



COPY

**OFFICE OF THE COUNTY EXECUTIVE
COUNTY GOVERNMENT OF KIAMBU**
DEPARTMENT OF FINANCE, ICT AND ECONOMIC PLANNING
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Our Ref: KCG/FEP/16/01/VOL III (133)

28th January 2025

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



**RE: SUBMISSION OF KIAMBU COUNTY EXECUTIVE QUARTERLY REPORT AND
FINANCIAL STATEMENTS FOR THE PERIOD ENDED 31ST DECEMBER 2024 (SECOND
QUARTER) FINANCIAL YEAR 2024/2025**

Pursuant to PFM Act 2012 section 166(4), attached herein is *Kiambu County Executive* Financial and Non-Financial report for the period ended 31st December 2024 (Second Quarter) FY 2024/2025.

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

*Received
Nancy Kirumba
CBI - 01/02/2025*



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

County Budget Coordinator
Office of the Controller Budget
Kiambu County



COPY



KIAMBU COUNTY GOVERNMENT - COUNTY EXECUTIVE

QUARTERLY REPORT AND FINANCIAL STATEMENTS

FOR THE PERIOD ENDED DECEMBER 31, 2024



Transitional IPSAS Financial Statements



Kiambu County Government - County Executive
Quarterly Report and Financial Statements
for the Period ended December 31, 2024.

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1. Acronyms and Definition of Key Terms

A. Acronyms

ADP	Annual Development Plan
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
CHMT	County Health Management Team
CHU	Community Health Unit
CIDP	County Integrated Development Plan
CMS	Central Medical Stores
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
FLLoCA	Financing Locally-Led Climate Action
GBV	Gender Based Violence
HCW	Health Care Worker
HDU	High Dependence Unit
HPT	Health Products Technologies
ICU	Intensive Care Unit

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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
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
NARIGP	National Agricultural & Rural Inclusive Growth Project
NASCOP	National AIDS and STI's Control Programme
NCPB	National Cereals and Produce Board
NCDs	Non-Communicable Diseases
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
OVC	Orphans And Vulnerable Children
PBB	Programme Based Budget
PFM	Public Finance Management
PHCN	Primary Health Care Networks
PHEOC	Public Health Emergency Operations Center
PMTCT	Prevention of Mother to Child Transmission
PPP	Public Private Partnership
PPR	Peste Des Petits Ruminants
PSASB	Public Sector Accounting Standards Board

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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
SDG	Sustainable Development Goals
SDGs	Sustainable Development Goals
SETA	Sustainable Energy Technical Assistance
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
VTC	Vocational Training Centre
VTCs	Vocational Training Centers
WASH	Water Sanitation and Hygiene
WB	World Bank
WSPs	Water Service Providers
YACH	Youth Advisory Council for Health
ADP	Annual Development Plan
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VTC	Vocational Training Centre
VTCs	Vocational Training Centers
WASH	Water Sanitation and Hygiene
WB	World Bank
WSPs	Water Service Providers
YACH	Youth Advisory Council for Health

b) Glossary of Terms

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

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

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

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

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

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

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

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

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

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

2. Key Entity Information and Management

a) Background information.

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

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

Table 1. Kiambu County Executive Departments

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& 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 &Public Works	Construction, maintenance and improving of county roads, bus parks and bridges to increase county and inter county connectivity.

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

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b) Key Management team

The *County Executive's* 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	Trade, Tourism, Industrialization & Investments	Susan Gatwiri
6	Education, Gender, Culture, & Social Services	Nancy M. Gichung'wa
7	Administration & Public Service	Dr. Margret Waithira Ruinge
8	Land, Housing, Physical Planning Municipal Administration & Urban Development	Salome M. Wainaina
9	Finance, ICT & Economic Planning	Nancy Njeri Kirumba
10	Ag. Roads, Transport & Public Works	Wilfred Mwendā Kiara
11	Water, Environment, Energy & Natural Resources	David Kimani Kuria
12	Youth Affairs, Sports & Communication	Ali Osman Korar
13	Health Services	Dr. Elias Maina Mbutia
14	Ag. Agriculture, Livestock & Cooperatives	David Kimani Kuria

c) Fiduciary Management

The key management personnel who held office during the financial year ended 31st December, 2024 and who had direct fiduciary responsibility are indicated in the table below;

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Table 2: Fiduciary Management team

No.	Designation	Name
1.	CECM Finance, ICT & Economic Planning	Nancy Kirumba
2.	Accounting Officer-Finance & Economic Planning	William Kimani
3.	Accounting Officer-County Public Service Board	Martin Njeri
4.	Accounting Officer-Health Services	Patrick Njeru Nyaga
5.	Accounting Officer-Cooperatives Development	Peter Njoroge Ndegwa
6.	Accounting Officer-Land, Physical Planning, Municipal Administration & Urban Development	Martin Kariuki Kangiri
7.	Ag. Accounting Officer Housing	Daniel Kinyanjui Njenga
8.	Accounting Officer-Revenue, ICT & Supply Chain Management	Zacharia Karanja Gitau
9.	Accounting Officer-Trade, Industrialization, Tourism & Investment	Simon Ndirangu Kiberenge
10.	Ag. Accounting Officer-Transport & Public Works	Daniel Kinyanjui Njenga
11.	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
19.	Accounting Officer-Public Service Management	Daisy C. Jemunge

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No.	Designation	Name
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. Nkoroi
23.	Accounting Officer-Service Delivery	Julie Njeri Waweru
24.	Accounting Officer-Intergovernmental Affairs	Elvis Kihika Kung'u
25.	Accounting Officer-Special Programmes	Wairimu Wanjaiya
26.	Director/Head of Accounting	Solomon Waweru
27.	Ag. Director/Head of Finance	Eliud G. Muchiri
28.	Ag. Director/ Head of Supply Chain	Phylis Muiruri
29.	Director/Head of Audit	Joel Ngeru
30.	Director/Head of Economic Planning	Stephen Mungai

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 directorate which serves a key role in helping the county fulfil its fiduciary responsibilities and overseeing the county's finances.

The County Assembly of Kiambu has eleven Sectorial Committees which oversight 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.

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- 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.

Budget and Appropriation Committee of the County Assembly of Kiambu: The budget which constituted the resource envelop for the County for the financial year 2024/2025 was adopted by the Budget and Appropriation Committee and further approved by county assembly in June 2024 and assented by the Governor in July 2024.

Office of the Controller of Budget: During the period ended 31st December 2024, the OCOB approved all withdrawals from the County Revenue Fund (CRF) to Kiambu County Executive Operations Accounts amounting to Kshs. 5,826,448,841 (Recurrent Kshs. 4,649,869,691 and Development Kshs. 1,176,579,150).

Office of the Auditor General: Kiambu County Government Executive has also prepared its annual report including financial and non-financial report for the FY2023-2024 audited by the Office of the Auditor General (OAG). The OAG has given an opinion on the report, compliance of the law and review of the existing internal control mechanisms.

***Kiambu County Government - County Executive
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(a) Kiambu County Executive Headquarters

P.O. Box 2344-00900
County Headquarter Offices
Municipal Hall
Kiambu Nairobi Road
KIAMBU, KENYA

(b) Kiambu County Executive Contacts

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

(c) Kiambu County Executive Bankers

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

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4. Family Bank

Thika Branch

P.O.Box 354-0100

Thika

(d) Independent Auditors

Auditor-General

Office of The Auditor General

Anniversary Towers, University Way

P.O. Box 30084

GPO 00100

NAIROBI, KENYA

(e) Principal Legal Adviser

The Attorney General

State Law Office

Harambee Avenue

P.O. Box 40112

City Square 00200

NAIROBI, KENYA

— (f) County Attorney

Office of the County Attorney

P.O. Box 2344 – 00900

Kiambu

Kiambu-Nairobi Road

3. Foreword by CECM Finance and Economic Planning

This section gives a detailed overview of the functions of the County Government as per the County Government Act, the budget performance against actual amounts for the financial year 2024/2025 and status of county flagship projects. It also gives an overview of value for money achievement, challenges encountered in the implementation of the identified objectives and key risks management strategies applied in the county

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

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

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

Kiambu County Executive Budget Performance against Actual amounts for the period ended 31st December 2024.

Kiambu County Executive approved budget for the financial year 2024/2025 amounted to Kshs. 22,107,337,935. For the period ended 31st December 2024 the actual expenditure was Kshs. 6,453,341,988 which translated to 29% on comparable basis. This was occasioned by late exchequer releases where only Kshs. 5,826,448,841 (28%) was received from the CRF.

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A more detailed analysis for each category's performance is presented in the financial statements under the Statement of Comparison of Budget Vs Actual Amounts.

c) Physical progress based on outputs, outcomes and impacts during the first six months for the FY 2024-2025

County Executive

-- County executive comprised of four directorates, namely; Administration (executive), Public Participation, office of the County Attorney and Service Delivery.

The main mandate of the department is to; provide policy direction guidelines, prepare policy statements, cabinet papers and circulars through cabinet meetings, coordinates public participation and civic education.

It also provides civic education and enhance public participation in governance, policies formulation and implementation while the County Attorney office provides public legal services.

Summary of key achievements

During the quarter under review, the County Executive coordinated County functions by providing policy direction where it held cabinet meetings and drafted cabinet memos. The Office of the County Attorney represented the County in legal matters whereby two (2) cases were arbitrated upon.

In addition, the Service Delivery Unit continued to enhance the coordination of county programs, projects, and initiatives. This was achieved by monitoring key development priorities, programs, and projects, as well as assessing service delivery levels in various facilities. The Unit conducted field visits to projects, prepared quarterly progress reports, and tracked the status of prioritized projects and programs across the county.

County Public Service Board

The County Public Service Board provides overall policy and leadership direction for the human resource function within Kiambu County's public service. Its core mandate is to lead public service management by promoting efficiency and effectiveness in service delivery. The Board is responsible for managing and developing human resources within the public service, implementing

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comprehensive restructuring initiatives, and ensuring optimal utilization of available human resources to enhance the county's public service operations.

Key Achievements

- Advertised vacant positions for recruitment
- Resolved cases of staff non-compliance successfully
- Strengthened of human resource services at the sub-county and departmental levels.

Finance, ICT and Economic Planning

The Finance, ICT, and Economic Planning Department serves as a facilitating and coordinating entity. It is responsible for preparing annual revenue and expenditure estimates, including supplementary estimates when required. The department analyzes policies related to fiscal matters, trade, and private sector development. Additionally, it oversees resource mobilization, allocation, and the administration of revenue laws to ensure the effective collection and accounting of rates, fees, and charges.

Furthermore, the department coordinates the collection of statistical data for planning purposes, oversees county budget implementation, and conducts monitoring and evaluation. It also promotes prudent financial management, transparency, and accountability, while providing ICT services to support operations across the county.

Summary of the Key Achievements

- Prepared the County Annual, Consolidated Annual Financial and non-financial report for the year ended 30th June, 2024 as per section 163 of the PFM Act 2012
- Co-ordinated preparation and submission of annual and quarterly financial statements for the County established funds, 6 municipalities and 14 level 4 and 5 County hospitals annual reports for the financial year ended 30th June, 2024 and their quarterly financial statements for the financial year 2024/2025 to the relevant bodies
- Prepared and submitted County' quarterly expenditure returns for the Financial Year 2024/2025 to the Office of the Controller of Budget
- Prepared various adhoc reports requested by management and other oversight bodies such as County Assembly, Controller of budget, Senate and KRA
- Maintained and updated of County Assets and Liabilities registers

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- Prepared the County Annual and quarterly progress reports
- Continued with implementation of revenue enhancement initiatives
- Prepared the internal audit reports that helped in monitoring compliance to internal controls, setting standards and advising on governance and risk management
- Prepared County Annual budget implementation report for FY2023-2024 and the County Budget Review and Outlook Paper 2024 (CBROP)
- Issued guidelines for the MTEF period for 2025/2026-2027/2028
- Prepared various adhoc procurement reports
- Prepared and consolidated the annual procurement plan for the FY 2024/2025
- Progress continued on the Enterprise Resource Planning (ERP) system and SD-WAN projects, both of which remain ongoing.

Water, Environment, Energy and Natural Resources

The Water, Environment, Energy, and Natural Resources Department comprises four directorates: Water & Sanitation, Natural Resources & Forestry, Environment & Waste Management, and Renewable Energy & Climate Change.

Summary of the Key Achievements

- Solarized Ondiri -mahii borehole
- Supplied water storage tanks to Gachika dispensary, Muthurwa water self-group, Kinoo dispensary, County Headquarters and Chania ECDE
- Laid 108Kms pipes within the County
- Constructed two elevated water tanks in Turitu and Lari DCC compound

Directorate of Environment and Waste management

- Conducted County monthly environmental clean-ups in all wards through the collaboration of Kiambu employees and residents.
- Routine repair and maintenance of 0.5KM Kang'oki access road
- Requisitions ongoing for compactor

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- Fabricated skip bins
- Procured 42 skip bins
- Trained 180 youths on E-waste management
- Done and engineering survey for Kangoki development plan in partnership with Japan International Cooperation Agency (JICA) which is ongoing on

Directorate of Natural Resources and Forestry

- Established and expanded four tree nurseries
- Raised 223,000 tree seedlings in nurseries and transplanted 13,130
- Identified Sixteen rivers, wetlands, and catchment areas for conservation. They include Kamiti 1, Gatharaini, Ndarugu, Bathi, Thiririka, Riara, Kiuu, Theta, Mukuyu, Komo, Kamiti 2, Gatamaiyu, Karimenu, Ruabora, Rui Rwaka, and Kiamathare. Sixteen community groups have been sensitized
- Maintained five green spaces and parks

Directorate of Energy and Climate Change

- Completed screening against the environmental and social exclusion checklist for the climate change resilience investments under FLLoCA programme
- Completed stakeholder engagement for the climate change resilience investments under FLLoCA programme.
- Did Environmental Impact Assessments (EIAs) approvals for 10 boreholes

Health Services

The department's key mandate is to provide health services to all citizens within the county and beyond. This mandate is executed in accordance with the Kiambu County Health Services Act, 2019, through the County Health Management Team (CHMT).

The department consists of four directorates: the Directorate of Curative and Rehabilitative Services, the Directorate of Nursing Services, the 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

- Conducted support supervision visits in 51 Health Facilities
- Launched and sustained awareness campaigns like the Polio SIA vaccination drive in (October 2024).
- Promoted mental health awareness during World Mental Health Day 2024, focusing on workplace mental health, leveraging clinics in Level 4 and Level 3 facilities.
- Successfully highlighted World Sight Day 2024 through partnerships
- Enhanced communication between CHPs and the County government
- Partnered with JICA and SAMACH to introduce Training of Trainers (TOT) programs
- Collaborated with Medtronic Lab to explore communication strategies addressing the diabetes burden.
- Promoted Kiambu's flagship programs, such as Kiambu Afya/Wamatangi Care, highlighting the enrollment of residents and improved service delivery
- Designed comprehensive health program reviews, such as for e-CHIS, to improve communication efficiency within healthcare systems.
- Conducted 96 Data Quality Audits (DQAs) on nutrition program and 60 DQAs on malaria

ICT

- Equipped Ngorongo, Makongeni, Juja Farm, Gachororo, Ha Mundia and Kalimoni health facilities with ICT equipment and accessories
- Did network cabling in Makongeni Health Facility
- Connected CHMT block and all level 4 and 5 facilities with a stable County internet
- Implemented of Digital Health Systems
- Rolled out the County Health Management Information System (Q-Afya) to County health facilities. These include Thika level 5 hospital, Kiambu, Ruiru, Gatundu, Igeganina and Tigoni
- Rolled out the Social Health Insurance Fund (SHIF, SHA) platform across facilities
- Rolled out the electronic Community Health Information System (e-CHIS) to streamline community health

- Rolled out a digital inventory management system (Spice) to efficiently track NCD cases in Ruiru and Limuru Sub County
- Conducted training sessions with facility teams on the rollout and utilization of the County Health Management Information systems
- Trained and supported Community Health Promoters with ICT tools to enhance their ability in data collection and effective referral systems

SHA/Kiambu Afya

- Distributed 100 devices to 100 health facilities for registration of residents with SHA.
- Trained 122 Health Facility in charges' and data clerks on comprehensive process of submitting and processing claims through SHA provider portal
- Conducted entry meetings for Focus Africa, PEARLs study- UON, Mortality study, STEC study- KEMRI, USAID Tamatisha program- CHS.
- Conducted sensitization on the ACQUIRE program in collaboration with AIC Kijabe-hospital for county and sub county Quality Improvement Teams

Programme 2: Curative and Rehabilitative Services

Non-Communicable Diseases (NCD)

- Trained 5 TOTs on the national guidelines for diabetes and cardiovascular diseases
- Trained 48 healthcare workers on Competency based curriculum (CBC) in Diabetes and hypertension
- Submitted 25 weekly reports to the CNCDC from SCNCDC
- Conducted continuous /ongoing spot checks in the digitized facilities
- Updated monthly reports on MOH 714
- Enrolled 714 patients into care on SPICE app
- Trained 55 peer educators (Ruiru/Limuru) on peer educators' module
- Trained 3070 CHPs on community DM/HTN module
- Trained 16 CHAs as TOTs in community DM/HTN modules
- Trained 4 master TOTs on the community DM/HTN module

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- Commemorated Breast cancers awareness month in Thika level 5 Hospital with 4 days of enhanced screening
- Commemorated World diabetes day in facilities through CMEs to health care workers
- Sensitized 12 SCHRIOs and 18 SCCHFPs/SCNCDs on NCD tools
- Did 22 Tobacco control community sensitizations

Laboratory services

- Ensured quality assurance systems are in place in laboratories
- Placement of hematology analyzer equipment - Gachororo health centre
- Purchased of lab reagents and consumables to 66 facilities offering lab services
- Updated monthly reports on MOH 706, MOH 643 and MOH 647
- Collected and distributed blood pints to 52 transfusing facilities
- Trained 3 staff on haemovigilance
- Trained 36 TOT on 3 test HIV algorithm

Dental services

- Offered emergency dental care services in 98% of all facilities
- Offered restorative dental treatment in Thika level V and Ruiru level IV hospitals
- Offered specialized dental treatment at Thika level V hospital.

Rehabilitative services

- Trained disability assessment committee chairpersons and some members on new disability assessment guidelines.
- Re-opened Karuri physiotherapy department

Programme 3: Preventive and Promotive Health Services

- Trained Seventy-one (71) County and Sub County heads drawn from Health, NHIF, Education, Gender & Social Services, Faith Based Organization (FBO), Youths on the big shift from National Hospital Insurance Fund (NHIF) to Social Health Authority (SHA)

Malaria control

- Distributed 2,292 long-lasting insecticidal nets (LLINs) to pregnant women and children under-5 across the County.
- Conducted 6 monthly malaria surveillance through the SCMCC to monitor the trends in the County.
- Conducted Two Quarterly Technical Support Supervision meetings, during which 110 facilities were visited and Laboratory technologists mentored on malaria microscopy and Malaria rapid diagnostic test (MRDT).
- Conducted one quarterly Malaria DQA sensitization meeting targeting 36 officers who included (Sub County pharmacists, HRIOs and Malaria Coordinators) and 3 CHMT members who included (CMCC, CP and CHRIO)
- Conducted DQA in 60 health facilities checking on the variables of data accuracy, data completeness and timeliness.
- Conducted one quarterly malaria case management mentorship support supervision in 60 facilities targeting the clinicians, pharmacists, Laboratory officers and Health records officers.

Tuberculosis control

- Diagnosed and put on treatment 2,141 new cases
- 22 previously treated TB cases put on treatment
- Tested 2,360(99.7%) TB patients for HIV, with 505 (21%) being HIV positive. Among the HIV positive 487(96%) were started on Highly active antiretroviral therapy (HAART)
- Diagnosed and put on treatment 13 Drug Resistant (DR) TB patients
- Held 6 drug resistant TB review meetings
- Conducted 2 County data/mortality audit meeting
- Conducted 72 facility TB support supervisions
- Conducted 1 day for 50 dialogue day for patients and HCWs
- Conducted 1 day stakeholders TB workplace policy sensitization
- Conducted TB/TB MDR peer group sharing day

HIV Care and Treatment

- Sensitized 72% of health care providers on Key Populations targeted (108/150)
- Linked 85% of HIV positive clients to care for the 6 months.
- 96% of the clients on care are virally suppressed
- 91% of the PMTCT clients have been retained on care with a lower percentage for the CCC clients at 84%.
- Held 1 County Clinical/TB supportive supervision and 17 facilities were visited
- All EMR supported facilities migrated to the current version of 3.x

Community HIV programs

- Sensitized 22,437 community members on prevention of new HIV transmissions, teenage pregnancies and sexual gender-based violence, hygiene and other areas of health importance
- Capacity built 450 members of the community of practice on HIV prevention strategies, human centered design among other innovative strategies of triple threat prevention
- Distributed 85,470 pieces of condoms to the community levels
- Supervised 27 Civil Society Organizations (CSOs) and 3 psychosocial groups and sensitization done on issues of triple threat, ART adherence HIV and STI prevention.
- Held 2 sensitization forums on Key Population meetings on HIV prevention
- Commemorated World AIDS day
- Held 2 Sub-County Aids Coordinators (SCACS) quarterly meeting

Nutrition

- Procured Anthropometric equipment for facilities
- Held 17 mother to mother support groups and reached 215 mothers
- Established Mother 3 lactation stations in Kiambu, Thika and Ruiru
- Held 6 Baby Friendly Community Initiative (BFCI) monthly meeting
- Conducted two (2) County Nutrition Technical Forum (CNTF)
- Trained 3 health care workers on Maternal Infant and Young Child Nutrition (MIYCN)
- Trained 20 healthcare workers on Integrated Management of Acute Malnutrition (IMAM)
- Trained 66 Community Mother support group (CMSG) members on BFCI

- Carried out 5 BFCI site support supervision
- Conducted BFCI continuous assessment in 5 Sub counties
- Conducted quarterly nutrition data review meeting
- Conducted Disease-related malnutrition (DRM) steering quarterly meetings
- Conducted DRM quartet program meeting and steering committee meetings
- Supplemented 90% of children 6-59 months with vitamin A
- Sensitized 26 health care workers on workplace support for breastfeeding

Disease Surveillance and Response and Neglected Tropical Diseases (NTDs)

- Trained 112 HCWs on Event based Surveillance
- Conducted 569 Active case search for Vaccine Preventable Diseases
- Conducted (1) one Health stakeholder training for 3 days
- Trained 60 HCWs on Neglected Tropical Disease (Soil Transmission Helminths)
- Conducted Survey on Neglected Tropical Diseases in the Twelve Sub Counties
- Conducted Five sensitization meeting to Fifty (50) Surveillance Health facilities focal persons
- Established health TWG at the County
- Conducted quarterly DQA on weekly integrated disease surveillance and response IDSR Report

Health Promotion

- Disseminated 6,000 regular posters and additional 13,200 for polio campaigns to sensitize the public on various health issues
- Held 210 barazas to disseminate health information to the public on eye health, polio campaigns and promotion of routine immunization
- Held 81 Social and behavior change communication (SBCC) forums and 6 media sessions on polio immunization 2 campaigns tobacco and other drugs and substance abuse

Emergency operations centre

- Trained 30 healthcare workers on disaster preparedness and response
- Sensitized all Sub County rapid response teams on Mpox preparedness and response
- Developed data management SOPs to enable well-coordinated emergency response activities
- Conducted intra action review of Mpox preparedness and response
- Conducted mentorship on HIUD and DMPA-sc to 135 HCPs across the County
- Enrolled mothers on prompts continued in all facilities supported by JH
- Conducted continuous mentorship Emergency Obstetric and New-born Care (EmONC) in facilities through Continuous Medical Education (CMEs) and Drills with emphasis made on respectful maternity care
- Conducted 2 cervical cancer screening in reaches in Thika level V and Igegania level IV hospitals
- Held quarterly MPDSR meetings at targeted facilities
- Conducted weekly monitoring of safe delivery RH data trends and timely interventions done on identified gaps
- Achieved 52% 4th ANC visits
- Conducted 57 targeted support supervision visits in health facilities
- Achieved 100% preventive ARV, s for HIV positive ANC mothers for PMTCT
- Conducted MPDSR activation and mentorship to targeted Sub Counties and facilities
- Sensitized 25 HCPs on proven innovations through Continuum of care training specifically on O-POCUS, HSC, TX and EMOTIVE to help in reducing maternal mortalities
- Conducted quarterly EmONC drills and trained 25 HCPs on EmONC
- Participated in quarterly stakeholder engagement meetings on ending triple threat
- Sensitized CHPs on basic MNCH module
- Conducted World Prematurity Day celebration

Immunization Services

- 80.62% children under 1 year received BCG dose
- 80.18% children under 1 year who received birth dose polio

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- 79.8% children under 1 year received Pentavalent 1 vaccine
- 79.33% children under 1 year received Pentavalent 2 vaccine
- 79.07% children under 1 year received Pentavalent 3 vaccine
- 82.6% children under 1 year received measles and Rubella 1 vaccine
- 66.62% children under 1 year received measles and Rubella 1 vaccine
- 80.26% children under 1 year are fully immunized
- 7.23% girls between 10-14 years received HPV Vaccine Dose 1
- 15.56% girls between 10-14 years received HPV Vaccine Dose 2
- Conducted support supervision in 44 immunizing facilities
- Conducted 2 meetings for Hospital and Sub County nurse managers
- Conducted 2 rounds of Special Immunization activity involving Polio vaccination for children under 5 years
- Conducted target setting and micro planning meeting for Big Catch-up activities for all sub counties
- Conducted 24 rounds of Big Catch- up outreaches in 12 Sub Counties
- Conducted 38 HPV vaccine outreaches to schools
- Conducted target setting and micro-planning meeting for routine immunization

Infection prevention control

- Conducted 1 baseline assessment on amount of medical waste generated in Ruiru level 4 Hospital
- Trained 47 staff on surgical site inspection (SSI)
- Conducted IPC quarterly support supervision
- Sensitized 87 HCPs on medical waste management
- Installed handwashing facilities in Kihara level 4 health facilities (27) and Thika level 5 Hospitals (6)

Programme 4: County Pharmaceutical Services

- Procured and distributed of essential medicines for 116 Health Facilities
- Coordinated the CMS activities & redistribution of all HPT supplies (including CHP kits)

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- Monthly commodity reporting on KHIS and coordination of program commodity supplies i.e. ART, TB, Malaria, FP & MOH 647
- Conducted monthly Pharmacovigilance reporting & training
- Conducted 2 commodity Security TWG meetings at the County & Sub- County
- Conducted Antimicrobial stewardship (AMS) Activities including marking of World Antimicrobial Awareness Week (WAAW) with CME's in Hospitals & 'One-health' walk in Ruiru sub-county 14th -18th November, 2024
- Launched County Antimicrobial Stewardship Interagency Committee (CASIC) & County Infection Prevention & Control Advisory Committee (CIPCAC) costed work plan on 6th December, 2024
- Conducted supportive supervision visits & Supply Chain audits with support from Afya Ugavi, JSS (MOH -DHPT), Afya Uwazi, NASCOP
- Collaborated with partners for health system strengthening -Afya Ugavi, LVCT-Dhibiti, Nutrition Intl MTAPPS/MSH, Pharmaceutical companies

Roads, Transport, Public Works and Utilities

The sector comprises four directorates: Roads, Transport, Public Works, and Utilities.

The Roads Directorate focuses on improving, constructing, and maintaining roads and bridges to enhance connectivity within and between counties. The Transport Directorate is tasked with construction and maintenance of bus parks to reduce congestion in urban areas.

The Public Works Directorate oversees the planning, development and maintenance of public buildings. It is also responsible for maintaining an inventory of government property, providing electrical and mechanical services, offering consultations for buildings and civil works, managing material supplies, and delivering technical support services to other county departments for infrastructure related projects.

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

Summary of the Key Achievements

- Maintained 365.7km of roads in the County
- Installed 620 streetlights

Administration and Public Service

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

The department's core mandate is to provide strategic leadership and direction in the administration and coordination of the devolved system of County Government.

Summary of the Key Achievements

- Resolved satisfactorily all the complaints received via Hot line this has allowed more citizens have their concerns addressed
- Processed monthly payrolls
- Provided comprehensive medical insurance cover for departmental staff
- Conducted a headcount for health department staff
- Held monthly advisory management meetings

Betting and Gaming Control

- Drafted Betting, Lotteries, and Gaming Bill
- Engaged Stakeholder Education on Slot Machines
- Resolved conflicts and ensured compliance with gaming regulations
- Held Public education forums to sensitize officers in the sub counties

Enforcement, Monitoring & Compliance

- Ensured better service delivery through; provision of effective security/guarding services for county government premises, provision of traffic Marshall Services and enhanced revenue collection in all revenue streams.

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- Ensured 100% enforcement of the County laws with crackdowns done such as Physical and Land Use Planning Act, Kiambu County Finance Act 2023, Kiambu County Alcoholic Drinks Control Act 2022, Trade Licensing Act, EMCA and Public Health Act.
- Issued County inspectorate staff with uniforms

Alcoholic Drinks Control (ADC)

- Collected the revenue from alcoholic drinks outlets
- Inspected premises for compliance and issued licenses
- Held 12 Multiagency enforcement forums
- Developed a draft policy on rehabilitation and treatment

Agriculture, Livestock and Cooperative Development

The Department of Agriculture, Livestock, and Cooperative Development comprises five directorates: Crop and Irrigation, Agribusiness and Marketing, Livestock and Veterinary, Fisheries Development, and Cooperative Development. Additionally, the department includes two institutions: the Agricultural Training Centre at Waruhiu and the Agricultural Mechanization Service in Ruiru.

Summary of Key Achievements

- Sensitized 100 farmers on credit and insurance policies through NAVCDP under one Sacco one ward model
- 10 farmers were trained on modern technologies of banana ripening
- Held one (1) field day
- Trained farmers on conservation agriculture and irrigation throughout the county under NAVCDP
- Distributed 34 tonnes of fertilizer that was procured in the last financial year
- Distributed 28,400 fruit seedlings across the County that were procured in the last financial year
- Collected 204 soil samples by KALRO in Kiamwangi and Kiganjo wards during the pilot for the National Soil sample collection for soil health analysis.

- Held exchange visit to Machakos County to learn on climate smart agriculture.
- Trained 273 farmers on fruits, vegetables, herbs and spices
- 25 town dwellers were sensitized on urban and peri urban agriculture.
- Trained 1,000 farmers on livestock enterprise
- Distributed 10,000 chicks across the County
- Conducted 12 trainings on aquaculture development across the county
- Held cooperative Advisory Services/Board meetings, Conflict Resolution meetings and Managers'/Leaders Training/Meetings

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

- Supported school feeding programme in all ECDE centres across the county
- Procured two cabro making machines for VTCs
- Drafted VCT bill
- Held capacity building workshop for VTC principals and Boards of Governors
- Held one County inter VTC sports competition

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- Supported 9,936 boys and girls with sanitary wears
- Conducted three (3) Number of SGBV and CAC awareness meetings
- Constructed 15 ECDE classrooms with ablution blocks
- Held two mentorship and capacity building programmes for performing and fine artists
- Held training on heritage conservation and management

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 nurturing of sporting talent in the county, establishment of county sports academy and sports trust fund.

Summary of the key Achievements

- Organized International Youth Day which serves as a powerful reminder of the importance of empowering young people and recognizing their contributions to society.
- Trained youths on Digital skills through Programs such as HUAWEI DigiTrust thus equipping them for the digital age.
- Construction two stadia ongoing ei. Thika and Kanjeru stadia

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.

Summary of the key Achievements

- Issued of 390 title deeds in Mwanamkia in Limuru Subcounty
- Construction of the Municipal offices ongoing at Red Nova

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- Installed of solar powered security lights in Umoja, Kiang'ombe, Fort Jesus, Bosnia and Misri Settlements
- Launched KISIP II projects for Kiang'ombe, Umoja, Fort Jesus, Bosnia and Misri
- Resolved of land related disputes.
- Conducted Public Participation for Thika smart City

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

- Enumeration of traders in markets-Data collection exercises were conducted in 6(no) markets- Githunguri, Gituamba, Kangangi, Kirigiti, Kamwangi and Kimbo Matangini. This is aimed at guiding the department in planning, designing programs and coming up with other interventions for the sector.
- Promotion of fair-trade practices and consumer protection-Through the Weights and Measures section, the Department verified and stamped; 101 weighing instruments, and, 132 measuring instruments.
- Ongoing construction of Kiambu County Aggregation and Industrial Park (CAIP) at Waruhiu Agricultural Training Centre in Githunguri Sub County.
- Construction of Modern Kiosks-The directorate embarked on completion of 36 Modern Kiosks in Kabete Town and is in the process of constructing more modern kiosks in all the sub counties.
- Construction seven (7) Markets are ongoing
- Conducted Markets Elections
- Revived the construction of stalled markets ei. Kiganjo market in Kiganjo Ward, Kigumo Market in Komothai Ward, and Rironi Market in Limuru Central Ward

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- Constructed of bodaboda sheds in all the 60 wards-This is an ongoing project aimed at mounting three (3) bodaboda sheds in each ward, totaling to 180 sheds in the entire County.

e) Comment on 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.

f) 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 payables 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.
- 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:

- Encroachment on road way-leaves, delay in relocation of Utility services in projects implementation
- Lack of proper mechanism for handling complains and dispute from Project Affected Persons (PAPs) leading to delay of dispute resolutions.
- Delayed response to requests from other Government agencies where there are issues of overlap of scope of works
- High cost of building materials affecting social and affordable housing

g) County's future outlook

Kiambu County's future outlook is promising, with strategic plans to create a thriving economy, inclusive growth, and a sustainable environment. The County has been actively implementing and progressing with several key programs and projects across various sectors to enhance the well-being of its residents and promote sustainable development. These programmes include:

- Education and Welfare Initiatives through increasing bursary allocation, supporting ECDEs under the programme "Leave No Child Behind" campaign.

- Promoting Universal Health Coverage under Wamatangi care
- Maji Nyumbani' Program by drilling and equipping new and existing boreholes
- Sports and Talent Development-Sports Facility Upgrades and Tournaments
- Market Infrastructure Development

g) Highlight key risk management strategies applied by the County Executive

The County has embraced several risk management strategies to enhance financial stability and governance, focusing on the following key measures: Revenue Mobilization through automation, control of high wage bill, reducing over-reliance on national government transfer, cost-effective expenditure measures such as holding meetings in county boardrooms rather than costly hotel venues and lastly enhancement of communication channels which ensures seamless information flow and coordination which reduce administrative bottlenecks and enhances service delivery.



.....
Ms. Nancy Kirumba

CECM Finance, ICT and Economic Planning

Date: 28th January 2025

4. Management Discussion and Analysis

Under this section, the management gives report on entity's key programs/projects or investment decisions implemented, compliance with statutory requirements, major risks facing the County, material arrears in statutory and other financial obligations. It gives a review of the economy, future developments, the operational and financial performance of the County for the period and any other information considered relevant to the users of the financial statements.

a) Entity's key Programs/projects or investment decisions implemented or ongoing

The county programmes and projects which are being implemented have been reported under the forward note by the CECM Finance above.

b) Entity's compliance with statutory requirements

As per the Constitution of Kenya (2010), the County Governments Act (2012), and other legislative frameworks the County adheres to the following regulations:

1. Public Finance Management

- **Budgeting and Planning:** The county prepares annual budgets through public participation, aligning with the County Integrated Development Plan (CIDP) and the Annual Development Plan (ADP).
- **Financial Reporting:** The county submits financial statements to the Controller of Budget and the Auditor General for review and oversight.
- **On revenue collection:** The county adheres to fair and reasonable rates as outlined in the Public Finance Management Act.
- **Procurement Compliance:** On county procurement processes the County follows Public Procurement and Asset Disposal Act to ensure transparent, competitive, and fair procurement.

2. Public Participation and Transparency

- **Public Involvement:** The County includes residents in the decision-making processes, especially in budgeting, development projects, and governance. This requirement is guided by Article 10 and Article 232 of the Kenyan Constitution and the County Governments Act.
- **Access to Information:** The county publishes all its documents on the county website as required by Access to Information Act (2016) whereby all public documents are required to be published such as budgets, financial reports, and policies.

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c) Major risks facing the County

The County is facing the following risks: Huge pending payables, political instability, failure to meet Own Source Revenue target, delay in disbursement of exchequer leases among others which hinder development activities.

d) Material arrears in statutory and other financial obligations.

As of June 30, 2024, Kiambu County's pending bills amounted to approximately Ksh. 6.4 billion, reflecting an increase from Ksh. 5.9 billion in the previous financial year. This significant level of unpaid obligations has been identified as a major obstacle to effective budget implementation within the county. In response to this financial challenge, the county executive has committed to disburse Ksh. 100 million per exchequer for repayment of pending payables.

e) Review of the economy and sector:

Kiambu County, located in Kenya's central region, boasts a diverse and dynamic economy characterized by significant contributions from agriculture, industry, and services sectors.

Agriculture

Agriculture remains a vital component of the County contributing approximately 17% to the population's income. The sector has experienced growth, with livestock production leading tea production, coffee production and horticulture among others.

Industry

The industrial sector in Kiambu is dominated by construction activities, while the share of manufacturing has been declining. The construction sub-sector's expansion has been a significant driver of industrial growth in the county.

Services

The services sector holds the largest share with transportation and storage being the most prominent sub-sectors. This sector also serves as the highest employer within the county.

Labor Market and Employment

A labor market assessment identified the trade sector as the leading employer of youth in Kiambu County. The agriculture sector was noted for its significant potential for job growth, while manufacturing and hospitality sectors also present considerable growth opportunities. However, challenges such as skills mismatches and a lack of interest among youth in certain occupations persist.

Budget and Development Initiatives

In the 2024/2025 financial year, has embarked on raising Ksh. 7.9 billion in own-source revenue to supplement its Ksh. 23.5 billion budget. A significant portion of this budget, Ksh. 8.1 billion, has

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been allocated to capital development projects, including roads, hospitals, educational centers, water infrastructure and markets. The health services sector received the largest allocation of Ksh. 7.7 billion to support the construction of more hospitals, procurement of medical supplies, and implementation of the 'Wamatangi Care' Universal Health Coverage program.

f) Future developments

Aligned with the CIDP, the County Annual Development Plan (ADP) for 2024-2025 focuses on:

- **Infrastructure Development:** Upgrading roads, expanding water and sanitation services, and enhancing energy supply.
- **Economic Empowerment:** Supporting agriculture, trade, and industrialization to create employment opportunities.
- **Social Services:** Improving healthcare facilities, educational institutions, and social welfare programs.
- **Environmental Conservation:** Implementing initiatives to protect natural resources and promote sustainable land use.

These plans are designed to position Kiambu County as a model of transformative development, delivering exceptional services and fostering socio-economic growth.

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5. 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 for all County Government entities in accordance with the standards and formats prescribed by the Public Sector Accounting Standards Board.

The County Executive Committee (CEC) member for Finance and Economic planning of the County Government is responsible for the preparation and presentation of the County Government's financial statements, which give a true and fair view of the state of affairs of the County Government for and as at the end of the period ended 31st December, 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 gives a true and fair view of the state of the County Government's transactions during the period ended 31st December, 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.

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

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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's financial statements were approved and signed by the CECM for Finance on 28th January, 2025



.....
Ms. Nancy Kirumba


CECM – Finance ICT and Economic Planning

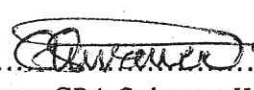
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6. Statement of Financial Performance for the Period ended December 31, 2024

Description	Notes	Period ended 31st December 2024
		Kshs
Revenue from non-exchange transactions		
Transfers from CRF	5	6,388,373,446
Miscellaneous Revenue	6	0
Other income - AIA (FIF)		676,948,071
Revenue from exchange transactions		
Other income	7	0
Total revenue		7,065,321,517
Expenses		
Employee costs	8	3,887,258,602
Use of goods and services	9	2,053,684,589
Transfers to other Government Entities	10	134,367,530
Depreciation and amortization expense	11	0
Other Grants and Subsidies	12	0
Finance costs	13	0
Social Benefits	14	0
Other income - AIA (FIF)		676,948,071
Total expenses		6,752,258,792
Adjust payables paid for prior year		
Adjusted expenses for the period		6,752,258,792
Gain/(loss) on sale of assets	15	0
Gain/Loss on Foreign Exchange	16	0
Gain/Loss on fair value of investments	17	0
Impairment loss	18	0
Surplus/Deficit for the year		313,062,725
Taxation	19	0
Net Surplus/Deficit		313,062,725

The Financial Statements set out on pages 1 to 7 were signed by:


 Name: CPA William Kimani
 Chief Officer, Finance and Economic Planning
 ICPAK M/No: 6066
 Date 28th January 2025


 Name: CPA Solomon Waweru
 Director Accounting Services
 ICPAK M/No: 14406
 Date 28th January 2025

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7. Statement of Financial Position as at December 31, 2024

Description	Notes	Period ended 31st December 2024	Opening Statement 1st July 2024
		Kshs	Kshs
Assets			
Current Assets			
Cash and Cash equivalents	20	449,556,886	399,370,823
Receivables from Exchange Transactions	21(a)	0	0
Receivables from Non-Exchange Transactions	22	1,667,022,165	982,937,742
Inventories	23	0	0
Current portion of investments	24	0	0
Total Current Assets		2,116,579,051	1,382,308,565
Non-Current Assets			
Receivables from Exchange Transactions	21(b)	0	0
Non- Current portion of investments	24	0	0
Property, Plant and Equipment	25	11,234,303,459	10,499,490,323
Right of Use Assets	26	0	0
Intangible Assets and Goodwill	27	293,988,000	293,988,000
Investment Property	28	0	0
Biological Assets	29	0	0
Tangible Natural Resources	30	0	0
Total Non- Current Assets		11,528,291,459	10,793,478,323
Total Assets (A)		13,644,870,510	12,175,786,888
Liabilities			
Current Liabilities			
Trade and Other Payables	31	7,684,194,327	6,630,422,056
Refundable deposits and prepayments	32	309,604,778	254,574,889
Current Provision	33	0	0
Lease Liabilities	34	0	0
Deferred Income	35	0	0
Employee Benefit Obligation	36	0	0
Current Portion of Borrowings	37	0	0
Total Current Liabilities		7,993,799,106	6,884,996,944
Non-Current Liabilities			
Non-Current Provisions	33	0	0
Lease Liabilities	34	0	0
Deferred Income	35	0	0
Non-Current Employee Benefit Obligation	36	0	0
Borrowings – Non-Current Portion	37	0	0
Service Concession Liability	38	0	0
Total Non- Current Liabilities		0	0
Total Liabilities (B)		7,993,799,106	6,884,996,944

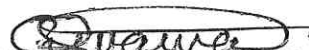
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Net Assets (A-B)		5,651,071,404	5,290,789,944
Represented by:			
Reserves		0	0
Accumulated Surplus		313,062,725	0
Capital Fund		5,290,789,944	5,290,789,944
Net Assets		5,603,852,669	5,290,789,944

The financial statements set out on pages 1 to 7 were signed by:



.....
Name: CPA William Kimani
Chief Officer, Finance and Economic Planning
ICPAK M/No: 6066
Date 28th January 2025



.....
Name: CPA Solomon Waweru
Director Accounting Services
ICPAK M/No: 14406
Date 28th January 2025

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8. Statement of Changes in Net Assets for the Period Ended December 31, 2024

Description	Accumulated Surplus	Reserves	Capital Fund	Total
As at 30th June 2024 (cash basis)	0	0	5,290,789,944	5,290,789,944
Adjustments: (to recognize assets and liabilities)	0	0	0	0
As at July 1, 2024	0	0	5,290,789,944	5,290,789,944
Surplus/ deficit for the period	313,062,725	0	0	313,062,725
Returns to CRF	0	0	0	0
Additions during the period	0	0	0	0
Other changes	0	0	0	0
As at 31st December 2024	313,062,725	0	5,290,789,944	5,603,852,669

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9. Statement of Cash Flows for the Period ended December 31, 2024

Description	Notes	Period ended 31st December 2024
		Kshs
Cash flows from operating activities		
Receipts		
Transfers from CRF		5,826,448,841
Miscellaneous Revenue		0
Other income - AIA (FIF)		676,948,071
Total receipts		6,503,396,912
Payments		
Employee costs		2,726,734,360
Use of goods and services		1,495,458,240
Transfers to other Government Entities		114,019,950
Other payments- AIA (FIF)	—	676,948,071
Other Grants and Subsidies		0
Finance costs		0
Social Benefits		
Other Expenses		873,785,810
Total payments		5,886,946,431
Net cash flows from/(used in) operating activities		616,450,481
Cash flows from investing activities		
Purchase of PPE		(566,395,557)
Purchase Intangible assets		0
Proceeds from sale of PPE		0
Proceeds from sale of Biological Assets		0
Purchase of investments		0
Sale of investments		0
Net cash flows from/(used in) investing activities		(566,395,557)
Cash flows from financing activities		
Returns to CRF		— 0
Proceeds from borrowings		0
Repayment of borrowings		0
Net cash flows from financing Activities		0
Net increase/(decrease) in cash & Cash equivalents		50,054,924
Cash and cash equivalents as at Period Start	20	399,370,823
Cash and cash equivalents as at Period End	20	449,425,748

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10. Statement of Comparison of Budget and Actual Amounts for the Period Ended December 31, 2024

Revenue/expense item	Original budget	Adjustments	Final budget	Actual on comparable basis	Budget utilization difference	% of utilization
Revenues	A	B	C=(a+b)	D	E=(c-d)	F=d/c *100
Opening balance (Non-refundable special purpose accounts)	0					
Transfers from CRF	20,739,621,170	0	0	144,795,935	(144,795,935)	0%
Miscellaneous Revenue	0	0	0	5,826,448,841	14,913,172,329	28%
Other income - AIA (FIF)	1,367,716,765	0	1,367,716,765	0	0	0%
Total revenues	22,107,337,935	0	22,107,337,935	6,648,192,847	15,459,145,088	30%
Expenses						
Employee costs	8,201,340,665	0	8,201,340,665	2,726,734,360	5,474,606,305	33%
Use of goods and services	2,894,567,548	0	2,894,567,548	1,495,458,240	1,399,109,308	52%
Transfers to other Government Entities	4,745,685,383	0	4,745,685,383	114,019,950	4,631,665,433	2%
Other Grants and Subsidies	0	0	0	0	0	0%
Finance costs	0	0	0	0	0	0%
Social Benefits	112,310,143	0	112,310,143	0	0	0%
Other income - AIA (FIF)	1,367,716,765	0	1,367,716,765	676,948,071	690,768,694	49%
Other Expenses	922,615,732	0	922,615,732	873,785,810	48,829,922	95%
Total	18,244,236,236	0	18,244,236,236	5,886,946,431	12,357,289,805	32%
Capital items						
Acquisition of PPE	3,863,101,699	0	3,863,101,699	566,395,557	3,296,706,142	15%
Acquisition of Intangible assets	0	0	0	0	0	0%
Purchase of investments	0	0	0	0	0	0%
Repayment of borrowings	0	0	0	0	0	0%
Total expenses Development	3,863,101,699	0	3,863,101,699	566,395,557	3,296,706,142	15%
Total Expenses	22,107,337,935	0	22,107,337,935	6,453,341,988	15,653,995,947	29%
Surplus/ deficit	0	0	0	194,850,859		

**Kiambu County Government - County Executive
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This report excludes the County assembly budget which has been presented separately in the Kiambu County Assembly's Report and financial statements for the period ended 31st December 2024.

Budget Notes

- Overall underutilization of budget (29%) was occasioned by late excchequer releases from the National Treasury.
- There was no supplementary budget during the period hence no changes between the original and the final budget for the period.

Reconciliation table

Description	Operating	Financing	Investing	Total
Actual amounts on comparable basis presented in the budget and actual comparative statement				
<i>Basis difference</i>	194,850,859	0	0	194,850,859
<i>Timing differences</i>	254,574,889	0	0	254,574,889
<i>Entity differences</i>	0	0	0	0
<i>Classification differences</i>	0	0	0	0
Actual in the statement of cash-flows	449,425,748	0	0	449,425,748

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11. Notes to the Financial Statements

1. General Information

Kiambu County Government is established by and derives its authority and accountability from The Constitution of Kenya/Act 2010. The Entity is domiciled in Kenya and its principal activities are.

2. Statement of Compliance and Basis of Preparation

Statement of Compliance

The financial statements have been prepared in accordance with the Public Finance Management Act, 2012 and with the International Public Sector Accounting Standards (IPSAS).

Kiambu County executive has taken advantage of the transitional provisions under IPSAS 33 and therefore this 1st year financial statements are transitional financial statements.

Basis of Preparation

These financial statements have been prepared on a going concern basis, and the accounting policies have been applied consistently throughout the period. These financial statements have been prepared on an accrual basis unless otherwise specified (for example, the Statement of Cash Flows). Under an accrual basis, revenues are recognised when rights to assets are earned or levied rather than when cash is received, and expenses are recognised when obligations are incurred rather than when they are settled. The financial statements have been prepared and presented in Kenya Shillings, which is the functional and reporting currency of the Entity. The accounting policies adopted have been consistently applied to all the years presented.

Critical accounting judgements

IPSAS requires accounting judgements to be made in determining accounting policies that impact the presentation of these financial statements. The most critical of these judgements, and their impact, are:

Recognition of revenue

A revenue is an increase in the net financial position, other than increases arising from ownership contributions. Revenue is required to be measured when the event occurs and when recognition criteria (probable inflow of resources and ability to reliably measure their value) are met.

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Judgment is required to determine if these criteria are met, particularly where limited evidence is available at the time the revenue is earned.

Recognition of non-exchange expenses and liabilities

A liability is a present obligation to the entity for an outflow of resources that results from a past event. Expenses (and other liabilities) are recognized when there is a present obligation (legal or constructive) as a result of a past event. An outflow of resources embodying economic benefits will probably be required to settle the obligation and a reliable estimate of the obligation can be made. Judgment is required in assessing each of these conditions, and therefore reporting if an expense and a present obligation should be reported.

The entity pursues a number of policy targets and outcomes. However the commitment to these targets and outcomes, generally, do not of themselves constitute a present obligation unless the entity is clear on the cost it intends to incur, when payment will be made, and to whom and as a consequence has raised a valid expectation. As a consequence, liabilities are not reported for costs associated with the entity policy objectives and targets. Where a policy choice gives rise to an obligation that exists independently of the entity's future actions, expenses (and other related liabilities) are recognized for that policy.

Purpose and nature of financial instruments

Judgment is required in determining whether financial assets (including investment in securities and advances) and financial liabilities are held for trading or to provide a return through interest and principal transactions. Depending on that judgment, financial instruments will be reported at fair value or on an amortized cost basis.

Climate change obligations

Kenya's current National Determined Contribution (NDC) to deliver on the goals of the Paris Agreement sets a headline target of a 32 per cent emission reduction by 2030 relative to the business-as-usual scenario of 143 MtCO₂eq. Entity's commitment to climate change action does not constitute a present obligation on the balance sheet but are disclosed Separately.

Physical assets

An asset is a resource presently controlled by the entity as a result of a past event. The primary reason for holding property, plant and equipment and other assets is for their service potential rather than their ability to generate cash flows. Because of the types of services provided, a

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significant proportion of assets used by public sector entities including roads, national parks, heritage buildings etc are specialized in nature. There may be a limited market for such assets and so judgement is required on measurement. Judgment is also required whether assets are held for commercial purposes or public benefit purposes.

3. Revenue recognition

i. Revenue from non-exchange transactions

Transfers from other government entities

Revenues from non-exchange transactions with other government entities are measured at fair value and recognized on obtaining control of the asset (cash, goods, services and property) if the transfer is free from conditions and it is probable that the economic benefits or service potential related to the asset will flow to the Entity and can be measured reliably. Recurrent grants are recognized in the statement of financial performance. Development/Capital grants are recognized in the statement of financial performance after meeting revenue recognition criteria. Conditional grants are recognized as revenue upon fulfilment of the set conditions.

ii. Revenue from exchange transactions

Interest income

Interest income is accrued using the effective yield method. The effective yield discounts estimated future cash receipts through the expected life of the financial asset to that asset's net carrying amount. The method applies this yield to the principal outstanding to determine interest income each period.

Dividends

Dividends or similar distributions must be recognized when the shareholder's or the Entity's right to receive payments is established.

Rental income

Rental income arising from operating leases on investment properties is accounted for on a straight-line basis over the lease terms and included in revenue.

a) Budget information

The original budget for FY 2024/2025 was approved by the County Assembly in June 2024. Subsequent revisions or additional appropriations were made to the approved budget in accordance with specific approvals from the appropriate authorities. The additional appropriations

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are added to the original budget by the Entity upon receiving the respective approvals in order to conclude the final budget. Accordingly, the Entity did not record additional appropriations for the period ended 31st December 2024. The Entity's budget is prepared on a different basis to the actual income and expenditure disclosed in the financial statements.

The financial statements are prepared on accrual basis using a classification based on the nature of expenses in the statement of financial performance, whereas the budget is prepared on a cash basis. The amounts in the financial statements were recast from the accrual basis to the cash basis and reclassified by presentation to be on the same basis as the approved budget. A comparison of budget and actual amounts, prepared on a comparable basis to the approved budget, is then presented in the statement of comparison of budget and actual amounts. In addition to the Basis difference, adjustments to amounts in the financial statements are also made for differences in the formats and classification schemes adopted for the presentation of the financial statements and the approved budget. A statement to reconcile the actual amounts on a comparable basis included in the statement of comparison of budget and actual amounts and the actuals as per the statement of financial cash flows has been presented under section xxx of these financial statements.

b) Investment property

Investment properties are measured initially at cost, including transaction costs. The carrying amount includes the replacement cost of components of an existing investment property at the time that cost is incurred if the recognition criteria are met and excludes the costs of day-to-day maintenance of an investment property. Investment property acquired through a non-exchange transaction is measured at its fair value at the date of acquisition. Subsequent to initial recognition, investment properties are measured using the cost model and are depreciated over an year period. Investment properties are derecognized either when they have been disposed of or when the investment property is permanently withdrawn from use and no future economic benefit or service potential is expected from its disposal. The difference between the net disposal proceeds and the carrying amount of the asset is recognized in the surplus or deficit in the period of de-recognition. Transfers are made to or from investment property only when there is a change in use.

c) Property, plant and equipment

All property, plant and equipment are stated at cost less accumulated depreciation and impairment losses. Cost includes expenditure that is directly attributable to the acquisition of the items. When significant parts of property, plant and equipment are required to be replaced at intervals, the Entity recognizes such parts as individual assets with specific useful lives and depreciates them

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accordingly. Likewise, when a major inspection is performed, its cost is recognized in the carrying amount of the plant and equipment as a replacement if the recognition criteria are satisfied. All other repair and maintenance costs are recognized in surplus or deficit as incurred. Where an asset is acquired in a non-exchange transaction for nil or nominal consideration the asset is initially measured at its fair value

d) Right of use asset

The right-of-use assets comprise the initial measurement of the corresponding lease liability, lease payments made at or before the commencement day, less any lease incentives received, and any initial direct costs. They are subsequently measured at cost less accumulated depreciation and impairment losses. Whenever the entity incurs an obligation for costs to dismantle and remove a leased asset, restore the site on which it is located or restore the underlying asset to the condition required by the terms and conditions of the lease, a provision is recognized and measured under IPSAS 21 or IPSAS 26. To the extent that the costs relate to a right-of-use asset, the costs are included in the related right-of-use asset, unless those costs are incurred to produce inventories. Right-of-use assets are depreciated over the shorter period of lease term and useful life of the underlying asset. If a lease transfers ownership of the underlying asset or the cost of the right-of-use asset reflects that the entity expects to exercise a purchase option, the related right-of-use asset is depreciated over the useful life of the underlying asset. The depreciation starts at the commencement date of the lease. The right-of-use assets are presented as a separate line in the statement of financial position.

e) Tangible Natural Resources

The entity recognises a tangible natural resource recognized if, and only if: It is probable that service potential associated with the natural resource will flow to the entity; the entity controls the tangible natural resource as a result of past events; and The tangible natural resource can be measured reliably. Where this criterion is not met, the entity discloses the tangible natural resource in the notes to the financial statements. Where a tangible natural resource is recognized as an asset as the result of an event that is not a transaction in an orderly market, including non-exchange transactions, the asset shall be measured initially at its deemed cost. An entity shall apply IPSAS 46, Measurement, when measuring the deemed cost of such a recognized tangible natural resource. A recognized tangible natural resource acquired through an exchange transaction shall be measured at its cost. Historical cost model is applied after initial recognition less any depreciation and impairment losses.

f) Leases

Finance leases are leases that transfer substantially all of the risks and benefits incidental to ownership of the leased item to the Entity. Assets held under a finance lease are capitalized at the commencement of the lease at the fair value of the leased property or, if lower, at the present value of the future minimum lease payments. The Entity also recognizes the associated lease liability at the inception of the lease. The liability recognized is measured as the present value of the future minimum lease payments at initial recognition. Subsequent to initial recognition, lease payments are apportioned between finance charges and reduction of the lease liability so as to achieve a constant rate of interest on the remaining balance of the liability. Finance charges are recognized as finance costs in surplus or deficit. An asset held under a finance lease is depreciated over the useful life of the asset. However, if there is no reasonable certainty that the Entity will obtain ownership of the asset by the end of the lease term, the asset is depreciated over the shorter of the estimated useful life of the asset and the lease term.

g) Intangible assets

Intangible assets acquired Separately are initially recognized at cost. The cost of intangible assets acquired in a non-exchange transaction is their fair value at the date of the exchange. Following initial recognition, intangible assets are carried at cost less any accumulated amortization and accumulated impairment losses. Internally generated intangible assets, excluding capitalized development costs, are not capitalized and expenditure is reflected in surplus or deficit in the period in which the expenditure is incurred. The useful life of the intangible assets is assessed as either finite or indefinite.

h) Research and development costs

The Entity expenses research costs as incurred. Development costs on an individual project are recognized as intangible assets when the Entity can demonstrate:

- i) The technical feasibility of completing the asset so that the asset will be available for use or sale;
- ii) Its intention to complete and its ability to use or sell the asset;
- iii) How the asset will generate future economic benefits or service potential;
- iv) The availability of resources to complete the asset;
- v) The ability to measure reliably the expenditure during development.

Following initial recognition of an asset, the asset is carried at cost less any accumulated amortization and accumulated impairment losses. Amortization of the asset begins when development is complete, and the asset is available for use. It is amortized over the period of

expected future benefit. During the period of development, the asset is tested for impairment annually with any impairment losses recognized immediately in surplus or deficit.

i) Financial instruments

IPSAS 41 addresses the classification, measurement and de-recognition of financial assets and financial liabilities, introduces new rules for hedge accounting and a new impairment model for financial assets. The entity does not have any hedge relationships and therefore the new hedge accounting rules have no impact on the Company's financial statements. A financial instrument is any contract that gives rise to a financial asset of one entity and a financial liability or equity instrument of another entity. At initial recognition, the entity measures a financial asset or financial liability at its fair value plus or minus, in the case of a financial asset or financial liability not at fair value through surplus or deficit, transaction costs that are directly attributable to the acquisition or issue of the financial asset or financial liability.

i. Financial assets

Classification of financial assets

The entity classifies its financial assets as subsequently measured at amortized cost, fair value through net assets/ equity or fair value through surplus and deficit on the basis of both the entity's management model for financial assets and the contractual cash flow characteristics of the financial asset. A financial asset is measured at amortized cost when the financial asset is held within a management model whose objective is to hold financial assets in order to collect contractual cash flows and the contractual terms of the financial asset give rise on specified dates to cash flows that are solely payments of principal and interest on the principal outstanding.

A financial asset is measured at fair value through net assets/ equity if it is held within the management model whose objective is achieved by both collecting contractual cashflows and selling financial assets and the contractual terms of the financial asset give rise on specified dates to cash flows that are solely payments of principal and interest on the principal amount outstanding. A financial asset shall be measured at fair value through surplus or deficit unless it is measured at amortized cost or fair value through net assets/ equity unless an entity has made irrevocable election at initial recognition for particular investments in equity instruments.

Subsequent measurement

Based on the business model and the cash flow characteristics, the entity classifies its financial assets into amortized cost or fair value categories for financial instruments. Movements in fair value are presented in either surplus or deficit or through net assets/ equity subject to certain criteria being met.

Amortized cost

Financial assets that are held for collection of contractual cash flows where those cash flows represent solely payments of principal and interest, and that are not designated at fair value through surplus or deficit, are measured at amortized cost. A gain or loss on an instrument that is subsequently measured at amortized cost and is not part of a hedging relationship is recognized in profit or loss when the asset is de-recognized or impaired. Interest income from these financial assets is included in finance income using the effective interest rate method.

Fair value through net assets/ equity

Financial assets that are held for collection of contractual cash flows and for selling the financial assets, where the assets' cash flows represent solely payments of principal and interest, are measured at fair value through net assets/ equity. Movements in the carrying amount are taken through net assets, except for the recognition of impairment gains or losses, interest revenue and foreign exchange gains and losses which are recognized in surplus/deficit. Interest income from these financial assets is included in finance income using the effective interest rate method.

Trade and other receivables

Trade and other receivables are recognized at fair values less allowances for any uncollectible amounts. Trade and other receivables are assessed for impairment on a continuing basis. An estimate is made of doubtful receivables based on a review of all outstanding amounts at the year end.

Fair value through surplus or deficit

Financial assets that do not meet the criteria for amortized cost or fair value through net assets/ equity are measured at fair value through surplus or deficit. A business model where the entity manages financial assets with the objective of realizing cash flows through solely the sale of the assets would result in a fair value through surplus or deficit model.

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Impairment

The entity assesses, on a forward-looking basis, the expected credit loss ('ECL') associated with its financial assets carried at amortized cost and fair value through net assets/equity. The entity recognizes a loss allowance for such losses at each reporting date. Critical estimates and significant judgments made by management in determining the expected credit loss (ECL) are set out in Note.

ii) financial liabilities

Classification

The entity classifies its liabilities as subsequently measured at amortized cost except for financial liabilities measured through surplus or deficit

j) Inventories

Inventory is measured at cost upon initial recognition. To the extent that inventory was received through non-exchange transactions (for no cost or for a nominal cost), the cost of the inventory is its fair value at the date of acquisition. Costs incurred in bringing each product to its present location and conditions are accounted for, as follows:

- i) Raw materials: purchase cost using the weighted average cost method.
- ii) Finished goods and work in progress: cost of direct materials and labour and a proportion of manufacturing overheads based on the normal operating capacity but excluding borrowing costs.

After initial recognition, inventory is measured at the lower of cost and net realizable value. However, to the extent that a class of inventory is distributed or deployed at no charge or for a nominal charge, that class of inventory is measured at the lower of cost and current replacement cost. Net realizable value is the estimated selling price in the ordinary course of operations, less the estimated costs of completion and the estimated costs necessary to make the sale, exchange, or distribution. Inventories are recognized as an expense when deployed for utilization or consumption in the ordinary course of operations of the *Kiambu County Executive*.

k) Provisions

Provisions are recognized when the Entity has a present obligation (legal or constructive) as a result of a past event, it is probable that an outflow of resources embodying economic benefits or service potential will be required to settle the obligation and a reliable estimate can be made of the amount of the obligation. Where the Entity expects some or all of a provision to be reimbursed, for

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example, under an insurance contract, the reimbursement is recognized as a Separate asset only when the reimbursement is virtually certain. The expense relating to any provision is presented in the statement of financial performance net of any reimbursement.

l) Contingent liabilities

The Entity does not recognize a contingent liability but discloses details of any contingencies in the notes to the financial statements, unless the possibility of an outflow of resources embodying economic benefits or service potential is remote.

m) Contingent assets

The Entity does not recognize a contingent asset but discloses details of a possible asset whose existence is contingent on the occurrence or non-occurrence of one or more uncertain future events not wholly within the control of the Entity in the notes to the financial statements. Contingent assets are assessed continually to ensure that developments are appropriately reflected in the financial statements. If it has become virtually certain that an inflow of economic benefits or service potential will arise and the asset's value can be measured reliably, the asset and the related revenue are recognized in the financial statements of the period in which the change occurs.

n) Nature and purpose of reserves

The Entity does not create or maintain reserves in terms of specific requirements.

o) Changes in accounting policies and estimates

The Entity recognizes the effects of changes in accounting policy retrospectively. The effects of changes in accounting policy are applied prospectively if retrospective application is impractical.

p) Employee benefits

Retirement benefit plans

The Entity provides retirement benefits for its employees and directors. Defined contribution plans are post-employment benefit plans under which an Entity pays fixed contributions into a Separate Entity (a fund), and will have no legal or constructive obligation to pay further contributions if the fund does not hold sufficient assets to pay all employee benefits relating to employee service in the current and prior periods. The contributions to fund obligations for the payment of retirement benefits are charged against income in the year in which they become payable. Defined benefit plans are post-employment benefit plans other than defined-contribution plans. The defined benefit funds are actuarially valued tri-annually on the projected unit credit method basis. Deficits

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identified are recovered through lump sum payments or increased future contributions on proportional basis to all participating employers. The contributions and lump sum payments reduce the post-employment benefit obligation.

q) Foreign currency transactions

Transactions in foreign currencies are initially accounted for at the ruling rate of exchange on the date of the transaction. Trade creditors or debtors denominated in foreign currency are reported at the statement of financial position reporting date by applying the exchange rate on that date. Exchange differences arising from the settlement of creditors, or from the reporting of creditors at rates different from those at which they were initially recorded during the period, are recognized as income or expenses in the period in which they arise.

r) Borrowing costs

Borrowing costs are capitalized against qualifying assets as part of property, plant and equipment. Such borrowing costs are capitalized over the period during which the asset is being acquired or constructed and borrowings have been incurred. Capitalization ceases when construction of the asset is complete. Further borrowing costs are charged to the statement of financial performance.

s) Related parties

The Entity regards a related party as a person or an Entity with the ability to exert control individually or jointly, or to exercise significant influence over the Entity, or vice versa. Members of key management are regarded as related parties and comprise the Governor, Deputy governor, County Secretary, County Executive Committee Members and Chief Officers, Directors and senior managers.

t) Service concession arrangements.

The Entity analyses all aspects of service concession arrangements that it enters into in determining the appropriate accounting treatment and disclosure requirements. In particular, where a private party contributes an asset to the arrangement, the Entity recognizes that asset when, and only when, it controls or regulates the services the operator must provide together with the asset, to whom it must provide them, and at what price. In the case of assets other than 'whole-of-life' assets, it controls, through ownership, beneficial entitlement or otherwise – any significant residual interest in the asset at the end of the arrangement. Any assets so recognized are measured at their fair value. To the extent that an asset has been recognized, the Entity also recognizes a corresponding liability, adjusted by a cash consideration paid or received.

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u) Cash and cash equivalents

Cash and cash equivalents comprise cash on hand and cash at bank, short-term deposits on call and highly liquid investments with an original maturity of three months or less, which are readily convertible to known amounts of cash and are subject to insignificant risk of changes in value. Bank account balances include amounts held at the Central Bank of Kenya and at various commercial banks at the end of the financial year.

v) Comparative figures

In preparing these financial statements, the entity has elected to apply paragraph 79 of IPSAS 33, — which allows for the election by an entity to present one statement of financial performance, one statement of cash flow, one statement of net assets and the statement of financial position and an opening statement of financial position as at the time of first time adoption of the accrual basis of — accounting.

w) Subsequent events

There have been no events subsequent to the financial year end with a significant impact on the financial statements for the year ended June 30, 2024.

4. Significant Judgments and Sources of Estimation Uncertainty

The preparation of the Entity's financial statements in conformity with IPSAS requires management to make judgments, estimates and assumptions that affect the reported amounts of revenues, expenses, assets and liabilities, and the disclosure of contingent liabilities, at the end of the reporting period. However, uncertainty about these assumptions and estimates could result in outcomes that require a material adjustment to the carrying amount of the asset or liability affected in future periods. State all judgements, estimates and assumptions made: —

Estimates and assumptions.

— The key assumptions concerning the future and other key sources of estimation uncertainty at the reporting date, that have a significant risk of causing a material adjustment to the carrying amounts of assets and liabilities within the next financial year, are described below. The Entity based its assumptions and estimates on parameters available when the financial statements were prepared. However, existing circumstances and assumptions about future developments may change due to market changes or circumstances arising beyond the control of the Entity. Such changes are reflected in the assumptions when they occur.

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Useful lives and residual value

The useful lives and residual values of assets are assessed using the following indicators to inform potential future use and value from disposal:

- a) The condition of the asset based on the assessment of experts employed by the Entity.
- b) The nature of the asset, its susceptibility and adaptability to changes in technology and processes.
- c) The nature of the processes in which the asset is deployed.
- d) Availability of funding to replace the asset.
- e) Changes in the market in relation to the asset

Provisions

Provisions were raised and management determined an estimate based on the information available. Provisions are measured at the management's best estimate of the expenditure required to settle the obligation at the reporting date and are discounted to present value where the effect is material.

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Notes to the financial statements (continued)

5. Transfers from CRF

Nature of Transfer	Amount recognized to Statement of financial performance.	Amount deferred under deferred income.	Total transfers for Period ended 31st December 2024
	Kshs	Kshs	Kshs
Revenue from CRF - Recurrent and Development	6,388,373,446	0	6,388,373,446
Special purpose transfers	0	0	0
Total	6,388,373,446	0	6,388,373,446

6. Miscellaneous Revenue

Nature of Revenue	For the Period ended 31st December 2024
	Kshs
In kind grants and donations	0
Refunds & Reimbursements	0
Revenues not classified anywhere else	0
Total	0

7. Other Incomes

Description	Period ended 31st December 2024
	Kshs
Insurance recoveries	0
Sale of tender documents	0
Services concession income	0
Other incomes not specified elsewhere	0
Total other income	0

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Notes to the financial statements (continued)

8. Employee Costs

Description	Period ended 31st December 2024
	Kshs
Basic salaries of permanent employees	3,530,981,166
Basic wages of temporary employees	324,263,641
Personal allowances – part-of salary	13,865,273
Pension and other social security contributions	0
Employer contributions to compulsory national social security schemes	0
Employer contributions to compulsory national health insurance schemes	0
Other social benefit schemes	18,148,522
Other personnel costs	0
Total	3,887,258,602

9. Use of Goods and Services

Description	Period ended 31st December 2024
	Kshs
Utilities, supplies and services	151,831,290
Communication, supplies and services	34,685,967
Domestic travel and subsistence	41,323,354
Foreign travel and subsistence	0
Printing, advertising, and information supplies & services	29,184,908
Rentals of produced assets	0
Training expenses	28,142,957
Hospitality supplies and services	380,064,074
Insurance costs	27,965,567
Specialized materials and services	97,574,200
Other operating expenses <i>including bank Charges</i>	482,312,939
Office and general supplies and services	364,807,291
Fuel Oil and Lubricants	326,795,000
Routine maintenance – vehicles and other transport equipment	21,846,546
Routine maintenance – other assets	27,177,937
Other Expenses	39,972,558
Total	2,053,684,589

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10. Transfers to Other Government Entities

Description	<i>Period ended 31st December 2024</i>
	Kshs
Transfers to other County Government entities	134,367,530
Transfers to self-reporting projects	0
Transfers to car loan and mortgage schemes	0
Others	0
Total	134,367,530

11. Depreciation and Amortization Expense

Description	<i>Period ended 31st December 2024</i>
	Kshs
Property, plant and equipment	0
Intangible assets	0
Investment property carried at cost	0
Total	0

12. Other Grants and Subsidies

Description	<i>Period ended 31st December 2024</i>
	Kshs
Membership dues and subscriptions to international organizations	0
Scholarships and other educational benefits	0
Emergency relief and refugee assistance	0
Grants to small businesses, cooperatives, and self employed	0
Subsidies to Public entities	0
Subsidies to Private entities	0
Total Grants and Subsidies	0

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13. Finance Costs

Description	<i>Period ended 31st December 2024</i>
	Kshs
Interest Payments on Guaranteed Debt Taken over by Govt	0
Interest on Domestic Borrowings (Non-Govt)	0
Interest on Borrowings from Other Government Units	0
Interest on bank overdrafts	0
Interest on loans from commercial banks	0
Total finance costs	0

14. Social Benefits

Description	<i>Period ended 31st December 2024</i>
	Kshs
Transfers to the elderly	0
Transfers to orphans	0
Transfers to the physically challenged	0
Others	
Total social benefit expenses	0

15. Gain/Loss on Sale of Assets

Description	<i>Period ended 31st December 2024</i>
	Kshs
Property, plant and equipment	0
Intangible assets	0
Other assets not capitalized	0
Total gain on sale of assets	0

16. Gain/Loss on Foreign Exchange

Description	<i>Period ended 31st December 2024</i>
	Kshs
Gain or loss on foreign exchange transactions	0
Gain or loss on balances in foreign exchanges	0
Total	0

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17. Gain/Loss on Fair Value Investments

Description	Period ended 31st December 2024
	Kshs
Investments at Fair Value	0
Total Gain	0

18. Impairment Loss

Description	Period ended 31st December 2024
	Kshs
Property, Plant and Equipment	0
Intangible Assets	0
Total Impairment Loss	0

19. Taxation

Description	Period ended 31st December 2024
	Kshs
Current income tax charge	0
Tax charged on rental income	0
Tax charged on interest income	0
Original and reversal of temporary differences	0
Income tax expense reported in the statement of financial performance	0

20. Cash and Cash Equivalents

Description	Period ended 31st December 2024	Opening Statement 1st July 2024
	Kshs	Kshs
Recurrent Account	5,138,707	0
Development Account	35,098	0
Deposits Account	309,604,778	254,574,889
Special Purpose Accounts	134,778,303	144,795,935
Other operating commercial accounts	0	0
Total	449,556,886	399,370,823

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Notes to the financial statements (continued)

(a) Detailed Analysis of the Cash and Cash Equivalents

Financial Institution	Account number	Period ended 31st December 2024	Opening Statement 1st July 2024
		Kshs	Kshs
Recurrent Accounts		5,138,707	0
CBK- Kiambu County Recur-Kes	10000170409	5,138,707	0
Development Accounts		35,098	0
CBK-Kiambu County Devt. -Kes	10000170457	35,098	0
Deposits Accounts		309,604,778	254,574,889
CBK - Kiambu County Deposit	10000299142	309,604,778	254,574,889
Special Purpose Accounts		134,778,303	144,795,935
CBK - Kiambu County-Road Maint. Levy Fund-Kes	10000250836	879,657	879,657
Kiambu County Grant Deposit	1000319755	0	0
CBK -Kiambu County Special Purp. Health-Kes	1000336358	26	26
CBK- Kiambu County Special Purpose Educ-Kes	1000368648	5,148	5,148
CBK- Kiambu County Spec Purp Agricul-Kes	1000365919	0	2
CBK- Kiambu County Ke Urban Support Prog-Kes	1000370718	4	4
CBK- Kiambu County Nutritional Intern. Project-Kes	1000533528	10,854,025	14,055,225
CBK- Kiambu County Primary Health Care-Kes	1000561262	130	130
Kiambu county Agric Sec Dev S.Pro II	1000365908	0	0
Kiambu County Climate Change SPA	1000543574	123,039,311	129,855,741
CBK- Kiambu County Nat Agri Val Chain Dev-Kes	1000718811	1	1
CBK- Kiambu County Aggreg and Ind Parks-Kes	1000735333	0	0
Other operating commercial accounts		0	0
Cash on Hand		0	0
Total		449,556,886	399,370,823

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21. Receivables from Exchange Transactions

Description	Period ended 31st December 2024	Opening Statement 1st July 2024
	Kshs	Kshs
Total receivables	0	0
Other exchange debtors	0	0
Less: impairment allowance	0	0
Total receivables	0	0
a) Current receivables	0	0
b) Non-current receivables	0	0
Total Receivables (a+b)	0	0

i) Reconciliation for Impairment Allowance on Receivables from Exchange Transactions

Impairment allowance	Period ended 31st December 2024
	Kshs
At the beginning of the period.	0
Additional allowance during the period	0
Recovered during the period	0
Written off during the period.	0
At the end of the period.	0

22. Receivables from Non-Exchange Transactions

Description	Period ended 31st December 2024	Opening Statement 1st July 2024
	Kshs	Kshs
Receivable from Equitable Share Allocation	1,544,260,379	982,136,302
Other debtors (Outstanding Imprests)	122,761,786	801,440
Less: impairment allowance	0	0
Total receivables from non- exchange transactions	1,667,022,165	982,937,742

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Notes to the Financial Statements (Continued)

i. Reconciliation for Impairment Allowance on Receivables from Non-Exchange Transactions

Description	Period ended 31st December 2024
	KShs
At the beginning of the period	0
Additional provisions during the period	0
Less: Recovered during the period	0
Less: Written off during the period	0
At the end of the period	0

23. Inventories

Description	Period ended 31st December 2024	Opening Statement 1st July 2024
	Kshs	Kshs
Spare parts	0	0
Goods held for distribution	0	0
Less: allowance for impairment	0	0
Total	0	0

24. Investments

Description	Period ended 31st December 2024	Opening Statement 1st July 2024
	Kshs	Kshs
a) Investment in Treasury bills and bonds		
Financial institution		
CBK	0	0
CBK	0	0
Sub- total	0	0
b) Investment with Financial Institutions/ Banks		
Bank x	0	0
Bank y--	0	0
Sub- total	0	0
c) Equity investments		
Equity/ shares in Entity	0	0

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Sub- total	0	0
Grand total	0	0
Analysed as:		
Current portion of Investment	0	0
Non-current portion of investment	0	0

a) Movement of Equity Investments

	<i>Period ended 31st December 2024</i>
	Kshs
At the beginning of the period	0
Purchase of investments in the period	0
Sale of investments during the period	0
Increase /(decrease) in fair value of investments	0
At the end of the period	0

b) Shareholding in other entities

For investments in equity share listed under note 25 above, list down the equity investments under the following categories.

Name of Entity where investment is held	No of shares			Nominal value of shares	Fair value of shares	Fair value of shares
	Direct shareholding	Indirect shareholding	Effective shareholding		Period ended 31st December 2024	Opening Statement 1st July 2024
	%	%	%		Kshs	Kshs
Entity A	0	0	0	0	0	0
Entity B	0	0	0	0	0	0
Entity C	0	0	0	0	0	0
	0	0	0	0	0	0

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Notes to the financial statements (continued)
25. Property, Plant, and Equipment

Depreciation	Land	Buildings	Motor vehicles	Infrastructure assets	Furniture and fittings	Computers & ICT Equipment	Heritage assets	Work in progress	Service concessions on assets	Total
Depreciation Rate		2-10%	10-16.67%	2-20%	12.50%	33.30%	x%			
Cost	Kshs	Kshs	Kshs	Kshs	Kshs	Kshs	Kshs	Kshs	Kshs	Kshs
Opening Bal as at 1 st July 2024	995,175,384	2,426,031,091	1,474,525,538	4,906,132,843	233,536,310	207,004,144	0	257,085,013	0	10,499,490,323
Additions	0	543,804,084.45	20,249,179.00	154,658,270.75	16,101,602.20	0.00	0	0.00	0	734,813,136
Disposals	0	0	0	0	0	0	0	0	0	0
Transfer/Adjustments	0	0	0	0	0	0	0	0	0	0
As At 31st December 2024	995,175,384	2,969,835,175	1,494,774,717	5,060,791,114	249,637,912	207,004,144	0	257,085,013	0	11,234,303,459
Depreciation And Impairment										
Depreciation	0	0	0	0	0	0	0	0	0	0
Disposals	0	0	0	0	0	0	0	0	0	0
Impairment	0	0	0	0	0	0	0	0	0	0
Transfer/Adjustment	0	0	0	0	0	0	0	0	0	0
As At 31st December 2024	0	0	0	0	0	0	0	0	0	0
Net Book Values										
Opening Bal as at 1st July 2024	995,175,384	2,426,031,091	1,474,525,538	4,906,132,843	233,536,310	207,004,144	0	257,085,013	0	10,499,490,323
As At 31st December 2024	995,175,384	2,969,835,175	1,494,774,717	5,060,791,114	249,637,912	207,004,144	0	257,085,013	0	11,234,303,459

The statement does not contain comparatives, as the entity has taken advantage of IPSAS 33 provisions on presentation for the first year of transition.

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Notes to the Financial Statements (Continued)

Valuation

Land and buildings/ Equipment are not yet valued by in line with the National Assets and Liabilities Management Policy and Guidelines (Issued 30th June 2020).

25 (b) Property, Plant and Equipment at Cost

If the freehold land, buildings and other assets were stated on the historical cost basis the amounts would be as follows:

Description	Cost	Accumulated Depreciation	NBV
	Kshs	Kshs	Kshs
Land	995,175,384	0	995,175,384
Buildings	2,969,835,175	0	2,969,835,175
Plant And Machinery	620,346,070	-0	620,346,070
Motor Vehicles, Including Motorcycles	1,494,774,717	0	1,494,774,717
Computers And Related Equipment	207,004,144	0	207,004,144
Office Equipment, Furniture, And Fittings	249,637,912	0	249,637,912
Total	6,536,773,403	0	6,536,773,403

Property plant and Equipment includes the following assets that are fully depreciated:

	Cost or valuation	Normal annual depreciation charge
Plant and Machinery	0	0
Motor Vehicles including Motorcycles	0	0
Computers and Related Equipment	0	0
Office Equipment, Furniture And Fittings	0	0
Total	0	0

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Notes to the Financial Statements (Continued)

26. Right-of-use assets

Description	<i>Buildings</i>	<i>Motor -vehicles</i>	<i>Plant and equipment</i>	<i>Total</i>
	Kshs	Kshs	Kshs	Kshs
Cost				
As at 1 July 2024	0	0	0	0
Additions	0	0	0	0
As at December 31, 2024	0	0	0	0
Accumulated Depreciation				
As at 1 July 2024	0	0	0	0
Charge for the year	0	0	0	0
As at December 31, 2024	0	0	0	0
Carrying Amount				
As at December 31, 2024	0	0	0	0

27. Intangible Assets

Description	Period ended 31st December 2024
	KShs
Opening balance at the beginning of the Period	293,988,000
Additions	0
Disposal	0
At end of the Period	293,988,000
Additions—internal development	0
Less: Disposal	0
At end of the Period	293,988,000
Amortization and impairment	
At beginning of the Period	0
Amortization	0
At end of the Period	0
Impairment loss	0
At end of the Period	0
NBV	293,988,000

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Notes to the financial statements (continued)

28. Investment Property

Description	Period ended 31st December 2024
	Kshs
Opening balance at the beginning of the period	0
Additions	0
Disposal during the period	0
Depreciation	0
Impairment	0
At end of the period	0

29. Biological Assets

Description	Period ended 31st December 2024	Opening Statement 1st July 2024
	Kshs	Kshs
Biological Assets	0	0
Total	0	0

30. Tangible Natural Resources

Description	Sub- soil assets	Water	Wildlife	Total
	Kshs	Kshs	Kshs	Kshs
Cost				
As at 1 July 2024	0	0	0	0
Additions	0	0	0	0
As at December 31, 2024	0	0	0	0
Accumulated Depreciation				
As at 1 July 2024	0	0	0	0
Charge for the year	0	0	0	0
As at December 31 2024	0	0	0	0
Carrying Amount				
As at December 31, 2024	0	0	0	0

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Notes to the financial statements (continued)

31. Trade and Other Payables

Description	Period ended 31st December 2024	Opening Statement 1st July 2024
	Kshs	Kshs
Trade payables / B/f	7,684,194,327	6,630,422,056
Payments received in advance	0	0
Employee payables	0	0
Third-party payments	0	0
Other payables	0	0
Total trade and other payables	7,684,194,327	6,630,422,056

32. Refundable Deposits and Prepayments

Description	Period ended 31st December 2024	Opening Statement 1st July 2024
	Kshs	Kshs
Customer deposits	309,604,778	254,574,889
Prepayments	0	0
Other deposits	0	0
Total deposits	309,604,778	254,574,889

33. Provisions

Description	Leave provision	Gratuity Provision	Other provision	Total
	Kshs	Kshs	Kshs	Kshs
Balance b/f	0	0	0	0
Additional provisions	0	0	0	0
Provision utilised	0	0	0	0
Change due to discount and time value for money	0	0	0	0
Total provisions period end	0	0	0	0
Current Provisions	0	0	0	0
Non-Current Provisions	0	0	0	0

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Notes to the financial statements (continued)

34. Lease Liabilities

Description	Period ended 31st December 2024	Opening Statement 1st July 2024
	Kshs	Kshs
Balance at the beginning of the period	0	0
Discount interest on lease liability	0	0
-Paid during the period	0	0
At end of the period	0	0

Analysed as	Period ended 31st December 2024	Opening Statement 1st July 2024
Current lease	0	0
Non-Current lease	0	0
Total Lease period end	0	0

35. Deferred Income

Description	Period ended 31st December 2024	Opening Statement 1st July 2024
	Kshs	Kshs
National Government	0	0
International Funders	0	0
Public Contributions and Donations	0	0
Total Deferred Income	0	0

The deferred income movement is as follows:

	National government	International funders	Public contribution s and donations	Tota l
	Kshs	Kshs	Kshs	Kshs
Balance Brought Forward	0	0	0	0
Additions for the Period	0	0	0	0
Transfers To Capital Fund	0	0	0	0
Transfers To Income	0	0	0	0

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Statement				
Other Transfers	0	0	0	0
Balance Carried Forward	0	0	0	0

Notes to the Financial Statements (Continued)

Analysed as:

Description	Amount
Current	0
Non- Current	0
Total	0

36. Employee Benefit Obligations

Description	Defined benefit plan	Post-employment medical benefits	Other Benefits	Period ended 31st December 2024	Opening Statement 1st July 2024
	Kshs	Kshs	Kshs	Kshs	Kshs
Current Benefit Obligation	0	0	0	0	0
Non-Current Benefit Obligation	0	0	0	0	0
Total Employee Benefits Obligation	0	0	0	0	0

Retirement benefit Asset/ Liability

The Entity does not operate a defined benefit scheme for all full-time employees but a defined contribution scheme.

Description	Period ended 31st December 2024	Opening Statement 1st July 2024
	Kshs	Kshs
The return on defined plan assets	0	0
Actuarial gains/ losses arising from changes in demographic assumptions	0	0
Actuarial gains/ losses arising from changes in financial assumptions	0	0
Actuarial gains and losses arising from experience adjustments	0	0
Others	0	0
Adjustments for restrictions on the defined benefit asset	0	0
Remeasurement of the net defined benefit liability (asset)	0	0

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Notes to the financial statements (continued)

40. Capital Commitments

Capital Commitments	Period ended 31st December 2024
	Kshs
Authorised for	0
Authorised and Contracted for	0
Total	0

41. Events after the Reporting Period

There were no material adjusting and non- adjusting events after the reporting period.

42. Ultimate And Holding Entity

The Entity ultimate parent is the Government of Kenya.

43. Currency

The financial statements are presented in Kenya Shillings (Kshs).

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12. Appendices

Appendix I: Statement of Financial Performance for Each Quarter

Description	Notes	Quarter 1	Quarter 2	Quarter 3	Quarter 4	Total
		Kshs	Kshs	Kshs	Kshs	Kshs
Revenue from non-exchange transactions						
Transfers from CRF						
Miscellaneous Revenue	5	3,245,561,928	3,142,811,518			6,388,373,446
Revenue from exchange transactions	6	0				0
Other income						
Total revenue	7	0				0
Expenses						
Employee costs		3,245,561,928	3,142,811,518	0	0	6,388,373,446
Use of goods and services	8	1,963,498,157	1,923,760,445			0
Transfers to other Government Entities	9	865,324,943	1,188,359,645			3,887,258,602
Depreciation and amortization expense	10	9,620,400	124,747,130			2,053,684,589
Other Grants and Subsidies	11	0	0			134,367,530
Finance costs	12	0	0			0
Social Benefits	13	0	0			0
Total expenses	14	0	0			0
Adjust payables paid for prior year		2,838,443,501	3,236,867,220	0	0	0
Adjusted expenses for the period		0	0			6,075,310,721
Gain/(loss) on sale of assets		2,838,443,501	3,236,867,220	0	0	0
Gain/Loss on Foreign Exchange	15	0	0			6,075,310,721
Gain/Loss on fair value of investments	16	0	0			0
Impairment loss	17	0	0			0
Surplus/Deficit for the year	18	0	0			0
Taxation	19	407,118,427	(94,055,702)	0	0	313,062,725
		0				0

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Net Surplus/Deficit		407,118,427	(94,055,702)	0	0	313,062,725
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Appendix II: Transfers from Other Government Entities

Name of the Entity Transferring the funds	Nature: Recurrent/Development/Others	Statement of Financial Performance	Deferred Income	Receivables	Others	Total Transfers during the Period
County Revenue Fund	Recurrent and development	6,388,373,446	0	1,544,260,379	0	5,826,448,841