



## 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 Website: www.Kiambu.go.ke Twitter:@KiambuCountyGov

Our Ref: KCG/FEP/16/01/ VOL II (149)

30th October, 2023

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



RE: SUBMISSION OF FINANCIAL AND NON-FINANCIAL REPORT FOR THE PERIOD ENDED 30<sup>TH</sup> SEPTEMBER, 2023 FOR KIAMBU COUNTY EXECUTIVE

Pursuant to PFM Act 2012 section 166(4), attached is the financial and non-financial report for the

first three months of the financial year 2023/2024 for Kiambu County Executive

Nancy Kirumba

CECM - Finance, ICT & Economic Planning

Copies to

The Principal Secretary, National Treasury, P. O. Box 30007,

#### **NAIROBI**

The Chief Executive Officer,
Commission on Revenue Allocation,
14 Riverside Drive,
Grosvenor Suite 2<sup>nd</sup> Floor,
P. O Box 1310 – 00200,

#### **NAIROBI**

The Controller of Budget, Bima House P.O Box 35616-00200,

#### **NAIROBI**

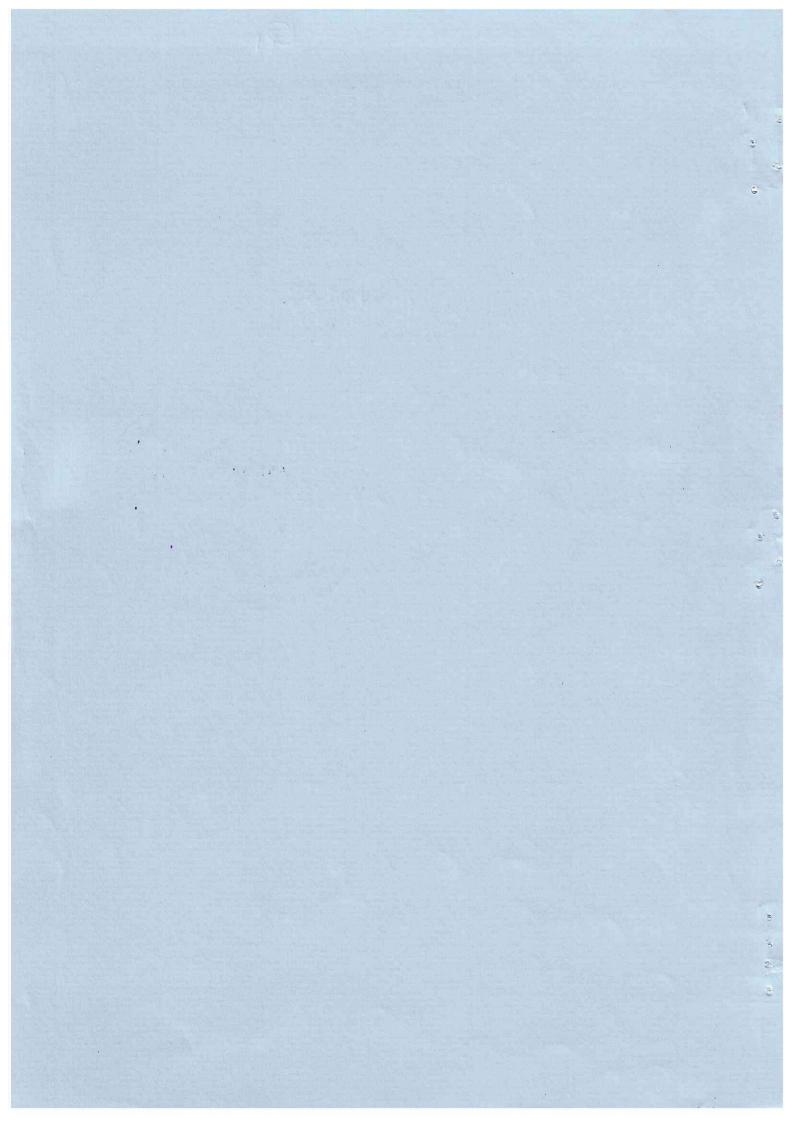
County Budget Coordinator-

Chief Officer -Finance, ICT & Economic Planning











COUNTY GOVERNMENT OF KIAMBU

QUARTERLY REPORT AND FINANCIAL STATEM



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





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## County Government of Kiambu Kiambu County Executive For the period ended September 30, 2023

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## County Government of Kiambu Kiambu County Executive For the period ended September 30, 2023

#### 1. Acronyms and Glossary of Terms

#### a) Acronyms

ADP Annual Development Plan

AWP Annual Work Plan

AIE Authority To Incur Expenditure

CA County Assembly

C-Apr County Annual Performance Report

CARA County Allocation Of Revenue Act

CECM County Executive Committee Member

CDC Center For Disease Control

CE County Executive

CG County Government

CIDP County Integrated Development Plan

CRA Commission On Revenue Allocation

EMONC Emergency Obstetrics And Newborn Care

CT County Treasury

HPT Health Products Technologies

IPSAS International Public Sector Accounting Standards

OCOB Office Of The Controller Of Budget

OAG Office Of The Auditor General

PFM Public Finance Management

PSASB Public Sector Accounting Standards Board

NI Nutrition Information

NEST Newborn Essential Solution technologies

NT National Treasury

YACH Youth Advisory Council For Health

WB World Bank

ASDSP Agricultural Sector Development Support Programme

CPAC County Public Accounts Committee

CPIC County Public Investment Committee

CRF County Revenue Fund

## County Government of Kiambu Kiambu County Executive

4.7

For the period ended September 30, 2023

ECDE Early Childhood Development And Education

KDSP Kenya Devolution Support Programme

KEMSA Kenya Medical Supplies Authority

KUSP-UDG Kenya Urban Support Programme

MCPR Modern Contraceptive Prevalence Rate

MTP Medium Term Plan,

NARIGP National Agricultural & Rural Inclusive Growth Project

RMNCAH Reproductive, Maternal, Neonatal, Child And Adolescent Health

SDG Sustainable Development Goals

SPAC Senate Public Account Committee

THSUCP Transforming Health Care For Universal Health Coverage

VTC Vocational Training Centre

OSR Own Source Revenue

LAN Local Area Network

AI Artificial Insemination

RH Reproductive Health

HCW Health Care Worker

BEOC Basic Emergency Obstetric Care

CHU Community Health Unit

AMS Antimicrobial Stewardship

TWG Technical Working Group

ICU Intensive Care Unit

HDU High Dependence Unit

GBV Gender Based Violence

SACCO Savings And Credit Cooperative Organization

SDGs Sustainable Development Goals

SETA Sustainable Energy Technical Assistance

SLM Sustainable Land Management

TVET Technical And Vocational Education And Training

UNDP United Nations Development Programme

WASH Water Sanitation And Hygiene

WSPs Water Service Providers

## County Government of Kiambu Kiambu County Executive For the period ended Septe

VTCs

For the period ended September 30, 2023				
MSME	Micro, Small And Medium Enterprises			
MTEF	Medium Term Expenditure Framework			
NCPB	National Cereals And Produce Board			
NEMA	National Environmental Management Authority			
NGO	Non-Governmental Organization			
NHIF	National Hospital Insurance Fund			
NMT	Non-Motorized Transport			
NSNP	National Safety Net Programme			
ODF	Open Defecation Free			
OPCT	Older Persons Cash Transfer			
OVC	Orphans And Vulnerable Children			
PBB	Programme Based Budget			
PPP	Public Private Partnership			
PPR	Peste Des Petits Ruminants			
PSDP	Public Sector Development Programme			
PWD	Persons With Disability			
PWSD-CT	Persons With Severe Disability Cash Transfer			
REA	Rural Electrification Authority			
RRT	Rapid Response Team			
RVF	Rift Valley Fever			
SMEs	Small And Medium-Sized Enterprises			
ECDEs	Early Childhood Development And Education			
FLLoCA	Financing Locally-Led Climate Action			
CCRI	Circular Cities And Regions Initiative			
CHMT	County Health Management Team			
UHC	Universal Health Care			
MOU	Memorandum Of Understanding			
C-ADP	County Annual Development Plan			
MPDSR	Maternal And Perinatal Death Surveillance And Response			
SCHMT	Sub-County Health Management Team			
CMS	Central Medical Stores			

Vocational Training Centers

County Government of Kiambu

Kiambu County Executive

For the period ended September 30, 2023

**KICOSCA** 

Kenya Inter County Sports And Cultural Association

KIICO

Kenya International Industrial Conference

MSME's

Micro, Small And Medium Enterprises

#### b) Glossary of Terms

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

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

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

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

**Development Issue:** The key constraint/emerging issue concerning a sector that needs to be addressed or tapped into through various interventions and programs.

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.

County Government of Kiambu Kiambu County Executive

For the period ended September 30, 2023

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

The County is constituted as per the Constitution of Kenya is headed by the County Governor, who is responsible for the general policy and strategic direction of the County. The County Executive is comprised of the following departments:

## **County Executive Departments**

No.	Department	Major Responsibility
1	County Executive	Provides policy direction and guidelines through cabinet meetings, involvements in issuance of policy guidelines and statements, cabinet circulars security interventions and development of bills for the county assembly for approval.
2	Finance,ICT and Economic Planning,	Management of County Treasury and Planning
3	County Public Service Board	Provide overall policy and leadership direction to Kiambu county human resource function in the county public service
4	Administration and Public Service	To provide effective and efficient services through guided formulation and implementation of regulatory framework to the public, To provide awareness and curb irresponsible use of counterfeit alcohol, drugs and substance abuse, enhance responsible and legal betting and gaming
5	Water, Energy, Environment and Natural Resources Health Services	Provision of water and sanitation services, environmental management, natural resource management and to enhance the resilience to climate change in the county.
To provide hearth care service derivery in the		To provide health care service delivery in the county  Overseeing County Agriculture, animal husbandry Fisheries and cooperative development
8	Education Gender Culture and Social Services	Management of ECDEs and vocation training centers, social protection and welfare of the vulnerable members of the society and promotion of the creative industry

9	Youth Affairs, Sports and Communication	Formulation of a sports management legislative policy to govern sporting activities in the county and nurturing of sporting talent in the county. Overseeing construction, repair and rehabilitation of sporting facilities, training and funding of county teams, establishment of county sports Academy and sports trust fund.
10	Lands, Housing, Physical Planning, Municipal Administration and Urban Development	Preparation of county land use plans, building regulations & bylaws, Surveying public land, titling and solving land disputes., Construction affordable housing, improvement of informal settlements and refurbishment of residential and non-residential buildings.
11	Trade Tourism Industrialization and Investment	Promote investments in Trade, Tourism, investment and Industrialization by providing an enabling environment for sustainable socioeconomic development in the County.
12	Roads, Transport and Public Works	Construction, maintenance and improving of county roads, bus parks and bridges to increase county and inter county connectivity.

## (b) Key Management Team

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

## **Key Management Team**

No.	Designation	Name
1	Governor	H.E. Dr. Kimani Wamatangi
2	Deputy Governor	H.E. Rosemary Kirika
3	Ag.County Secretary	Mr. Peter Njoroge Ndegwa
4	CECM Finance, ICT & Economic Planning	Ms. Nancy Kirumba
5	CECM Administration and Public Service	Dr. Margret Waithira Ruinge
6	CECM Lands, Housing Physical planning Municipal Administration & Urban Development	Ms. Salome Muthoni Wainaina

	CECM Water, Energy, Environment & Natural	M. D. HW.	
7	Resources	Mr. David Kimani Kuria	
8	CECM Youth Affairs, Sports And Communication	Mr. Ali Osman Korar	
9	CECM Trade, Industrialization Tourism and investment	Ms.Nancy Muthoni Gichung'wa	
10	CECM Roads, transport, Public Works & Utilities	Mr.Wilson Mburu Kangethe	
	CECM Agriculture, Livestock, Crop Production &	M Wile 1M 1	
11	Irrigation	Mr.Wilfred Mwenda	
	Ag. CECM Education, Gender, Culture & Social	M. W''10 124 1	
12	Services	Mr.Wilfred Mwenda	
13	CECM Health Service	Dr. Elias Maina	
14	County Attorney	Ms. Waithira Waiyaki	

## (c) Fiduciary Management

The key management personnel who held office during the financial period ended September 30, 2023 and who had direct fiduciary responsibility were:

No	Name	Designation		
1	Nancy Kirumba	CECM Finance, ICT and Economic Planning		
2	William Kimani	Accounting Officer Finance & Economic Planning		
3	Charles Njuguna Gikonyo	Accounting Officer Administration and Public		
4	Emily Nkoroi	Ag. Accounting Officer Education, Gender, Culture & Social		
		Accounting Officer Water, Energy, Environment & Natural		
5	Jenifer Kanini Musyoki	Resources		
6	Kenneth Karanja	Accounting Officer Youth Affairs and Sports		
		Accounting Officer Trade, Industrialization Tourism and		
7	Mary Waithera Njoroge	investment		
8	Peter Njoroge Ndegwa	Accounting Officer Cooperatives & Enterprise Development		
9	Edmund Njoroge Njihia	Ag. Accounting Officer Roads & Utilities		
10 Daniel Kinyanjui Njenga Accounting Of		Accounting Officer Transport & Public Works		

		Ag. Accounting Officer Agriculture, Crop Production &		
11	John Ngige Kuria	Irrigation		
12	John Ngige Kuria	Accounting Officer Livestock, Fisheries & Veterinary Services		
13	Martin Njeri	Secretary/CEO County Public Service Board		
14	Kenneth Karanja	Ag. Accounting Officer Communication & Public Relations		
15	Dr Patrick Njeru Nyaga	Accounting Officer Health Services		
		Accounting Officer Revenue, ICT, Supply Chain Management		
16	Zacharia Karanja Gitua	&Internal Audit		
-		Accounting Officer Lands, Housing Physical Planning,		
17	Edmund Njihia	Municipal Administration & Urban Development		

#### (d) Fiduciary Oversight Arrangements

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

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 Sectorial Committees which oversight all the eleven 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 by 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.
- **I. Budget and Appropriation Committee of the County Assembly of Kiambu:** The fund budget which constituted the resource envelop for the County Government of Kiambu for the FY. 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.
- **II. Office of the Controller of Budget**: The OCOB approved all withdrawals from the County Revenue Fund (CRF) during the period. Transactions amounting to Kshs. 2,706,889,790 ware approved for withdrawal from CRF and transferred to County Executive operations accounts (Recurrent Kshs. 2,527,264,38 and Development Kshs.179,625,409)
- III. Development Partners oversight: Direct development partners who had financial fiduciary oversights during the overall County budget process were Medecins Sans Frontiers, (MSF) Belgium and Nutritional Internationals. Funds received from these partners were credited in the CRF account and transferred to Special Purposes Accounts as per specific agreements.
- **IV. Office of the Auditor General:** Kiambu County Government Executive has also prepared its financial and non-financial report which is being audited by the Office of the Auditor General (OAG). The OAG will give an opinion on the report, compliance of the law and review of the existing internal control mechanisms.
- V. The Senate Finance Committee will have the legal mandate to review and give recommendations on the performance of the fund based on the Auditor's opinion and findings.

#### (e) Kiambu County Executive Headquarters

P.O. Box 2344-00900

County Headquarter Offices

Municipal Hall

Kiambu Nairobi Highway

KIAMBU, KENYA

## (f) Kiambu County Executive Contacts

Telephone: (254) 067858108

E-mail: kiambucountygovernment@kiambu.go.ke

Website: www.kiambucountygovernment.go.ke

### (g) Kiambu County Executive Bankers

1. Central Bank of Kenya

Haile Selassie Avenue

P.O. Box 60000

City Square 00200

NAIROBI, KENYA

## 2. The Cooperative Bank of Kenya

Kiambu Branch

P.O.Box 1064-00900

Kiambu.

Tel.254-066-2022720

#### 3. Kenya Commercial Bank

Kiambu Branch

P.O.Box 81-00900

Kiambu.

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## County Government of Kiambu Kiambu County Executive For the period ended September 30, 2023

## 4. Family Bank

Thika Branch

P.O.Box 354-0100

Thika

## (h) Independent Auditors

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

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. Foreword By The CECM For 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 period ended September 30, 2023 and status of county flagship projects. It also gives an overview of value for money achievement, challenges encountered in the implementation of the identified objectives and key risks management strategies applied in the county

## 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, preprimary 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.

## a) Budget performance against actual amounts for the period ended 30th September, 2023

The table below summarizes the budget performance against actual amounts per department during the reporting period ended 30<sup>th</sup> September 2023;

### **Budget Aabsorption - Recurrent**

(Recurrent)

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# Approved Budget performance against actual expenditure amounts for the period ended 30th September 2023 (FY 2023/2024)

#### Recurrent Actual % of Head Vote Utilization **Approved Budget** Expenditure 19% 4062 County Executive 386,702,495 71,651,378 4063 County Public Service Board 85,250,971 1,426,977 2% 4064 Finance, ICT & Economic Planning 14% 1,475,393,005 205,013,751 Water, Environment And 4067 Natural Resources 435,293,793 25,370,542 6% 4068 Health Services 6,724,903,760 2,014,680,500 30% Roads, Transport And Public 4073 Works 510,828,021 75,348,867 15% 4075 Administration And Public Service 841,796,444 56,101,906 7% Agriculture, Livestock And 4077 Cooperatives 501,777,238 6,923,477 1% Education, Gender, Culture, & Social 4078 Services 21% 1,181,693,881 249,667,180 Youth Affairs, Sports And 4079 Communication 145,406,534 19,472,586 13% Lands, Housing, Physical 4080 Planning ,Municipal Administration And Urban Development 439,602,109 35,998,157 8% Trade, Tourism, Industrialization & 4081 Investment 2,596,011 2% 128,408,607 **Total County Executive**

12,857,056,858

2,764,251,332

21%

#### **Budget Absorption (Development)**

# Approved Budget performance against actual expenditure amounts for the period ended 30th September 2023 (FY 2023/2024)

#### Development Approved Actual % of Vote Head Budget Expenditure Utilization 4062 County Executive 0 0 0% 4063 County Public Service Board 0 0 0% 4064 Finance, ICT & Economic Planning 0 257,966,018 0% Water, Environment And 4067 Natural Resources 455,580,000 58,127,302 13% 4068 Health Services 1,086,359,885 87,814,085 8% Roads, Transport And Public 4073 Works 2,058,648,652 83,235,118 4% 4075 Administration And Public Service 107,860,000 0% Agriculture, Livestock And 4077 Cooperatives 1,340,252,978 16,130,310 1% Education, Gender, Culture, & Social 4078 Services 0 354,688,453 0% Youth Affairs, Sports And 4079 Communication 186,071,184 0 0% Lands, Housing, Physical 4080 Planning , Municipal Administration And Urban Development 428,824,811 804,634 0% Trade, Tourism, Industrialization & 4081 Investment 868,264,492 0% 3,168,026 **Total County Executive** (Development) 7,144,516,473 249,279,475 3%

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## **Budget Absorption (Development & Recurrent Combined)**

Sum Se		Approved Budget performance against actual expenditure amounts for the period ended				
30th September 2023 (FY 2023/2024)  Development & Recurrent Combined						
Head	Approved Budget	Actual Expenditure	% of Utilization			
County Executive	386,702,495	71,651,378	19%			
County Public Service Board	85,250,971	1,426,977	2%			
Finance, ICT & Economic Planning	1,733,359,023	205,013,751	12%			
Water, Environment And Natural Resources	890,873,793	83,497,844	9%			
Health Services	7,811,263,645	2,102,494,585	27%			
Roads, Transport And Public Works	2,569,476,673	158,583,985	6%			
Administration And Public Service	949,656,444	56,101,906	6%			
Agriculture, Livestock And Cooperatives	1,842,030,216	23,053,787	1%			
Education, Gender, Culture, & Social Services	1,536,382,334	249,667,180	16%			
Youth Affairs, Sports And Communication	331,477,718	19,472,586	6%			
Lands, Housing, Physical Planning ,Municipal Administration And Urban Development	868 426 020	26 902 701	4%			
	Head  County Executive  County Public Service  Board  Finance, ICT & Economic  Planning  Water, Environment And  Natural Resources  Health Services  Roads, Transport And  Public  Works  Administration And Public  Service  Agriculture, Livestock And  Cooperatives  Education, Gender, Culture,  & Social Services  Youth Affairs, Sports And  Communication  Lands, Housing, Physical  Planning, Municipal	HeadApproved BudgetCounty Executive386,702,495County Public Service85,250,971Board85,250,971Finance, ICT & Economic1,733,359,023Water, Environment And890,873,793Health Services7,811,263,645Roads, Transport AndPublicWorks2,569,476,673Administration And Public949,656,444Service949,656,444Agriculture, Livestock And1,842,030,216Education, Gender, Culture, & Social Services1,536,382,334Youth Affairs, Sports And Communication331,477,718Lands, Housing, Physical Planning ,Municipal Administration And Urban	Head         Approved Budget         Actual Expenditure           County Executive         386,702,495         71,651,378           County Public Service         85,250,971         1,426,977           Finance, ICT & Economic Planning         1,733,359,023         205,013,751           Water, Environment And Natural Resources         890,873,793         83,497,844           Health Services         7,811,263,645         2,102,494,585           Roads, Transport And Public         2,569,476,673         158,583,985           Administration And Public Service         949,656,444         56,101,906           Agriculture, Livestock And Cooperatives         1,842,030,216         23,053,787           Education, Gender, Culture, & Social Services         1,536,382,334         249,667,180           Youth Affairs, Sports And Communication         331,477,718         19,472,586           Lands, Housing, Physical Planning ,Municipal Administration And Urban         Administration And Urban			

	Total County Executive (Combined)	20,001,573,331	3,013,530,807	15%
4081	Industrialization & Investment	996,673,099	5,764,037	1%
1001	Trade, Tourism,			

Total Kiambu County approved budget for the financial year 2023/2024 is Kshs. 21,571,356,558 which includes the County Assembly's budget of Kshs. 1,569,783,227. The above analysis excludes County Assembly which has been accounted for separately in the County Assembly's Financial statements. Highest absorption was observed in departments with higher Proportion of non-discretionary recurrent costs such as Health Services and County Executive at 27% and 19% respectively whereas lowest absorption was recorded at departments with high proportion of development budget such as Agriculture, Livestock And Cooperatives and Trade, Tourism, Co-operative and Enterprise Development at 1%.

## b) Physical progress based on outputs, outcomes and impacts in the first quarter of the financial year 2023/2024

#### **County Executive**

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

#### Summary of key achievements

In the period under review the department achieved the following;

 Provision of policy direction and guidelines through cabinet meetings, the department was involved in issuance of policy guidelines and statements, cabinet circulars and security interventions.  Development of various county government policies and various cabinet papers. This also included developing bills for submission to the County Assembly for approval.

#### County Public Service Board

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

#### **Key Achievements**

- The directorate recruited personnel to fill in the vacant positions
- The directorate facilitated promotions of employees who fall due.
- Developed human resource manual

#### 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

Prepared and submitted financial statements for various county entities for FY (2022/2023)

Prepared consolidated annual procurement plan

Held ward public participation forums on budget formulation coordination and management

Prepared one internal audit report

Prepared county annual/quarterly progress report

#### Water, Environment, Energy and Natural Resources

The Water, Environment, Energy and Natural Resources Department has four directorates namely; Water & 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

#### Summary of the Key Achievements

#### Directorate of Water & Sanitation

- Procured 75KM pipes and supplied water companies
- Procured 30tanks and installation ongoing to institutions and special groups

#### Directorate of Environment and Waste management

- Conducted county monthly clean ups in all wards through the collaboration of Kiambu employees and residents.
- Repaired plants and machinery i.e. 5 Backhoes,4 Compactor,4 Tricycles,2 Sideloaders,7 Large dump trucks,2 small dump trucks and 11skiploaders.
- Purchased 2 dump trucks to enhance solid waste management.
- Recruitment casuals for El-Nino preparedness.
- Held 25 Environmental awareness campaigns in all sub counties and public sensitization activities
- Employed 4 environmental officers and promoted 1 assistant director
- Procured 200 street litter bins and procured 41 tripper litter bins
- Procured materials for fabrication of skips
- Purchased tyres for fleet and plants
- Trained 240 waste pickers at Kang'oki supported by JICA.
- Ongoing rehabilitation of Kang'oki landfill and Created space for weighbridge
- Reduced Smoke and fires in Kang'oki.
- Installed 4 solar floodlights to enhance security in Kangoki
- Reduced turn of exits from 4 hrs to 15 to 25 mins

## County Government of Kiambu Kiambu County Executive For the period ended September 30, 2023

- Put in place Accountable gate passes supported by JICA
- Procured Assorted tools personal protective equipment tools i.e. 1000 mask,1100gloves,6000gunnybags
- Repaired sanitary landfill at Kangoki
- Maintained 2.5KM Access road at Kangoki dumpsite and improved 1.5 KM of drainage supported by JICA.
- Routine repair and maintenance of Kang'oki Tipping platform.

#### Directorate of Renewable Energy and Climate Change

- Held Consultative meeting with SETA team and technical team from nexus sectors on preparation
  of County Energy Plan under the Sustainable Energy Technical Assistant (SETA) programme
  funded by the Ministry of Energy and European Union
- Completed surveys and analyzed data to help in development of a County Energy Plan in; Households county health facilities, SMEs, ECDEs, TVETs, and Institutions.
- Appointed 58 Ward planning and Development Committees in 58 wards.
- Appointed Kiambu County Climate Change Steering committee and operationalized the Climate Change Unit.
- In the period under review, two trainings have been undertaken in Kisumu and Nairobi. The
  Kisumu training had the objective of capacity building the Chief Officer, Director and two Climate
  change officers on how to improve the Participatory Climate Risk Assessment and Climate Change
  Action Plan. The Nairobi Training targeted the accountant and entailed presentations on climate
  finance and green economy.
- Held a Multi-Stakeholders meeting at Kiambu HQ compromising of categories such as; Youth, PWD, Marginalized and minority i.e Shona etc. to enrich the Kiambu County Climate change action plan and Participatory Climate Risk Assessment report and to ensure the reports are GESI inclusive.
- Reviewed, improved and submitted Kiambu County Climate change action plan and Participatory
   Climate Risk Assessment report to the FLLoCA team as a requirement to meet the CCRI grants.

#### . Directorate of Natural Resources and Forestry

- Expanded two tree nurseries namely Thika and Kiambu tree nurseries with about 103, 278 tree seedlings.
- Have started establishing various public parks namely; Jeevanjee park in Kikuyu Sub- County, MamaNgina Park in Thika Sub- County, Limuru People's Park in Limuru Sub- County, Kahawa Sukari park in Ruiru Sub- County (all in progress).
- Have rehabilitated RedNova compound and maintained Kiambu county HQ.
- In collaboration with Kiambu Water Company, mapped and pegged Kamiti river (in progress).
- Have sensitized groups of riparian land owners and farmers around Kamiti, Thika, Theta and Athirivers.

#### Health Services department

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

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

#### Summary of the Key Achievements

#### **Administration Planning and Support Services**

- 14 ambulances were refurbished and the tendering process for 6 new ambulances is ongoing
- Tendering for 13 facilities done and Ground breaking done for Kahawa sukari, Kiamumbi,
   Karuri, while work has restarted in Thogoto in Kikuyu while the tendering process for Gachororo is ongoing. Contract have been signed for Juja farm, Kinale and Kamae.
- Drafting of Kiambu Afya (UHC -) policy document and signing of MOU between NHIF and County Government of Kiambu.
- 5 day Outreaches for Edu Afya sensitization for all Sub County Health Management and Ministry of education.
- 140 computers and 80 printers procured for UHC

- Preparation of the 5 year strategic plan(2023-2027), C-APR FY2022/23, C-ADP FY2024/2025,
   AWP FY 23-24 and performance contract for CECM while for other cadres is in the process.
- · Renovation of space for stores Limuru health center by Safaricom to completed
- Completion of perimeter wall at Gachororo health center
- Promotion of 28medical doctors
- Harmonization of the partners and their activities has been done
- Reconstitution of the MOU review committee to fast track reviews of pending MOUs
- Development and dissemination of Partnership/stakeholder Mapping template: responses from 11 Partners so far obtained. This paves the way for the development of an effective PPC framework
- Signing of 2 MOUs: NHIF and Pretata Institute
- Reconstitution of County HIV transition Committee to finalize HIV transition roadmap, and engagement meeting with CDC-Atlanta to discuss
- Stakeholder engagement meeting with CA- Health committee members to discuss progress of the community health bill

#### **Curative and Rehabilitative Services**

- NEST 360<sup>o</sup> has reduced neonatal mortality rate by optimizing a bundle of effective and
  affordable devises (respiratory support, photo therapy machines and warmers) at Thika L5 and
  Kiambu L5, training clinicians and biomedical engineers, developing locally owned data to drive
  quality care.
- In laboratory services, commodities worth approximately Ksh. 12,311,301 were allocated to level 4 and 5, and as a result they generated approximately Ksh. 45,449,007. In addition commodities worth 10million were allocated to level 2 and 3 facilities
- 3 hematology analyzers and 5 microscopes have been purchased.
- 2 meetings have been held on laboratory continuous quality improvement
- Nutrition therapeutic commodities were adequate provided for Management of acute malnutrition by UNICEF and the national government

#### **Preventive and Promotive Health Services**

- EmONC mentorship training was conducted at Kiambu L5 supported by Jacaranda Health to empower the members by conducting drills and CMES
- On Immunization coverage from July to September, children under 1 who are fully immunized is at 86.5%, under 1 year receiving measles and Rubella 1 is at 89.3%, measles and rubella 2 at 67.8%, BCG at 85.7% and penta-3 at 84%
- The directorate has registered improved enrolment of the free message service reaching 2817
  mothers in August with 871 consenting and 2702 mothers in Sept with 928 consenting. This has
  been attributed to the continuous sensitization of Health promotion officers on the SMS Program
  to the mothers
- All the mortalities in the first quarter have been audited and following on the near-misses to learn the best practices and learning for the next client.
- After the polio outbreak in Garisa county in August Kiambu set out a polio campaign and managed the 94% target
- 38.6% of women of Reproductive age received family planning against a target of 40%
- Outreaches for HPV have been conducted in all Sub counties with over 100% coverage
- There was a reappointment of county MPDSR committee of 12 members who came up with a
  work plan to improve the maternal peri natal death surveillance response where the activities cut
  across all levels of care towards UHC.
- Under, **Food and water quality control services**, 3630 food premises licensed ,76 water quality surveillance samples taken for analysis and 10,072 food handlers examined
- Under Vector rodent control, 193 households covered for mosquito control, 160 households covered on rodent control while 3 households were covered on jigger control
- In Community Health Services, 152 Community Dialogue Days held, 490 Community Action Days held, 819 Community Unit monthly meetings held, 151 TB treatment interrupters traced and 273 immunization defaulter traced
  - In Staff capacity building/ sensitization, 30 CHMT/ SCHMT members sensitized on eCHIS, 120 CHAs/community and facility CHEWs trained on eCHIS, 20 members of County Assembly Health Committee members sensitized on the proposed Community Health Service Bill

- In Community and school eye screening and outreaches, 23,389 household members screened for eye conditions, 10,487 referred for treatment, 24,327 school going children screened and 11,608 referred for treatment
- HIV Unit, Care and treatment, there was a 3% increase of the HIV Positive identified clients linked to treatment. This was as a result of targeted support supervision after identification of the gaps. Viral suppression improved from 92% to 93%, this is attributed by ensuring all unsuppressed clients are followed up by case managers after identification and case by case discussion during the facility multi-disciplinary team meetings. In the quarter under review targeted mentorship was done by the County Clinical HIV TWG members to 8 facilities (Thika L5, Tigoni, Makongeni, Wangige L4, Kihara L4, Gachororo L3, Githunguri L4 and Kiambu L5).
- On HIV activities at the community level, 19 sensitization meetings were held through the support of implementing partners on male engagement where 5658 men were reached, 4 capacity building for community of practice (Maisha youth, YACH, bodaboda and male champions) were done Supported by NSDCC. 12 community led forums were conducted on triple threat, 4 sensitization meetings were held on HIV, GBV and teenage pregnancies for KPS. In addition 90,880 pieces of condoms were distributed in the community areas among them (bodaboda pick points, miraa dens, bars and restaurants, health facility dispensers, community sanitary facilities, matatu main stages etc)
- Under nutrition and Dietetics unit, Exclusive breastfeeding coverage was improved from 88% to 91% through advocacy at community and facility level
- Two high level meeting were held with the Assembly Health Committee to advocate for continued domestic resource mobilization funding between NI and county Government
- 40 Members of health Assembly were sensitized on Breast milk substitute Act of 2012 and regulation and control of 2021.

#### **County Pharmaceutical Services**

 Medicines worth ksh. 30,376,943 were procured by the county and distributed to 116 health facilities. Additionally, L4 & L5 Health facilities procured medicines worth ksh. 27,451,894 through FIF. Overall a total of **Ksh. 57,828,837** worth of medicines were supplied within the period.

- Coordination of the county Central Medical Stores (CMS) operations including ordering of supplies and redistribution of HPT's to all county health facilities through sub-county stores.
- 1 monthly commodity security meeting was held in August
- 1 HPTU and 2 Ruiru CMS operationalization meetings were held in September.
- Submission of weekly HPT tracer reports, the data gives visibility on the availability status of HPT's in our facilities across the county.

## Roads, Transport, Public Works and Utilities department

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

The public works oversees planning, development and maintenance of public buildings, maintenance of inventory of government property, provision of electrical and mechanical services, consultants for buildings and civil works and material supplied and other public works including foot bridges. In addition, the directorate offered quality assurance and technical support services to other departments within the county as far as works is concerned during the period under review.

Utilities directorate ensures economic stability by providing quality, affordable and sustainable energy to all households, trading centers and public institutions.

## Summary of the Key Achievements

The department has registered a number of achievements in all its directorates in the year under review. They include;

- Under the Boresha Barabara program, there has been continuous maintenance of roads in all the wards.
- The directorate of transport has begun rehabilitation of Kiambu town and Makongeni Busparks
- The department has also rehabilitated/reconstructed bridges such as Darasha, Riuriro and Mugutha bridges in Theta ward so as to create connectivity in the region.

#### Administration and Public Service

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

The following are the key achievements during the quarter

- Improved and effective service delivery through coordination of all departmental activities through; provision of effective security/guarding services for county government premises, provision of traffic Marshall services, enforcement of revenue collection and various county laws and training of various enforcement officers,
- Capacity building of various members of staff and provision of comprehensive medical insurance cover for departmental staff.
- ➤ Reduced incidences of irresponsible and illegal betting and gaming through: carrying out field inspections and crackdowns in various sub counties and licensing of 131 betting and gaming premises.
- ➤ reduced incidences of alcohol and substance abuse through carrying out inspection and crackdowns on various alcoholic drinks outlets across the county and drafting of Kiambu County Alcoholic Drinks Control Act (Revised 2022)

#### Agriculture, Livestock and Cooperative Development

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

period under review Cooperative Development directorate was under the department of Trade, Industrialization, Tourism and Investments.

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

Reached 7,928 farmers in collaboration with different stakeholders through trainings, group visits, individual farm visits, office consultations, tours, field days/Barazas, and demonstrations held. The farmers were trained on good agricultural practices, soil fertility improvement, value addition, fruit trees husbandry, subsidized fertilizer program, pests & disease control, climate smart farming and post-harvest handling.

#### Agribusiness and Marketing

- Distribution of 400 tonnes of food crop fertilizer procured during the last FY is ongoing
- Trained 5 officers and 2 on credit and insurance products done by EQUITY and KCB
- Formed 4 farmer groups along banana, avocado, dairy and coffee
- Trained 6 staff on agro processing
- Trained 15 farmers trained on export market requirements for avocado and broccoli
- Trained 4 enumerators on market data collection

#### Livestock, Fisheries and Veterinary Services

- Procured 16,250 one month old chicks. Distribution of chicks procured during the last financial year is ongoing.
- Procured vaccination doses; 100,000FMD, 100,000LSD, 20,000 Rabies, 30,000 Anthrax, and 5,000 RVF

#### **Cooperative Development**

- Conducted 24 Pre-Co-operative training in 9 sub-counties; Kiambu, Thika, Kikuyu, Kabete,
   Kiambaa, Limuru, Lari, Gatundu south and Juja.
- Registered 20 new Cooperatives across the county. This indicates a growing interest in the Cooperative model for economic development in the County.
- Conducted 32 special and 37 annual general meetings.

- Conducted 50 sessions to train cooperative members and 51sessions in all sub counties to train committee members, build the skills and knowledge of Co-operative members as well as enhancing cooperative governance.
- Conducted 239 Advisory Services/Board Meetings across the county to promote Co-operative governance and decision-making.
- Organized 28 conflict resolution sessions across the county aimed at maintaining harmony within Co-operatives.
- Held 15 sessions for Managers'/Leaders Training/Meeting to enhance leadership development within Co-operatives.
- Conducted 50 elections, indicating an active commitment to democratic governance.
- Revived 4 of dormant Societies

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

The department has three directorates namely: Directorate of ECDEs which is mandated with a number of priorities including: Construction, rehabilitation, refurbishment and equipping of ECDE centers, maintaining access, equity, quality and relevance of education in ECDEs, increasing enrolment of pupils and boost retention in ECDE Centers, sustaining school feeding programmes, providing teaching and instructional materials for ECDEs.

The directorate of Vocational Education and training is mandated with construction, rehabilitation, refurbishment and equipping of VTCs with modern tools and equipment, provide teaching and instructional materials for VTCs and disbursing grants to VTCs.

The directorate of Gender ,Culture and Social Services which is mandated with conservation and management of cultural heritage and historical sites, mapping cultural resources, promotion of the creative industry, gazettement and documentation of cultural heritage, historical sites and narratives and gender disability mainstreaming and empowerment.

Social Services is mandated with: social protection and welfare of the vulnerable members of the society and promotion of the creative industry.

#### **Key Achievements**

- Distributed 14,200 sanitary wears to boys and girls
- Awarded 25,882 needy learners with bursary

• 36,254 ECDE children benefited with the school feeding programme.

#### Youth Affairs, Sports and Communication

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

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

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

#### Summary of the key Achievements.

- Participation of over 400 staff at KICOSCA games in Meru where several teams emerged winners
- Held international youth day the event whereby several youths where mentored.
- Trained football coaches and referees

## 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**

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

#### **Housing & Community Development**

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

#### Physical and land use Planning

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

#### **Urban Development and Administration**

Improvement of urban infrastructure through;

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

#### Trade, Industrialization, Tourism and Investments department

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

#### Summary of the key achievements

- The directorate participated in the Kenya International Industrial Conference (KIICO) in Nairobi and show cased Kiambu County's MSME's (Art & Crafts, and Industries likes of Coffee and Tea. Dairy Products and Value chainsKiganjo, Kigumo and Rironi markets, which had stalled, are now on going. The markets are in Kiganjo, Komothai & Limuru East wards respectively
- Rehabilitation Kihara, Dagoretti & Jamhuri Markets in Kihara, Kikuyu Township & Thika
   Township wards respectivelly.
- Successively conducted market committee elections in Kangangi, Limuru, Soko Mjinga, Gakoe, Ngewa, Gitaru, Madaraka, Lussinget, Ndenderu, Ting'ang'a, Moi and Wangige markets, and held conflict resolution meetings with market traders in Githunguri, Gatundu, Ruiru and Limuru.
- To promote fair trade practices and consumer protection the Weights and Measures section verified and stamped; 500 weights, 400 weighing instruments and 130 measuring instruments. Out of the verification exercise, revenue amounting to Kshs 4,748,430 was collected as verification fees.
- The Directorate of Industrialization has initiated the construction of 2 carwash stations in Kamangu,
   Kikuyu Sub-County and Kanyariri, Kabete Sub-County which are at various levels of completion.
- The directorate has also initiated the process of establishment of Kiambu County Aggregation and Industrial Park at Waruhiu Farm. This includes concepts on the projects and identification of the value-chains.
- The directorate has been working towards settling the Juakali artisans in their designated lands, across the County, so far the directorate has completed settlement on Juja and the process is being finalized in Gatuanyaga.
- The Directorate of Tourism reviewed and prepared a new Tourism promotion policy for Kiambu County which is in draft form.

# c) County flagship projects and how they have been achieved.

Sector	Project Name	Project Location	Contra ct sum (Kshs.)	Budget Allocat ioon (Kshs.)	Amou nt paid to date (Kshs	Contract variation (Kshs)	Implemen tation status (%)	Source of Funding (GoK/d onor)	Remark s
	Development, installation, testing and commissioning of an Enteptrise Resource Planning system (ERP)	County	230,000	107,966	0	0	15%	GoK	Multi year project which is
	Construction of ICT Hubs	County Wide	150,000	150,000	0	0	100%	GoK	Project yet to commen ce
Water And Sanitatio	Drilling and equipping of Mariaini Borehole with pump, installation of 3 phase power, construction of pump house and connect to existing tank and supply, deliver and lay assorted pipelines and fittings in Mariaini	Gatundu	6,569,2	6,569,2	0	0	%0	Gok	Requisiti
Water And	Drilling and equipping of new borehole at Kahuho	Kabete	4,803,0 70	4,803,0 70	0	0	%0	Gok	Complet e

	T	T		T		T		
	Requisiti		Requisiti		Requisiti oned		Requisiti	Requisiti oned
	Gok		Gok		Gok		Gok	Gok
*	%0		%0		%0		%0	%0
	0		0		0		0	0
	0		0		0		0	0
	3,500,0		3,000,0		3,000,0		4,000,0	3,290,0
	3,500,0		3,000,0		3,000,0		4,000,0	3,290,0
	Kiambu	÷	Lari		Kikuyu		Kikuyu	Lari
town center to provide water to the unserved areas of kahuho	Equipping of Cianda borehole with pump and installation of 3-phase power	Drilling and equipping of Kagaa Borehole with pump, installation of 3	phase power, construction of pump house and connect to existing tank	Operationalize Muguga Gititu borehole and supply, deliver and lay assorted ninelines	and fittings for Gititu Borehole	Drilling and equipping of Ondiri Borehole with pump, installation of 3	phase power, construction of pump house and connect to existing tank	Drilling and equipping of Bathi Borehole with pump,
Sanitatio n	Water And Sanitatio n		Water And Sanitatio n				Water And Sanitatio n	Water And
	5		9		7		∞	6

	Requisiti	Requisiti	Requisiti	Requisiti
	Gok	Gok	Gok	Gok
	%0	%0	%0	%0
	0	0	0	0
	0	0	0	0
	3,000,0	3,000,0	3,000,0	10,000,
	3,000,0	3,000,0	3,000,0	10,000,
	Kiambaa	Kikuyu	Kiambu	Kiambu
installation of 3 phase power, construction of pump house and connect to existing tank	Supply and Installation of 4No. 10m <sup>3</sup> Plastic Tanks on an 18m High Steel Elevated Tower and Platform at Kasphat Borehole Site	Supply and Installation of 4No. 10m <sup>3</sup> Plastic Tanks on an 18m High Steel Elevated Tower and Platform at Gichuri Memorial Primary School	Supply and Installation of 4No. 10m <sup>3</sup> Plastic Tanks on an 18m High Steel Elevated Tower and Platform at Turitu Market	Purchase of a 10m3 water bowser
Sanitatio n	Water And Sanitatio n	Water And Sanitatio n	Water And Sanitatio n	Water And Sanitatio n
	10	11	12	13

						Supply and and Delivery of Single litter bin and tripple litter	NEW
Gok	Gok			Gok		Gok	Gok
%0	%0			%0		%0	%0
0	0			0		я	0
0	0			0		5,947,	0
3,645,1 90	4,000,0			5,000,0		5,947,7	23,000,
1,	4,000,0			5,000,0		5,947,7	23,000,
Thika	Thika			County Wide	1)	County	County Wide
Construction of guard house	Maintaining Access road in Kangoki			Constructing of Skip platforms		Fabricating of triple waste bins and street litter bins	Procuring Compactors
Environ mental Manage ment	Complia nce	Manage ment And	Environ mental	ment And Complia nce	Environ mental Manage	Environ mental Manage ment And Complia	Environ mental Manage ment And Complia
18	17			16		15	14

		ie .		Ongoing	Ongoing
	Gok	Gok	Gok	COK	COK/G OK
	%0	%0	%0	%09	%06
	0	0	0	0	93,590,892
	0	0	0	8,040,	0
	4,000,0	4,000,0	5,000,0	100,726	300,000
	4,000,0	4,000,0	5,000,0	285,999	676,000
	Thika	Thika	County Wide	Bibirioni ward, Limuru sub county.	Githungu ri ward, Githungu ri sub county
	Repair of office Kangoki Block	Rehabilitation of Kangoki Landfill	Solarisation of county facilities/ premises	Construction of Bibirioni level 4 hospital	Construction of Githunguri level 4 hospital
And Complia nce	Environ mental Manage ment And Complia	Environ mental Manage ment And Complia	Climate Change And Renewab Ie Energy	Health	Health
	19	20	21	22	23

Ongoing	Ongoing	Ongoing	Ongoing	Ongoing	Ongoing	Pending	Complet
COK	COK	COK	COK	COK	COK	COK	COK
55%	85%	95%	95%	65%	%08	20%	100%
0	223,516,365	270,725,815	201,000,000	0	0	0	0
0	0	0	0	0	0	0	8,270,
64,723,	40,000,	81,968,	89,091, 482	37,967, 210	41,000,	38,815, 874	13,350,
211,723	191,807	220,283	160,740	37,967, 210	41,000,	58,815,	13,331,
Kikuyu ward, Kikuyu sub	Lari/Kire nga ward, Lari sub county	Kabete ward	Tigoni/N gecha	Nachu ward	Biashara ward, Ruiru	Ng'enda ward	Juja ward, Juja
Construction of Kikuyu level 4 hospital,	Construction of wards in Lari level 4 hospital	Construction of 4- storeyesd type medical ward block at Wangige level 4 hospital	Construction of 4- storeyesd type medical ward block at Tigoni level 4 hospital	Construction offsolation wards at Lusigeti level 4	Construction of a central medical store at Ruiru level 4 hospital	Construction of modern funeral home at Gatundu level 5 hospital- builders works	Construction of perimeter wall at
Health	Health	Health	Health	Health	Health	Health	Health
24	25	26	27	28	29	30	31

		Gachororo health centre	subcounn ty						
		Other programs		278,716	278,716				
32	Health	under fif fund	County	,764	,764	0	%0	GOK	Pending

### d) 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 increase in the number of patients accessing services on daily basis and the value for money achieved.

### Agriculture, Livestock and Fisheries

Value addition to various farm products such as milk and bananas has led to increased income to the farmers. This has been possible through offering extension services which has 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. The cultural dances make youth active and reduce idling hence reducing crime.

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### e) Challenges of Strategic Objectives for The County

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

- Delays in release of funds from the exchequer have resulted in delays in implementation of development projects.
- Inadequate financial resources coupled with accumulated pending bills that took the first charge in the approved budget thus affecting implementation of development Programs and projects in the current financial year
- Low awareness of public private partnership in the County.
- Low level of awareness of county plans, Acts and Policies by the public.
- Lack of relevant policies by some departments thus hindering continuity in service delivery,
- Missing revenue targets thus affecting implementation of programs and projects
- Erratic weather conditions affecting crop production
- Disparate reporting systems (iHRIS, LMIS, DHIS-2, EMRS etc.) that are underfunded and lack adequate capacity to analyze major health issues.

### The LHPP & MAUD Department specific challenges:

- Inadequate staff capacity.
- Insufficient Survey equipment
- Delay in data sharing from the Ministry of Lands i.e Lands registries and Survey of Kenya.
- Unreliable electronic development application processing management system (EDAMS)
- Lack of Personnel Protective Equipment (safety helmets, high visibility jackets) for Department field officers
  - Suspension of the new rating regime via executive order
- Implementation of a system that is not comprehensive in regards to property rating data
- Encroachment on road way-leaves, delay in relocation of Utility services in projects

implementation

Lack of proper mechanism for handling complains and dispute from Project Affected Persons
 (PAPs) leading to delay of dispute resolutions.

 Delayed response to requests from other Government agencies where there issues of overlap of scope of works (e.g. KENHA, KERRA, Nairobi Water & Sewerage Company, etc)

Inadequate civic education on government policies and programme

• High cost of building materials affecting social and affordable housing

County's future outlook

In the financial year 2023/2024 the county has a proposed budget of 37.764billion a planned budget of 20.616 billion with health, roads and finance department getting the highest allocations.

f) Key risk management strategies applied by the County Executive

The county 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.

Ms. Nancy Kirumba

**CECM Finance, ICT and Economic Planning** 

County Government of Kiambu

Date 25th October 2023

### 4. Statement of Management Responsibilities

Section 166 of the Public Finance Management Act, 2012 requires that, at the end of each quarter, the County Treasury shall prepare financial statements of each County Government entity, receiver of revenue and consolidated financial statements for all County Government entities 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 Government's financial statements, which give a true and fair view of the state of affairs of the County Government for and as at the end of the period ended September 30, 2023 This responsibility includes:

- (i) Maintaining adequate financial management arrangements and ensuring that these continue to be effective throughout the reporting period;
- (ii) Maintaining proper accounting records, which disclose with reasonable accuracy at any time the financial position of the county government;
- (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 government;
- (v) selecting and applying appropriate accounting policies; and
- (vi) Making accounting estimates that are reasonable in the circumstances.

The CEC member for Finance and Economic planning accepts responsibility for the County Government's financial statements, which have been prepared on the Cash Basis Method of Financial Reporting, using appropriate accounting policies in accordance with International Public County Government of Kiambu Kiambu County Executive

For the period ended September 30, 2023

Statement Of Management Responsibilities (Continued)

Sector Accounting Standards (IPSAS). The CEC member for Finance and Economic planning is of the

opinion that the County Government's financial statements gives a true and fair view of the state of the

County Government's transactions during the period ended September 30, 2023, and of its financial

position as at that date.

The CEC member for finance further confirms the completeness of the accounting records maintained

for the County Government which have been relied upon in the preparation of the financial statements as

well as the adequacy of the systems of internal financial control.

The CEC member for Finance and Economic planning confirms that the County Government has

complied fully with applicable Government Regulations and the terms of external financing covenants

(where applicable), and that the County Government's funds received during the quarter 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 Government'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 Government's financial statements were approved and signed by the CEC member for

finance on 25th October 2023

Ms. Nancy Kirumba

**CECM Finance, ICT and Economic Planning** 

County Government of Kiambu

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# 5. Statement of Receipts And Payments For The Period Ended 30th September 2023

		Period ended Sep 2023	Period ended Sep 2022
	Notes	Kshs	Kshs
Receipts			
Transfers from the CRF	1	2,706,889,790	1,878,813,113
Miscellaneous receipts	2A	0	0
Appropriation in Aid - Health Facility Improvement Fund (AIA - FIF)	2B	313,115,841	224,521,315
Total receipts		3,020,005,631	2,103,334,428
Payments			
Compensation of employees	3	1,852,173,688	2,108,964,418
Use of goods and services	4	241,084,811	174,109,511
Subsidies	5	0	0
Transfers to other government entities	6A	1,559,400	108,472,662
Appropriation in Aid - Health Facility Improvement Fund (AIA - FIF)	6B	313,115,841	224,521,315
Other grants and transfers	7	200,000,000	0
Social security benefits	8	3,693,339	75,000
Acquisition of assets	9	222,523,738	22,726,590
Finance costs, including loan interest	10	0	0
Repayment of principal on domestic & foreign Borrowing	11	0	0
Other payments	12A	0	0
Other Unclassified Payments**	12B	179,379,990	
<b>Total payments</b>		3,013,530,807	2,638,869,496
Surplus/deficit		6,474,824	(535,535,068)

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 25<sup>th</sup> October 2023 and signed by:

Chief Officer - Finance & Economic Planning.

Name: CPA William Kimani

ICPAK No. 6066

Head of Accounting Services

Name: CPA Solomon Waweru

ICPAK M/NO. 14406

# 6. Statement Of Assets And Liabilities As At 30th September 2023

		Period ended Sep 2023	Period ended Sep 2022
	Notes	KShs	KShs
FINANCIAL ASSETS			
Cash and Cash Equivalents			
Bank Balances	13 A	189,705,021	293,046,237
Cash Balances	13 B	0	0
Total Cash and cash equivalents		189,705,021	293,046,237
Outstanding imprests and advances	14	63,860,101	9,498,176
<b>Total Financial Assets</b>		253,565,122	302,544,413
FINANCIAL LIABILITIES			
Deposits and retention	15	153,106,427	144,337,720
NET FINANCIAL ASSETS		100,458,694	158,206,694
REPRESENTED BY			
Fund balance b/fwd	16	43,044,570	104,986,547
Prior year adjustments	17	(11,570,603)	0
Surplus/Deficit for the period		6,474,824	(535,535,068)
NET FINANCIAL POSITION		37,948,792	(430,548,521)

The accounting policies and explanatory notes to these financial statements form an integral part of the financial statements. The entity financial statements were approved on 25th October 2023 and signed by:

Chief Officer - Finance & Economic Planning..

Name: CPA William Kimani

ICPAK No. 6066

Head of Accounting Services

Atwawen.

Name: CPA Solomon Waweru

ICPAK M/NO. 14406

# 7. Statement of Cash Flows For The Period Ended 30th September 2023

		Period ended Sep	Period ended Sep
		2023	2022
	Notes	Kshs	Kshs
Receipts from operating income			
Transfers from the CRF	1	2,706,889,790	1,878,813,113
Miscellaneous receipts	2A	0	0
Appropriation in Aid - Health Facility	an.		
Improvement Fund (AIA - FIF)	2B	313,115,841	224,521,315
Total receipts		3,020,005,631	2,103,334,428
Payments for operating expenses			
Compensation of employees	3	1,852,173,688	2,108,964,418
Use of goods and services	4	241,084,811	174,109,511
Subsidies	5	0	0
Transfers to other government units	6A	1,559,400	108,472,662
Appropriation in Aid - Health Facility			
Improvement Fund (AIA - FIF)	6B	313,115,841	224,521,315
Other grants and transfers	7	200,000,000	0
Social security benefits	8	3,693,339	75,000
Finance costs, including loan interest	10	0	0
Other payments	12A	0	0
Other Unclassified Payments**	12B	179,379,990	
Total payments		2,791,007,069	2,616,142,906
Net receipts/ (payments) from operations		228,998,562	(512,808,478)
Adjusted for:			
Prior year adjustments	17	(11,570,603)	0
Decrease/(increase) in outstanding imprests &			
advances	18	(53,229,741)	(8,471,556)
Increase/(decrease) in deposits and retention	19	1,181,787	0
Net cash flow from operating activities		165,380,006	(521,280,034)

Cash flow from investing activities			
Acquisition of assets	9	(222,523,738)	22,726,590
Net cash flows from investing activities		(222,523,738)	22,726,590
Cash flow from Financing activities			
Repayment of principal on domestic and			
foreign Borrowing	11	0	0
Net cash flow from financing activities		0	0
Net increase in cash and cash equivalents		(57,143,732)	(498,553,444)
Cash and cash equivalents at beginning of			
the year		184,338,850	1,011,961,312
Cash and cash equivalents at end of the			
year		127,195,118	513,407,868

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 25<sup>th</sup> October 2023 and signed by:

Chief Officer - Finance & Economic Planning.

Name: CPA William Kimani

ICPAK No. 6066

Head of Accounting Services

Name: CPA Solomon Waweru

Demanien

ICPAK M/NO. 14406

Statement of Comparison of Budget & Actual Amounts (Recurrent and Development Combined) for the Period ended 30th September 2023

•						
				Actual on		
Receipt/Expense Item	Original			Comparable	<b>Budget Utilization</b>	40 %
	Budget	Adjustments	Final Budget	Basis	Difference	Utilization
	а	p.	c=a+b	q	e=c-q	% 2/P=J
	Kshs	Kshs	Kshs	Kshs	Kshs	%
RECEIPTS						
	17,905,233,4					
Transfers from the CRF	41	0	17,905,233,441	2,706,889,790	15,198,343,651	15%
Miscellaneous receipts	0	0	0	0	0	
Other receipts -		4				
Appropriation in Aid -						
Health Facility						
Improvement Fund	2,096,339,89					
(AIA - FIF)	0	0	2,096,339,890	313,115,841	1,783,224,049	15%
Opening balance for						
Non-refundable bank	22					
balances in special						
purpose deposits						
accounts	0	0	0	31,473,969	-31,473,969	
Total Description	20,001,573,3					
I otal Keceipts	31	0	20,001,573,331	3,051,479,600	16,950,093,731	15%

Payments						
Compensation of	7,602,769,45					
employees	6	0	7,602,769,459	1,852,173,688	5,750,595,771	24%
Use of goods and	2,693,960,03					
services	<b>3</b> →	0	2,693,960,031	241,084,811	2,452,875,220	%6
Subsidies	0	0	0	0	0	%0
Transfers to other	1,553,614,74					
government units	7	0	1,553,614,747	1,559,400	1,552,055,347	%0
Other grants and						
transfers	200,000,000	0	200,000,000	200,000,000	0	100%
Social security benefits	125,104,624	0	125,104,624	3,693,339	121,411,285	3%
	5,699,784,58					
Acquisition of assets	0	0	5,699,784,580	222,523,738	5,477,260,842	4%
Finance costs, including						
loan interest	0	0	0	0	0	%0
Repayment of principal						
on borrowings	0	0	0	0	0	%0
Other payments	30,000,000	0	30,000,000	0	30,000,000	%0
Other Unclassified						
Payments**	0	0	0	179,379,990	(179,379,990)	
Appropriation in Aid -	2,096,339,89					
Health Facility	0	0	2,096,339,890	313,115,841	1,783,224,049	15%

Improvement Fund						
(AIA - FIF)						
	20,001,573,3					
Total Payments	31	0	20,001,573,331	3,013,530,807	16,988,042,524	15%
Surplus/(Deficit)	0	0	0	37,948,793	(37,948,793)	

There was nil supplementary budget during the period hence no budget changes.

Budget absorption in all categories apart from other grants and transfers (100%) was less than 25% as there were minimal operations at the start of the financial year.

The entity financial statements were approved on 25th October 2023 and signed by:

Chief Officer - Finance & Economic Planning.

Name: CPA William Kimani

ICPAK No. 6066

Head of Accounting Services

Carra Carra

Name: CPA Solomon Waweru

ICPAK M/NO. 14406

Statement of Comparison of Budget & Actual Amounts – Recurrent for the for the Period ended 30th September 2023

				Actual on	Budget	
Receipt/Expense Item	Original			Comparable	Utilization	JO %
	Budget	Adjustments	Final Budget	Basis	Difference	Utilization
	В	q	c=a+b	Þ	p-ɔ=ə	% 2/P=J
	Kshs	Kshs	Kshs	Kshs	Kshs	%
RECEIPTS						
Transfers from the CRF	11,239,433,733	0	11,239,433,733	2,527,264,381	8,712,169,352	22%
Miscellaneous receipts	0	0	0	0	0	
Other receipts - Appropriation						
in Aid - Health Facility						
Improvement Fund (AIA - FIF)	1,617,623,125	0	1,617,623,125	241,613,217	1,376,009,908	15%
Opening balance for Non-						13
refundable bank balances in						
SPA	0 ,	0	0	30,589,159	(30,589,159)	
Total Receipts	12,857,056,858	0	12,857,056,858	2,799,466,758	10,057,590,100	22%
Payments						
Compensation of employees	7,602,769,459	0	7,602,769,459	1,852,173,688	5,750,595,771	24%
Use of goods and services	2,536,960,031	0	2,536,960,031	241,084,811	2,295,875,220	10%
Subsidies	0	0	0	0	0	%0
Transfers to other government						
units	128,486,875	0	128,486,875	1,559,400	126,927,475	1%

Other grants and transfers	200,000,000	0	200,000,000	200,000,000	0	100%
Social security benefits	125,104,624	0	125,104,624	3,693,339	121,411,285	3%
Acquisition of assets	616,112,744	0	616,112,744	64,849,857	551,262,887	11%
Finance costs, including loan						
interest	0	0	0	0	0	%0
Repayment of principal on						
borrowings	0	0	0	0	0	%0
Other payments	30,000,000	0	30,000,000	0	30,000,000	%0
Other Unclassified Payments**	0	0	0	159,277,020	(159,277,020)	
Appropriation in Aid - Health						
Facility Improvement Fund						
(AIA - FIF)	1,617,623,125	0	1,617,623,125	241,613,217	1,376,009,908	15%
Total Payments	12,857,056,858	0	12,857,056,858	2,764,251,332	10,092,805,526	21%
Surplus/(Deficit)	0	0	0	35,215,425	(35,215,425)	%0

There was nil supplementary budget during the period hence no budget changes.

Budget absorption in all categories apart from other grants and transfers (100%) was less than 25% as there were minimal operations during the start of the financial year.

The entity financial statements were approved on 25th October 2023 and signed by:

Thief Officer - Finance ICT and Economic D

Chief Officer - Finance, ICT and Economic Planning.

Name: CPA William Kimani

ICPAK No. 6066

(Jamesuren)

Head of Accounting Services

Name: CPA Solomon Waweru

ICPAK M/NO. 14406

Statement of Comparison of Budget & Actual Amounts: Development for the for the Period ended 30th September 2023 10.

Receipt/Expense ItemOriginalRB udgetAdRECEIPTSKshsTransfers from the CRF6,665,799,708Miscellaneous receipts0Other receipts - Appropriation in Aid - Health Facility Improvement478,716,765Fund (AIA - FIF)478,716,765Opening balance for Non-refundable bank balances in special purpose deposits accounts e.g. DANIDA0Total Receipts7,144,516,473PaymentsPayments			Actual on	Budget	
Budget  a  Kshs  6,665,799,708  0  478,716,765			Comparable	Utilization	% Of
	Adjustments	Final Budget	Basis	Difference	Utilization
	р	c=a+b	p	p-o=e	% 2/P=J
	Kshs	Kshs	Kshs	Kshs	%
	0 8	6,665,799,708	179,625,409	6,486,174,299	3%
	0	0	0	0	
				V <sub>1</sub>	
			71,502,624		
	0	478,716,765		407,214,141	15%
NEW COLUMN					
eipts	0	0	884,809	-884,809	
Payments	3 0	7,144,516,473	252,012,842	6,892,503,631	4%
Compensation of employees 0	0	0	0	0	%0
Use of goods and services 157,000,000	0	157,000,000	0	157,000,000	%0
Subsidies 0	0	0	0	0	%0
Transfers to other government units 1,425,127,872	2 0	1,425,127,872	0	1,425,127,872	%0

For the period ended September 30, 2023 County Government of Kiambu Kiambu County Executive

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	0	5,083,671,836	157,673,880	4,925,997,956	3%
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
Other Unclassified Payments**	0	0	0	20,102,971	(20,102,971)	%0
Appropriation in Aid - Health						
Facility Improvement Fund (AIA -						
FIF)	478,716,765	0	478,716,765	71,502,624	407,214,141	15%
Total Payments	7,144,516,473	0	7,144,516,473	249,279,475	6,895,236,998	3%
Surplus/(Deficit)	0	0	0	2,733,367	(2,733,367)	%0

There was nil supplementary budget during the period hence no budget changes.

There was under-utilization of most of funds as most of projects are in the procurement stage and delay in exchequer releases during the period.

The entity financial statements were approved on 25<sup>th</sup> October 2023 and signed by:

Chief Officer - Finance and Economic Planning.

Name: CPA William Kimani

ICPAK No. 6066

Head of Accounting Services (Secretary)

Name: CPA Solomon Waweru

ICPAK M/NO. 14406

### **Significant Accounting Policies**

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

### Statement of compliance and basis of preparation 1.

The financial statements have been prepared in accordance with Cash-basis IPSAS financial reporting under the cash basis of accounting, as prescribed by the PSASB and set out in the accounting policy notes below. This cash basis of accounting has been supplemented with accounting for; a) receivables that include imprests and salary advances and b) payables that include deposits and retention.

The receivables and payables are disclosed in the Statement of Assets and Liabilities.

The financial statements are presented in Kenya Shillings, which is the functional and reporting currency of the entity all values are rounded to the nearest Kenya Shilling. The accounting policies adopted have been consistently applied to all the quarters presented. The financial statements comply with and conform to the form of presentation prescribed by PSASB.

### Reporting entity 2.

The financial statements are for the Kiambu County Government Executive. The financial statements encompass the reporting entity as specified under section 166 of the PFM Act 2012.

### 3. Recognition of receipts and payments

### a) Recognition of receipts

The County Government recognizes all receipts from the various sources when the event occurs and the related cash has actually been received by the Government.

### i) Transfers from the Exchequer

Transfer from Exchequer 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 notified to the receiving entity.

Significant Accounting Policies (Continued)

ii) External Assistance

External assistance is received through grants and loans from multilateral and bilateral development partners.

**Donations** and grants

Grants and donations shall be recognized in the books of accounts when cash is received. Cash is considered as received when a payment advice is received by the recipient entity or by the beneficiary. In case of grant/donation in kind, such grants are recorded upon receipt of the grant item and upon determination of the value. The date of the transaction is the value date indicated on the payment advice.

Proceeds from borrowing.

Borrowing includes Treasury bill, treasury bonds, corporate bonds; sovereign bonds and external loans acquired by the entity or any other debt the County Government may take on will be treated on cash basis and recognized as receipts during the quarter of receipt.

Undrawn external assistance

These are loans and grants at reporting date as specified in a binding agreement and relate to funding for projects currently under development where conditions have been satisfied or their ongoing satisfaction is highly likely, and the project is anticipated to continue to completion. During the quarter ended September 30, 2023, there were no instances of non-compliance with terms and conditions which have resulted in cancellation of external assistance loans.

iii) County Own Generated Receipts

These include Appropriation-in-Aid and relates to receipts such as trade licenses, cess, fees, property income among others generated by the County Government from its citizenry. These are recognized in the financial statements the time associated cash is received.

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**Significant Accounting Policies (Continued)** 

### iv) Returns to CRF Issues

These relate to unspent balances in the development, recurrent and deposit accounts at the end of the quarter which are returned to the County Revenue Fund (CRF) and appropriated through a supplementary budget to enable the County to spend funds. These funds are recognized once appropriated through a supplementary budget process.

### b) Recognition of payments

The entity recognizes all payments when the event occurs and the related cash has actually been paid out by the entity.

### i) Compensation of employees

Salaries and Wages, Allowances, Statutory Contribution 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. The stock of debt is disclosed as an annexure to the County consolidated financial statements. Significant Accounting Policies (Continued)

### 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.

### 4. In-kind contributions

In-kind contributions are donations that are made to the Kiambu 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, Kiambu County Government 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.

### 5. 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 quarter.

### 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.

### **Significant Accounting Policies (Continued)**

Amounts maintained in deposit bank accounts are restricted for use in refunding third party deposits. As at September 30, 2023, this amounted to Kshs 153,106,427 compared to Kshs 0.00 in Period ended Sep 2022. There were no restrictions on cash during the quarter.

### 6. Accounts Receivable

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 quarter 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.

### 7. Accounts Payable

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

### **Significant Accounting Policies (Continued)**

### 8. 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 entity fixed asset register a summary of which is provided as a memorandum to these financial statements.

**Significant Accounting Policies (Continued)** 

### 9. Pending bills

Pending bills consist of unpaid liabilities at the end of the financial quarter arising from contracted goods or services during the quarter or in past quarters. 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 Kiambu County Government Executive at the end of the quarter.

### 10. 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. Kiambu County Government 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 was no supplementary budget passed in the quarter. A high-level assessment of the Kiambu County Executive actual performance against the comparable budget for the financial quarter under review has been included in these financial statements.

### 11. Related party transactions

Related party transactions involve cash and in kind transactions with the National Government, National Government entities and County Government entities

# 12. Notes To The Financial Statements

# 1. Transfer from the CRF

	Period ended Sep 2023	Period ended Sep 2022
	Kshs	Kshs
Total exchequer releases for quarter 1	2,706,889,790	1,878,813,113
Total exchequer releases for quarter 2	0	0
Total exchequer releases for quarter 3	0	0
Total exchequer releases for quarter 4	0	0
Total	2,706,889,790	1,878,813,113

# 2. Other Receipts

### 2A. Miscellaneous Receipts

	Period ended Sep 2023	Period ended Sep 2022
	Kshs	Kshs
Tender Fees received	0	0
Other Receipts (Specify)	0	0
Total	0	0

# 2B. Appropriation in Aid - Health Facility Improvement Fund (AIA - FIF)

	Period ended Sep 2023	Period ended Sep 2022
	Kshs	Kshs
Other receipts - Appropriation in Aid - Health		
Facility Improvement Fund (AIA - FIF)	313,115,841	224,521,315
Total	313,115,841	224,521,315

# 3. Compensation of Employees

	Period ended Sep	Period ended Sep
	2023	2022
	KShs	KShs
Basic salaries of permanent employees	1,795,142,207	2,033,265,128
Basic wages of temporary employees	54,891,841	75,535,910
Personal allowances paid as part of salary	2,139,640	163,380
Personal allowances paid as reimbursements	0	0
Personal allowances provided in kind	0	0
Employer Contribution to compulsory National Social		
Schemes	0	0
Employer Contribution to Compulsory National health		
Insurance Schemes	0	0
Pension and other social security contributions	0	0
Social benefit schemes outside government	0	0
Other personnel payments	0	0
Total	1,852,173,688	2,108,964,418

# 4. Use Of Goods And Services

	Period ended Sep	Period ended Sep
	2023	2022
	KShs	KShs
Utilities, supplies and services	33,634,066	15,851,164
Communication, supplies and services	824,910	1,833,161
Domestic travel and subsistence	8,489,290	14,232,574
Foreign travel and subsistence	0	0
Printing, advertising and information supplies &		
services	1,806,508	9,680,235
Rentals of produced assets	0	13,665,358
Training expenses	7,103,746	1,119,400

Total	241,084,811	174,109,511
Routine maintenance – other assets	28,103,060	5,942,756
equipment	7,883,253	1,006,541
Routine maintenance – vehicles and other transport		
Other operating expenses (including bank charges)	31,703,583	10,930,610
Fuel, oil and lubricants	66,412,000	36,000,000
Office and general supplies and services	1,250,860	6,537,098
Specialized materials and services	38,312,444	0
Insurance costs	6,556,474	44,133,737
Hospitality supplies and services	9,004,617	13,176,877

# 5. Subsidies

	Period ended Sep	Period ended Sep
Description	2023	2022
	KShs	KShs
Subsidies to Public Corporations	0	0
Subsidies to Private Enterprises	0	0
Total	0	0

# 6. Transfer To Other Government Entities

# **6A Transfer To Other Government Entities**

Description	Period ended Sep 2023	Period ended Sep 2022
	KShs	KShs
Transfers to County Government entities	0	0
Other Current Transfers, Grants and Subsidies	1,559,400	6,138,500
Other Capital Grants and Trans	0	102,334,162
Transfers to Other Counties	0	0
Transfers to National Government entities	0	0
Transfer to the Council of Governors	0	0
Transfer to others	0	0

TOTAL	1,559,400	108,472,662
astiliar en la large par la proposa de la pr		

# 6B. Appropriation in Aid - Health Facility Improvement Fund (AIA - FIF)

	Period ended Sep 2023 KShs	Period ended Sep 2022 KShs
Other payments - Appropriation in Aid - Health		
Facility Improvement Fund (AIA - FIF)	313,115,841	224,521,315
Total	313,115,841	224,521,315

# 7. Other Grants and Other Payments

	Period ended Sep	Period ended Sep
	2023	2022
	KShs	KShs
Scholarships and other educational benefits	200,000,000	0
Emergency relief and refugee assistance	0	0
Subsidies to small businesses, cooperatives, and self		
employed	0	0
Total	200,000,000	0

# 8. Social Security Benefits

	Period ended Sep 2023	Period ended Sep 2022
	KShs	KShs
Social security benefits	3,693,339	75,000
Employer Social Benefits	0	0
Total	3,693,339	75,000

# Notes To The Financial Statements (Continued)

# 9. Acquisition of Assets

	Period ended Sep	Period ended Sep
Non- Financial Assets	2023	2022
	KShs	KShs
Purchase of Buildings	0	0
Construction of Buildings	0	0
Refurbishment of Buildings	0	0
Construction of Roads	47,518,145	0
Construction and Civil Works	17,121,795	0
Overhaul and Refurbishment of Construction and		
Civil Works	0	0
Purchase of Vehicles and Other Transport Equipment	23,000,000	0
Overhaul of Vehicles and Other Transport Equipment	0	0
Purchase of Household Furniture and Institutional		
Equipment	4,472,830	0
Purchase of Office Furniture and General Equipment	0	0
Purchase of Specialized Plant, Equipment and		
Machinery	0	0
Rehabilitation and Renovation of Plant, Machinery		
and Equip.	0	0
Purchase of Certified Seeds, Breeding Stock and Live		
Animals	3,844,000	0
Research, Studies, Project Preparation, Design &		
Supervision	0	0
Rehabilitation of Civil Works	0	0
Acquisition of Strategic Stocks and commodities	0	0
Acquisition of Land	0	0
Acquisition of Intangible Assets	0	0
Other Domestic Accounts Payables	126,566,969	22,726,590
Total acquisition of non- financial assets	222,523,738	22,726,590

Total acquisition of assets	222,523,738	22,726,590
Total acquisition of financial assets	0	0
Domestic Lending and On-lending		
Domestic Public Financial Institutions	0	0
Domestic Public Non-Financial Enterprises	0	0
Financial Assets		=-1

# 10. Finance Costs, Including Loan Interest

	Period ended Sep 2023	Period ended Sep 2022
	KShs	KShs
Interest Payments on Foreign Borrowings	0	0
Interest Payments on Guaranteed Debt Taken		
over by Govt	0	0
Interest on Domestic Borrowings (Non-Govt)	0	0
Interest on Borrowings from Other Government		
Units	0	0
Total	0	0

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

	Period ended Sep 2023	Period ended Sep 2022
	KShs	KShs
Repayments on Borrowings from Domestic	0	0
Principal Repayments on Guaranteed Debt		
Taken over by Government	0	0
Repayments on Borrowings from Other		
Domestic Creditors	0	0
Repayment of Principal from Foreign Lending		
& On – Lending	0	0
Total	0	0

### Notes To The Financial Statements (Continued)

### 12. Other Payments

	Period ended Sep 2023	Period ended Sep 2022
	KShs	KShs
Budget Reserves	0	0
Civil Contingency Reserves	0	0
Other payments	0	0
Total	0	0

### 12B. Other Unclassified Payments\*\*

	Period ended Sep 2023	Period ended Sep 2022
	KShs	KShs
Other Unclassified Payments**	179,379,990	0
Total	179,379,990	0

# Notes To The Financial Statements (Continued)

Other Unclassified Payments\*\*are as a result of new departmental coding whose payments have not been lined fully with the IFMIS categorization of expenditure. The county treasury is in communication with the National Treasury to have the same amended.

### 13. Cash and Bank Balances

### 13A. Bank Balances

Name of Bank, Account Name & currency	Account Number	Account Type	Period ended Sep 2023	Period ended Sep 2022
-			KShs	KShs
CBK- Kiambu County Recur-	1000017040			
Kes	9	Recurrent	6,329,989	1,276,740
CBK-Kiambu County Devt	1000017045	Developm		
Kes	7	ent	804,636	0

CBK - Kiambu County-Road	1000025083	Developm		
Maint. Levy Fund-Kes	6	ent	879,657	879,657
CBK -Kiambu County Special Purp. Health-Kes	1000336358	Recurrent	626	27,781,102
CBK- Kiambu County Special Purpose Educ-Kes	1000368648	Recurrent	5,148	5,148
CBK- Kiambu County Spec Purp Agricul-Kes	1000365919	Recurrent	1	110,216,402
CBK- Kiambu County Ke Urban Support Prog-Kes	1000370718	Developm ent	4	
CBK- Kiambu County Nutritional Intern. Project-Kes	1000533528	Recurrent	16,605,435	8,549,400
CBK- Kiambu County Primary Health Care-Kes	1000561262	Recurrent	130	69
CBK - Kiambu County Deposit	1000029914	Deposit	153,106,427	144,337,719
Cooperative Bank -Kiambu County Revenue Bank	1141371543 502	Receipt		
Kiambu County Grant Deposit	1000319755	Developm ent	0	
Kiambu county Agric Sec Dev S.Pro II	1000365908	Developm ent	0	
Kiambu County Climate Change SPA	1000543574	Developm ent	11,972,967	
commercial bank  Total		Imprest	189,705,021	293,046,237

### Notes To The Financial Statements (Continued)

#### 13B: Cash in Hand

	Period ended Sep 2023	Period ended Sep 2022
	KShs	KShs
Cash in Hand – Held in domestic currency	0	0
Cash in Hand – Held in foreign currency	0	0
Total	0	0

### Cash in hand should also be analyzed as follows:

	Period ended Sep 2023	Period ended Sep 2022
	KShs	KShs
Location 1	0	0
Location 2	0	0
Total	0	0

### 14. Outstanding Imprests and Advances

Description	Period ended Sep 2023	Period ended Sep 2022
	KShs	KShs
Government Imprests	63,860,101	9,498,176
Salary Advance	0	0
Clearance accounts	0	0
Total	63,860,101	9,498,176

# 14 A. Breakdown Of Imprest and Advances

Breakdown of imprest and salary advance per department	Period ended Sep 2023	Period ended Sep 2022
Imprest	KShs	KShs
County Executive	11,423,659	3,450,900
County Public Service Board	1,289,400	324,800
Finance,ICT and Economic Planning	8,551,300	2,889,900
Water, Energy, Environment and Natural Resources	3,195,930	1,093,000

Grand Total	63,860,101	9,498,176
Sub-Total	0	0
Nil	0	0
Nil	0	0
Salary advance		
Sub-Total	63,860,101	9,498,176
Trade Tourism Industrialization and Investment	1,710,800	200,000
Administration and Urban Development	5,163,285	100,000
Lands, Housing, Physical Planning, Municipal		
Youth Affairs, Sports and Communication	3,747,390	200,000
Education Gender Culture and Social Services	14,621,520	192,000
Agriculture Livestock and Cooperatives	4,276,500	200,000
Administration and Public Service	3,750,227	247,576
Roads, Transport and Public Works	5,203,590	500,000
Health Services	926,500	100,000

# 15. Deposits And Retention

	Period ended Sep 2023	Period ended Sep 2022
	KShs	KShs
Deposits	. 0	144,337,720
Retention monies	153,106,427	0
Total	153,106,427	144,337,720

# 16. Fund Balance Brought Forward

	Period ended Sep 2023	Period ended Sep 2022
	KShs	KShs
Bank accounts	184,338,850	248,297,647
Cash in hand	0	0
Outstanding Imprests and advances	10,630,360	1,026,620
Deposits and Retention	(151,924,640)	(144,337,720)
Total	43,044,570	104,986,547

### Notes To The Financial Statements (Continued)

### 17. Period ended Sep 2022Adjustments

	Balance b/f For Previous FY audited financial statements	Adjustments during the Quarter relating to prior periods	Adjusted ** Balance b/f For Previous FY
Description of the error	Kshs	Kshs	Kshs
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 retention	151,924,640	0	151,924,640
Others (specify)	0	0	0
	43,044,570	(11,570,603)	31,473,968

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

Description	Period ended Sep 2023	Period ended Sep 2022
	KShs	KShs
Imprest and Advances as at 1st July (A)	10,630,360	1,026,620
Imprest and Advances as at the end of the period		
(B)	63,860,101	9,498,176
Increase)/ Decrease in Imprest and Advances		
(C=(B-A))	(53,229,741)	(8,471,556)

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

Description	Period ended Sep 2023	Period ended Sep 2022
	KShs	KShs
Deposits and Retention s as at 1st July (A)	151,924,640	144,337,720
Deposits and Retention as at the end of the period		
(B)	153,106,427	144,337,720

Ingregge)/ Degreege in Imprest and Advances		
Increase)/ Decrease in Imprest and Advances		
(C=(B-A))	1,181,787	0

### 20. Other Important Disclosures

### 1: Pending Accounts Payable

	Balance b/f FY 2022/2023	Additions for the period	Paid during the period	Balance c/f	
Description	Kshs	Kshs	Kshs	Kshs	
Construction of buildings	2,150,077,092.00	0	0	2,150,077,092	
Construction of civil works	74,535,346.22	0	50,878,433	23,656,913	
Supply of goods	565,318,695.00	0	90,736,910	474,581,785	
Supply of services	1,061,210,387.00	0	17,741,158	1,043,469,229	
Total	3,851,141,520.22	0	159,356,501	3,691,785,019	

# 2: Pending Staff Payables

	Balance b/f FY FY 2022/2023	Additions for the period ended September 2023	Paid during the period ended September 2023	Balance c/f in the ended September 2023
Description	Kshs	Kshs	Kshs	Kshs
Senior management	0	0	0	0
Middle management	0	0	0	0
Unionisable				
employees	0	0	0	0
Others	2,984,835	2,984,835	0	2,984,835
Total	2,984,835	2,984,835	0	2,984,835

# OTHER IMPORTANT DISCLOSURES (Continued)

# 3: Other Pending Payables

	Balance b/f FY	Additions for	Paid during	Balance c/f in the
	2022/2023	the period	the period	ended September
		ended	ended	2023
		September 2023	September	
		- i iii	2023	
Description	Kshs	Kshs	Kshs	Kshs
Amounts due to				
National Government				
entities	0	0	0	0
Amounts due to County				
Government entities	1,981,565,951	0	0	1,981,565,951
Amounts due to third				1
parties	0	0	0	0
Total	1,981,565,951	0	0	1,981,565,951

# 21. ANNEXES

# ANNEX 1 – BREAKDOWN OF RECEIPTS AND PAYMENTS PER QUARTER

	Sep	Dec	Mar	Jun	Cumulative	Comparative
	Q1	02	63	Q4	Amount	Period ended Sep 2022
	Kshs	Kshs	Kshs	Kshs	Kshs	Kshs
RECEIPTS						
Transfers from CRF	2,706,889,790				2,706,889,790	1,933,391,741
Appropriation in Aid - Health Facility Improvement Fund						
(AIA - FIF)	313,115,841				313,115,841	224,521,315
Other Receipts	0				0	0
TOTAL RECEIPTS	3,020,005,631				3,020,005,631	2,157,913,056
PAYMENTS						
Compensation of Employees	1,852,173,688				1,852,173,688	2,108,964,417
Use of goods and services	241,084,811				241,084,811	174,109,511
Subsidies	0				0	0
Transfers to Other Government Units	1,559,400				1,559,400	332,993,977
Other grants and transfers	200,000,000				200,000,000	0
Social Security Benefits	3,693,339				3,693,339	75,000
Acquisition of Assets	222,523,738				222,523,738	22,726,590
Finance Costs, including Loan Interest	0				0	0
Repayment of principal on Domestic and Foreign borrowing	0				0	0

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Appropriation in Aid - Health Facility Improvement Fund			
(AIA - FIF)	313,115,841	313,115,841	224,521,315
Other Unclassified Payments**	179,379,990	179,379,990	0
TOTAL PAYMENTS	3,013,530,807	3,013,530,807	2,863,390,810
SURPLUS/DEFICIT	6,474,824	6,474,824	(705,477,754)

ANNEX 2 - ANALYSIS OF TRANSFERS FROM THE CRF

		Quarter	Quarter	Quarter	
	Quarter 1	2	3	4	Total
	(Kshs)	(Kshs)	(Kshs)	(Kshs)	(Kshs)
Equitable Share	2,706,889,790				2,706,889,790
Level 5 Hospitals	0				0
Road Maintenance Levy	0				0
Covid-19	0				0
Development of Youth Polytechnics-State Department of TVETS	0				0
User Fees Foregone -Ministry of Health	0				0
World Bank -Transforming Health Systems for Universal Care					
Project (THUSP)-Ministry of Health	0				0
Word Bank-NARIGP-State Department of Crop Development	0				0
World Bank Kenya Climate Smart Agriculture (KCSAP) -State					
Department of Crop Development	0				0
DANIDA Grant -Primary Health care in devolved context -					
Ministry of Health	0				0
IDA (World Bank) Credit: Water & Sanitation Development					
Project (WSDP)-Min. Water, Sanitation, and Irrigation	0				0
SIDA Agricultural Sector Development Support Programme II					
(ASDSP II)-State Department of Crop Development	0				0

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Word Bank-Emergency Locust Response Project (ILRP) State			
Department of Crop Development	0		0
Word Bank-Kenya Informal settlement improvement project			
(KISIP 11)-State Department of Housing & Urban Development	0		0
UNFPA-9th County Programme Implementation -Ministry of			
Health	0		0
EU Grant (Instruments for Devolution Advice and Support-			
(IDEAS)-State Department of Devolution	0		0
KfW German Development Bank- Drought Resilience			
Programme in Northern Kenya (DRPNK)-Min. Water, Sanitation,			
and Irrigation	0		0
IDA World Bank National Agricultural Value Chain			
Development Project (NAVCDP) -State Department of Crop			
Development	0		0
(IDA) World Bank Credit-Financing localy Led climate			
programme (FFLoCA)1 CCIS Grant State Department of	0		0
Total	2,706,889,790		2,706,889,790

ANNEX 3 - ANALYSIS OF PENDING BILLS

Supplier of Goods or	Original	Partic	Date	Amount Paid	Outstanding	Outstanding	Comm
Services	Amount	ulars	Contracted	To-Date	Balance	Balance	ents
					for the neriod	prior year	
					norrad ann ior	audited	
	А		В	C	d=a-c		
Construction of			Voniona				
buildings	2,150,077,092	0	v allous	0	2,150,077,092		
Sub-Total	2,150,077,092	0	Various	0	2,150,077,092		
Construction of civil			17				
works	74,535,346	0	various	50,878,433	23,656,913		
Sub-Total	74,535,346	0	Various	50,878,433	23,656,913		
Supply of goods	565,318,695	0	Various	90,736,910	474,581,785		
Sub-Total	565,318,695	0	Various	90,736,910	474,581,785		
Supply of services	1,061,210,387	0	Various	17,741,158	1,043,469,229		
Sub-Total	1,061,210,387	0	Various	17,741,158	1,043,469,229		
Grand Total	3,851,141,520	0	Various	159,356,501	3,691,785,019		
							The second secon

For the period ended September 30, 2023 County Government of Kiambu Kiambu County Executive

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ANNEX 4 - ANALYSIS OF STAFF PENDING BILLS

		1000			Outstanding	Outstanding	
	Ş	Date	Original	Amount Daid To	Balance	Balance	Comments
Name of Staff	Job Group	Fayable	Amount	raid 10-	for the	prior year	
		Contracted		Date	period	audited	
			а	q	c=a-p		
Senior Management	0	0	0	0	0		
1,							
2.							
3.							
Sub-Total	0	0	0	0	0		
Middle Management							
4.							
5.							
6.							
Sub-Total	0	0	0	0	0		
Unionisable Employees							
7.							
8.							
9.							
Sub-Total	0	0	0	0	0		

Others (specify) 10. 11. Sub-Total various Grand Total various	2,984,835.00	2,984,835.00	
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ANNEX 5- ANALYSIS OF OTHER PENDING BILLS

	Brief			Amou	Outstanding	Outstanding	
*	Transacti	Date	Original	nt	Balance	Balance	Commen
Name	on	Contract	Original	Paid		Previous year	ts
	Descriptio	7		T0-	for the period	andited	
	п	2		Date			
			a	p	c=a-b		
Amounts due to National Govt							
Entities							
1.							
2.				4			
3.							
Sub-Total							
Amounts due to County Govt	FIF ,NHIF	Varions	1,981,565,951	0	1,981,565,951	1,981,565,951	
Entities	rebates	100 MIN TO THE TOTAL THE T					
4.							
5.							
6.							
	FIF,NHI						
Sub-Total	F rebates	Various	1,981,565,951.	ť	1,981,565,951.	1,981,565,951.	
			00		00	00	

										1,981,565,951.	00
									-	1,981,565,951. 1,981,565,951.	00
										I)	
										Various 1,981,565,951.	00
									FIF, NHI	F rebates	
Amounts due to Third Parties	7.	8.	9.	Sub-Total	Others (specify)	10.	11.	Sub-Total		Grand Total	

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ANNEX 6 – NON- CURRENT ASSETS REGISTER

			Disposals	Transfers	
	Historical Cost	Additions during	during the	in/(out) during	Historical Cost
	b/f	the period	period	the period	c/f
Asset class	(Kshs)	(Kshs)	(Kshs		(Kshs)
	Previous Year				Current period
Land	995,175,384	0	0	0	995,175,384
Buildings and structures	2,426,031,091	0	0	0	2,426,031,091
Transport equipment	1,194,271,075	23,000,000	0	0	1,217,271,075
Office equipment, furniture and					
fittings	222,086,893	4,472,830	0	0	226,559,723
ICT Equipment	126,236,833	0	0	0	126,236,833
Machinery and Equipment	593,775,015	0	0	0	593,775,015
Biological assets	0	0	0	0	0
Infrastructure Assets- Roads, Rails	0	0	0	0	0
Heritage and cultural assets	0	0	0	0	0
Intangible assets	290,000,000	0	0	0	290,000,000
Work in Progress	4,828,788,750	64,639,940	0	0	4,893,428,690
Total	10,676,365,041	92,112,769	0	0	10,768,477,810

2.