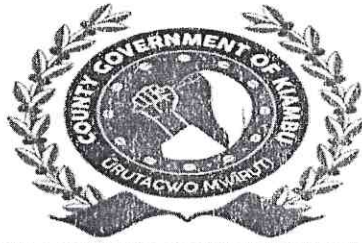


Q4



copy cec

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 111 (66)

30th July 2024

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



RE: SUBMISSION OF FINANCIAL AND NON-FINANCIAL INFORMATION FOR THE FINANCIAL YEAR 2023-2024 –KIAMBU COUNTY EXECUTIVE

Pursuant to PFM Act 2012 Sec. 166 (4), enclosed find financial and non - financial report for **Kiambu County Executive** for the year ended 30th June, 2024.

Thank you

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 2nd Floor,
P. O Box 1310 – 00200,
NAIROBI

Controller of Budget
P.O. Box 35616-00100
NAIROBI

County Budget Coordinator- Kiambu County

Chief Officer Finance ICT & Economic Planning



QL



COUNTY GOVERNMENT OF KIAMBU
QUARTERLY REPORT AND FINANCIAL STATEMENTS
FOR THE PERIOD ENDED

30th JUNE, 2024



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



1. 2. 3. 4. 5. 6. 7. 8. 9. 10.



Kiambu County Government - County Executive
Quarterly Report & Financial Statements
For the period ended June 30, 2024

TABLE OF CONTENTS

1. Acronyms and Glossary of Terms	iii
2. Key Entity Information and Management	viii
3. Foreword By The CECM For Finance And Economic Planning	xiv
f) Key risk management strategies applied by the County Executive	3
4. Statement of Management Responsibilities	4
5. Statement of Receipts and Payments for the period ended 30 th June 2024	6
6. Statement Of Assets And Liabilities As At 30 th June 2024	7
7. Statement of Cash Flows For The Period Ended 30 th June 2024	8
8. Statement of Comparison of Budget & Actual Amounts (Recurrent and Development Combined) for the period ended 30 th June 2024	10
9. Statement of Comparison of Budget & Actual Amounts – Recurrent for the Period ended 30 th June 2024	12
10. Statement of Comparison of Budget & Actual Amounts: Development for the Period ended 30 th June 2024	14
11. Budget Execution by Programmes and Sub-Programmes for the Period ended 30 th June 2024 ..	16
12. Significant Accounting Policies	27
13. Notes To The Financial Statements	32
20. Other Important Disclosures	41
21. Annexes	43

**Kiambu County Government - County Executive
Quarterly Report & Financial Statements
For the period ended June 30, 2024**

1. Acronyms and Glossary of Terms

a) Acronyms

ADP	Annual Development Plan
AFP	Acute Flaccid Paralysis
AI	Artificial Insemination
AIE	Authority To Incur Expenditure
AMREF	African Medical Research Foundation
AMS	Antimicrobial Stewardship
ASDSP	Agricultural Sector Development Support Programme
AWP	Annual Work Plan
AWWDA	Athi Water Works Development Agency
BEOC	Basic Emergency Obstetric Care
BFCI	Baby Friendly Community Initiative
BP	Blood Pressure
CA	County Assembly
CAPR	County Annual Performance Report
CARA	County Allocation of Revenue Act
CCCU	County Climate Change Unit
CCRI	Circular Cities and Regions Initiative
CDC	Center For Disease Control
CE	County Executive
CECM	County Executive Committee Member
CG	County Government
CHA	Community Health Assistant
CHMT	County Health Management Team
CHP	Community Health promoters
CHU	Community Health Unit
CIDP	County Integrated Development Plan
CMS	Central Medical Stores
CNTF	Ciliary Neurotrophic Factor
CPAC	County Public Accounts Committee
CPIC	County Public Investment Committee
CRA	Commission On Revenue Allocation
CRF	County Revenue Fund
CT	County Treasury
ECDE	Early Childhood Development and Education
ECDEs	Early Childhood Development and Education
EMONC	Emergency Obstetrics and Newborn Care
EOC	Emergency Operations Centre
FLLoCA	Financing Locally-Led Climate Action

Kiambu County Government - County Executive
Quarterly Report & Financial Statements
For the period ended June 30, 2024

GBV	<i>Gender Based Violence</i>
HCW	Health Care Worker
HDU	High Dependence Unit
HPT	Health Products Technologies
HPTs	Health Products and Technologies
HPTU	Health Products and Technologies Unit
ICU	Intensive Care Unit
IOPA	Intraoral Periapical Radiograph
IPSAS	International Public Sector Accounting Standards
KDSP	Kenya Devolution Support Programme
KEMSA	Kenya Medical Supplies Authority
KICOSCA	Kenya Inter County Sports and Cultural Association
KIICO	Kenya International Industrial Conference
KM	Kilometer
KUSP	Kenya Urban Support Programme
LAN	Local Area Network
LLINS	Long Lasting Insecticidal Nets
MCPR	Modern Contraceptive Prevalence Rate
MHM	Menstrual Health Management
MIYCN	Maternal, Infant, and Young Child Nutrition
MOU	Memorandum Of Understanding
MPDSR	Maternal And Perinatal Death Surveillance and Response
MSME	Micro, Small and Medium Enterprises
MTEF	Medium Term Expenditure Framework
MTP	Medium Term Plan
NCDs	Non-Communicable Diseases
NARIGP	National Agricultural & Rural Inclusive Growth Project
NASCOP	National AIDS and STI's Control Programme
NCPB	National Cereals and Produce Board
NEMA	National Environmental Management Authority
NEST	Newborn Essential Solution technologies
NGO	Non-Governmental Organization
NHIF	National Hospital Insurance Fund
NI	Nutrition Information
NMT	Non-Motorized Transport
NSNP	National Safety Net Programme
NT	National Treasury
OAG	Office Of the Auditor General
OCOB	Office Of the Controller of Budget
ODF	Open Defecation Free
OPCT	Older Persons Cash Transfer
OSR	Own Source Revenue

Kiambu County Government - County Executive
Quarterly Report & Financial Statements
For the period ended June 30, 2024

OVC	Orphans And Vulnerable Children
PBB	Programme Based Budget
PCN	Primary Care Network
PFM	Public Finance Management
PHCF	Policy Holders Compensation Fund
PHCN	Primary Health Care Networks
PHEOC	Public Health Emergency Operations Center
PHEOC	Public Health Emergency Operations Centre
PMTCT	Prevention of Mother to Child Transmission
PPP	Public Private Partnership
PPR	Peste Des Petits Ruminants
PSASB	Public Sector Accounting Standards Board
PSDP	Public Sector Development Programme
PWD	Persons With Disability
PWSD-CT	Persons With Severe Disability Cash Transfer
REA	Rural Electrification Authority
RH	Reproductive Health
RMNCAH	Reproductive, Maternal, Neonatal, Child and Adolescent Health
RRT	Rapid Response Team
RVF	Rift Valley Fever
SACCO	Savings And Credit Cooperative Organization
SCHMT	Sub-County Health Management Team
SCHMT	Sub County Health Management Team
SDG	Sustainable Development Goals
SDGs	Sustainable Development Goals
SETA	Sustainable Energy Technical Assistance
SHA	Social Health Authority
SHIF	Social Health Insurance Fund
SLM	Sustainable Land Management
SMEs	Small And Medium-Sized Enterprises
SPAC	Senate Public Account Committee
THSUCP	Transforming Health Care for Universal Health Coverage
TOT	Trainer of Trainers
TVET	Technical Vocational Education and Training
TWG	Technical Working Group
UHC	Universal Health Care
UNDP	United Nations Development Programme
UNICEF	United Nations Children Fund
VAS	Vitamin A Supplementation
VTC	Vocational Training Centre
VTCs	Vocational Training Centers
WASH	Water Sanitation and Hygiene

**Kiambu County Government - County Executive
Quarterly Report & Financial Statements
For the period ended June 30, 2024**

WB	World Bank
WSPs	Water Service Providers
YACH	Youth Advisory Council for Health

b) Glossary of Terms

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

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

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

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

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

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

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

Kiambu County Government - County Executive
Quarterly Report & Financial Statements
For the period ended June 30, 2024

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.

Kiambu County Government - County Executive
Quarterly Report & Financial Statements
For the period ended June 30, 2024

2. Key Entity Information and Management

(a) Background information

The County 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:

Kiambu 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	County Public Service Board	Provide overall policy and leadership direction to Kiambu county human resource function in the county public service
3	Finance, ICT and Economic Planning,	Management of County Treasury and Planning
4	Water, Energy, Environment and Natural Resources	Provision of water and sanitation services, environmental management, natural resource management and to enhance the resilience to climate change in the county.
5	Health Services	To provide/promote health care service delivery in the county
6	Roads, Transport and Public Works	Construction, maintenance and improving of county roads, bus parks and bridges to increase county and inter county connectivity.
7	Administration and Public Service	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 and enhance responsible and legal betting and gaming
8	Agriculture Livestock and Cooperatives	Overseeing County Agriculture, animal husbandry Fisheries and cooperative development
9	Education Gender Culture and Social Services	The Management of ECDEs and vocation training centers, social protection and welfare of the vulnerable members of the society and promotion of the creative industry

Kiambu County Government - County Executive
Quarterly Report & Financial Statements
For the period ended June 30, 2024

10	Youth Affairs, Sports and Communication	Formulation of a sports management legislative policy to govern sporting activities in the county and nurturing of sporting talent in the county. Overseeing construction, repair and rehabilitation of sporting facilities, training and funding of county teams, establishment of county sports Academy and sports trust fund.
11	Lands, Housing, Physical Planning, Municipal Administration and Urban Development	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.
12	Trade Tourism Industrialization and Investment	Promote investments in Trade, Tourism, investment and Industrialization by providing an enabling environment for sustainable socio-economic development in the County.

(b) Key Management Team

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

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

Kiambu County Government - County Executive
Quarterly Report & Financial Statements
For the period ended June 30, 2024

(c) Fiduciary Management

The key management personnel who held office during the financial period ended 30th June, 2024 and who had direct fiduciary responsibility were:

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

(d) Fiduciary Oversight Arrangements

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

The County Government of Kiambu has vibrant internal audit department and Public Account Investment Committees. The audit committee plays a very important role in the County Governance process. It is responsible for providing oversight over the organization's audit and

**Kiambu County Government - County Executive
Quarterly Report & Financial Statements
For the period ended June 30, 2024**

other areas involving financial management. The committee serves a key role in helping the county fulfil its fiduciary responsibilities in overseeing the county's finances.

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

The Sectoral Committees performs the following functions:

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

I. Budget and Appropriation Committee of the County Assembly of Kiambu:

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

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.9,777,949,458 were approved for withdrawal from CRF and transferred to County Executive operations accounts (Recurrent Kshs.12,869,683,881 and Development Kshs.3,570,300,526) and Kshs. 1,419,787,566 to County Assembly's Recurrent Account

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 International. Funds received from these partners were credited in the CRF account and transferred to Special Purposes Accounts as per specific agreements.

Kiambu County Government - County Executive
Quarterly Report & Financial Statements
For the period ended June 30, 2024

IV. Office of the Auditor General: Kiambu County Government Executive also prepared its annual financial and non-financial report for the FY2022-2023 which was audited by the Office of the Auditor General (OAG) by review of the existing internal control mechanisms and in compliance with the law and gave an opinion of the report.

- (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.
 4. Family Bank
Thika Branch
P.O.Box 354-0100
Thika

Kiambu County Government - County Executive
Quarterly Report & Financial Statements
For the period ended June 30, 2024

- (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

Kiambu County Government - County Executive
Quarterly Report & Financial Statements
For the period ended June 30, 2024

3. Foreword By The CECM For Finance And Economic Planning

This section gives the budget performance against actual amounts for the period ended 30th June, 2024, physical progress based on outputs, outcomes and impacts since establishment of county governments and status of the county flagship projects. In addition, it also gives an overview of value for money achievements, challenges encountered during the implementation of the identified objectives and key risks management strategies applied by the county.

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

The table below summarizes the budget performance against actual amounts per department during the reporting period ended 30th June, 2024;

Approved Budget performance against actual expenditure - Development & Recurrent Combined

Vote	Head	Approved Budget	Actual Expenditure	% of Utilization
4062	County Executive	401,228,125	363,190,488	91%
4063	County Public Service Board	87,510,971	69,711,298	80%
4064	Finance, Economic Planning And Ict	1,643,439,025	1,376,524,339	84%
4067	Water, Environment And Natural Resources	1,198,590,873	742,682,748	62%
4068	Health Services	8,416,876,827	7,117,804,107	85%
4073	Roads, Transport And Public Works	2,735,758,173	1,719,949,626	63%
4075	Administration And Public Service	1,057,457,962	911,544,705	86%
4077	Agriculture, Livestock And Cooperatives	1,801,384,912	1,066,270,341	59%
4078	Education, Gender, Culture, & Social Services	2,149,389,343	1,822,722,006	85%
4079	Youth Affairs, Sports And Communication	285,383,983	168,265,154	59%
4080	Lands, Housing, Physical Planning ,Municipal Administration And Urban Development	769,697,942	549,995,027	71%
4081	Trade, Tourism, Industrialization & Investment	912,151,816	291,535,759	32%
	Total County Executive	21,458,869,952	16,200,195,597	75%
4061	<i>Transfer to Kiambu County Assembly</i>	<i>1,755,986,518</i>	<i>1,419,787,566</i>	<i>81%</i>
	Grand Total	23,214,856,470	17,619,983,163	76%

Kiambu County Government - County Executive
Quarterly Report & Financial Statements
For the period ended June 30, 2024

Highest overall absorption was observed in departments with higher Proportion of non-discretionary recurrent costs such as County Executive department (91%) and Administration And Public Service (86%) whereas lowest overall absorption was recorded at departments such as Trade, Tourism, Industrialization & Investment (32%) and Agriculture, Livestock And Cooperatives (59%)

Approved Budget performance against actual expenditure - Recurrent

Vote	Head	Approved Budget	Actual Expenditure	% of Utilization
4062	County Executive	401,228,125	363,190,488	91%
4063	County Public Service Board	87,510,971	69,711,298	80%
4064	Finance, Economic Planning And Ict	1,501,473,007	1,323,836,269	88%
4067	Water, Environment And Natural Resources	570,432,148	512,202,749	90%
4068	Health Services	7,534,396,296	6,614,507,931	88%
4073	Roads, Transport And Public Works	749,109,521	654,864,119	87%
4075	Administration And Public Service	988,884,296	862,064,077	87%
4077	Agriculture, Livestock And Cooperatives	482,186,507	426,884,669	89%
4078	Education, Gender, Culture, & Social Services	1,558,953,068	1,369,851,113	88%
4079	Youth Affairs, Sports And Communication	159,393,228	133,175,516	84%
4080	Lands, Housing, Physical Planning ,Municipal Administration And Urban Development	406,227,109	293,610,077	72%
4081	Trade, Tourism, Industrialization & Investment	180,678,607	125,049,808	69%
	Total County Executive	14,620,472,883	12,748,948,113	87%
4061	<i>Transfer to Kiambu County Assembly</i>	<i>1,628,986,518</i>	<i>1,419,787,566</i>	<i>87%</i>
	Grand Total	15,961,742,255	9,016,752,158	56%

Kiambu County Government - County Executive
Quarterly Report & Financial Statements
For the period ended June 30, 2024

Approved Budget performance against actual expenditure - Development

Vote	Head	Approved Budget	Actual Expenditure	% of Utilization
4062	County Executive	0	0	0%
4063	County Public Service Board	0	0	0%
4064	Finance, Economic Planning And Ict	141,966,018	52,688,070	37%
4067	Water, Environment And Natural Resources	628,158,725	230,479,999	37%
4068	Health Services	882,480,531	503,296,176	57%
4073	Roads, Transport And Public Works	1,986,648,652	1,065,085,507	54%
4075	Administration And Public Service	68,573,666	49,480,628	72%
4077	Agriculture, Livestock And Cooperatives	1,319,198,405	639,385,672	48%
4078	Education, Gender, Culture, & Social Services	590,436,275	452,870,893	77%
4079	Youth Affairs, Sports And Communication	125,990,755	35,089,638	28%
4080	Lands, Housing, Physical Planning ,Municipal Administration And Urban Development	363,470,833	256,384,950	71%
4081	Trade, Tourism, Industrialization & Investment	731,473,209	166,485,951	23%
	Total County Executive	6,838,397,069	3,451,247,484	50%
4061	<i>Transfer to Kiambu County Assembly</i>	<i>127,000,000</i>	<i>0</i>	<i>0%</i>
	Grand Total	6,965,397,069	3,451,247,484	50%

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

County Executive

The department comprises of two directorates, administration (executive) 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, provides civic education and enhances public participation in governance whereas county attorney provides public legal services.

Kiambu County Government - County Executive
Quarterly Report & Financial Statements
For the period ended June 30, 2024

Summary of key achievements

During the period under review the department achieved the following:

- Provided of policy direction guidelines and statements through cabinet meetings, cabinet circulars and security interventions.
- Developed bills for submission to the County Assembly for approval.
- Held twelve No. of public participation forums
- Represented 400 No. of court cases
- Arbitrated five No. of court cases
- Held three No. of civic education forums
- Generated eight No. of memos

County Public Service Board

The County Public Service Board 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

- Successfully recruited and promoted 1,163 personnel
- Resolved 46 No of cases staff non-compliance successfully
- Strengthened of human resource services at the sub-county and departmental levels.

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. The department is responsible for the administration and enforcement of revenue laws, collection of statistical data needed for planning purposes, county budget implementation, monitoring and evaluation.

Summary of the Key Achievements

- Consolidated and submitted to the OAG the County Annual report for the year ended 30th June 2023 as per section 163 of the PFM Act 2012
- Co-ordinated preparation and submission of annual and quarterly financial statements for the, 6 municipalities and 14 level 4 and 5 County hospitals annual reports for the financial year ended 30th June 2023 and their quarterly financial statements for the financial year 2023/2024 to the relevant bodies.
- Prepared and submitted County established funds and County' expenditure returns for the Financial Year 2023/2024 to the Office of the Controller of Budget.
- Prepared various ad hoc reports requested by management and other oversight bodies such as the County Assembly, Controller of budget, Senate and KRA
- Maintained and regularly updated of County Assets and Liabilities registers.
- Partnered with Public Sector Accounting Standard Board and conducted 3 days inhouse training to officers from Hospitals, Municipalities, Funds and Financial Reporting Unit on various aspects of financial reporting
- Prepared & submitted CBROP and CFSP to County Assembly which sets out the broad strategic priorities and policy goals that guides the county government in preparing its budget for the next financial year and over the next medium term expenditure period.
- Offered guidance to the sector working groups on the preparation of MTEF sector reports which outlines the priority programmes to be implemented over the next MTEF period. (2024/25 – 2026/27)
- Finalized preparation of 3rd generation CIDP 2023/2024- 2027/2028 and prepared the County Annual Development Plan (CADP 2024/25).
- Continued with implementation of revenue enhancement initiatives such as Rapid Response Initiative which aimed at enhancing revenue collection
- Prepared the internal audit reports that helped in monitoring compliance to internal controls, setting standards and advising on governance and risk management.
- Upgraded Thika Data Center and operationalized Mwiki and Githurai ICT hubs.
- Started Enterprise Resource Planning system (ERP) and SDWAN projects which are ongoing

**Kiambu County Government - County Executive
Quarterly Report & Financial Statements
For the period ended June 30, 2024**

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 leader in environmental management, provision of water and sanitation services in Kenya

Summary of the Key Achievements

Directorate of Water & Sanitation

- Procured and laid 125KM pipes
- Procured 30 tanks for installation to institutions and special groups
- Operationalised six boreholes Riu-Nderi, Gitogothi, Gatina, Gathaithi, Thuita and Ikinu
- Rehabilitated seventeen public sanitation blocks
- Constructed six No. of new public sanitation facilities which are ongoing.

Directorate of Environment and Waste management

- Conducted county monthly environmental clean ups in all wards through the collaboration of Kiambu employees and residents.
- Rehabilitated and equipped two No. of offices
- Constructed one new office
- Held Kenasa and Climate Finance Trainings.
- Recruited casuals for El-Nino preparedness.
- Held 192 environmental awareness campaigns in all sub counties and public sensitization activities forums
- 166 Color coded waste collection bins purchased
- Procured tyres for fleet and plants
- Held six Environmental trainings

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 analysed data to help in development of a County Energy Plan in Households, county health facilities, SMEs, ECDEs, TVETs, and Institutions.
- Appointed 60 Ward planning and Development Committees
- Appointed Kiambu County Climate Change Steering committee and operationalized the Climate Change Unit.
- Held a multi-stakeholder meeting at Kiambu headquarters comprising of categories such as; Youth, PWD, Marginalized and minority to enrich the Kiambu County Climate Change Unit.
- 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

- Established and expanded three tree nurseries
- Rehabilitated and maintained Red Nova compound and county headquarters.
- Sensitized four groups of riparian land owners and farmers around Kamiti, Thika, Theta and Athi rivers.
- Transplanted 80,000 No. of tree and fruit seedlings in schools, churches, road reserves, farms and public space
- Grew 20,000 Number of trees/bamboo seedlings grown in rivers, wetlands and catchment areas

Health Services

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

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

Summary of the Key Achievements

Programme 1: Administration Planning and Support Services

Administration services

- Refurbished of 14 ambulances which involved branding and equipping
- Serviced and maintained of 14 ambulances and 13 utility vehicles

Health Infrastructure

- Completed of 10 stalled major projects all at various stages of completion
- Constructed of 12 New Level III Hospitals all at various stages of completion.
- Expanded and upgraded of 10 Lower-Level health facilities all at various stages of completion.
- Renovated and refurbished of 25 Health facilities all at various stages of completion,

HMIS

- Sensitized of 66 HCWs on the new revised HIV M&E data collection tools
- No of health facilities reporting in KHIS increased from 546 to 553
- Trained on 160 HCWs on nutrition data collection and reporting tools
- Done immunization data review meeting and also conducted immunization target setting

ICT

- Equipped all level 2 &3 facilities with ICT equipment
- Rolled out of E-chis. Which involve training and equipping 3,070 CHPs plus CHAS across the county
- Rolled out of spice training and equipped county personnel on use of spice in management of NCDs

Kiambu Afya

- Launched Kiambu Afya Care program in October 2023 for Kiambu residents targeting 100,000 households and are fully benefiting from the NHIF services.
- Undertook induction training in December 2023 to the Health Facility In-charges and Data clerks on the Hospital Insurance Claims system to manage and process NHIF claims.
- Supported health facilities with ICT infrastructure by equipping and digitization by distribution of Computers, Wi-Fi Routers and Printers to integrate modern technologies for efficient billing, claims processing, and communication with NHIF to enhance efficient service delivery.
- Transitioned all our Health facilities from Manual claims management to e-claim system for efficient, fast and accountable claims management system that has checks and controls in place

Programme 2: Curative and Rehabilitative Services

Non-Communicable Diseases (NCD)

- Did Weekly monitoring and reporting to NCD clinical services in the 42 NCD centers.
- Supported 6 facilities with digitalization through World Diabetes Foundation (WDF) which is Ongoing
- Trained of CHAs and CHPs on basic NCD modules.
- Did three-day training for two sub counties on the digital app spice and 40 HCWs trained as TOTs and 160 HCWs trained as end users and user rights given'
- Established of 3 additional NCD sites/centers.
- Did Virtual training on NCD tool for 36 HCWs in level 4 & 5 and distribution of the tools.
- Trained of 36 HCWs on type one diabetes.

Tobacco Control

- Sensitized 15,413 under 18 years against sale of tobacco products
- Sensitized 9,202 people against sale of single stick cigarettes
- Sensitized 6,468 people against display of tobacco products/cigarette packets

**Kiambu County Government - County Executive
Quarterly Report & Financial Statements
For the period ended June 30, 2024**

- Sensitized 9,106 people against exposure to 2nd hand smoke

Laboratory services

- Continuously supplied of lab commodities and reagents
- Procured of one blood gas analyzer
- Procured of 14 HbA1c analyzers/devices

Dental services

- Did Online training on matters oral health to 400 CHPs. The CHPS graduated during World Oral Health Day celebrations held on 20th March 2024 at Ndumberi stadium.
- Conducted Medical and dental camps at Ndumberi stadium where over 600 people attended

Radiology services

- Procured of 4 digital x-ray and 4 digital IOPA x-ray equipment

Child health

- Trained 8 health care workers from Kiambu Level 5 hospital on comprehensive management of small child and newborns.
- 1 County C.M.E on Perinatal mortality and Neonatal notification.
- Trained 36 sub county clinical officers, record officers and CHMT members on Integrated Management of Childhood Illness (IMNCI)
- IMNCI mentorship to 60 facilities across the county.
- Held training on Neonatal /Small Child Quality of care Standards.

Programme 3: Preventive and Promotive Health Services

Primary Health Care

- Sensitized of the County Executive (H.E Governor, CECM Health, COH) on Primary Care Network (PCN)
- Sensitized of 41 CHMT and 43 SCHMT members and 46 County Health Stakeholders on Primary Care Network (PCN)
- Established Juja and Lari PCNs whereby two (2) Baseline surveys were conducted and Baseline survey reports were disseminated to stakeholders in the respective Sub Counties
- Sensitized forty-eight (48) multidisciplinary team (MDT) staffs from Juja and Lari PCNs
- Conducted UHC/SHA Communication and Beneficiaries Engagement aimed at creating more understanding of the shift from NHIF to SHA, which happened in May 2024 through the collaboration with MOH/AMREF
- Conducted two (2) Focused Group Discussions (FGD) in Juja and Lari involving 12 community members each aimed at pretesting SHA (PHCF, SHIF & ECCIF) Information, Education and Communication (I.E.C) materials.

Environmental hygiene and sanitation

- Did surveillance on food and water quality whereby 258 water samples, 204 food samples and 37 fortification samples were taken to NPHL for analysis.
- Distributed 600,000 water treatment chemicals (AquaTabs) to the SC for domestic water treatment
- Did inspection for Facilities/ workplace risks and hazard assessment - on routine basis with a performance rate at 83.1%
- Held one-day sensitization on Integrated Pest Control (IPC) to support staff
- Inspected and cleared 52,506 food and non-food premises for licensing/ permit
- Vetted and approved of building plans - 223 residential plans, 176 commercial plans and 2 institutional plans during the year.

**Kiambu County Government - County Executive
Quarterly Report & Financial Statements
For the period ended June 30, 2024**

- Sensitized traders on Tobacco control services - TCA while the community was sensitized on dangers/ risks of active and passive smoking. IEC on smoker's body distributed in all the Sub counties

Reproductive Health (RH)

- Held two trainings on Emergency Obstetric and Newborn Care (EMoNC) mentors as county TOTs in the month of November, Emonc drills and mentorship have continued in all Comprehensive Emergency Obstetric and Newborn Care (CmONC) facilities
- Conducted monthly in facility mentors' meetings for Continuous Medical Education and Drills on Obstetric emergencies as per MOH curriculum
- Increased Consenting rate of prompts by Antenatal Care mothers by 1.8%
- Did Weekly monitoring of RH indicators as per facility enabling the department to make prompt interventions required to improve quality of services offered.
- Conducted targeted support supervision in facilities across the County from the nursing directorate
- Trained 9 TOTs on HIUD & Depot medroxyprogesterone acetate (DMPA)-Sub Counties to roll out the new FP methods across the County
- Trained 30 HCPs on RTM (Remote temperature Monitoring) to strengthen cold chain management through the support from Tealeaf and all sub county stores were installed with RTM devices CTX-5
- Did Support supervision on covid 19 vaccination integrations in October/ November which was supported by WHO in all immunizing facilities
- Conducted 301 Outreaches on HPV and Covid 19 vaccination

Immunization

- 63,370, (96.15%) of children under 1 year received BCG, 63011, (95.63%) of children under 1 year received birth dose polio, 61,086 (92.69%) of children under 1 year received Pentavalent 1 vaccine, 60,085 (91.17%) of children under 1 year received Penta 3 vaccine while 62,940 (95.52%) of children under 1 year received measles and Rubella vaccine
- Immunized fully 59,918 (90.93%) of children

Community health services

- Issued all the 3,070 CHPs with the CHPs kits and mobile phones
- Trained the 3070 CHPs were on electronic Community health information systems (eCHIS).
- Trained 300 CHPs and 65 CHAs on the Basic module for community health and 40 CHP trained on BFCI implementation
- Conducted 715 community dialogues and 2,127 action days
- Trained on Maternal child health 33 CHAs were
- Traced and linked back to care 515 TB interrupters defaulters
- Visited 673,152 households for health promotion messages
- Traced and linked back to care 848 immunization defaulters
- Identified 904 under 5s with red MUAC (SAM) were referred and linked to care.
- Screened 276,474 community members with eye conditions courtesy of CBM

School health programme

- Screened 63,634 pupils for eye related conditions
- Reached 25,155 pupils during the eye treatment outreach
- Conducted 521 health promotions sessions in different schools
- Dewormed 338,607 school going children
- Inspected 401 schools on compliance with the public health laws
- Reached 60 Schools with targeted Adolescent Reproductive Health (ARH) messages
- Sensitized 114 teachers on Menstrual Health Management (MHM)
- Sensitized 48 Schools on MHM and 12 schools supported with MHM products

Adolescent Health

- Trained 39 Adolescent peer counsellors (3 on Adolescent reproductive Health TOTs
- Established One adolescent Youth friendly center which is utilized by the Adolescents and young people (AYP)
- Sensitized 1,032 AYP on triple threats (SGBV, HIV and teenage pregnancies)

Kiambu County Government - County Executive
Quarterly Report & Financial Statements
For the period ended June 30, 2024

- Sensitized 16 girls in the youth correctional centers(Kirigiti) on Menstrual Health Management (MHM) and supported with dignity packs
- Trained ten healthcare workers as Adolescent Sexual Reproductive Health (ASRH) TOTs

Malaria control

- Conducted three days Social Behaviour Change (SBC) dissemination in June 2024 aimed at addressing barriers to the utilization of available malaria control interventions at all levels
- Conducted two supervisions of Data Quality Assessment of malaria across the 12 sub-counties
- Conducted one Data Quality Improvement Plan in KIST College involving 4 cadres (SCHRIO, SCMCC, SCMLC, and SC) per Sub County
- Distributed long-lasting insecticidal nets (LLINs) in the 5 sub counties Juja, Gatundu South, Gatundu North, Ruiru and Thika for the pregnant women and children under 1 year
- Conducted two malaria case management mentorships for uncomplicated malaria and severe malaria across the 12 sub counties (Dec 2023 and March 2024)

Tuberculosis

- Diagnosed 4,579 new TB patients and all the patients diagnosed were tested for HIV and 906 were HIV positive and were started on Anti-retroviral therapy (ART')
- Treated 416 previous clients were restarted on TB treatment
- A total of 2784 clients were put on TB Preventive Therapy 429 of them being health care workers
- Visited 513 households for TB contact tracing where 11 contacts were identified to have TB
- Did TB screening to 17 police station where 82,781 remandees, police officers, families and visitors were screened for TB with 309 TB cases being identified
- Sensitized 30 police liaison offers on TB to help in TB screening in police stations
- Trained 180 HCWs on paediatric TB and 25 HCW from Faith based organizations were trained on integrated TB and 25 HCWS trained on Drug resistant TB
- Sensitized 492 HCWs were on the new short-term regimes for Drug resistant TB
- Sensitized 36 HCWs on paediatrics short term regimes

Kiambu County Government - County Executive
Quarterly Report & Financial Statements
For the period ended June 30, 2024

- Held 12 Multidrug-resistant (MDR) county review meetings to review the 28 Drug Resistant (DR) patients and 12 MDR support group meetings held with all the 28 DR TB patients
- Conducted 12 outreaches at the Sub Counties
- Offered Support supervision for TB facilities conducted at both county and sub county levels

HIV Care and Treatment

- Dropped the County HIV positivity to 1.1% from 1.6% in 2022/2023. Limuru, Githunguri and Kikuyu sub counties had high rates, 2.0%, 1.5% and 1.5% respectively.
- Retention of all clients in care improved from 82% to 87% with all sub counties having a retention of above 80%. Prevention of Mother to Child Transmission (PMTCT) retention also increased from 92% in the last financial year to 94%.
- Did Clinical/TB Mentorship to 11 sub counties
- Held the first ever LAKATI Best Practice forum in JKUAT-AICAD to showcase the integration models in the 5 (Five) LAKATI Counties (Kiambu, Murang'a, Nyeri, Nyandarua and Kirinyaga)
- Held 5-day PMTCT training to the SCRH and the high-volume facility NSM to eliminate the 3 diseases (HIV, Syphilis and Hepatitis)

Community HIV programs

- Reached 53,691 people with HIV prevention messaging.
- Held 54 advocacy forums on reduction of HIV virus transmission, prevention of teenage pregnancy and prevention of sexual gender-based violence.
- Supported 68 Civil Society Organizations (CSOs) through supervision and sensitization on HIV programs to enhance community led interventions.
- Distributed 515,777 pieces of condoms at the community levels.

Gender based violence (GBV)

- Gender based violence Quality baseline assessment was carried out in all level 4 and 5 facilities and facility-based action plans developed.
- Trained 10 GBV service providers on 'Self Care Training for Frontline Health workers
- Held one County GBV technical working group meeting

**Kiambu County Government - County Executive
Quarterly Report & Financial Statements
For the period ended June 30, 2024**

Baby Friendly community intervention

- Established 5 Baby friendly community units in Ruiru, Kiambu, Thika, Lari and Kikuyu sub counties, 24 Mother to Mother support group were formed and trained reaching 1008 mothers in 12 sub counties, 40 CHP were trained on BFCI implementation and are currently doing baby friendly household visits targeting all households with pregnant women and children. Further, household mapping has been done for all households with pregnant women and children below 36 months in the BFCI community units, Baseline assessment done for the four community units implementing BFCI as well as monthly CHP meeting for BFCI sites whose reports captures from May 2024.
- Trained 35 health care workers on Baby Friendly Health Initiative (BFHI), 144 Health workers were sensitized on BFHI, and 33 health workers trained gender transformative nutrition.
- Trained 20 health workers as TOT for BFCI at county level, 196 health workers sensitized on Nutrition policies and guidelines,
- Sensitized 30 CHMT officers on BFCI, BFHI, MIYCN-E besides training 48 health workers on Baby Friendly community Initiative (BFCI) and 60 health workers on Maternal Infant and Young Child Feeding (MIYCN)
- Sensitized staff on VAS micro planning and 270 micro plans were developed for facilities supplementing Vitamin A
- Carried out Two semester Vitamin supplementation with a coverage of 90%
- Held three nutrition coordination meetings (CNTF) and 4 program implementing team meetings
- Sensitized 186 health workers on Nutrition data collection and reporting tools
- Trained 60 health care workers (CHMT and SCHMT) on nutrition scorecard
- Held three nutrition commodity data review meetings

Disease Surveillance and Response,

- Vaccine preventable diseases (AFP, Measles and Neonatal tetanus) – The indicators have been met. A target of 16 AFP cases was achieved and 99 cases of measles were handled surpassing the set target by WHO (54 cases). No case was reported for Neonatal tetanus.
- Did AFP surveillance in June 2024 and achieved 100%
- Did Weekly integrated disease surveillance and response and timeliness reporting rate is 91%

Kiambu County Government - County Executive
Quarterly Report & Financial Statements
For the period ended June 30, 2024

- Conducted Polio campaign for under-fives between August 2023- Nov 2023, round 1 (96%), Round 2 (110%), Round (103%)

- Vaccinated 50 dogs against rabies in Kiambu Sub County

Neglected Tropical Diseases

- Did Assessment for soil-transmitted helminthes (STH), in Kiambu County in the month of June. 15 school per sub county were sampled.

Public health emergency operations centre

- Did Bi- annual PHEOC assessment in February 2024 the EOC functionality and operations to respond to public health emergencies- assessment was undertaken by the National EOC and AFENET/ CDC
- Conducted training on intermediate Public Health Emergency Management
- Conducted training on Quantum Geographic information system (QGIS) in November 2023
- Conducted Data management training targeting three emergency response officers at the county PHEOC in November 2023
- Did After action review (AAR) on cholera was October 2023 targeting 8 officers from Kiambu County supported by the MOH
- Did After action review (AAR) on rift valley fever in June 2024 through the support of National PHEOC
- Kenya multisite integrated surveillance for COVID -19 and other pathogens was done on May 2024 supported by KEMRI WELLCOME TRUST

Health Promotion

- Designed produced and disseminated 98,000 Information Education and Communication (IEC) materials to sensitize the public on various health issues.
- Held 40 stakeholders meeting
- Organized 415 Barraza's and 6 media sessions to disseminate health information to the public
- Conducted 325 Social and behaviour change communication (SBCC) sessions /forums
- Actualized 9 Advocacy, Communication and Social Mobilization (ACSM) themes
- Disseminated 2,628 School health messages and visited 1,674 schools
- Celebrated four world Health Days

Programme 4: County Pharmaceutical Services

Key achievements

- Procured and distributed medicines to 116 health facilities, and L4 & L5 Health facilities through FIF
- Procured and distributed laboratory supplies to 85 health facilities offering laboratory services.
- Procured and distributed non-pharmaceutical supplies to 108 health facilities in the County
- Coordinated compilation of weekly HPT tracer reports that gives visibility on the availability status of HPTs in the facilities across the county.
- Supplied ARV, TB, Malaria and TB commodities to all reporting facilities.
- Held Quarterly commodity security meetings at county and subcounty levels to strengthen commodity availability, transparency and accountability as well as data management for commodity consumption.
- Held two trainings on pharmacovigilance sentinel site reporting and conducted sensitization meetings to medicines and therapeutics committee (MTC).
- Conducted training to antimicrobial stewardship (AMS) activities to Ruiru level 4 hospital staff on AMS and operationalization of MTC's
- Procured and distributed of HPTs under the HPTU custodianship.

Roads, Transport, Public Works and Utilities

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 while the transport directorate is mandated to construct and maintain bus parks to ease congestion in our towns.

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

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

- Continuous maintenance of roads in all the wards under the Boresha Barabara program.
- Improved 20 Km storm water road drainage network and mitigated numerous flood emergency situations in the county
- Completed the rehabilitation of Makongeni bus park and Kiambu, Kikuyu and Karuri busparks are at advanced levels of completion.
- Rehabilitated/reconstructed bridges such as Darasha, Riuriro and Mugutha bridges in Theta ward so as to create connectivity in the region.
- Completed the construction of 3 footbridges i.e. Kianda Kinene-Kibiru, Lioki- Giathieko and Kiambururu-Gitombo.
- Installed and maintained streetlights across all wards
- 150km of roads maintained and 50km of rehabilitated

Administration and Public Service

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

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

ADMINISTRATION

- Completed construction of executive kitchen, boardroom and dining area
- Completed renovation of Kabete Sub County Offices
- Completed construction of Juja Sub County Office Block at Juja
- Renovated Githunguri sub county offices which is ongoing

Kiambu County Government - County Executive
Quarterly Report & Financial Statements
For the period ended June 30, 2024

- Rehabilitated Gatundu North and Lari Sub County sub county offices which are ongoing
- Equipped offices with desk top computers, laptops and furniture for the human resource and administration officers
- Inducted newly recruited officers including 8 chief officers, 11 municipal managers, roads officers, foresters, surveyors and environmental officers and 180 liaison officers.
- Recruited enforcement officers.
- Conducted public participation meetings and public education meetings in all the 12 sub counties.

Human Resource Management and Development

- Conducted training to 27 human resource professionals and provided comprehensive medical insurance cover for all staff and conducted a headcount of all staff

Betting and Gaming Control

- 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.
- Submitted the Kiambu County Betting, Lotteries and Gaming Act, 2024 to the county attorney for advice

Enforcement, Monitoring & Compliance

- Ensured better service delivery through; provision of effective security/guarding services for county government premises, provision of traffic marshal services and enhanced revenue collection in all revenue streams.
- Did sensitization sessions to 52 Military drills one session per week per Sub County.
- Did 100% enforcement of the law with crackdowns done

Alcoholic Drinks Control

- Reduced incidences of alcohol and substance abuse through carrying out inspection and crackdowns on various alcoholic drinks outlets across the county.
- Teamed up with The Government agencies like NACADA, KRA and KEBS County Enforcement teams so as to fight substandard, counterfeit and illicit brews
- Digitized issuance of licenses at the County level. This ensured that County Revenue was collected effectively and efficiently.
- Prepared Kiambu County Alcoholic Drinks Bill, 2024 that will see Kiambu County Alcoholic Drinks Control Act (Revised 2022) repealed. If enacted to law the Act will address some of the gaps and challenges identified in the current law

Agriculture, Livestock and Cooperative Development

Department of Agriculture, Livestock and Cooperative Development comprises of five directorates namely: Crop and Irrigation, Agribusiness and Marketing, Livestock and Veterinary, Fisheries Development and Cooperative Development. In addition, there are two institutions that is Agricultural Training Centres at Waruhiu and Agricultural Mechanization Service in Ruiru.

Summary of Key Achievements

Crop Production and Irrigation

- Reached 24,950 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.
- Procured 284.7.6 tonnes of certified maize seeds whose distribution is on going
- Distributed 83,000 fruit seedlings (Avocado, oranges, pawpaws, mangoes) benefitting 16.600 farmers
- Commenced drafting of the following 4 documents
 - ✓ Kiambu Food Safety policy
 - ✓ Waruhiu Agricultural Centre Bill
 - ✓ Kiambu Agroecology policy

**Kiambu County Government - County Executive
Quarterly Report & Financial Statements
For the period ended June 30, 2024**

- ✓ Kiambu County Agriculture Sector Coordination Committee (CASSCOM) Bill

NARIGP

- Constructed 35 farm ponds and 182.8km of Soil and Water Conservation structures
- Planted 8,000 agroforestry trees and employed 740 youths creating 35,000 labour days of employment under the six Sustainable Land Management investments namely; Kamwamba, Githaruru, Gatharo, Renguti, Kamae and Kibera SLM Projects.

NAVCDP

- Mapped and profiled value chain Actors (farmers' registration).
 - ✓ A total of 128,325 farmers have been registered across the County.
 - ✓ 907 agro-input dealers
 - ✓ 131 grain stockists were registered
 - ✓ 521 Agriprenuers were recruited for the registration.
- Registered and trained 174 SACCO officials from 19 Ward based SACCO'S on leadership and governance
- Identified 630 lead farmers in 20 Wards in Kikuyu, Limuru, Lari Gatundu North and South
- Profiled 472 Farmer Producer Organizations and SACCOs which is still ongoing

Agribusiness and Marketing

- Distributed 1235 tonnes of food crop fertilizer (Planting and top dressing)
- Trained 5 officers and 2 on credit and insurance products done by EQUITY and KCB
- Formed 5 farmer groups along banana, avocado, dairy and coffee
- Trained 24 groups on value addition,
- Trained 18 staff and 7 farmer groups on agro-processing
- Trained 25 farmers trained on export market requirements for avocado and broccoli
- Trained 4 enumerators on market data collection
- Conducted 12 food utilization demonstrations and one sensitization meeting on food safety, sanitary and phytosanitary standards
- Issued five (5) commercial millers licenses and 22 grower millers licenses for coffee
- Established 4 additional fertilizer satellite stores (Lari, Limuru, Kiambaa and Kabete Sub Counties) which has improved access to Government Subsidized fertilizer

ASDSP

- Established two tissue culture (TC) banana hardening nurseries with a capacity of 1500 seedlings each in Kiambu (Riabai ward) and Githunguri (Githunguri ward) sub counties
- Constructed a solar drier and installed a banana flour processing equipment in Lari (Nyanduma ward) and Gatundu North (Chania ward) Sub Counties
- Established 5 model demonstration TC banana plots of 120 seedlings each in Kiambu, Gatundu South, Gatundu North, Lari & Githunguri subcounties
- Established 3 demonstrations on Vermi-compost/ liquid fertilizer production in Gatundu South (Ngenda ward), Gatundu North (Mang'u ward) and Githunguri (Komothai ward).
- Distributed 14 Ecoganic banana ripening chambers in the major markets of Kiambu in Thika, Lari, Gatundu North, Kiambu, Githunguri, Gatundu South, Ruiru, Juja, Limuru, Kikuyu, Kiambaa and Kabete sub counties

Livestock, Fisheries and Veterinary Services

- Procured and distributing 201,745 one-month-old chicks.
- Procured 2000 two months old piglets
- Provided trainings to 6,336 farmers through individual farm visits, group trainings, tours, field days/Barazas, demonstrations and office consultations
- Implemented the agriculture sector development support programme (ASDSP 11) that supported indigenous chicken, dairy cow and banana value chains. The following was achieved:
 - provided 1 milk chiller (500l cap.) to a youth group in Juja sub county (Juja – Gatundu milk traders) to reduce post-harvest losses
 - Established 84 Bracharia & desmodium fodder demonstration sites in 42 dairy producing wards.
 - Constructed 10 Biogas production unit/accessories in Kiambaa, Kiambu, Juja, Thika, Kikuyu, Gatundu S, Kabete, Gatundu N, and Lari & Limuru sub counties.
 - Provided 5 Lacto-scans to Muguga, Kabete, Ndumberi, Kiriita and Mang'u progressive dairy cooperatives for analyzing milk.
 - Issued BSF kit to 5 groups in Kiambaa, Kiambu, Juja, Thika, Kikuyu for High protein larvae production that is used in feed processing.

Kiambu County Government - County Executive
Quarterly Report & Financial Statements
For the period ended June 30, 2024

- Provided incubators' solar backups and gas brooders kits to 5 poultry groups in Kiambaa, Kiambu, Juja, Thika, Gatundu North. This is to support commercial Hatching of chicks.
- Issued Bio-safe chicken slaughtering & processing Kits (De-feathering machine, blood-letting table, Chest Freezer/weighing scale) to 2 poultry groups in Ruiru and Thika
- Issued feed mixing kits (feed mixers, feed mill crusher& weighing scale) to groups in Kiambaa &Thika.
- Issued specialized plastic live chicken carriers (15-25chicken capacity) to 56 poultry groups in Kiambaa,Kiambu,Thika, Juja, Kikuyu, Kabete and Gatundu North sub counties. This ensures good chicken handling as they are transported to the market
- Procured vaccination doses; 90,000 Foot and Mouth Disease, 30,000 Lumpy Skin Disease, 20,000 Rabies, 17,500 Anthrax, and 6,000 Rift Valley Fever disease
- Distributed 166,000 fingerlings procured and distributed to farmers
- Procured vaccination doses; 90,000 Foot and Mouth Disease, 30,000 Lumpy Skin Disease, 20,000 Rabies, 17,500 Anthrax, and 6,000 Rift Valley Fever disease
- Distributed 166,000 fingerlings procured and distributed to 208 fish farmers

Aquaculture Business Development Programme (ABDP)

- Mapped and on boarded 465 fish farmers as beneficiaries of fish pond liners
- Trained 454 fish farmers on modern aquaculture technologies
- Held 3 fish fares to promote fish consumption in the County
- Trained 13 fisheries officers on aquaculture innovations and aquaculture business proposals
- Assisted 25 farmer groups in applying and qualifying for ABDP grants

Cooperative Development

- Distributed 16 milk ATMs, 5 Milk coolers, 10 pasteurizers and 20 digital weighing machines procured in the last financial year to cooperative societies across the county.
- Conducted pre-cooperative training in various sub-counties
- Registered New Cooperatives:
- Held special and annual general meetings that are essential for the functioning of cooperatives
- Held education & training for cooperative members

**Kiambu County Government - County Executive
Quarterly Report & Financial Statements
For the period ended June 30, 2024**

- Conducted Advisory Services/Board Meetings that are vital for Co-operative governance and decision-making.
- Held cooperatives conflict resolution meetings
- Conducted Cooperatives Elections (National/Local)
- Revived of Dormant Societies

Education, Gender, Culture and Social Services

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.

Summary of the Key Achievements

- Implemented 7 VTC development projects (Makongeni, Riabai, Ruiru Township, Sigona, Kirangari, Wabeni Kwihota)
- Constructed and renovated 9 ablution blocks
- Procured tools and equipment for two VTCs
- Held graduation for over 500 certified artisans in two VTCs
- Completed first phase of construction of cabro shades in two VTCs
- Presented 2,517 trainees for certification by NITA and KNEC
- Enrolled 31 HIV positive and teenage mothers for skills empowerment in VTCS
- Conducted zonal inter VTC games championships

**Kiambu County Government - County Executive
Quarterly Report & Financial Statements
For the period ended June 30, 2024**

- Disbursed bursary to 84,824 beneficiaries
- Held International Women's Day at the County Headquarters in Kiambu
- Celebrated World Disability in October 2023 with 1300 disabled persons
- Held a sensitization workshop for 1200 boy child/young men in May 2024
- Distributed foodstuff to the needy and vulnerable in various sub- counties
- Distributed 30,000 packets of pads to girls in 60 secondary schools especially the day schools and women in informal settlements
- Sensitized the public against Sexual Gender Based Violence during UN 16 days of activism against SGBV
- Developed draft child protection policy in collaboration with partners and participated in development of PWD Bill, which was enacted and assented
- Developed meaningful partnerships with Groots Kenya, USAID Tumikia Mtoto, YWCA, Life and Skills Promoters (Voice Yake)
- Conducted assessment of persons with disability (PWD) in all the 12 sub counties whereby 1,730 persons were assessed
- Constructed and rehabilitated various ECDE centres
- Enhanced of the school feeding programme to ECDE centres
- Commenced of the gazettelement of Mugomoini Gardens in Thika to a national heritage site
- Trained over 250 students with ICT skills and competencies at the Kiambu County library in Thika
- Established departmental magazine which will among others provide a platform for the department to show case its activities and achievements as well as stakeholders in the education sector in Kiambu County

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 and financially empowering youth, women, and people living with disabilities through sustainable and accessible revolving funds.

Summary of the key Achievements

- Held International Youth Day whereby 300 youths were involved in tree planting, Music band procession and youth exhibition in green skills
- Training of referees where by 180 referees were trained in Thika and Limuru
- Participated in KICOSCA 10th edition games in Meru and EASLASCA games in Kisumu
- Started Champions Cup in all sub counties with 710 teams participating
- Trained of 300 youth on digital skills and applications and the use of social media platforms like FB &WhatsApp for business in collaboration with Meta &WYLDE International
- Trained youths during Youth Employability summit which focused on innovation, trade and investment, digital technology, networking platform
- Trained 1200 youths with Meta digital skills & entrepreneurship skills in all sub counties targeting youths with SMEs on how to use apps like Facebook, Instagram & WhatsApp for business
- Partnered with Kenya Film Commission Board to equip youth with pre-production, production & post production skills that can help them secure opportunities in the booming film industry
- Trained of youths on violent extremism and team building
- Trained sports managers
- Constructed two stadiums

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 and 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.

**Kiambu County Government - County Executive
Quarterly Report & Financial Statements
For the period ended June 30, 2024**

Summary of the key Achievements

Land Administration, Survey & Geo-Informatics

- Acquisition of Satellite images up to 2cm High resolution are in progress
- Preparation and Validation of parcels of land and Titling in Kiang'ombe, Muihoko Block 10 & 11, Ndeiya- Karai and Mwanamukia
- Acquisition of Modern Survey Equipment and Satellite imageries in preparation for a functional GIS Lab
- Resolution of 43 land related disputes
- Held successful land clinics at ward level in five sub counties i.e Limuru, Ruiru, Juja, Thika and Lari.
- Secured of public land and survey for development by other departments such as Trade, Water, Health, youths and Education for construction of Markets, Waterways, Hospitals, Stadia and Schools respectively

Housing & Community Development

- Renoved of offices at Red-Nova headquarters
- Three sites have been identified in Kiambu and bush clearing done for the purpose of Affordable Housing Project
- Finalized five local plans for tenure regularization in Kiandutu, Matharau, kanjeru, Kiamburi, Kiroe settlements
- Finalized beaconing of 4,960 parcels in readiness for issuance of title deeds in the above settlements
- Successfully relocated the project affected Persons (PAPs) in Kiambu Council Estate in Kiambu, Depot Estate and Bustani estate in Thika in readiness for Affordable Housing
- Procured a Transaction Advisory Consultant for the actualization of affordable housing in Kiambu
- Drafted and Completed County Housing bill 2023 which was passed by the County Assembly of Kiambu in May 2024

Valuation And Asset Management

- Implemented the Kiambu county valuation roll 2015
- Inspected and valuated of all assets from the defunct local authorities for transfer to the county

government

- Implemented of the 2018 area rates gazette notice
- Held land clinics at ward level in five sub-counties i.e Ruiru, Juja, Limuru, Lari and Thika.

Physical and land use Planning

- Completed of 12 Integrated strategic urban development plans for 12 urban areas & 1 corridor plans
- Finalized the County Spatial Plan, awaiting data cleansing and publication for final approval by the assembly
- Gazetted 37 Part Development Plans (PDP's) for public land and launched on Ardhi-Sasa. Allotment letters for Mangu, Kiambu Affordable Housing, Kanyoni & Kiriko pending
- Completed Misri PDPs for issuance of title deeds to 470 beneficiaries
- Completed five local PDP's for Kiandutu, Madharau, Kanjeru, Kiamburi and Kiroe informal settlements
- Issued Demolition notices for 8 structures that have non-compliance issues.
- Demolished 1 structure in Juja with non-compliance Issues
- Vetted and Evaluated 3,560 of Development applications
- Operationalized physical and land use Liaison committee with 24 matters heard and determined

Urban Development and Administration

- Created of 6 new Municipalities i.e Kabete, Githurai, Githunguri, Juja ,Lari and Gatundu.
- Launched Thika Industrial Smart City
- Operationalized the 12 municipalities by recruitment of 11 Municipal Managers and 75 Municipal Board members.
- Commenced the construction of Municipal Offices
- Commenced of the Urban Improvement Programme by surveying and designing of Urban Centres i.e. Gatundu, Ruaka, Wangige, Ting'ang'a and Githunguri
- Completed of KUSP 1 projects

**Kiambu County Government - County Executive
Quarterly Report & Financial Statements
For the period ended June 30, 2024**

- Operationalized of the 12 municipalities by giving the following to the municipal managers; functions, vehicles, stationeries, computers, laptops and office furniture for their successful implementation of RRI and other municipality programmes.
- Conducted induction training and two Board meetings to approve the municipality Budget estimates, public participation and Municipal Plans for FY 2024/2025
- Constructed and improved of Storm Water Drainage
- Installed High Mast, Solar Street Lights, sewer reticulation

Trade, Industrialization, Tourism and Investments

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

- Completed the construction of Gitaru Market in Gitaru Ward, rehabilitation of Kihara Market, Kihara Ward, Goat Holding Yard in Dagoretti Market, Kikuyu Township Ward, Limuru Market, Limuru Central Ward and Jamhuri Market in Thika Township Ward,
- Installed of 3(no) containers to serve as offices and workshop for Weights & Measures.
- Successfully Conducted Markets Elections
- Revived the construction of stalled markets
- Constructed 36 bodaboda sheds
- Held joint pre-site market visits with the State Department for Housing & Urban Development in preparation for rolling out the joint markets' development program. The joint team visited 51 sites
- Handed over 5(no) sites for development of new market projects and in liaison with the market committees and relocated affected traders
- Held four (no) public participation forums, to seek the traders' views and consensus on the development of the new modern markets

Kiambu County Government - County Executive
Quarterly Report & Financial Statements
For the period ended June 30, 2024

- Enumerated of traders in several markets
- Promoted of fair-trade practices and consumer protection whereby 3,254 weights, 2,119 weighing instruments, and 1,600 measuring instruments verified and stamped;
- Established of Kiambu County Aggregation and Industrial Park (CAIP)
- Empowered of Boda-boda Riders
- Constructed two carwash bays
- Constructed 36 Modern Kiosks in Kabete Town.
- Participated in Trade Exhibitions i.e. Kenya International Industrial Conference (KIICO) in Nairobi, Kiambu County Mega Business and Agri-expo in Ruiru stadium organized by NJIIRIB B promoters in partnership with the County Government of Kiambu.
- Drafted of the Departmental Policies that is trade and industrialization policy, Investments policy, tourism Policy

Kiambu County Government - County Executive
Quarterly Report & Financial Statements
For the period ended June 30, 2024

c) County flagship projects and how they have been achieved

Project Name	Location	Objective	Description of Key Activities	Key Output(s)	Time Frame*	Estimated cost (Ksh.)	Source of Funds	Remarks
FINANCE, ICT AND ECONOMIC PLANNING								
Hudumia Wanakiambu – Digitised Platform	Kiambu County HQ	To digitise county services	Installation of integrated management systems such as revenue, hospital, human resource, fleet, biometric staff identification, e-cabinet, service delivery portal, among others.	Digitised Kiambu Services	Mult year project	600M	CGK	ongoing
AGRICULTURE LIVESTOCK AND COOPERATIVE DEVELOPMENT								
Modernization of poultry, rabbit, bovine and pig slaughterhouse	Thika, Gatundu south, Kikuyu	To offer safe, quality and healthy meat and meat products	Drilling and equipping of borehole Renovation/modernization of bovine slaughterhouse Completion of poultry and rabbit slaughterhouse Construction of cold rooms for bovine ,pig and rabbit/poultry slaughterhouses Completion of perimeter fence Installation of water storage tanks Installation of solar panels Installation of backup	Slaughterhouses completed	2023-2027	520M	CGK/NG/Donor/PPP	ongoing

Kiambu County Government - County Executive
Quarterly Report & Financial Statements
For the period ended June 30, 2024

Project Name	Location	Objective	Description of Key Activities	Key Output(s)	Time Frame*	Estimated cost (Ksh.)	Source of Funds	Remarks
Upgrading of Waruhiu ATC	Githunguri	To offer quality extension and training services	generator Installation of bio-digester for waste management Installation of bio gas unit Construction of incinerator Procurement of modern equipment (stunning gun and cartilages, de-feathering machine, chain boxes, stainless carrying rails/ electric hoisters, aluminium tables, electric power saw)	Institutions upgraded	2023-2027	510.4M	CGK/NG/ DONOR	ongoing

**Kiambu County Government - County Executive
Quarterly Report & Financial Statements
For the period ended June 30, 2024**

Project Name	Location	Objective	Description of Key Activities	Key Output(s)	Time Frame*	Estimated cost (Ksh.)	Source of Funds	Remarks
			<p>struction of hostel blocks, kitchen and dining hall</p> <p>Construction of perimeter fence and murraming of farm access roads</p> <p>Construction of a modern zero grazing unit with a biogas unit, piggery unit and a poultry unit</p> <p>Procurement of breeding stock</p> <p>Construction of a dam and installation of water supply system</p> <p>Installation of standby generator, LAN, solar heating system, drip irrigation and security lights,</p> <p>Construction, lining and stocking of fish ponds</p> <p>Establishment of agro-processing unit and a commercial agroforestry tree nursery</p> <p>Construction of coffee pulping unit and storage store</p>					

Kiambu County Government - County Executive
Quarterly Report & Financial Statements
For the period ended June 30, 2024

Project Name	Location	Objective	Description of Key Activities	Key Output(s)	Time Frame*	Estimated cost (Ksh.)	Source of Funds	Remarks
			Laying soil and water conservation structures Construction of green houses.					
Value addition-agro-processing unit and cold storage facilities	Ruiru/Juja Lari, Limuru, Githunguri, Gatundu South, Gatundu North	Reduce waste Improve farmers payout Bulk for higher produce price	Feasibility study Acquisition of land Construction and equipping of the fruit agro processing unit Installation of solar panel	Agro processing unit constructed and equipped	2023-2027	1.3B	CGK/Donor/ PPP/NG	ongoing
WATER ENVIRONMENT ENERGY AND NATURAL RESOURCES								
Kinale dam; Height 26 m, Combined Net Yield of 30,000M ³ /d;	Kinale	To serve Limuru, Lari and Kikuyu	Construction of the Dam structure along Gatamaiyu River, Raw water mains 500mm internal diameter, 3.6 km, Conventional full treatment plant with a capacity of 10,000 m ³ /day, a 12,000m ³ storage tank, Trunk distribution mains, three balancing tanks for Limuru, Kikuyu town and	Increased water storage and coverage	July 2023-June 2028	13.0	AWWDA PPPs	ongoing

**Kiambu County Government - County Executive
Quarterly Report & Financial Statements
For the period ended June 30, 2024**

Project Name	Location	Objective	Description of Key Activities	Key Output(s)	Time Frame*	Estimated cost (Ksh.)	Source of Funds	Remarks
Ruiru II water supply project	Githunguri, Kiambu and Karuri regions	To serve KIWASCO region with improved water & sewer services	Wangige- kinoo area each of 5000m ³ RC. Construction of a water supply unit of 15,000m ³ and associated water supply installations, extension of treated water distribution mains from the reservoir	Increased water storage and coverage.	2023-2028	2.0	AWWDA PPPs	ongoing
DANIDA Water and Sanitation project in KIWASCO Region	KIWASCO Region	To serve KIWASCO region with improved water & sewer services	Construction of Water treatment plant to yield 6,000m ³ of water per day, Construction of Waste Water treatment plant to treat 4,000m ³ of water per day, NRW management and Institutional support	Increased water storage and coverage.	July 2023-June 2028	2.0	AWWDA PPPs	ongoing
HEALTH SERVICES								
Universal Health Coverage	County wide	Quality health care access for all	Offer Universal Health Coverage	Improved health status of Kiambu citizens	Continuous	2.5B	CGK	ongoing
Expansion of Gachororo level 4,	Juja sub county	To upgrade Gachororo	Expansion of the hospital	A functional level 4 hospital	June 2023-20	600M	CGK	ongoing

**Kiambu County Government - County Executive
Quarterly Report & Financial Statements
For the period ended June 30, 2024**

Project Name	Location	Objective	Description of Key Activities	Key Output(s)	Time Frame*	Estimated cost (Ksh.)	Source of Funds	Remarks
		level 4		providing level 4 services	27			
Expansion of Kiambu level 5	Kiambu sub county	To expand Kiambu level 5	Construct a multistorey block	A functional level 5 services	Jun 2023-2027	800M	CGK	ongoing
Construction of Ruiru specialized services block	Ruiru sub county	To expand Ruiru level 4	Construct a multistorey block	A functional level 4 hospital providing level 4 services	Jun 2023-2027	600M	CGK	ongoing
EDUCATION, GENDER, CULTURE AND SOCIAL SERVICES								
Bursary fund	County wide	To cushion the needy and vulnerable learners and increase transition, retention and completion in secondary schools, colleges and universities	Identification of the needy and vulnerable learners and providing them with bursaries and scholarships.	Learners retained and completing schools and colleges	1 st July 2023-30 th June 2028	1.22B	C.G. K	ongoing
Model child friendly ECDE	Countywide	To increase access and	Construction of classrooms, sleeping facilities, feeding	Model and child friendly ECDE	1 st July 2023-	500B	C.G. K	ongoing

**Kiambu County Government - County Executive
Quarterly Report & Financial Statements
For the period ended June 30, 2024**

Project Name	Location	Objective	Description of Key Activities	Key Output(s)	Time Frame*	Estimated cost (Ksh.)	Source of Funds	Remarks
centres.		equity to ECDE and provide conducive learning environment.	area, ablution block and provision of furniture and play equipment.	centres.	30 th June 2028			
County production units within Vocational Training Centres	County wide	Production of construction materials (cabro, culverts, blocks, windows, doors etc), furniture and uniform.	Construction of physical infrastructure, procurement of relevant tools and equipment and engagement of relevant personnel.	County Production Units established.	1 st July 2023-30 th June 2028	500M	C.G. K	ongoing
YOUTHS, SPORTS AND COMMUNICATION								
Kazi kwa wote.	County wide.	To create employment.	Identifying employment gaps and providing these opportunities to the residents including the youth of Kiambu county.	Kiambu residents employed.	1st July 2023-30th June 2028.	500M	C.G. K	ongoing
Enterprise Fund	County wide.	To promote welfare	Providing low interest loans to young people, women and	Young people, women, and	1st July 2023-	1.5 B	C.G.K	ongoing

**Kiambu County Government - County Executive
Quarterly Report & Financial Statements
For the period ended June 30, 2024**

Project Name	Location	Objective	Description of Key Activities	Key Output(s)	Time Frame*	Estimated cost (Ksh.)	Source of Funds	Remarks
		through self-employment and enterprise development among the youth, PWDs and women.	PWDs.	PWDs availed with funds	30th June 2028.			
Stadium	County wide	Identification and nurturing of sporting talent in the county.	Providing sporting facilities for the youth, women and PWDs.	Increased participation in sporting activities.	1st July 2023-30th June 2028.	500M	C.G.K	ongoing
LANDS, HOUSING, PHYSICAL PLANNING URBAN DEVELOPMENT AND ADMINISTRATION								
Thika Smart City	Thika subcounty	Improving infrastructure development for sustainable urban environment	Construction and improvement of all the infrastructure in Thika city	Fully operationalize management administration	June 2022 – June 2027	620M	KCG/PPP	ongoing
Affordable Housing Project: Construction of	Thika, Ruiru, Kiambu,	To provide sustainable urban growth	Construction and provision of complimentary facilities.	Affordable houses available for occupation	Jan. 2023 – June	350B	KCG/PPP.	ongoing

**Kiambu County Government - County Executive
Quarterly Report & Financial Statements
For the period ended June 30, 2024**

Project Name	Location	Objective	Description of Key Activities	Key Output(s)	Time Frame*	Estimated cost (Ksh.)	Source of Funds	Remarks
10,000units.	Limuru	& development			2024			
TRADE, INDUSTRIALIZATION, TOURISM AND INVESTMENT								
Construction of Madaraka Modern Market	Thika Sub-County	To create a conducive environment for traders	Construction of Madaraka Modern markets in collaborations with development partners	Madaraka modern markets constructed and solar energy, water harvesting systems and waste management systems installed.	1 st July 2024-30 th June 2024	500M	National government.	ongoing.
Construction of Githunguri Modern Market	Githunguri Sub-County	To create a conducive environment for traders	Construction of Githunguri Modern markets in collaborations with development partners	Githunguri modern markets constructed and solar energy, water harvesting systems and waste management systems installed.	1 st July 2023-30 th June 2024	500M	National government.	National government.

**Kiambu County Government - County Executive
Quarterly Report & Financial Statements
For the period ended June 30, 2024**

Project Name	Location	Objective	Description of Key Activities	Key Output(s)	Time Frame*	Estimated cost (Ksh.)	Source of Funds	Remarks
Construction of Kangangi modern Market	Kiambu Sub-County	To create a conducive environment for traders	Construction of Kangangi Modern markets in collaborations with development partners	Kangangi modern markets constructed and solar energy, water harvesting systems and waste management systems installed.	1 st July 2023-30 th June 2024	500M	National government.	National government.
Construction of Wangige modern market	Kabete Sub-County	To create a conducive environment for traders	Construction of Wangige modern markets in collaborations with development partners	Wangige modern markets constructed and solar energy, water harvesting systems and waste management systems installed.	1 st July 2023-30 th June 2024	500M	National government.	National government.
Construction of Dagoretti modern market	Kikuyu Sub-County	To create a conducive environment for trading	Construction of Dagoretti modern markets in collaborations with development partners	Dagoretti modern markets constructed and solar energy, water harvesting systems and waste management systems installed.	1 st July 2023-30 th June	500M	National government.	National government.

**Kiambu County Government - County Executive
Quarterly Report & Financial Statements
For the period ended June 30, 2024**

Project Name	Location	Objective	Description of Key Activities	Key Output(s)	Time Frame*	Estimated cost (Ksh.)	Source of Funds	Remarks
				water harvesting systems and waste management systems installed.	2024			
Kiambu County peoples bank	County Wide	To offer tailor made business solutions to our MSMEs in terms of credit financing training and other innovative business interventions.	Legislation and establishment of the bank in all the 12 sub counties. Bank promotion and registration of at least 5000 members including groups per sub-county Free business training and consultancy. Attracting savings from the members/groups Offering tailor made credit facilities to individuals/groups including start-ups at single digit interest rates. Ensuring the banks sustainability through attracting grants, capitation and prompt loan repayment	Financial inclusion of at least 60,000 MSMEs in the county in 5 years' time through the bank. Sustainability and growth of the current registered MSMEs in the County and attain over 100,000 new business registration in the 5 years.	1st July 2023 -30th June 2028	2.5B	CGK	TITICD Department

Kiambu County Government - County Executive
Quarterly Report & Financial Statements
For the period ended June 30, 2024

Project Name	Location	Objective	Description of Key Activities	Key Output(s)	Time Frame*	Estimated cost (Ksh.)	Source of Funds	Remarks
			Coming up with tailor made bank products through use of ICT and other innovations.					
Kiambu County Hustlers fund	County-wide	Allocation of Kshs. 1B annually to support the entrepreneurial spirit.	Offering soft based loans with minimum interest to support and sustain hustler's entrepreneurial spirit	A total of 5B Kenya shillings issued as soft loans.	1st July 2023 -30th June 2028	5B	CGK	TITICD Department
ROADS, TRANSPORT, PUBLIC WORKS AND UTILITIES								
75 Km Of Road Upgraded to Bitumen Standards	Across The County	To enhance connectivity and accessibility	Design and construction of 75 kilometres of Bituminous Road	Increased connectivity and accessibility	JULY 2022-2027	4.25B	CGK and PPP	RTPWU

**Kiambu County Government - County Executive
Quarterly Report & Financial Statements
For the period ended June 30, 2024**

d) Value-for-money achievements.

Health Sector

The county is involved in construction, rehabilitation and equipping of various medical facilities hence the residents don't need to travel for many Kilometers to seek medical services and this has led to increase in the number of patients accessing health services on daily basis and the value for money achieved.

Agriculture, Livestock and Fisheries

The county has invested in offering subsidized farm inputs, extension services, restocking of fish ponds leading to improved food security within the county.

Training farmers on value addition on various farm products has led to increased income to the farmers hence improved welfare of the residents.

Water Environment and Natural resources sector

The county has operationalized several boreholes, laid pipes and provided storage tanks to several public institutions hence providing clean and safe water to residents therefore improving their well-being and reducing the time taken to fetch water.

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

Youths, Sports and Gender

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

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.
- Missed revenue targets thus affecting implementation of programs and projects
- 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:

- Insufficient Survey equipment
- Delay in data sharing from the Ministry of Lands i.e Lands registries and Survey of Kenya.
- Lack of Personnel Protective Equipment (safety helmets, high visibility jackets) for Department field officers
- 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 their 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


**Kiambu County Government - County Executive
Quarterly Report & Financial Statements
For the period ended June 30, 2024**

County's future outlook

In the financial year 2024/2025 the county annual development projections are 38.1B, however, final approved budget based on county resource envelop was of 23.5B with health, roads and lands 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 and 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 30th July 2024

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 and submit the consolidated financial statements to the County Assembly 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 30th June, 2024. This responsibility includes: (i) Maintaining adequate financial management arrangements and ensuring that these continue to be effective throughout the reporting period; (ii) Maintaining proper accounting records, which disclose with reasonable accuracy at any time the financial position of the county 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 Sector Accounting Standards (IPSAS). The CEC member for Finance and Economic planning is of the opinion that the County Government's financial statements give a true and fair view of the state of the County Government's transactions during the period ended 30th June, 2024, and of its financial position as at that date.

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

**Kiambu County Government - County Executive
Quarterly Report & Financial Statements
For the period ended June 30, 2024**

Statement Of Management Responsibilities (Continued)

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 30th July 2024

.....

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


Kiambu County Government - County Executive
Quarterly Report & Financial Statements
For the period ended June 30, 2024


5. Statement of Receipts and Payments for the period ended 30th June 2024

Description		Period ended June 2024	Period ended June 2023
	Notes	Kshs	Kshs
Receipts			
Transfer from the CRF - County Executive	1A	16,439,984,407	12,654,927,777
Miscellaneous receipts	2A	0	0
Appropriation in Aid - Health Facility Improvement Fund (AIA - FIF)	2B	1,213,497,779	1,182,161,856
Sub-total(County Executive)		17,653,482,186	13,837,089,633
<i>Transfers from the CRF -County Assembly</i>	1B	<i>1,419,787,566</i>	<i>1,186,374,088</i>
Total Receipts (CE+CA)		19,073,269,752	15,023,463,721
Payments			
Compensation of employees	3	8,117,978,874	7,176,377,121
Use of goods and services	4	2,364,858,493	1,813,004,921
Subsidies	5	0	0
Transfers to other government entities	6A	1,345,668,792	927,366,297
Appropriation in Aid - Health Facility Improvement Fund (AIA - FIF)	6B	1,213,497,779	1,182,161,856
Other grants and transfers	7	0	0
Social security benefits	8	51,651,512	52,648,244
Acquisition of assets	9	3,106,540,147	706,363,609
Finance costs, including loan interest	10	0	0
Repayment of principal on domestic & foreign Borrowing	11	0	0
Other payments	12	0	0
Sub-total payments (County executive)		16,200,195,597	11,857,922,048
<i>Transfer to County Assembly</i>	6C	<i>1,419,787,566</i>	<i>1,186,374,088</i>
Total payments (CE+CA)		17,619,983,163	13,044,296,136

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 30th July, 2024

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

Kiambu County Government - County Executive
Quarterly Report & Financial Statements
For the period ended June 30, 2024

6. Statement Of Assets And Liabilities As At 30th June 2024

Description	Notes	Period ended June 2024	Period ended June 2023
		KShs	KShs
FINANCIAL ASSETS			
Cash and Cash Equivalents			
Bank Balances	13 A	405,650,592	184,189,358
Cash Balances	13 B	0	0
Total Cash and cash equivalents		405,650,592	184,189,358
Outstanding imprests and advances	14	68,439,542	44,252,478
Total Financial Assets		474,090,134	228,441,836
FINANCIAL LIABILITIES			
Deposits and retentions	15	254,574,889	151,924,641
NET FINANCIAL ASSETS		219,515,246	76,517,195
REPRESENTED BY			
Fund balance b/fwd	16	43,044,570	92,923,893
Prior year adjustments	17	(11,570,603)	(104,986,547)
Surplus/Deficit for the period		1,453,286,589	1,979,167,585
NET FINANCIAL POSITION		1,484,760,556	1,967,104,931

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 30th July 2024 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

Kiambu County Government - County Executive
Quarterly Report & Financial Statements
For the period ended June 30, 2024

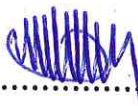
7. Statement of Cash Flows For The Period Ended 30th June 2024

Description	Notes	Period ended June 2024	Period ended June 2023
		Kshs	Kshs
Receipts from operating income			
Transfers from the CRF	1	16,439,984,407	12,654,927,777
Miscellaneous receipts	2A	0	0
Appropriation in Aid - Health Facility Improvement Fund (AIA - FIF)	2B	1,213,497,779	1,182,161,856
Sub-total(County Executive)		17,653,482,186	13,837,089,633
<i>Transfers from the CRF -County Assembly</i>	<i>1B</i>	<i>1,419,787,566</i>	<i>1,186,374,088</i>
Total Receipts (CE+CA)		19,073,269,752	15,023,463,721
Payments for operating expenses			
Compensation of employees	3	8,117,978,874	7,176,377,121
Use of goods and services	4	2,364,858,493	1,813,004,921
Subsidies	5	0	0
Transfers to other government units	6A	1,345,668,792	927,366,297
Appropriation in Aid - Health Facility Improvement Fund (AIA - FIF)	6B	1,213,497,779	1,182,161,856
Other grants and transfers	7	0	0
Social security benefits	8	51,651,512	52,648,244
Finance costs, including loan interest	10	0	0
Other payments	12	0	0
Sub-total payments (County executive)		13,093,655,450	11,151,558,439
<i>Transfer to County Assembly</i>	<i>6C</i>	<i>1,419,787,566</i>	<i>1,186,374,088</i>
Total payments (CE+CA)		14,513,443,016	12,337,932,527
Net receipts/ (payments) from operations		4,559,826,736	2,685,531,194
Adjusted for:			
Prior year adjustments	17	(11,570,603)	0
Decrease/(increase) in outstanding imprests & advances	18	(57,809,182)	(43,225,858)
Increase/(decrease) in deposits and retentions	19	102,650,249	7,586,921
Net cash flow from operating activities		4,593,097,200	2,649,892,257
Cash flow from investing activities			
Acquisition of assets	9	(3,106,540,147)	706,363,609
Net cash flows from investing activities		(3,106,540,147)	706,363,609
Cash flow from Financing activities			
Repayment of principal on domestic and foreign Borrowing	11	0	0
Net cash flow from financing activities		0	0


Kiambu County Government - County Executive
Quarterly Report & Financial Statements
For the period ended June 30, 2024

Net increase in cash and cash equivalents		1,486,557,053	3,356,255,866
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		1,670,895,903	4,368,217,178

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 30th July 2024_ 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

**Kiambu County Government - County Executive
Quarterly Report & Financial Statements
For the period ended June 30, 2024**

8. Statement of Comparison of Budget & Actual Amounts (Recurrent and Development Combined) for the period ended 30th June 2024

Receipt/Expense Item	Original Budget	Adjustments	Final Budget	Actual on Comparable Basis	Budget Utilization Difference	% Of Utilization
Description	a	b	c=a+b	d	e=c-d	f=d/c %
	Kshs	Kshs	Kshs	Kshs	Kshs	%
RECEIPTS						
Transfers from the CRF -County Executive	17,905,233,441	1,986,748,109	19,891,981,550	16,439,984,407	3,451,997,143	83%
Miscellaneous receipts	0	0	0	0	0	
Other receipts - Appropriation in Aid - Health Facility Improvement Fund (AIA - FIF)	2,096,339,890	(560,039,890)	1,536,300,000	1,213,497,779	322,802,221	79%
Opening balance for Non-refundable bank balances in special purpose deposits accounts	0	30,588,402	30,588,402	30,588,402	0	100%
Sub-total(County Executive)	20,001,573,331	1,457,296,621	21,458,869,952	17,684,070,588	3,774,799,364	82%
<i>Transfers from the CRF -County Assembly</i>	<i>1,569,783,227</i>	<i>186,203,291</i>	<i>1,755,986,518</i>	<i>1,419,787,566</i>	<i>336,198,952</i>	<i>81%</i>
Total Receipts (CE+CA)	21,571,356,558	1,643,499,912	23,214,856,470	19,103,858,154	4,110,998,316	82%
Payments						
Compensation of employees	7,602,769,459	627,315,898	8,230,085,357	8,117,978,874	112,106,483	99%
Use of goods and services	2,923,960,031	415,676,980	3,339,637,011	2,364,858,493	974,778,518	71%
Subsidies	0	0	0	0	0	0%
Transfers to other government units	1,553,614,747	1,396,224,884	2,949,839,631	1,345,668,792	1,604,170,839	46%
Other grants and transfers	0	0	0	0	0	0%
Social security benefits	125,104,624	(60,920,890)	64,183,734	51,651,512	12,532,222	80%
Acquisition of assets	5,699,784,580	(360,960,361)	5,338,824,219	3,106,540,147	2,232,284,072	58%
Finance costs, including loan interest	0	0	0	0	0	0%

**Kiambu County Government - County Executive
Quarterly Report & Financial Statements
For the period ended June 30, 2024**

Repayment of principal on borrowings	0	0	0	0	0	0	0%
Other payments	0	0	0	0	0	0	0%
Appropriation in Aid - Health Facility Improvement Fund (AIA - FIF)	2,096,339,890	(560,039,890)	1,536,300,000	1,213,497,779	322,802,221		79%
Sub-total (County Executive)	20,001,573,331	1,457,296,621	21,458,869,952	16,200,195,597	5,258,674,355		75%
<i>Transfer to County Assembly</i>	<i>1,569,783,227</i>	<i>186,203,291</i>	<i>1,755,986,518</i>	<i>1,419,787,566</i>	<i>336,198,952</i>		<i>81%</i>
Total payments (CE+CA)	21,571,356,558	1,643,499,912	23,214,856,470	17,619,983,163	5,594,873,307		76%

Overall budget absorption were less than 90% mainly occasioned by one exchequer release for the period of Kshs. 978,204,195 that were not received during the planned period and OSR not realized, hence an overall budget absorption of 76%

Budgetary Changes: There were two supplementary budget approved during the period hence the budget changes.

There is a variance of Kshs. 30,588,402 between Surplus in the statement of receipts and payment and the surplus in the statement of budget comparison which is reconciled as per table below;

Description	Amount (Kshs)
<i>Surplus / deficit in the statement of receipts and payments</i>	<i>1,453,286,589</i>
<i>Add Opening balance for Non-refundable bank balances in special purpose deposits</i>	<i>30,588,402</i>
<i>Surplus / deficit in the statement of budget performance</i>	<i>1,483,874,991</i>

The entity financial statements were approved on 30th July 2024 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

Kiambu County Government - County Executive
Quarterly Report & Financial Statements
For the period ended June 30, 2024

9. Statement of Comparison of Budget & Actual Amounts – Recurrent for the Period ended 30th June 2024

Receipt/Expense Item	Original Budget	Adjustments	Final Budget	Actual on Comparable Basis	Budget Utilization Difference	% Of Utilization
	a	b	c=a+b	d	e=c-d	f=d/c %
Description	Kshs	Kshs	Kshs	Kshs	Kshs	%
RECEIPTS						
Transfers from the CRF - County Executive	11,239,433,733	2,015,035,557	13,254,469,290	12,869,683,881	384,785,409	97%
Miscellaneous receipts	0	0	0	0	0	
Other receipts - Appropriation in Aid - Health Facility Improvement Fund (AIA - FIF)	1,617,623,125	(281,323,125)	1,336,300,000	1,213,497,779	122,802,221	91%
Opening balance for Non-refundable bank balances in special purpose deposits accounts	0	29,703,593	29,703,593	29,703,593	0	
Sub-total(County Executive)	12,857,056,858	1,763,416,025	14,620,472,883	14,112,885,253	507,587,630	97%
<i>Transfers from the CRF -County Assembly</i>	<i>1,442,783,227</i>	<i>186,203,291</i>	<i>1,628,986,518</i>	<i>1,419,787,566</i>	<i>209,198,952</i>	<i>87%</i>
Total Receipts (CE+CA)	14,299,840,085	1,949,619,316	16,249,459,401	15,532,672,819	716,786,582	96%
Payments						
Compensation of employees	7,602,769,459	627,315,898	8,230,085,357	8,117,978,874	112,106,483	99%
Use of goods and services	1,939,922,768	391,215,044	2,331,137,812	2,248,866,423	82,271,388	96%
Subsidies	0	0	0	0	0	0%
Transfers to other government units	755,524,139	1,117,261,627	1,872,785,766	700,895,927	1,171,889,839	37%
Other grants and transfers	0	0	0	0	0	0%
Social security benefits	125,104,624	(60,920,890)	64,183,734	51,651,512	12,532,222	80%
Acquisition of assets	616,112,744	(30,132,529)	585,980,215	483,050,640	102,929,575	82%
Finance costs, including loan interest	0	0	0	0	0	0%
Repayment of principal on	0	0	0	0	0	0%

**Kiambu County Government - County Executive
Quarterly Report & Financial Statements
For the period ended June 30, 2024**

borrowings							
Other payments	0	0	0	0	0	0	0%
Appropriation in Aid - Health Facility Improvement Fund (AIA - FIF)	1,817,623,125	(281,323,125)	1,536,300,000	1,213,497,779	322,802,221		79%
Sub-total (County Executive)	12,857,056,858	1,763,416,025	14,620,472,883	12,815,941,155	1,804,531,728		88%
Transfer to County Assembly	1,442,783,227	186,203,291	1,628,986,518	1,419,787,566	209,198,952		87%
Total payments (CE+CA)	14,299,840,085	1,949,619,316	16,249,459,401	14,235,728,721	2,013,730,680		88%

Overall budget absorption were less than 90% mainly occasioned by one exchequer release for the period of Kshs. 978,204,195 that were not received during the planned period and OSR not realized, hence an overall budget absorption of 88%


Budgetary Changes: There were two supplementary budget approved during the period hence the budget changes.

The entity financial statements were approved on 30th July 2024 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

Kiambu County Government - County Executive
Quarterly Report & Financial Statements
For the period ended June 30, 2024

10. Statement of Comparison of Budget & Actual Amounts: Development for the Period ended 30th June 2024

Receipt/Expense Item	Original Budget	Adjustments	Final Budget	Actual on Comparable Basis	Budget Utilization Difference	% Of Utilization
Description	a Kshs	b Kshs	c=a+b Kshs	d Kshs	e=c-d Kshs	f=d/c %
RECEIPTS						
Transfers from the CRF - County Executive	6,665,799,708	(28,287,448)	6,637,512,260	3,570,300,526	3,067,211,734	54%
Miscellaneous receipts	0	0	0	0	0	
Other receipts - Appropriation in Aid - Health Facility Improvement Fund (AIA - FIF)	478,716,765	(278,716,765)	200,000,000	0	200,000,000	0%
Opening balance for Non-refundable bank balances in special purpose deposits accounts	0	884,809	884,809	884,809	0	
Sub-total(County Executive)	7,144,516,473	(306,119,404)	6,838,397,069	3,571,185,335	3,267,211,734	52%
<i>Transfers from the CRF -County Assembly</i>	<i>127,000,000</i>	<i>0</i>	<i>127,000,000</i>	<i>0</i>	<i>127,000,000</i>	<i>0%</i>
Total Receipts (CE+CA)	7,271,516,473	(306,119,404)	6,965,397,069	3,571,185,335	3,394,211,734	51%
Payments						
Compensation of employees	0	0	0		0	0%
Use of goods and services	984,037,264	24,461,936	1,008,499,200	115,992,070	892,507,130	12%
Subsidies	0	0	0	0	0	0%
Transfers to other government units	798,090,609	278,963,257	1,077,053,866	644,772,865	432,281,001	60%
Other grants and transfers	0	0	0	0	0	0%
Social security benefits	0	0	0	0	0	0%
Acquisition of assets	5,083,671,836	(330,827,832)	4,752,844,004	2,623,489,508	2,129,354,496	55%
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%

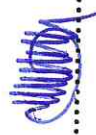
**Kiambu County Government - County Executive
Quarterly Report & Financial Statements
For the period ended June 30, 2024**


Appropriation in Aid - Health Facility Improvement Fund (AIA - FIF)	278,716,765	(278,716,765)	0	0	0	0%
Sub-total (County Executive)	7,144,516,473	(306,119,404)	6,838,397,069	3,384,254,442	3,454,142,627	49%
Transfer to County Assembly	127,000,000	0	127,000,000	0	127,000,000	0%
Total payments (CE+CA)	7,271,516,473	(306,119,404)	6,965,397,069	3,384,254,442	3,581,142,627	49%

Overall budget absorption were less than 90% mainly occasioned by one exchequer release for the period of Kshs. 978,204,195 that were not received during the planned period and OSR not realized, hence an overall budget absorption of 49%

Budgetary Changes: There were two supplementary budget approved during the period hence the budget changes.

The entity financial statements were approved on 30th July, 2024 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

Kiambu County Government - County Executive
Quarterly Report & Financial Statements
For the period ended June 30, 2024

11. Budget Execution by Programmes and Sub-Programmes for the Period ended 30th June 2024

Program	Sub Program	Description	Original Budget		Adjustments		Final Budget		Actual		Budget utilization difference	
			KShs		KShs		KShs		KShs		KShs	
4060		Default - Non Programmatic	0		0		0		1,124,120.00		-1,124,120.00	
	0	Default - Non Programmatic	0		0		0		1,124,120.00		-1,124,120.00	
102004060		Land Management and Physical Planning; & Housing Development	0		0		0		0		0	
	102024060	Land Management and Physical Planning	0		0		0		0		0	
104004060		General Administration, Planning and Support Services	202,649,501.00		19,509,245.00		222,158,746.00		180,070,123.80		42,088,622.20	
	104014060	General administration and support services	202,649,501.00		19,509,245.00		222,158,746.00		180,070,123.80		42,088,622.20	
105004060		Municipal Administration & Urban Development	0		0		0		25,000.00		-25,000.00	

**Kiambu County Government - County Executive
Quarterly Report & Financial Statements
For the period ended June 30, 2024**

[illegible]

Kiambu County Government - County Executive
Quarterly Report & Financial Statements
For the period ended June 30, 2024

		monitoring and management							
	111034060	Environmental compliance and enforcement	0						
112004060			168,617,867.00	6,409,867.00	6,409,867.00	129,192.00	6,280,675.00		
				135,443,825.00	304,061,692.00	14,553,052.00	289,508,640.00		
113004060	112024060	Sp12.2 Climate Actions	168,617,867.00	135,443,825.00	304,061,692.00	14,553,052.00	289,508,640.00		
			419,262,457.00	-6,130,731.00	413,131,726.00	400,908,110.30	12,223,615.70		
114004060	113014060	Administration services	419,262,457.00	-6,130,731.00	413,131,726.00	400,908,110.30	12,223,615.70		
			95,281,719.00	137,807,063.00	233,088,782.00	224,850,324.40	8,238,457.60		
115004060	114054060	County Infrastructure Project	95,281,719.00	137,807,063.00	233,088,782.00	224,850,324.40	8,238,457.60		
			361,952,608.00	-187,168,608.00	174,784,000.00	96,772,430.20	78,011,569.80		
116004060	115014060	Urban Areas Administration and Management	311,952,608.00	-137,168,608.00	174,784,000.00	96,772,430.20	78,011,569.80		
	115034060	Building Urban Resilience through Adaptation and Mitigation of	50,000,000.00	-50,000,000.00	0	0	0		
116004060			208,543,092.00	-68,876,678.00	139,666,414.00	44,613,115.55	95,053,298.45		
	116014060	Land Administration	20,000,000.00	4,734,363.00	24,734,363.00	13,142,140.00	11,592,223.00		

Kiambu County Government - County Executive
Quarterly Report & Financial Statements
For the period ended June 30, 2024

	Services							
116024060	Survey & GIS Services	40,000,000.00	11,232,051.00	51,232,051.00	21,264,659.55	29,967,391.45		
116044060	County Valuation & Rating Services	16,000,000.00	-16,000,000.00	0	0	0		
116074060	County physical and land use planning	132,543,092.00	-68,843,092.00	63,700,000.00	10,206,316.00	53,493,684.00		
201004060	Maintenance of Roads, Bridges, Land Transport, Construction & Maintenance	0	0	0	3,897,020.00	-3,897,020.00		
201014060	General administration and support services	0	0	0	0	0		
201024060	Construction of road and civil works	0	0	0	3,897,020.00	-3,897,020.00		
202004060	Administration, planning & support	510,828,021.00	238,281,500.00	749,109,521.00	664,598,639.65	84,510,881.35		
202014060	General Administration and Support services	0	0	0	0	0		
202024060	Sp2 Administration	510,828,021.00	238,281,500.00	749,109,521.00	664,598,639.65	84,510,881.35		

Kiambu County Government - County Executive
Quarterly Report & Financial Statements
For the period ended June 30, 2024

2030040 60		services	2,033,648,652.00	-53,500,000.0 0	1,980,148,652.00	1,039,507,837.10	940,640,814.90
	203014060	Sp3.1 Infrastructure Development	2,033,648,652.00	-53,500,000.0 0	1,980,148,652.00	1,039,507,837.10	940,640,814.90
2040040 60			25,000,000.00	-18,500,000.0 0	6,500,000.00	0	6,500,000.00
	204014060	Sp4.1 Fire Rescue services	25,000,000.00	-18,500,000.0 0	6,500,000.00	0	6,500,000.00
3020040 60			311,620,916.00	-47,133,550.0 0	264,487,366.00	110,001,710.50	154,485,655.50
	302024060	Trade Promotion	311,620,916.00	-47,133,550.0 0	264,487,366.00	110,001,710.50	154,485,655.50
3030040 60			560,000,000.00	-25,805,161.0 0	534,194,839.00	77,957,333.80	456,237,505.20
	303024060	Infrastructural Development	560,000,000.00	-25,805,161.0 0	534,194,839.00	77,957,333.80	456,237,505.20
3040040 60			16,500,000.00	-16,500,000.0 0	0	0	0
	304014060	Tourism Promotion and Marketing	16,500,000.00	-16,500,000.0 0	0	0	0
3050040 60			5,098,576.00	-2,682,572.00	2,416,004.00	2,416,003.10	0.9
	305014060	Investment Promotion and Facilitation	5,098,576.00	-2,682,572.00	2,416,004.00	2,416,003.10	0.9
3060040 60			103,453,607.00	7,600,000.00	111,053,607.00	101,525,652.30	9,527,954.70
	306014060	Administration Services	103,453,607.00	7,600,000.00	111,053,607.00	101,525,652.30	9,527,954.70

Kiambu County Government - County Executive
Quarterly Report & Financial Statements
For the period ended June 30, 2024

4010040 60	Curative and preventive health care services	1,037,900,000.00	-254,555,000.00	783,345,000.00	380,656,395.00	402,688,605.00
	401014060 General administration and support services	0	0	0	0	0
	401034060 Preventive and promotive health services	1,037,900,000.00	-254,555,000.00	783,345,000.00	380,656,395.00	402,688,605.00
4020040 60	Administration, Planning and Support Services	4,788,380,635.00	145,670,661.00	4,934,051,296.00	4,804,603,365.15	129,447,930.85
	402014060 General Administration and Support Services	4,788,380,635.00	145,670,661.00	4,934,051,296.00	4,804,603,365.15	129,447,930.85
4030040 60	Preventive Health Services	0	0	0	0	0
	403014060 Community Health Services	0	0	0	0	0
4040040 60	Curative and Rehabilitative Health Services	1,864,983,010.00	714,497,521.00	2,579,480,531.00	1,774,753,346.75	815,217,157.25
	404024060 SP2 County hospital services	1,740,259,606.00	839,220,925.00	2,579,480,531.00	1,774,753,346.75	804,727,184.25
	404054060 SP5 Rehabilitation services	124,723,404.00	-124,723,404.00	0	0	0

Kiambu County Government - County Executive
Quarterly Report & Financial Statements
For the period ended June 30, 2024

4050040 60		County Pharmaceutic al Services	120,000,000.00	0	120,000,000.00	68,972,433.00	51,027,567.00
	405014060	SP1 Pharmaceutical Environment	120,000,000.00	0	120,000,000.00	68,972,433.00	51,027,567.00
5020040 60		General Administratio n and support Services	802,193,881.00	211,759,187.0 0	1,013,953,068. 00	995,475,095.20	18,477,972.80
	502014060	General Administration and support Services	802,193,881.00	211,759,187.0 0	1,013,953,068. 00	995,475,095.20	18,477,972.80
5030040 60		Pre-primary education, Vocational Education and Training	676,688,453.00	405,747,822.0 0	1,082,436,275. 00	924,115,329.40	158,320,945.60
	503014060	Early Childhood Development	676,688,453.00	405,747,822.0 0	1,082,436,275. 00	924,115,329.40	158,320,945.60
5040040 60		Culture Gender and Social Service Development	57,500,000.00	-4,500,000.00	53,000,000.00	22,731,371.00	30,268,629.00
	504014060	Culture, Gender and Social services	57,500,000.00	-4,500,000.00	53,000,000.00	22,731,371.00	30,268,629.00
7020040 60		Leadership and Co-ord of County Administratio n and Departments	0	0	0	0	0

Kiambu County Government - County Executive
Quarterly Report & Financial Statements
For the period ended June 30, 2024

7030040 60	General Administration and support services	0	0	0	0	0	0	0	0
	Leadership and Admin of HR mgnt and dev in County Public Service	0	0	0	0	0	0	0	0
	Human Resource development and management services	0	0	0	0	0	0	0	0
7040040 60	Public Finance Management and Economic Policy and Strategy	0	0	0	0	0	0	0	0
	General Administration and support services	0	0	0	0	0	0	0	0
	financial management services	0	0	0	0	0	0	0	0
	Economic planning services	0	0	0	0	0	0	0	0
7060040 60		2,148,566,391.00	240,129,920.0	2,388,696,311.00	2,164,651,551.90	224,044,759.10			

Kiambu County Government - County Executive
Quarterly Report & Financial Statements
For the period ended June 30, 2024

	706014060	General Administration Planning and Support Services	2,148,566,391.00	240,129,920.00	2,388,696,311.00	2,164,651,551.90	224,044,759.10
707004060			0	0	0	0	0
	707014060	Representation services	0	0	0	0	0
711004060			37,086,506.00	15,608,230.00	52,694,736.00	47,880,127.10	4,814,608.90
	711024060	Sp11.2 Legal services	37,086,506.00	15,608,230.00	52,694,736.00	47,880,127.10	4,814,608.90
712004060			505,367,547.00	-57,098,000.00	448,269,547.00	321,964,997.05	126,304,549.95
	712014060	Sp12.1 Accounting, Financial Standards and Reporting	62,500,000.00	-2,000,000.00	60,500,000.00	45,974,465.80	14,525,534.20
	712044060	Sp12.4 Internal Audit services	4,143,000.00	-98,000.00	4,045,000.00	2,929,529.00	1,115,471.00
	712064060	Sp12.6 Budget formulation, coordination and management	28,224,547.00	8,000,000.00	36,224,547.00	29,159,747.00	7,064,800.00
	712074060	Sp12.7 Revenue mobilization and management	410,500,000.00	-63,000,000.00	347,500,000.00	243,901,255.25	103,598,744.75
713004060			272,966,018.00	-128,000,000.00	144,966,018.00	69,639,942.10	75,326,075.90

Kiambu County Government - County Executive
Quarterly Report & Financial Statements
For the period ended June 30, 2024

	713014060	ICT infrastructure	272,966,018.00	-128,000,000.00	144,966,018.00	69,639,942.10	75,326,075.90
714004060			82,000,000.00	-40,000,000.00	42,000,000.00	16,000,000.00	26,000,000.00
	714014060	Rehabilitation, intervention programs and Research on alcohol	82,000,000.00	-40,000,000.00	42,000,000.00	16,000,000.00	26,000,000.00
715004060			108,982,471.00	4,027,000.00	113,009,471.00	82,867,933.00	30,141,538.00
	715024060	Sp15.2 Human Resource Development	108,982,471.00	4,027,000.00	113,009,471.00	82,867,933.00	30,141,538.00
903004060			88,476,534.00	-4,831,707.00	83,644,827.00	67,976,734.25	15,668,092.75
	903014060	Administration services	88,476,534.00	-4,831,707.00	83,644,827.00	67,976,734.25	15,668,092.75
904004060			61,000,000.00	-54,657,000.00	6,343,000.00	6,025,294.00	317,706.00
	904014060	County talent development and promotion	61,000,000.00	-54,657,000.00	6,343,000.00	6,025,294.00	317,706.00
905004060			174,071,184.00	2,419,571.00	176,490,755.00	76,985,992.00	99,504,763.00
	905014060	Development and management of sports facilities	136,071,184.00	-10,080,429.00	125,990,755.00	35,089,638.00	90,901,117.00
	905034060	Sports training and competitions	38,000,000.00	12,500,000.00	50,500,000.00	41,896,354.00	8,603,646.00
906004060			7,930,000.00	10,975,401.00	18,905,401.00	15,727,133.90	3,178,267.10

**Kiambu County Government - County Executive
Quarterly Report & Financial Statements
For the period ended June 30, 2024**

	906014060	Public Relations	7,930,000.00	10,975,401.00	18,905,401.00	15,727,133.90	3,178,267.10
1001004060		Water Resources Mngt, Environment Protection and Conservation	0	0	0	0	0
	1001014060	General administration and support services	0	0	0	0	0
	1001034060	Water provision and management	0	0	0	0	0
1002004060			411,675,926.00	127,363,388.00	539,039,314.00	501,924,629.90	37,114,684.10
	1002014060	General Administration and Support Services	411,675,926.00	127,363,388.00	539,039,314.00	501,924,629.90	37,114,684.10
	County Executive Total		20,001,573,331.00	1,457,296,621.00	21,458,869,952.00	16,200,195,597.25	5,258,674,354.75
	<i>Transfer to County Assembly</i>		<i>1,569,783,227</i>	<i>186,203,291</i>	<i>1,755,986,518</i>	<i>1,419,787,566</i>	<i>336,198,952</i>
	Grand total (C.E +C.A)		21,571,356,558.00	1,643,499,912.00	23,214,856,470.00	17,619,983,163.25	5,594,873,306.75

**Kiambu County Government - County Executive
Quarterly Report & Financial Statements
For the period ended June 30, 2024**

12. Significant Accounting Policies

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

1. Statement of compliance and basis of preparation

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

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

The financial statements are presented in Kenya Shillings, which is the functional and reporting currency of the 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.

2. Reporting entity

The financial statements are for 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.

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.

**Kiambu County Government - County Executive
Quarterly Report & Financial Statements
For the period ended June 30, 2024**

Significant Accounting Policies (Continued)

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 30th June 2024, 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.

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.

**Kiambu County Government - County Executive
Quarterly Report & Financial Statements
For the period ended June 30, 2024**

Significant Accounting Policies (Continued)

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.

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 entity in the form of actual goods and/or services rather than in money or cash terms. These donations may include vehicles, equipment or personnel services. Where the financial value received for in-kind contributions can be reliably determined, the entity 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.

Amounts maintained in deposit bank accounts are restricted for use in refunding third party deposits. As at 30th June 2024, this amounted to Kshs 254,574,888.60 compared to Kshs 151,924,641 in prior period as indicated on note 15. There were no other restrictions on cash during the quarter.

Significant Accounting Policies (Continued)

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

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.

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 entity 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 Executive 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 13th June 2023 for the period 1st July 2023 to 30 June 2024 as required by law. Two supplementary budgets were passed in the period ended 30th June 2024. A high-level assessment of Kiambu County Executive actual performance against the comparable budget for the financial quarter under review has been included in these financial statements.

Kiambu County Government - County Executive
Quarterly Report & Financial Statements
For the period ended June 30, 2024

Significant Accounting Policies (Continued)

11. Related party transactions

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

Kiambu County Government - County Executive
Quarterly Report & Financial Statements
For the period ended June 30, 2024

13. Notes To The Financial Statements

1. Transfer from the CRF

1A. Transfer from the CRF to County Executive

Description	Period ended June 2024	Period ended June 2023
	Kshs	Kshs
Total exchequer releases for quarter 1	2,706,889,790	1,933,391,743
Total exchequer releases for quarter 2	4,137,963,338	2,870,793,801
Total exchequer releases for quarter 3	2,933,096,330	1,933,391,744
Total exchequer releases for quarter 4	6,662,034,949	5,917,350,489
Total	16,439,984,407	12,654,927,777

1B. Transfer from the CRF to County Assembly

Description	Period ended June 2024	Period ended June 2023
	Kshs	Kshs
Total exchequer releases for quarter 1	249,184,263	0
Total exchequer releases for quarter 2	395,026,788	450,130,268
Total exchequer releases for quarter 3	371,309,027	188,768,611
Total exchequer releases for quarter 4	404,267,488	547,475,209
Total	1,419,787,566	1,186,374,088

2. Miscellaneous Receipts

Description	Period ended June 2024	Period ended June 2023
	Kshs	Kshs
Tender Fees received	0	0
Other Receipts	0	0
Total	0	0

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

Description	Period ended June 2024	Period ended June 2023
	Kshs	Kshs
Other receipts - Appropriation in Aid - Health Facility Improvement Fund (AIA - FIF)	1,213,497,779	1,182,161,856
Total	1,213,497,779	1,182,161,856

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

Kiambu County Government - County Executive
Quarterly Report & Financial Statements
For the period ended June 30, 2024

3. Compensation of Employees

Description	Period ended June 2024	Period ended June 2023
	KShs	KShs
Basic salaries of permanent employees	7,040,529,854	6,834,635,520
Basic wages of temporary employees	556,771,960	313,037,985
Personal allowances paid as part of salary	13,499,766	8,824,030
Personal allowances paid as reimbursements		0
Personal allowances provided in kind		0
Employer Contribution to compulsory National Social Schemes	502,877,295	19,879,587
Employer Contribution to Compulsory National health Insurance Schemes	4,300,000	0
Pension and other social security contributions		0
Social benefit schemes outside government	0	0
Other personnel payments	0	0
Total	8,117,978,874	7,176,377,121

4. Use Of Goods And Services

Description	Period ended June 2024	Period ended June 2023
	KShs	KShs
Utilities, supplies and services	208,849,418	117,400,452
Communication, supplies and services	54,531,009	37,634,751
Domestic travel and subsistence	82,051,877	104,057,715
Foreign travel and subsistence	704,869	1,063,253
Printing, advertising and information supplies & services	83,681,173	45,062,738
Rentals of produced assets	29,919,381	24,397,060
Training expenses	42,087,848	57,227,480
Hospitality supplies and services	96,130,499	70,050,640
Insurance costs	399,013,752	431,738,250
Specialized materials and services	427,178,500	502,176,502
Office and general supplies and services	42,793,551	46,845,822
Fuel, oil and lubricants	435,513,238	124,663,304
Other operating expenses (including bank charges)	258,963,879	125,308,083
Routine maintenance – vehicles and other transport equipment	116,761,993	42,575,119
Routine maintenance – other assets	86,677,507	82,803,752
Total	2,364,858,493	1,813,004,921

Kiambu County Government - County Executive
Quarterly Report & Financial Statements
For the period ended June 30, 2024

Notes To The Financial Statements (Continued)

5. Subsidies

Description	Period ended June 2024	Period ended June 2023
	KShs	KShs
Subsidies to Public Corporations	0	0
Subsidies to Private Enterprises	0	0
Total	0	0

6. Transfers

6A. Transfer To Other Government Entities

Description	Period ended June 2024	Period ended June 2023
	KShs	KShs
Transfers to County Government entities	0	0
Other Current Transfers, Grants and Subsidies	682,632,517	352,660,248
Other Capital Grants and Trans	663,036,275	574,706,049
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	1,345,668,792	927,366,297

These are transfers to Kiambu County established funds and other grants which are self-reporting entities.

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

Description	Period ended June 2024	Period ended June 2023
	KShs	KShs
Other payments - Appropriation in Aid - Health Facility Improvement Fund (AIA - FIF)	1,213,497,779	1,182,161,856
Total	1,213,497,779	1,182,161,856

6C Transfer to County Assembly

Description	Period ended June 2024	Period ended June 2023
	KShs	KShs
Transfer to County Assembly	1,419,787,566	1,186,374,088
Total	1,419,787,566	1,186,374,088

These are transfers to the County Assembly which was accounted for separately in the County Assembly's Financial Statements

**Kiambu County Government - County Executive
Quarterly Report & Financial Statements
For the period ended June 30, 2024**

Notes To The Financial Statements (Continued)

7. Other Grants and Other Payments

Description	Period ended June 2024	Period ended June 2023
	KShs	KShs
Scholarships and other educational benefits	0	0
Emergency relief and refugee assistance	0	0
Subsidies to small businesses, cooperatives, and self employed	0	0
Total	0	0

8. Social Security Benefits

Description	Period ended June 2024	Period ended June 2023
	KShs	KShs
Government Pension and Retirement Benefits	51,651,512	52,648,244
Social security benefits	0	0
Employer Social Benefits	0	0
Total	51,651,512	52,648,244

9. Acquisition of Assets

Non- Financial Assets	Period ended June 2024	Period ended June 2023
	KShs	KShs
Purchase of Buildings	0	0
Construction of Buildings	915,002,169	22,001,391
Refurbishment of Buildings	19,074,421	0
Construction of Roads	511,506,295	14,429,363
Construction and Civil Works	413,844,564	28,626,785
Overhaul and Refurbishment of Construction and Civil Works	0	0
Purchase of Vehicles and Other Transport Equipment	196,243,813	21,449,338
Overhaul of Vehicles and Other Transport Equipment	0	0
Purchase of Household Furniture and Institutional Equipment	12,875,728	0
Purchase of Office Furniture and General Equipment	101,780,241	6,722,275
Purchase of Specialized Plant, Equipment and Machinery	195,630,015	28,271,673
Rehabilitation and Renovation of Plant, Machinery and Equip.	0	0
Purchase of Certified Seeds, Breeding Stock and Live	241,695,350	81,864,400

Kiambu County Government - County Executive
Quarterly Report & Financial Statements
For the period ended June 30, 2024

Animals		
Research, Studies, Project Preparation, Design & Supervision	16,642,434	19,136,800
Rehabilitation of Civil Works	1,994,720	0
Acquisition of Strategic Stocks and commodities	0	0
Acquisition of Land	0	0
Acquisition of Intangible Assets	0	0
Other Domestic Accounts Payables	480,250,399	483,861,584
Total acquisition of non- financial assets	3,106,540,147	706,363,609
Financial Assets	0	
Domestic Public Non-Financial Enterprises	0	0
Domestic Public Financial Institutions	0	0
Domestic Lending and On-lending	0	0
Total acquisition of financial assets	0	0
Total acquisition of assets	3,106,540,147	706,363,609

10. Finance Costs, Including Loan Interest

Description	Period ended June 2024	Period ended June 2023
	KShs	KShs
Interest Payments on Foreign Borrowings	0	0
Interest Payments on Guaranteed Debt Taken over by Govt	0	0
Interest on Domestic Borrowings (Non-Govt)	0	0
Interest on Borrowings from Other Government Units	0	0
Total	0	0

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

Description	Period ended June 2024	Period ended June 2023
	KShs	KShs
Repayments on Borrowings from Domestic	0	0
Principal Repayments on Guaranteed Debt Taken over by Government	0	0
Repayments on Borrowings from Other Domestic Creditors	0	0
Repayment of Principal from Foreign Lending & On – Lending	0	0
Total	0	0

Kiambu County Government - County Executive
Quarterly Report & Financial Statements
For the period ended June 30, 2024

Notes To The Financial Statements (Continued)

12. Other Payments

Description	Period ended June 2024	Period ended June 2023
	KShs	KShs
Budget Reserves	0	0
Civil Contingency Reserves	0	0
Total	0	0

13. Cash and Bank Balances

13A. Bank Balances

Name of Bank, Account Name & currency	Account Number	Account Type	Period ended June 2024	Period ended June 2023
			KShs	KShs
CBK- Kiambu County Recur-Kes	10000170409	Recurrent	779,027	74,333
CBK-Kiambu County Devt.-Kes	10000170457	Development	5,500,744	645,847
CBK - Kiambu County-Road Maint. Levy Fund-Kes	10000250836	Development	879,657	879,657
CBK -Kiambu County Special Purp. Health-Kes	1000336358	Recurrent	26	626
CBK- Kiambu County Special Purpose Educ-Kes	1000368648	Recurrent	5,148	5,148
CBK- Kiambu County Spec Purp Agricul-Kes	1000365919	Recurrent	2	1
CBK- Kiambu County Ke Urban Support Prog-Kes	1000370718	Development	4	4
CBK- Kiambu County Nutritional Intern. Project-Kes	1000533528	Recurrent	14,055,225	16,605,435
CBK- Kiambu County Primary Health Care-Kes	1000561262	Recurrent	130	130
CBK - Kiambu County Deposit	10000299142	Deposit	254,574,889	151,924,641
Kiambu County Grant Deposit	1000319755	Development	0	0
Kiambu county Agric Sec Dev S.Pro II	1000365908	Development	0	0
Kiambu County Climate Change SPA	1000543574	Development	129,855,741	13,982,967
commercial bank	1000044058	Recurrent		70,569
commercial bank		Imprest	0	0
Total			405,650,593	184,189,358

Kiambu County Government - County Executive
Quarterly Report & Financial Statements
For the period ended June 30, 2024

13B: Cash in Hand

Description	Period ended June 2024	Period ended June 2023
	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 analysed as follows:

Description	Period ended June 2024	Period ended June 2023
	KShs	KShs
Location 1	0	0
Location 2	0	0
Total	0	0

14. Outstanding Imprests and Advances

Description	Period ended June 2024	Period ended June 2023
	KShs	KShs
Government Imprests	68,439,542	44,252,478
Salary Advance	0	0
Clearance accounts	0	0
Total	68,439,542	44,252,478

14 A. Breakdown Of Imprest and Advances

<i>Breakdown of imprest and salary advance per department</i>	Period ended June 2024	Period ended June 2023
<i>Imprest</i>	KShs	KShs
County Executive	2,353,500	2,518,700
County Public Service Board	0	756,400
Finance, ICT and Economic Planning	7,088,947	2,618,800
Water, Energy, Environment and Natural Resources	1,468,250	4,869,560
Health Services	914,000	2,896,130
Roads, Transport and Public Works	15,687,075	8,113,669
Administration and Public Service	2,971,750	310,000
Agriculture Livestock and Cooperatives	1,213,208	2,506,717
Education Gender Culture and Social Services	7,348,010	674,000
Youth Affairs, Sports and Communication	3,636,505	14,895,502
Lands, Housing, Physical Planning, Municipal Administration and Urban Development	19,251,827	1,777,160
Trade Tourism Industrialization and Investment	6,506,470	2,315,840

Kiambu County Government - County Executive
Quarterly Report & Financial Statements
For the period ended June 30, 2024

Sub-Total	68,439,542	44,252,478
Salary advance		
Nil	0	0
Nil	0	0
Sub-Total	0	0
Grand Total	68,439,542	44,252,478

15. Deposits And Retentions

Description	Period ended June 2024	Period ended June 2023
	KShs	KShs
Deposits	0	0
Retention monies	254,574,889	151,924,641
Total	254,574,889	151,924,641

16. Fund Balance Brought Forward

Description	Period ended June 2024	Period ended June 2023
	KShs	KShs
Bank accounts	184,338,850	236,234,993
Cash in hand	0	0
Outstanding Imprests and advances	10,630,360	1,026,620
Deposits and Retentions	(151,924,640)	(144,337,720)
Total	43,044,570	92,923,893

17. Prior Period Adjustments

	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 retentions	151,924,640	0	151,924,640
Others	0	0	0
	43,044,570	(11,570,603)	31,473,968

Kiambu County Government - County Executive
Quarterly Report & Financial Statements
For the period ended June 30, 2024

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

Description	Period ended June 2024	Period ended June 2023
	KShs	KShs
Imprest and Advances as at 1 st July (A)	10,630,360	1,026,620
Imprest and Advances as at the end of the period (B)	68,439,542	44,252,478
Increase)/ Decrease in Imprest and Advances (C=(B-A))	(57,809,182)	(43,225,858)

19. Increase/ (Decrease) in Deposits and Retention

Description	Period ended June 2024	Period ended June 2023
	KShs	KShs
Deposits and Retention s as at 1 st July (A)	151,924,640	144,337,720
Deposits and Retention as at the end of the period (B)	254,574,889	151,924,641
Increase)/ Decrease in Imprest and Advances (C=(B-A))	102,650,249	7,586,921

Kiambu County Government – County Executive
Quarterly Report & Financial Statements
For the period ended June 30, 2024

20. Other Important Disclosures

1: Pending Accounts Payable

	Balance b/f	Adjustment for unsupported Bills	Adjusted Bal b/f	Additions for the period	Paid during the period	Balance c/f
	FY 2022/2023					
Description	Kshs		Kshs	Kshs	Kshs	Kshs
Construction of buildings	82,581,690	7,633,779	74,947,911	35,053,467	21,326,268	88,675,110
Construction of civil works	2,150,077,092	371,796,871	1,778,280,221	206,805,361	174,602,934	1,810,482,648
Supply of goods	577,208,369	106,625,979	470,582,390	322,220,318	113,773,426	679,029,282
Supply of services	1,071,144,019	149,251,791	921,892,228	964,089,187	77,098,762	1,808,882,653
Total	3,881,011,170	635,308,420	3,245,702,750	1,528,168,333	386,801,389	4,387,069,693

2: Pending Staff Payables

	Balance b/f FY FY 2022/2023	Adjustment for unsupported Bills	Adjusted Bal b/f	Additions for the period ended June 2024	Paid during the period ended June 2024	Balance c/f in the ended June 2024
Description	Kshs			Kshs	Kshs	Kshs
Senior management						
Middle management						
Unionisable employees						
Others	2,984,835	3,861,857	6,846,692	12,405,470	0	19,252,162
Total	2,984,835	3,861,857	6,846,692	12,405,470	0	19,252,162

Kiambu County Government - County Executive
Quarterly Report & Financial Statements
For the period ended June 30, 2024

Other important disclosures (Continued)

3: Other Pending Payables

	Balance b/f FY 2022/2023	Adjustment for unsupported Bills	Adjusted Bal b/f	Additions for the period ended June 2024	Paid during the period ended June 2024	Balance c/f in the ended June 2024
Description	Kshs			Kshs	Kshs	Kshs
Amounts due to National Government entities						
Amounts due to County Government entities	1,981,565,951	0	1,981,565,951	0	0	1,981,565,951
Amounts due to third parties						
Total	1,981,565,951	0	1,981,565,951	0	0	1,981,565,951

21. Annexes

ANNEX 1 – BREAKDOWN OF RECEIPTS AND PAYMENTS PER QUARTER

Description	Sep	Dec	Mar	Jun	Cumulative Amount	Comparative Period ended June 2023 Kshs
	Q1	Q2	Q3	Q4		
RECEIPTS	Kshs	Kshs	Kshs	Kshs	Kshs	
Transfer from the CRF - County Executive	2,706,889,790	4,137,963,338	2,933,096,330	6,662,034,949	16,439,984,407	12,654,927,777
Appropriation in Aid - Health Facility Improvement Fund (AIA - FIF)	313,115,841	249,517,877	316,820,704	334,043,357	1,213,497,779	1,182,161,856
Other Receipts	0	0	0	6,662,034,949	6,662,034,949	0
Sub-total(County Executive)	3,020,005,631	4,387,481,215	3,249,917,034	13,658,113,255	24,315,517,135	13,837,089,633
<i>Transfers from the CRF -County Assembly</i>	<i>249,184,263</i>	<i>395,026,788</i>	<i>371,309,027</i>		<i>1,419,787,566</i>	<i>1,186,374,088</i>
Total Receipts (CE+CA)	3,269,189,894	4,782,508,003	3,621,226,061	13,658,113,255	25,735,304,701	15,023,463,721
PAYMENTS						
Compensation of Employees	1,852,173,688	620,265,061	3,026,072,784	2,619,467,341	8,117,978,874	7,176,377,121
Use of goods and services	241,084,811	653,681,124	791,323,236	678,769,322	2,364,858,493	1,813,004,921
Subsidies	0	0	0	0	0	0
Transfers to Other Government Units	197,953,400	444,513,560	349,477,089	353,724,743	1,345,668,792	927,366,297
Transfer to County Assembly			0	0		
Other grants and transfers	0	0	0	0	0	0
Social Security Benefits	3,693,339	17,869,546	25,805,999	4,282,628	51,651,512	52,648,244

Kiambu County Government - County Executive
Quarterly Report & Financial Statements
For the period ended June 30, 2024

Acquisition of Assets	222,523,738	896,188,719	513,317,753	1,474,509,937	3,106,540,147	706,363,609
Finance Costs, including Loan Interest		0	0	0	0	0
Repayment of principal on Domestic and Foreign borrowing		0	0	0	0	0
Appropriation in Aid - Health Facility Improvement Fund (AIA - FIF)	313,115,841	249,517,877	316,820,704	334,043,357	1,213,497,779	1,182,161,856
Sub-total (County Executive)	2,830,544,817	2,882,035,887	5,022,817,565	5,464,797,328	16,200,195,597	11,857,922,048
<i>Transfer to County Assembly</i>	<i>249,184,263</i>	<i>395,026,788</i>	<i>371,309,027</i>	<i>404,267,488</i>	<i>1,419,787,566</i>	<i>1,186,374,088</i>
Total payments (CE+CA)	3,079,729,080	3,277,062,675	5,394,126,592	5,869,064,816	17,619,983,163	13,044,296,136

**Kiambu County Government - County Executive
Quarterly Report & Financial Statements
For the period ended June 30, 2024**

ANNEX 2 - ANALYSIS OF TRANSFERS FROM THE CRF

	Quarter 1 (Kshs)	Quarter 2 (Kshs)	Quarter 3 (Kshs)	Quarter 4 (Kshs)	Total (Kshs)
Equitable Share -County Executive	2,706,889,790	4,137,963,338	2,933,096,330	6,662,034,949	16,439,984,407
Equitable Share -County Assembly	249,184,263	395,026,788	371,309,027	404,267,488	1,419,787,566
Level 5 Hospitals	0	0	0	0	0
Road Maintenance Levy	0	0	0	0	0
Covid-19	0	0	0	0	0
Development of Youth Polytechnics-State Department of TVETS	0	0	0	0	0
User Fees Foregone -Ministry of Health	0	0	0	0	0
World Bank -Transforming Health Systems for Universal Care Project (THUSP)-Ministry of Health	0	0	0	0	0
World Bank-NARIGP-State Department of Crop Development	0	0	51,435,542	0	51,435,542
World Bank Kenya Climate Smart Agriculture (KCSAP) -State Department of Crop Development	0	0	0	0	0
DANIDA Grant -Primary Health care in devolved context -Ministry of Health	0	0	0	17,209,500	17,209,500
IDA (World Bank) Credit: Water & Sanitation Development Project (WSDP)-Min. Water, Sanitation, and Irrigation	0	0	0	0	0
SIDA Agricultural Sector Development Support Programme II (ASDSP II)-State Department of Crop Development	0	0	2,583,952	0	2,583,952
World Bank-Emergency Locust Response Project (ILRP) State Department of Crop Development	0	0	0	0	0

**Kiambu County Government - County Executive
Quarterly Report & Financial Statements
For the period ended June 30, 2024**

World Bank-Kenya Informal settlement improvement project (KISIP 11)-State Department of Housing & Urban Development	0	0	0	0	200,000,000
UNFPA-9th County Programme Implementation -Ministry of Health	0	0	0	0	0
EU Grant (Instruments for Devolution Advice and Support- (IDEAS)-State Department of Devolution	0	0	0	0	0
KfW German Development Bank-Drought Resilience Programme in Northern Kenya (DRPNK)-Min. Water, Sanitation, and Irrigation	0	0	0	0	0
IDA World Bank National Agricultural Value Chain Development Project (NAVCDP) -State Department of Crop Development	0	0	195,533,663	4,267,720	199,801,383
(IDA) World Bank Credit-Financing locally Led climate programme (FFLoCA)1 CCIS Grant State Department of WEENR	0	0	0	110,578,726	110,578,726
Total	2,956,074,053	4,532,990,126	3,553,958,514	7,398,358,383	18,441,381,076

— 10 —

P.O 30

KIAMBU COUNTY HEAD QUARTERS

Book not yet recorded
in Bank Statement

	Shs	Shs	Shs
			120,926,626.10
	913,989,706.95		
		913,989,706.95	
	793,842,108.00	793,842,108.00	-120,147,598.95
0	Bank Balance as Per Cash Book		779,027.15

I certify that I have verified the Bank Balance in the Cash Book with the Bank Statement and that the above Reconciliation is correct.

1. PAYMENTS IN THE CASH BOOK NOT YET RECORDED IN THE BANK STATEMENT (UNPRESENTED CHEQUES)

PAYMENTS IN CASH BOOK NOT YET RECORDED IN THE BANK STATEMENT (UNPRESENTED CHEQUES)				RECEIPTS IN CASH BOOK NOT YET RECORDED IN THE BANK STATEMENT (UNPRESENTED)			
CHEQUE		PAYEE	AMOUNT	CHEQUE		PAYEE	AMOUNT
NO.	DATE		SHS	NO.			SHS
1	28.06.2024	VARIOUS	913,989,706.95				

BANK

REPUBLIC OF KENYA

F.O 30

AN AT 25TH JUNE 2024

KIAMBU COUNTY HEAD QUARTERS

Leaf

2. Receipts in bank

statement not yet
recorded in Cash Book

Add

3. Payments in bank statement not yet

recorded in Cash Book

4. Receipts in cash

Book not yet recorded

in Bank Statement

Shs	Shs	Shs
		17,302,265.00
3,247,040.00		
-	3,247,040.00	-
		-3,247,040.00
Bank Balance as Per Cash Book		14,055,225.00

I certify that I have verified the Bank Balance in the Cash Book with the Bank Statement and that the above Reconciliation is correct.

1. PAYMENTS IN THE CASH BOOK NOT YET RECORDED IN THE BANK STATEMENT (UNPRESENTED CHEQUES)						
CHEQUE		PAYEE	AMOUNT	CHEQUE	PAYEE	AMOUNT
NO.	DATE		SHS	NO.		SHS
1	28.06.2024	VARIOUS				
TOTAL			-	TOTAL		-

CHEQUE		PAYEE	AMOUNT	DETAILS	AMOUNT
NO.	DATE		SHS		SHS
1					
TOTAL				TOTAL	-

[illegible]

A/C NO
BANK

KLAMBU
1000370718
K.U.S.P

AS AT 28TH JUNE 2024

REPUBLIC OF KENYA

KIAMBU COUNTY HEAD QUARTERS

Balance as per Bank certificate

Leas

1. Payments in cashbook not yet recorded in Bank statement (unpresented cheques)

2. Receipts in bank statement not yet

recorded in Cash Book
Add

3. Payments in bank statement not yet

4. Receipts in cash

Book not yet recorded
in Bank Statement

Shs	Shs	Shs
		4.35
		0.00
		4.35
Bank Balance as Per Cash Book		

I certify that I have verified the Bank Balance in the Cash Book with the Bank Statement and that the above Reconciliation is correct.

1. PAYMENTS IN THE CASH BOOK NOT YET RECORDED IN THE BANK STATEMENT (UNPRESENTED CHEQUES)						
CHEQUE		PAYEE	AMOUNT	CHEQUE	PAYEE	AMOUNT
NO.	DATE		SHS	NO.		SHS
1	28.06.2024	VARIOUS				
</						

UAMBU
1000170457
CBK DEVELOPMENT

AS AT 23TH JUNE 2024

Balance as per Bank certificate

Loss

1. Payments in cashbook not yet recorded in Bank statement (unpresented cheques)

2. Receipts in bank statement not yet recorded in Cash Book

recorded in Cash Book
Add

3. Payments in bank statement not yet

4. Receipts in cash

Book not yet recorded
in Bank Statement

REPUBLIC OF KENYA

1A
KIAMBU COUNTY HEAD QUARTERS

Shs	Shs	Shs
		6,112,826.70
916,546,119.00		
	916,546,119.00	-
915,934,035.90	915,934,035.90	-612,083.10
Bank Balance as Per Cash Book		5,500,743.60

I certify that I have verified the Bank Balance in the Cash Book with the Bank Statement and that the above Reconciliation is correct.

[illegible][illegible]

A/C NO
BANK

MIAMBI
1000368648
CBE R.P.A EDUCATION

REPUBLIC OF KENYA

KIAMBU COUNTY HEAD QUARTERS

ALL AT 24TH JUNE 2024

Balance as per Bank certificate

1.000

3. Payments in cashbook not yet recorded in Bank statement (unpresented cheques)

2. Receipts in bank statement not yet recorded in Cash Book

Add

3. Payments in bank
statement not yet

recorded in Cash Book

4. Receipts in cash

Book not yet recorded

in Bank Statement

Shs	Shs	Shs
		5,148.00
		0.00
0	Bank Balance as Per Cash Book	5,148.00

I certify that I have verified the Bank Balance in the Cash Book with the Bank Statement and that the above Reconciliation is correct.

1. PAYMENTS IN THE CASH BOOK NOT YET RECORDED IN THE BANK STATEMENT (UNPRESENTED CHEQUES)

J. PAYMENTS IN THE CASH BOOK NOT YET RECORDED IN THE BANK STATEMENT			(UNPRESENTED CHEQUES)			
CHEQUE		PAYEE	AMOUNT	CHEQUE	PAYEE	AMOUNT
NO.	DATE		SHS	NO.		SHS
1	28.06.2024	VARIOUS				
	</					

1. PAYMENTS IN THE CASH BOOK NOT YET RECORDED IN THE BANK STATEMENT (UNPRESENTED

1. PAYMENTS IN THE CASH BOOK NOT YET RECORDED IN THE BANK STATEMENT (CONTINUED)				2. RECEIPT IN BANK STATEMENT NOT YET	
CHEQUE			AMOUNT	DETAILS	AMOUNT
NO.	DATE	PAYEE	SHS		SHS
J					
TOTAL				TOTAL	

3. PAYMENTS IN BANK STATEMENT NOT YET RECORDED IN THE CASH BOOK

[illegible]

