,002,623,881 was a consolidation from departments as at 30th June 2023, these bills were further physically verified and observed that pending bills worth Kshs.166,931,575 did not qualify to be categorized as pending bills as they related to current bills of FY 2023.24</p> <p>Pending bills amounting to Kshs.748,971,917 relating to 2017/2018 and earlier years had not been verified and therefore were not considered for payment</p> <p>The total pending bills paid during the year were Kshs.660,709,445 where Kshs.543,361,880 were paid from budget line-item payables from previous years and Kshs.117,347,565 were paid from other current year budgeted line items.</p>	<p>Not Resolved</p>	<p>Waiting for County Assembly Public Account and investment committee to meet and deliberate on the same</p>
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	<p>having been paid during the year. The resultant variance of Kshs.117,347,565 was not explained or supported.</p> <p>Further, pending bills amounting to Kshs.172,893,412 were sampled for review. However, out of the sampled amount, pending bills amounting to Kshs.36,930,039 were not supported by authentic and verifiable source documents and schedules clearly indicating the goods or services supplied, contracted amount, the amount paid during the year and the outstanding balances at the end of the year.</p>			
2.2 Unsupported Expenditure on Use of Goods and Services	<p>The statement of receipts and payments reflects an expenditure of Kshs.2,005,432,642 in respect of use of goods and services as disclosed in Note 4 to the financial statements. Review of the expenditure revealed the following anomalies;</p>			
2.2.1 AIE Expenditure to Sub-Counties	<p>The expenditure of Kshs.2,005,432,642 on use of goods and services includes amounts of Kshs.50,640,448 and Kshs.142,010,080 relating printing, advertising and information supplies and services and other operating expenses respectively. Review of documents provided for audit in respect of printing, advertising and information supplies and services and other operating expenses revealed that amounts of Kshs.716,945 and Kshs.7,600,000 respectively all</p>	<p>The AIEs were issued to sub-counties and were budgeted for in the department of finance, ICT &amp; Economic Planning.</p> <p>We wish to clarify that AIEs issued to sub counties were expensed as per the approved budget. The expenditure returns are archived at the sub-county registry and are available for verification at the Subcounty Offices.</p>	Not Resolved	<p>Waiting for County Assembly Public Account and investment committee to meet and deliberate on the same</p>

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	totalling to Kshs.8,316,945 was paid as Authority to Incur Expenditures (AIEs) to sub-counties and expensed. However, supporting documents including expenditure returns from the sub-counties indicating the AIEs issued and whether they were spent as per the approved budget were not provided for audit.			
2.2.2 Domestic Travel and Subsistence Allowances	The expenditure of Kshs.2,005,432,642 on use of goods and services further includes domestic travel and subsistence allowances amounting to Kshs.114,144,855 out of which an amount of Kshs.5,687,750 was paid as meal allowances and facilitation allowances to officers for working beyond normal working hours while carrying out different assignments in various departments. However, justification on why staff were getting extra payments for performing their normal duties within their workstations was not provided. Further, an additional amount of Kshs.3,258,000 was paid in respect of rapid results initiative to inspectorate staff at the rate of Kshs.2,000 per person per day to all participants taking part in the inspection despite having different job group ranks.	The payment relates to special assignment that officers were facilitated for working beyond normal working hours. These cases are approved by the Accounting Officers. In other cases, approval was advised by the CPSB. The RRI exercise was a multi-disciplinary and multi sectorial approach where various and differentiated cadre and persons were engaged. Therefore, it was found fair, reasonable and right to a standardized pay rate for a purpose of uniformity given the complexities of the exercise.	Not Resolved	Waiting for County Assembly Public Account and investment committee to meet and deliberate on the same
2.2.3 Allowances to Players, Team	The expenditure of Kshs.2,005,432,642 on use of goods and services also	The County participated in the 9 <sup>th</sup> edition KICOSCA games held in Kisumu between	Not Resolved	Waiting for County Assembly

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Managers and Coaches for KIKOSCA Games	<p>includes other operating expenses amounting to Kshs.142,010,080 out of which an amount of Kshs.12,730,000 was paid as allowances to players, team managers and coaches for the 9th edition of KIKOSCA games in Kisumu County from 15 to 21 January, 2023. However, the payment was not supported with proof of travel such as, work tickets, back-to-office reports, attendance register, certificate of participation in the KIKOSCA games and evidence of registration of teams and players hence it was not possible to confirm those who attended the event. Further, the allowances paid were directly expensed before surrender hence the allowances issued were not accounted for.</p> <p>Further, the other operating expenses of Kshs.142,010,080 includes an amount of Kshs.1,287,720 paid to various officers under the Office of the Governor and Deputy Governor in respect of allowances for extraneous duties such as working early morning, lunch and late evening. However, the extraneous allowances payments were not supported with prior approvals, acknowledgements of receipt of such payments by the officers, or attendance registers.</p>	<p>15<sup>th</sup> to 21<sup>st</sup> January 2021 following an invitation from the KIKOSCA secretary general which is an annual event.</p> <p>The payment relates to special assignments that officers are facilitated. These cases are approved by the accounting officers. In other cases, approval was advised by the CPSB. The extraneous allowance were paid to the officers individual bank accounts.</p>		Public Account and investment committee to meet and deliberate on the same
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<p>2.3 Payment of Salary Arrears</p>	<p>The statement of receipts and payments reflects an expenditure of Kshs.7,864,014,565 in respect of compensation of employees as disclosed in Note 3 to the financial statements. Analysis of staff payroll data for the year revealed frequent payment of salary arrears totaling Kshs.102,746,443. Further, twenty (20) officers were paid arrears of Kshs.500,000 and above totalling to Kshs.20,022,099. However, the basis for the payment of the salary arrears was not explained and supporting schedules for the payments with individual breakdown of the arrears indicating total salary in arrears, amount paid and balance as at 30 June, 2023 were not provided for audit.</p>	<p>We wish to clarify that arrears paid in the payroll are well narrated in the employee datasheet as provided in the appendix of screen shot (appendix query 9.4) The Auditor figure is from the ledger which has summarized the total not indicating which earning is been affected.</p> <p>Arrears are non- recurrent payments and are explicit earnings paid one time. Usually, it consists of belated amounts of implicit earnings accumulated over time. There are arrears that are paid every month for;</p> <ul style="list-style-type: none"> <li>❖ Extraneous Allowance paid to drivers in health services</li> </ul> <p>Drivers only deployed in health services are entitled for extraneous Allowance as guided by SRC ref No. SRC/TS/CGOVT/3/61/VOL.III/ (136) on health workers Allowances.</p> <p>Since Drivers can be rotated from time to time, the allowance is not auto generated and every month this allowance is keyed in manually as arrears for them in the health services thus the reason for multiple arrears payment.</p> <ul style="list-style-type: none"> <li>❖ Extraneous Allowance paid to senior support staff in the Department of Health services</li> </ul> <p>The support deployed in health services are entitled for extraneous allowance as guided by SRC ref No.</p>	<p>Not Resolved</p>	<p>Waiting for County Assembly Public Account and investment committee to meet and deliberate on the same</p>
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		<p>SRC/TS/CGOVT/3/61/VOL.III/ (136) on health workers Allowances</p> <p>Since support staff can be rotated from time to time, the allowance is not auto generated and every month this allowance is keyed in manually under the code of arrears for them in the health services thus the reason for multiple arrears payment.</p> <p>❖ Gross monthly pay for 7 County Executive Committee Members</p> <p>In 2017 the SRC revised the Gross remuneration pay for the County Executive Committee Members. This pay was configured in the IPPD system. The Counties were enjoined in Kakamega Court Ruling nullifying the revised pay, however this was not effected in the IPPD system. The County Executive Committee in its resolutions approved for payments and since the pay was not auto generated the difference between what was in the system and the earlier retained amount was in every month keyed in manually under the code of arrears and paid as such thus the reason for multiple arrears.</p> <p>❖ Non practicing Allowance for legal officers.</p> <p>The county Executive Committee approved for payment of non-practicing allowances for advocates as per the attached appendix.</p> <p>The Non practicing allowance is only auto generated for doctors in the health services.</p>		
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		With the above approval every month the allowance is keyed in manually under the code of arrears for the advocates and paid as such thus the reason for multiple arrears.		
2.4Legal Expenditure	<p>The statement of receipts and payments reflects an expenditure of Kshs.764,867,560 under acquisition of assets which, as disclosed in Note 9 to the financial statements, includes an amount of Kshs.543,361,880 in respect of other domestic accounts payables. The latter balance includes an amount of Kshs.7,367,133 relating to payment for legal services made to two (2) Advocates. However, procurement documents including requisition for the legal services, contract agreements, Tender Opening and Evaluation Committee minutes and evidence on procurement method used in selecting the service providers were not provided for audit.</p> <p>In the circumstances, the accuracy and completeness of the balances totaling to Kshs.6,071,923,888 could not be confirmed.</p>	The instructions to engage them came from the legal department and the charges were within the remuneration order.	Not Resolved	Waiting for County Assembly Public Account and investment committee to meet and deliberate on the same
<b>3.Cash and Cash Equivalents</b>	<b>The statement of assets and liabilities reflects a balance of Kshs.184,338,850 in respect of cash and cash equivalents, as disclosed in Note 13 to the financial statements. Review of cash and bank records provided for audit revealed the following anomalies;</b>			

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<p>3.1 Unsupported Cash and Cash Equivalents</p>	<p>The County Government of Kiambu provided an approved list of one hundred and thirty-one (131) bank accounts maintained in various banks. However, review of the records provided for audit revealed that out of the one hundred and thirty-one (131) bank accounts listed, forty-seven (47) did not have cashbooks, bank statements and bank reconciliation statements. Further, Management did not present bank reconciliation statements for every month to the County Treasury and the Office of the Auditor-General as required by Regulation 90(1) of the Public Finance Management `County Government, Regulation, 2015.</p> <p>In addition, review of the trial balance submitted for audit revealed a cash and cash equivalents balance of Kshs.264,453,336 resulting to an unexplained variance of Kshs.80,114,486.</p> <p>In the circumstances, the accuracy and completeness of the cash and cash equivalents balance of Kshs.184,338,850 as at 30 June, 2023 could not be confirmed.</p>	<p>Management undertakes the preparation of cashbooks for all accounts maintained by the county government. There was a delay in submitting all cashbooks and their reconciliations for verification. However, going forward management undertakes to submit reconciliations and the cashbooks in time for audit verification. The cash books and reconciliations are available for verification.</p> <p>We wish to clarify that the IFMIS trial balance had errors and therefore did not tally with the books of account which were used to prepare the financial statement.</p>	<p>Not Resolved</p>	<p>Waiting for County Assembly Public Account and investment committee to meet and deliberate on the same</p>
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<p>3.2 Irregularities in Preparation and Maintenance of Cashbooks for Hospitals</p>	<p>Review of cashbooks maintained by Kiambu County Hospitals revealed the following anomalies;</p> <ul style="list-style-type: none"> <li>i. Ten (10) bank accounts presented for audit had their cashbooks maintained in Excel which can easily be manipulated instead of the system-generated cashbooks.</li> <li>ii. Kigumo Level IV Hospital-Operation account maintained in a local commercial bank had a balance of Kshs.407,021 which was not transferred to Facilities Improvement Fund (FIF) Account as of 30 June, 2023. In addition, the cashbook was not balanced off, checked, or verified monthly by a senior officer.</li> <li>iii. Gatundu North Sub County–Revenue account and Gatundu South Sub County Revenue account maintained in a local bank had previous month’s balances that were not transferred to the next month. In addition, balancing and closing of the</li> </ul>	<p>Kiambu county institution maintain manual cashbooks for all accounts held by the county institutions. Excel worksheets are maintained as a backup for ease of workings and reduction of errors. Workings are printed to avoid manipulation and errors.</p> <p>The health department undertakes to ensure that all hospital operated accounts maintain a manual cashbook as advised by the auditors.</p> <p>Kigumo level 4 hospital cashbook balance noted by the auditors was an amount of unrepresented cheque that cleared in the month of August.</p> <p>Kiambu level 5 hospital cashbook verification had been done and certified on the bank reconciliation. The same has been noted and will be rectified moving forward. There was an omission in posting of June cash opening balance. This did not affect the cash or reconciliation as the same had been considered in the calculations. Balances at the end of the year were transferred to the FIF fund account as at the beginning of the financial year.</p>	<p>Not Resolved</p>	<p>Waiting for County Assembly Public Account and investment committee to meet and deliberate on the same</p>
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	<p>cashbooks and bank reconciliations was not done.</p> <p>iv. Kiambu Level V Hospital's FIF account maintained in a commercial bank had a cashbook which was not balanced off, checked, or verified every month by a senior officer. Further, the cash book for the month of June, 2023 had no opening balance carried forward from May, 2023. In addition, the bank balance of Kshs.29,713,727 as at 30 June, 2023 was not transferred to FIF Account.</p> <p>v. Kiambu Level V Hospital Grant account maintained in a commercial bank had the cashbook prepared and bank reconciliation done monthly. However, unpresented cheques totalling to Kshs.2,137,539 as at 30 June, 2023 had all gone stale and had not been reversed. The stale cheques included an amount of Kshs.930,216 in respect of</p>			
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	unremitted taxes to the Kenya Revenue Authority.			
3.3 Unreconciled Cash and Cash Equivalents	<p>Note 13 to the financial statements reflects cash and cash equivalents balances of Kshs.1690, Kshs.938,553 and Kshs.879,657 in respect of CBK- Recurrent, CBK- Development and CBK- Road Maintenance Levy Fund respectively which differs from the cash book balances of nil for the CBK- Recurrent and Development and Kshs.303,200,584 for CBK Road Maintenance Levy Fund. The variance of Kshs.303,261,170 was not reconciled.</p> <p>In the circumstances, the accuracy and completeness of the cash and cash equivalents balance of Kshs.184,338,850 as at 30 June, 2023 could not be confirmed.</p>	<p>Recurrent and Development Bank Accounts: Kshs.1,690 and Kshs.938,553 related to closing cash balances for recurrent account and development bank account which were erroneously presented in the cash book as “part of payment”.</p> <p>CBK - Kiambu County-Road Maintenance Levy Fund: We wish to clarify this is a prior year issue. The figure indicated in the comparative audited financial statement is Kshs.879,657 and not Kshs.303,200,584.</p> <p>The figure of Kshs.303,200,584 as presented in the cashbook as at 30<sup>th</sup> June 2022 was not supported and was corrected during the reporting period.</p>	Not Resolved	Waiting for County Assembly Public Account and investment committee to meet and deliberate on the same
4.Payment for Undelivered Goods	<p>The statement of receipts and payments reflects an expenditure of Kshs.764,867,560 under acquisition of assets which, as disclosed in Note 9 to the financial statements, includes an amount of Kshs.81,864,400 relating to purchase of certified seeds, breeding stock and live animals. The latter balance includes an amount of Kshs.16,590,010 paid to a Trading Corporation for supply of 13,063 bags of coffee fertilizers which was not delivered. Further, review of Issue and Receipt Vouchers (S12) provided for audit revealed an unexplained balance of 11,116 bags of fertilisers worth Kshs.14,117,320 which were not issued and was not in store.</p> <p>Further, the County procured semen, liquid nitrogen, plastic socks, hand gloves and paper towels from Kenya Animal Genetic Resources Center in March and June, 2020 through Government-to-Government partnership and paid an amount of Kshs.11,204,000. However, only goods worth Kshs.5,481,670 were supplied leaving a balance of</p>			

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	<p>Kshs.5,722,330 worth of goods not delivered. The County also procured maize seeds valued at Kshs.34,783,000 from Kenya National Trading Corporation. However, the County Government received goods amounting to Kshs.20,323,600 as per counter receipt vouchers which was Kshs.14,459,400 less than the ordered quantity.</p> <p>In addition, based on a local purchase order issued on 15 March, 2023 for supply and delivery of 60,000 chicks, delivery for 12,000 and 10,500 chicks was done in July and August, 2023 respectively totaling to Kshs.22,500 chicks. No explanation was provided as to why the supplier did not supply the remaining 37,500 chicks. The invoice was also not issued by the supplier although the total contract price of Kshs.18,000,000 for the supply and delivery of one-month old chicks was fully paid on 23rd March, 2023 through payment voucher No.3154 including the undelivered 37,500 chicks amounting to Kshs.11,250,000. Further, a review of payment voucher No.3383 amounting to Kshs.18,000,000 for supply and delivery of one-month old chicks revealed that the amount was fully paid on 20 April, 2023, however, the respective 60,000 chicks had not been delivered as at the time of audit.</p> <p>In the circumstances, the regularity and completeness of the payment made for undelivered goods amounting to Kshs.80,139,060 could not be confirmed.</p>		
i)Payment of Kshs.16,590,010 to Trading Corporation for supply of 13,063 bags of coffee fertilizers	36,065 bags of coffee fertilizer were delivered where 15,811 and 20,254 bags were delivered at main store - HQ and Waruhiu farm respectively.	Not Resolved	Waiting for County Assembly Public Account and investment committee to meet and deliberate on the same
ii)Payment of Kshs.11,204,000 for the procurement of semen, liquid nitrogen, plastic socks, hand gloves and paper towels from Kenya Animal	The amount of Kshs.11,204,000 was paid to Kenya Animal Genetic Resources Centre in order to procure semen, liquid nitrogen, plastic socks, hand gloves and paper towels to be supplied on need basis. As at 1 <sup>st</sup> July,2023, goods worth Ksh.5,481,670 had already been delivered and are supported by the delivery notes as shown in the table below. KAGRIC had not supplied goods worth Kshs.5,722,330 as at 1 <sup>st</sup> July 2023. The nature of some of the procured goods e.g. Semen and nitrogen, is that they can only be stored in specialized equipment which are not available in the county and are costly to acquire, therefore its only prudent to request from KAGRIC to hold the inventory on our behalf and as on need basis.	Not Resolved	Waiting for County Assembly Public Account and investment committee to meet and deliberate on the same

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Genetic Resources Center.	RECONCILIATION		Amount			
	1	Value of Items delivered as at 1 <sup>st</sup> July 2023	5,481,670.00			
	2	Balance with KAGRIC as at 1 <sup>st</sup> July 2023	5,722,330.00			
		TOTAL	11,204,000.00			
iii) Procurement of maize seeds valued at Kshs.34,783,000 from Kenya National Trading Corporation.	Total deliveries of 57,168 2kg packets of maize have now been received in the county. The surplus packets related to spillages that were replaced. Delivery notes are hereby attached. One bale contained 12 packets. Therefore, 4,764 bales*12 will give a total of 57,168 packets which was more than the requisitioned (56,668) as per the attached requisition memo.					
	Delivery notes no	S13 No.	Inspection date	Amount		
	470305	1910587	29/03/2023	460 bales		
	470306			460 bales		
	470308			957 bales 4 pkts		
	470309	1910588	30-Mar	460 bales		
	470310			572bales 8 pkts		
	470311			460 bales		
	470312			420 bales		
	470313	1910589	31-Mar	899 bales		
	470314			75 bales		
	Total			4,764 bales	Not Resolved	Waiting for County Assembly Public Account and investment committee to meet and deliberate on the same
iv)Supply and delivery of 60,000 chicks	These being live animals, adequate procedural preparations had to be put in place before actual supply was affected. The earliest the first batch would be supplied was two months after issuance of local purchase order. Reason behind this is that eggs preparation and incubation take one month and then the hatched chicks had to be reared for one month. Therefore, delivery within 5 days after issuance of local purchase order as indicated in clause 4.2 of the contract agreement was not possible. This was an error as a result of reliance of standard tender document.					
	Supply had been staggered in line with production capacity of the supplier factoring in all sanitary and phyto sanitary requirements in animal breeding and also to allow				Not Resolved	Waiting for County Assembly Public Account and investment committee to meet and deliberate on the same

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	<p>for efficient distribution of the chicks to the intended beneficiaries. We continually monitor the deliveries to ensure the correct quality and quantity. Bulk delivery for chicks is not feasible and a schedule of deliveries is attached. It's important to take note of the sensitivity of the delivery of live animals and agricultural breeding stocks because such cannot be stocked since either they have to be delivered at a naturally unclear climate conditions e.g. rainy season, or distribution can occur only while the product is of a certain age e.g. one month old chick.</p> <p>We wish to confirm that as of to date (5<sup>th</sup> June, 2024) all the deliveries have been done. (see attached delivery status report, delivery notes, S12 and S13).</p> <p>Proforma invoice reference number NAIV/KALRO/6/21/Vol. 10/532 was issued and has been attached</p> <p>For payment voucher No.3383 amounting to Kshs.18,000,000 We wish to confirm that as of to date (5<sup>th</sup> June, 2024) all the deliveries have been done.</p>			
<b>Emphasis of Matter</b>				
1.Budgetary Control and Performance	<p>The statement of comparison of budget and actual amounts - recurrent and development combined reflects final budgeted receipts of and actual on comparable basis of Kshs.16,034,027,199 and Kshs.12,983,549,247 respectively resulting to an under collection of Kshs.3,050,477,952 or 19%. Similarly, the statement reflects approved budgeted expenditure of Kshs.16,034,027,199 and actual on comparable basis of Kshs.12,873,689,229 resulting to an</p>	<p>Late exchequer releases particularly where Kshs.2,987,969,059 was released in the month of June 2023 which negatively affected budget absorption since it was not possible to process all payments within the short period. Similarly, missed revenue targets on OSR and non-remittance of some conditional grants by the national government negatively affected the budget absorption.</p>	Not Resolved	<p>Waiting for County Assembly Public Account and investment committee to meet and deliberate on the same</p>

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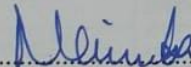
	<p>under-expenditure of Kshs.3,160,337,970 or 20%.</p> <p>The under collection and under absorption of approved budget is an indication that all activities and projects in the annual work-plan were not implemented by the County Executive which may have negatively impacted on the delivery of services to the public.</p>			
2.Late Exchequer Releases	<p>The statement of receipts and payments reflects transfers from County Revenue Fund in form of Exchequer Releases amounting to Kshs.11,695,560,079. Review of revenue records provided for audit revealed that funds amounting to Kshs.2,987,969,059 or 26% of the Exchequer releases were received during the month of June, 2023. Late disbursement of Exchequer releases by The National Treasury impacted negatively on service delivery to the citizens of Kiambu County.</p>	<p>We agree with the auditor's observation's that there were late exchequer releases. This negatively affected service delivery. The county government has been engaging the national government on timely disbursement of exchequers releases through IBEC and the COG</p>	Not Resolved	Waiting for County Assembly Public Account and investment committee to meet and deliberate on the same
3.Non-Payment for Development of County Integrated Financial Management Systems	<p>A contract for revenue collection and management system was awarded to a local consultancy firm for a contract price of Kshs.60,025,000 for supply and installation and Kshs.117,500,000 or 6.4% of total revenue collected annually for recurrent costs. Review of the pending bills' report for the year ended 30 June, 2023 revealed that the County owed the service</p>	<p>The county government of Kiambu has been committed to the payment of pending bills but has been facing major cash flow constraints occasioned by delayed exchequer release and missed own source revenue targets. The amount owed to Strathmore Research and Consultancy Centre Limited is noted and the county will endeavour to clear th</p>	Not Resolved	Waiting for County Assembly Public Account and investment committee to meet and deliberate on the same

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	total amount of Kshs.281,184,403 which excludes the recurrent cost of Kshs.235,000,000 for the two years of the contract that was not disclosed in the pending bills report. The service provider has been offering the services to enhance revenue collection in the County and the contract is still in force despite the fact that no payments were made in the year under review. Failure to settle pending bills in relation to the revenue management system may affect the revenue collection in the County.	will endeavour to clear the bills accordingly.		
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**Ms. Nancy Kirumba**

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

**Date 20<sup>th</sup> November 2024**



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**18. Annexes**

**Annex 1 – Analysis of Transfers From the CRF**

	<b>Quarter 1</b>	<b>Quarter 2</b>	<b>Quarter 3</b>	<b>Quarter 4</b>	<b>Total</b>
<b>FY 2023/2024</b>	<b>(Kshs)</b>	<b>(Kshs)</b>	<b>(Kshs)</b>	<b>(Kshs)</b>	<b>(Kshs)</b>
County Executive -Rec	2,527,264,381	3,764,381,734	2,511,251,548	4,020,253,518	<b>12,823,151,181</b>
County Executive -Dev	179,625,409	373,581,604	421,844,782	2,137,849,628	<b>3,112,901,423</b>
Agriculture Sector Development Support Project (ASDSP)	0	0	0	2,583,952	<b>2,583,952</b>
Climate Change	0	0	0	129,578,726	<b>129,578,726</b>
Nutrition International	0	0	0	15,923,200	<b>15,923,200</b>
National Agricultural & Rural Inclusive Growth Project (NARIGP)	0	0	0	57,935,042	<b>57,935,042</b>
DANIDA - Universal Healthcare in Devolved Units Programme	0	0	0	30,609,500	<b>30,609,500</b>
National Agricultural Value Chain	0	0	0	204,801,383	<b>204,801,383</b>
Aggregation and Industrial Parks	0	0	0	62,500,000	<b>62,500,000</b>
<b>Total</b>	<b>2,706,889,790</b>	<b>4,137,963,338</b>	<b>2,933,096,330</b>	<b>6,662,034,949</b>	<b>16,439,984,407</b>

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

Supplier of Goods or Services	Original Amount	Particulars	Date Contracted	Amount Paid To-Date	Outstanding Balance for the period	Outstanding Balance prior year audited
	A		B	C	d=a-c	
<b>Construction of buildings</b>	196,115,956			31,075,902	174,789,688	108,498,868
1.		0	Various		-	
<b>Sub-Total</b>	<b>196,115,956</b>	<b>0</b>	<b>Various</b>	<b>31,075,902</b>	174,789,688	<b>108,498,868</b>
<b>Construction of civil works</b>	1,918,857,301			244,081,895	1,751,352,726	2,115,949,731
2.		0	Various		-	
<b>Sub-Total</b>	<b>1,918,857,301</b>	<b>0</b>	<b>Various</b>	<b>244,081,895</b>	1,751,352,726	<b>2,115,949,731</b>
<b>Supply of goods</b>	868,892,663			161,655,256	757,954,509	675,398,450
3.		0	Various		-	
<b>Sub-Total</b>	<b>868,892,663</b>	<b>0</b>	<b>Various</b>	<b>161,655,256</b>	757,954,509	<b>675,398,450</b>
<b>Supply of services</b>	2,016,743,287			126,820,603	1,929,710,895	1,099,814,441
4.		0	Various		-	
<b>Sub-Total</b>	<b>2,016,743,287</b>	<b>0</b>	<b>Various</b>	<b>126,820,603</b>	1,929,710,895	<b>1,099,814,441</b>
<b>Grand Total</b>	<b>5,000,609,207</b>			<b>563,633,656</b>	<b>4,613,807,818</b>	<b>3,999,661,490</b>

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

<b>Name of Staff</b>	<b>Job Group</b>	<b>Date Payable Contracted</b>	<b>Original Amount (a)</b>	<b>Amount Paid To-Date (b)</b>	<b>Outstanding Balance for the year (c=a-b)</b>	<b>Outstanding Balance prior year audited</b>
			<b>Ksh.</b>	<b>Ksh.</b>	<b>Ksh.</b>	<b>Ksh.</b>
Senior Management	Various	Various	0	0	0	0
<b>Sub-Total</b>			<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
Middle Management	Various	Various	0	0	0	0
<b>Sub-Total</b>			<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
Unionisable Employees	Various	Various	0	0	0	0
<b>Sub-Total</b>			<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
Others	Various	Various	25,138,460	0	25,138,460	21,396,440
<b>Sub-Total</b>			<b>25,138,460</b>	<b>0</b>	<b>25,138,460</b>	<b>21,396,440</b>
<b>Grand Total</b>			<b>25,138,460</b>	<b>0</b>	<b>25,138,460</b>	<b>21,396,440</b>

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

<b>Name</b>	<b>Brief Transaction Description</b>	<b>Date Payable Contracted</b>	<b>Original Amount (a)</b>	<b>Amount Paid To-Date (b)</b>	<b>Outstanding Balance for the year (c=a-b)</b>	<b>Outstanding Balance prior year audited</b>
			<b>Ksh.</b>	<b>Ksh.</b>	<b>Ksh.</b>	<b>Ksh.</b>
Amounts due to National Govt Entities			0	0	0	0
<b>Sub-Total</b>			<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
Amounts due to County Govt Entities	FIF, NHIF rebates	Various	1,981,565,951	0	1,981,565,951	1,981,565,951
<b>Sub-Total</b>			<b>1,981,565,951</b>	<b>0</b>	<b>1,981,565,951</b>	<b>1,981,565,951</b>
Amounts due to Third Parties			0	0	0	0
<b>Sub-Total</b>			<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Others</b>			0	0	0	0
<b>Sub-Total</b>			<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Grand Total</b>			<b>1,981,565,951</b>	<b>0</b>	<b>1,981,565,951</b>	<b>1,981,565,951</b>

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**Annex 5 –Analysis Of imprests and Advances**

**(a)Government Imprest**

<b>Name Of Officer Or Institution</b>	<b>Amount Taken</b>	<b>Amount Surrendered</b>	<b>Balance as at 30th June 2024</b>
	<b>Kshs</b>	<b>Kshs</b>	<b>Kshs</b>
Samuel Ndungu Ngugi	140,000	0	140,000
Lucia Wambui Ndungu	160,000	0	160,000
Patrick Theuri Wangombe	150,000	0	150,000
Samson Mugo Kagiri	25,200	0	25,200
Martin Gathura Kimani	37,800	0	37,800
Dianah Wambui Maina	37,000	0	37,000
Dianah Wambui Maina	195,490	0	195,490
June Mukami	30,750	0	30,750
Edward Mwaniki Mugo	25,200	0	25,200
<b>Total</b>	<b>801,440</b>	<b>0</b>	<b>801,440</b>

**(b) Salary Advance**

<b>Name Of Officer</b>	<b>Amount Advanced</b>	<b>Amount Recovered</b>	<b>Balance as at 30th June 2024</b>
	<b>Kshs</b>	<b>Kshs</b>	<b>Kshs</b>
N/A	Nil	Nil	Nil
<b>Total</b>	<b>Nil</b>	<b>Nil</b>	<b>Nil</b>

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**Annex 6 – Summary of Non-Current Asset Register**

	<b>Historical Cost b/f FY 2022/2023</b>	<b>Additions during the year</b>	<b>Disposals during the year</b>	<b>Transfers in/(out) during the year</b>	<b>Historical Cost c/f FY 2023/2024</b>
<b>Asset Class</b>	<b>(Kshs)</b>	<b>(Kshs)</b>	<b>(Kshs)</b>	<b>(Kshs)</b>	<b>(Kshs)</b>
Land	995,175,384	0	0	0	995,175,384
Buildings And Structures	2,426,031,091	968,301,629	0	0	3,394,332,720
Transport Equipment	1,194,271,075	196,243,813	0	0	1,390,514,888
Office Equipment, Furniture And Fittings	222,086,893	121,752,182	0	0	343,839,075
ICT Equipment	126,236,833		0	0	126,236,833
Machinery And Equipment	593,775,015	204,987,634	0	0	798,762,649
Heritage And Cultural Assets	0	0	0	0	0
Biological Assets	0	273,229,769		273,229,769	0
Intangible Assets	290,000,000	0	0	0	290,000,000
Infrastructure Assets- Roads, Rails	4,828,788,750	952,499,449	0	0	5,781,288,199
Work In Progress	0	14,836,348	0	0	14,836,348
<b>Total</b>	<b>10,676,365,041</b>	<b>2,731,850,824</b>	<b>0</b>	<b>273,229,769</b>	<b>13,134,986,096</b>

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**Annex 7 – Inter-Entity Transfers**

No.	Entity	Quarter 1	Quarter 2	Quarter 3	Quarter 4	Cumulative amount transferred. KShs	Amount Confirmed as received. KShs	Difference	Explanation
1	Kiambu County Alcoholic Drinks Control Fund	0	16,000,000	0	16,000,000	32,000,000	32,000,000	0	All funds transferred were received
2	Kiambu County Climate Change Fund	0	0	0	129,578,726	129,578,726	129,578,726	0	All funds transferred were received
3	Kiambu County Education Bursary Fund	200,000,000	0	0	100,000,000	300,000,000	300,000,000	0	All funds transferred were received
4	Kiambu County Emergency Fund	0	0	0	50,000,000	50,000,000	50,000,000	0	All funds transferred were received
	<b>Total</b>	<b>200,000,000</b>	<b>16,000,000</b>	<b>0</b>	<b>295,578,726</b>	<b>511,578,726</b>	<b>511,578,726</b>	<b>0</b>	

No funds were transferred to Kiambu County Health Services Facility Improvement Fund, Kiambu County Executive Staff Mortgage Scheme Fund and Kiambu County Jiinue Fund during the Financial year ended June 30, 2024.

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**Solomon Waweru**  
 Director Accounting Services  
 County Executive

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**Eliud Muchiri**  
 Ag. Director of Finance  
 County Executive

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**Annex 8 – Contingent Liabilities Register**

No.	Case Number	Payable to	Currency	Estimated Amount Kshs	Expected date of payment	Remarks
1	Kiambu MCCC E056 OF 2024	Amos Kimani Kiragu T/A Almonds Enterprises VS. CGK	Kshs.	1,625,452	N/A	Ongoing
2	Thika CMCC NO. 688 OF 2016	Handard Murira Kimani VS. Pine Agency & CGK	Kshs.	5,635	N/A	Ongoing
3	Kiambu HCJR NO. E010 OF 2024	Joseph Gathoga Wairegi T/A Gathoga Wairegi VS. CGK	Kshs.	423,787	N/A	Ongoing
4	Arbitration	Samar Construction V County Government Of Kiambu Arbitration	Kshs.	183,988,806	N/A	Ongoing
5	CMCELC No. E070 of 2024	Prof Romanus Odhiambo Otieno Versus Chief Officer Roads And Transport And County Government	Kshs.	6,964,672	N/A	Ongoing
6	Cmcc No. E256 of 2024	Brits Freights Lmted VS. C.G.K	Kshs.	3,912,315	N/A	Ongoing
7	Mc Elc No.38 of 2021	Christopher Kanai VS. C.G.K	Kshs.	14,950,000	N/A	Ongoing
8	Cmcc No. E179 of 2024	Josekah Engineering Lmted VS. C.G.K	Kshs.	7,965,364	N/A	Ongoing
9	MC.ELRC Cause No.E096 of 2024	James Kimyanjui VS. C.G.K	Kshs.	2,123,700	N/A	Ongoing
10	Scmcc no E320 and E319 of 2023	Joyce Wanjiku Muchiri VS.County Government Of Kiambu	Kshs.	200,319	N/A	Ongoing
11	Cmcc 85 of 2020	Joseph Njoroge VS. C.G.K	Kshs.	414,690	N/A	Ongoing



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12	THIKA ELC PET E001 OF 2023	The Estate Of Elizabeth Gathoni Koinange & Others	Kshs.	10,000	N/A	Ongoing
13	Kiambu HC JR E006 OF 2024	John Kimani Muchiri VS Cs, Cfo, Cecm Finance	Kshs.	7,896,004	N/A	Ongoing
14	Thika ELC PET 10 OF 2022	The Estate Of Edwin Mbiyu Koinange VS The Board Of Directors Senior Chief Koinange & Others	Kshs.	10,000,000	N/A	Ongoing
15	CC 3 OF 2016	Richard Kiamni Charagu VS CGK & Another	Kshs.	44,000	N/A	Ongoing
16	THIKA CMCC NO. 315 OF 2006	Mando Kenneth Maina VS Municipal Council Of Thika	Kshs.	516,555	N/A	Ongoing
17	KIAMBU JR 12 OF 2019	Mando Kenneth Maina & Anor VS Cs, Co,Cec	Kshs.	1,309,665	N/A	Ongoing
18	NAIROBI HC NO. E003/21/1	Geoffrey Muriungi Kiugu VS CGK	Kshs.	1,633,802	N/A	Ongoing
19	NAIROBI HC NRB MISC E099 OF 2021	Kithi & Co Advocates VS CGK (Jr 160/2016)	Kshs.	1,314,428	N/A	Awaiting delivery of judgment
20	NAIROBI HC E100 OF 2021	Kithi & Co Advocates (Jr283/2015)	Kshs.	2,328,477	N/A	Awaiting delivery of judgment
21	NAIROBI HC APP E101/2021	Kithi & Co Advocates(Jr 73/2015)	Kshs.	2,413,559	N/A	Awaiting delivery of judgment
22	NAIROBI HCC E092/2021	Kithi & Co Advocates	Kshs.	7,240,848	N/A	Matter marked as closed
23	NAIROBI ELC 152 OF 2021	Kiungu & Company Advocates VS CGK	Kshs.	2,139,603	N/A	Matter marked as closed
24	NAIROBI NO E127 OF 2021	Geoffrey Muriungi T/A Kiugu VS CGK	Kshs.	1,588,220	N/A	Ongoing

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25	KIAMBU MISCNOE209 OF 2021	Geoffrey Muriungi T/A Kiugu VS CGK	Kshs.	1,158,266	N/A	Ruling to be delivered on notice to the parties
26	NAIROBI ELC NO.E198 OF 2021	Geoffrey Muriungi T/A Kiugu VS CGK	Kshs.	24,283,149	N/A	Matter marked as closed
27	NAIROBI MISCNO.E036OF2021	Kithi & Co Advocates VS CGK	Kshs.	116,489,140	N/A	Ruling to be delivered on notice to the parties
28	GATUNDU CMCCNO.370 OF 2021	Tecjuz Enterprises Ltd VS CGK	Kshs.	379,796	N/A	Ongoing
29	NAIROBI ELRC E137 OF 2022	Geoffrey Kiugu VS CGK	Kshs.	10,095,070	N/A	Ruling to be delivered on notice to the parties
30	NAIROBI JR E139 OF 2022	Republic VS CGK (Kiugu & Co Advocates)	Kshs.	933,926	N/A	Ongoing
31	NAIROBI JR E140 OF 2020	Republic VS CGK (Kiugu & Co Advocates)	Kshs.	621,453	N/A	Ongoing
32	NAIROBI JR MISC E147 OF 2021	CGK VS Kithi & Co Advocates	Kshs.	50,679,133	N/A	Ongoing
33	THIKA CMCC E552 OF 2024	Mwape Guards Services VS CGK	Kshs.	588,000	N/A	ongoing
34	THIKA JR E007 OF 2024	Republic VS CGK &I Other	Kshs.	1,784,341	N/A	Ongoing
35	143 of 2020	Patrick Kariuki Muriithi VS. C.G.K	Kshs.	15,000,000	N/A	ongoing
36	1 of 2023	Clement Kamau Waweru VS C.G.K	Kshs.	1,300,000	N/A	Ongoing
37	E103 OF 2023	Maurice Wanjohi Waithaka VS C.G.K	Kshs.	33,000,000	N/A	Ongoing
			<b>Total</b>	<b>517,322,175</b>		

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**Annex: 9 Reporting of Climate Relevant Expenditures**

Project Name	Project Description	Project Objectives	Project Activities					Source Of Funds	Implementing Partners
				Q1	Q2	Q3	Q4		
Kiambu County Climate Change Fund	Staff training expenses & allowances	To enhance Climate resilience	Staff training				9,590,850	GOK/Donor	World Bank
Kiambu County Climate Change Fund	Staff training expenses & allowances	To enhance efficiency	General Office Expenses				4,115,102	GOK/Donor	World Bank
			<b>Total</b>				<b>13,705,952</b>		

**Reconciliation of transferred to Climate Fund**

Item	Amount
Opening Balance	13,982,967
<b>Add:</b> Amount Transferred during the Year ( <i>Annexure 7</i> )	129,578,726
<b>Less:</b> Closing Balance	(129,855,741)
<b>Climate Relevant Expenditures</b>	<b>13,705,952</b>

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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 (Kshs.)	Comments
Administration	Other Current Transfers, Grants and Subsidies	Floods	Preparedness	Transfer to Emergency Fund	16,483,670	Expenditure on El-nino preparedness.
Administration	Other Current Transfers, Grants and Subsidies	Floods	Response	Transfer to Emergency Fund	45,259,996	Expenditure on floods response.
				<b>TOTAL</b>	<b>61,743,666</b>	

**Reconciliation of transferred to Emergency fund**

Item	Amount
Opening Balance	11,963,757
<b>Add: Amount Transferred during the Year (Annexure 7)</b>	50,000,000
<b>Add: Amount received from Kiambu Water Company (Receivables)</b>	3,073,305
<b>Add: Amount received from Kiambu County (Receivables)</b>	1,000,000
<b>Less: Closing Balance</b>	(4,293,396)
<b>Emergency Fund Expenditures</b>	<b>61,743,666</b>