COPY

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

Tel: +254 709 877 000 Email: info@Kiambu.go.ke Website: www.Kiambu.go.ke X : @KiambuCountyGov

Our Ref: KCG/FEP/16/01/VOL III (142) 22nd April 2025

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

COUNTY ASSEMBLY OF KIAMBU
CLERK'S OFFICE
15 MAY 2025
Sign: ...
RECEIVED

RE: SUBMISSION OF FINANCIAL AND NON-FINANCIAL REPORT FOR THE FIRST NINE MONTHS OF THE FINANCIAL YEAR 2024/2025 FOR KIAMBU COUNTY EXECUTIVE

Pursuant to PFM Act 2012 section 166(4), enclosed is the financial and non-financial report for the first nine months of the financial year 2024/2025 for the **Kiambu County Executive.**

NANCY KIRUMBA
CECM – FINANCE, ICT & ECONOMIC PLANNING

Copies to : The Principal Secretary,
National Treasury,
P. O. Box 30007,
NAIROBI

The Chief Executive Officer,
Commission on Revenue Allocation,
Prism Tower, 28th Floor,
3rd Ngong Avenue,
P.O. Box 1310 – 00200,
NAIROBI

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

County Budget Coordinator
Office of the Controller Budget
Kiambu County

CONTROLLER OF BUDGET KIAMBU COUNTY
RECEIVED
16 MAY 2025
P.O. Box 2344 - 00900 KIAMBU

COMMISSION ON REVENUE ALLOCATION
RECEIVED
16 MAY 2025

OFFICE OF THE CONTROLLER OF BUDGET
RECEIVED
16 MAY 2025
TIME: ...
P.O. Box 35616-00100, NAIROBI

THE NATIONAL TREASURY
REGISTRY
RECEIVED
16 MAY 2025
P.O. Box 30007 - 00100 NAIROBI
ACCOUNTING SERVICES DEPARTMENT

KIAMBU COUNTY GOVERNMENT - COUNTY EXECUTIVE

QUARTERLY REPORT AND FINANCIAL STATEMENTS

FOR THE PERIOD ENDED MARCH 31ST 2025

Transitional IPSAS Financial Statements

Table of Contents

Page

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

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

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

A. Definition of Key Terms.

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

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

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

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

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

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

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

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

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

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

2. Key Kiambu County Executive 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 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 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.

7	Administration& Public Service	To provide effective and efficient services through guided formulation and implementation of regulatory framework to the public. To provide awareness and curb irresponsible use of counterfeit alcohol, drugs and substance abuse and enhance responsible and legal betting and gaming
8	Agriculture Livestock &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	-Preparation of county land use plans, building regulations & bylaws, surveying public land, titling and solving land disputes. -Construction affordable housing, improvement of informal settlements and refurbishment of residential and non-residential buildings.
12	Trade Tourism Industrialization and Investment	Promote investments in Trade, Tourism, investment and Industrialization by providing an enabling environment for sustainable socioeconomic development in the County.

b) Key Management team

The Kiambu County Executive's day-to-day management was under the following key organs during the reporting period ended 31st March, 2025:

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

c) Fiduciary Management

The key management personnel who held office during the financial period ended 31st March, 2025 and who had direct fiduciary responsibility are indicated in the table below;

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 - Lands, Housing, Physical Planning, Municipal Administration & Urban Development	Martin Kariuki Kangiri
7.	Accounting Officer – Revenue, Supply Chain Management & Audit Services	Zacharia Karanja Gitau
8.	Accounting Officer - Tourism & Industrialization	Simon Ndirangu Kiberenge
9.	Accounting Officer - Trade & Investment	Solomon Kibue
10.	Ag. Accounting Officer - Transport	Daniel Kinyanjui Njenga
11.	Accounting Officer - Roads	Edmund Njihia Njoroge
12.	Ag. Accounting Officer - Utilities & Public Works	Virginia Kihonge
15.	Accounting Officer - Livestock, Fisheries & Veterinary Services	John Ngige Kuria
16.	Accounting Officer - Youth Affairs, Sports & Public Relations	Godfrey Masolo Madegwa
17.	Accounting Officer - Communication	Edward Parseen
18.	Accounting Officer - Agriculture, Crop Production & Irrigation	Benson Njoroge Ndung'u
19.	Accounting Officer - Public Service Management	Daisy C. Jemunge
20.	Accounting Officer - Administration	John Muhia Maingi

No.	Designation	Name
21.	Accounting Officer - Water, Sanitation, Forestry & Natural Resources, Environment, Waste Management, Renewable Energy & Climate Change	Edmund Njihia Njoroge
22.	Ag. Accounting Officer - ECDE & Culture	Dr. Mercy Njagi
23.	Accounting Officer - ICT	Jacqueline Kimani
24.	Accounting officer - Vocational Training Centre & Social Services	Emily N. Nkoroi
25.	Accounting Officer - Service Delivery	Julie Njeri Waweru
26.	Accounting Officer - Intergovernmental Affairs	Edward Parseen
27.	Accounting Officer - Special Programmes	Elvis Kihika Kungu
28.	Director Accounting Services	Solomon Waweru
29.	Ag. Director Supply Chain	Phylis Muiruri
30.	Director Internal Audit Services	Joel Ngeru

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.
- 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 fund 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: The OCOB approved all withdrawals from the County Revenue Fund (CRF) during the period. Ttransactions amounting to Kshs. 9,532,943,763 were approved for withdrawal from CRF and transferred to County Executive operations accounts (Recurrent Kshs. 7,660,338,212 and Development Kshs.1,872,605,551).

Office of the Auditor General: Kiambu County Government Executive has also prepared its annual financial and non-financial report for the FY2023-2024 audited by the Office of the Auditor General (OAG). The OAG gave an opinion on the report, compliance of the law and review of the existing internal control mechanisms. The County was given a qualified opinion for the audit services undertaken during the period for the financial year 2023/2024

(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.

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, ICT and Economic Planning

This section gives a detailed overview of the functions of the County Government as per the County Government Act, the budget performance against actual amounts for the financial year 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 centres 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.

b) Kiambu County Executive Budget Performance against Actual amounts for the period ended 31st March 2025.

Kiambu County Executive approved budget for the financial year 2024/2025 amounted to Kshs. 23,014,188,838. For the period ended 31st March 2025 the actual expenditure was Kshs.

10,340,298,031 based on accrual reporting and more so revenue recognized under the County Revenue fund.

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 nine months of 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.

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 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 Kiambu County Executive. 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 ad hoc 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
- Prepared the County Annual and quarterly progress reports
- Continued with implementation of revenue enhancement initiatives
- Collected 3.331Billion county revenue
- 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)
- Prepared MTEF period for 2025/2026-2027/2028
- Prepared various adhoc procurement reports
- Prepared and consolidated the annual procurement plan for the FY 2024/2025
- Continued with the Enterprise Resource Planning (ERP) system and SD-WAN projects

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 and Gatuanabu boreholes
- Supplied five water storage tanks to Gachika dispensary, Muthurwa water self-group, Kinoo dispensary, County Headquarters and Chania ECDE
- Laid 105Kms 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 municipalities through the collaboration of Kiambu employees and residents.
- Held 3 environmental trainings

- Routine repair and maintenance of 0.5KM Kang'oki access road
- Requisitions ongoing for compactor
- 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 five tree nurseries
- Raised 250,000 tree seedlings in nurseries and transplanted 14,300
- 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
- Formulation and implementation of County Energy Plan (CEP) ongoing.

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

- Routine maintenance and servicing of 14 ambulances and 13 in utility vans
- Acquired two new ambulances, for Igegania level 4 hospital donated by MOH, and Emergency Operations Centre, donated by MSF Belgium, Kenya Mission.
- Procured tyres for utility vehicles
- Conducted support supervision visits in various Health Facilities

Grievances Redress Mechanism (GRM)

- Received calls from clients sourcing for health services in our facilities & other general complaints and responded to all enquiries
- Benchmarked GRM activities in Kajiado and Kitui Counties
- Visited 20 Health facilities to map and identify GRM gaps
- Updated 5 service charters

Communication

- Launched and sustained awareness campaigns like the Polio SIA vaccination drive (October 2024), ensuring targeted communication for door-to-door outreach and engaging schools, religious institutions, and health facilities.
- 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, benefiting residents with impactful programs like the Vision Impact Project
- Enhanced communication between CHPs and the County government, gathering grievances and feedback through public forums in multiple sub-counties.
- Partnered with JICA and SAMACH to introduce Training of Trainers (TOT) programs, improving the County Health Management Team's digital skills for program management

- 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.
- Updated regularly on health infrastructure projects hence enhancing visibility, transparency and community trust
- Utilized online platforms and modern communication tools for enhanced program visibility, skill dissemination, and community feedback collection.
- Designed comprehensive health program reviews, such as for e-CHIS, to improve communication efficiency within healthcare systems.
- Developed a documentary for resource mobilization for Nutrition International project
- Created awareness on the new services that are being offered with procurement of machines in the facilities
- Created awareness on TB during the commemoration of world TB day

Personnel Services

- Recruited 26 Clinical Officers and 77 Nurses
- Inducted the newly recruited staff
- Transitioned 49 former MSF Belgium staff to county payroll
- Conducted staff headcount in collaboration with the department of Administration
- Released 17 Healthcare workers for career progression courses

Health Infrastructure-Implementation matrix Annexed

- Completed Ruiru Central store, Lusigetti medical wards, Modern funeral home at Gatundu level 5 hospital and Kahawa Sukari Health facility.
- Completion of Bibirioni level 4 hospital, Githunguri level 4 hospital, Lari level 4 hospital, Thogoto level 4, Wangige level 4 hospital, Tigoni level 4 hospital is ongoing
- Construction of Ndumberi, Kiawaroga, Ndenderu, Kiamumbi, Gitaru,, Gathiga, Kiganjo, and Witeithie health facilities is ongoing
- Expansion and upgrading lower level health facilities is ongoing all at various stages of completion including Karuri, Gachororo, Igegania, Gichuru, Ndeiya, Uthiru, Maguguni, Ngenda, Ndururumo, Mutonya, Ting'ang'a and Gatuanyaga

- Renovation and refurbishment of Gituamba, Ngorongo, Kihara, Gachege, Gathanga, Gachika, kinale, kahuho and Karuri hospitals complete while renovation of 9 Health facilities is ongoing all at various stages of completion
- Completed Thogoto, and Gachika, Makwa, Karia, Ndenderu ruaka and Ruiru perimeter fences. Kihara and Kahawa sukari are ongoing.
- Construction of ablution blocks at Gachika, Kagwe and Kahuho health facilities. Gachika has been completed.
- Establishment of radiology departments at Lusigetti, Lari, Tigoni, Kiambu, Thika, Kihara, Nyanthuna and Kigumo is ongoing.
- Construction of maternity units completed at Karia and Kigumo health facilities

HMIS

- Sensitized Sub County HRIOs on digitization in County health facilities
- Conducted 96 Data Quality Audits (DQAs) on nutrition program and 60 DQAs on malaria
- Conducted immunization target setting.
- Sensitized SCHRIOs on data collection tools and child health indicators
- Conducted data review meeting on child health with all SCHRIOs
- Carried out RMNCAH routine data quality audits and support supervision across 120 health facilities

ICT Health Services

- Equipped Ngorongo, Makongeni, Ha Mundia and Kalimoni health facilities with ICT equipment and accessories
- Network cabling at Makongeni Health Facility
- Connected CHMT block and all level 4 and 5 facilities to a stable County internet
- Rolled out the County Health Management Information System (Q-Afya) to county health facilities namely; Thika level 5 hospital, Kiambu, Ruiru, Gatundu, Igegania and Tigoni
- Rolled out the Social Health Insurance Fund (SHIF, SHA) platform across facilities, which included sensitization, account creation, training and user support
- 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
- Partnered with Medtronic Lab to explore ICT-based solutions for managing diabetes care, enhancing tracking and communication for chronic disease management
- 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
- Upgraded ICT infrastructure at Gachororo health centre and Juja farm to support digital health records and other services as well as installation of reliable internet connectivity in each of the two facilities

SHA/Kiambu Afya

- Distributed 100 devices to 100 health facilities for registration of residents into SHA to continue accessing health services
- Trained 122 Health Facility in charges and data clerks on comprehensive process of submitting and processing claims through SHA provider portal
- Levels 2&3 received their first capitation of SHA funds

Partnership and Collaboration

- Reviewed AIC Kijabe Hospital, Kiambu National Polytechnic, Nairobi Womens Hospital College, CPM-ART project (Nascop), ICWK and Zetech University Mous jointly with respective partners and all are at an advanced stage of completion
- Duly signed MoUs with PCEA –Kikuyu, St. Paul's University, Thika School of Health Sciences, Strong minds and Kidogo Early Years
- Conducted entry meetings for ACTIONCD: wellness for greatness program, CHS-Tamatisha TB program, Novo Nordisk: i-care program, strong minds: IPTG program and Zetech University: student placement
- Attended TWG meetings for eye health TWG, mental health TWG, research committee TWG, and County Transition TWG
- Prepared and shared reports for Nutrition International (NI) end term review/ close out meeting and MSF evaluation dissemination.

Continuous Quality Improvement

- Conducted quarterly committee meetings on quality improvement at County and Sub County levels
- Mapping of active/ established QITS in the facilities ongoing
- Attended TOT training on KQMCH- dissemination and training of subcounty teams to be done in the next quarter

Medical Research

- Approved 21 research protocols which are ongoing: HIV studies-1, Medical records-4, NCDs-7, RMNCH-2, Immunization-1, TB -1, Adolescent Health-1, Health technology-`1, Nutrition -1 and Service delivery-2

Directorate of Curative and Rehabilitative Services

Non-Communicable Diseases (NCD)

- Trained 5 TOTs on the national guidelines for diabetes and cardiovascular diseases
- Trained healthcare workers on Competency based curriculum (CBC) in Diabetes and hypertension 48 under WDF programme, 30 under NOVO I CARE and 25 under Endeleza COag fundings
- Submitted 37 weekly reports to the CNCDC from SCNCD
- Conducted continuous /ongoing spot checks in the digitized facilities
- Conducted continuous/ongoing mentorship in all site
- Updated monthly reports on MOH 714
- Enrolled 1516 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
- Trained patients on patient DM/HTN module
- 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/SCNCDCs on NCD too
- Held 2nd TWG for NCD
- Started the type 1 Diabetes clinic in Kiambu level 5 supported by CDIC changing diabetes in children programme
- Ongoing patient support groups in 11 WDF supported facilities

Tobacco control

- Sensitized 87,519 persons against sale of tobacco products to under 18years
- Sensitized 71,123 cigarette vendors against sale of single stick cigarettes
- Sensitized 60,833 cigarette vendors against advertisement of tobacco products by way of displaying/staking of tobacco products/cigarette packets
- Sensitized 76,581 persons on exposure to 2nd hand cigarette smoke in our efforts to reverse the worsening trend of non-communicable diseases (NCDs)

Laboratory services

- Ensured quality assurance systems are in place in laboratories
- Collected and distributed blood pints to 52 transfusing facilities
- Trained 56 TOT on 3 test HIV algorithm, HTS providers (11), RCOs (3), Nurses (10), Lab officers (56), CHA (1) and Field officer (1)
- Purchased and installed blood gas analysers in Thika and Gatundu hospital
- Placement of haematology analyser equipment - Langata, Githunguri and Makongeni
- Placement of Dry chemistry device in Githunguri health centre
- Purchase of lab reagents and consumables to 66 facilities offering lab services
- Updated monthly reports on MOH 706, MOH 643 and MOH 647
- Conducted CAPA (Corrective and preventive actions) in all HIV Testing points facilities.
- Conducted support supervision in 20 laboratories
- Purchased and installed 14 HBAIC devices in 14 facilities

Dental services

- Procured and installed 4 digital IOPA xray machines at Ruiru level IV, Tigoni level IV, Wangige level IV and Thika level V
- 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
- Held a meeting with CHMT representatives (CDH and DMS) and the Heads of Departments of the 13 facilities that offer dental treatment
- Renovated Thika Dental unit

Radiology services

- Distributed and installed x-ray machines at Kiambu L5, Thika L5, Lari L4 and Lusigetti L4 hospitals
- Distributed and installed 8 ultrasound machines in various facilities.
- Conducted support supervision in 12 Radiology departments to enhance service delivery
- Submitted weekly commodity tracer report to the HPTU Head and status report of the radiology equipment
- Trained the radiographers in Kiambu to perform MRI examinations
- Coordinated procurement and resource management in the radiology department.
- Conducted support supervision in the health facilities within the county
- Oversaw implementation of radiation safety measures to protect patients, staff and the public
- Coordinated departmental quality assurance program and development of imaging protocols to improve service delivery and patient outcomes

Rehabilitative services

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

Child health

- Trained 8 HCWs on comprehensive newborn care
- Conducted 29 neonatal audits
- Mentorship in pneumonia and dehydration was ongoing
- Updated monthly reports on MOH 711 - CHANIS report
- Conducted 1 Data review meeting
- Established one new born unit

- Trained 18 CHAs and 12 SCSFPs in integrated community case management
- Sensitized 12 Sub County HRIOs and 12 Sub County Child Health Focal Persons on child health tools and data indicators.
- Conducted assessment in oxygen use and delivery in level 5s,4s, and high-volume level 3s through CHAI (Clinton health access initiative)

Gender based violence (GBV)

- Trained 30 HCWs on GBV clinical guidelines
- Trained 30 HCWs on forensic management
- Complied monthly report of GBV activities on MOH 364
- Trained County focal person on the national digital quality assessment (DQA) tool
- Commemorated 16 days of GBV activism
- DQA/SQA activity in Juja Subcounty (Gachororo, Juja farm and Hamundia health centre)

Health Products and Technologies

- Held 4 HPTU meetings: One specifically for the review of the DHPT cabinet paper and a virtual general meeting
- Conducted 4 Commodity Security and allocation meeting for pharmacy managers
- CMS Ruiru Project implementation team meeting

Support Supervisions

- Conducted supportive supervision visits & supply chain audits with support from Afya Ugavi, JSS (MOH-DHPT) Afya uwazi, NASCOP
- Collaborated with partners for health systems strengthening-Afya Ugavi, LVCT-Dhibiti, Nutrition international, MTAPPS/MSH, pharmaceutical companies
- Conducted support supervision in various facilities in different sub-counties with special emphasis on Service delivery and Revenue collection while establishing the baseline, the gaps and addressing them accordingly
- PPP with community pharmacies for access of services i.e. CPM for ART Dispensing, OPC for FP & Pharm PrEP

Supply Chain Activities:

- Centralized procurement and distribution of essential medicines to 116HFs

- Coordinated Hospital FIF supplies
- Co-ordinated the CMS activities & redistribution of all HPT supplies (including CHP Kits)
- Coordinated program commodity supplies i.e. ART, TB, Malaria, FP
- Redistributed excess & short dated supplies intra & Extra County/Sub-counties to avert expiries
- Processed requisitions for all the Level 2 & 3 facilities
- Processed requisition for the central store & Commodities received. Distribution ongoing
- Submitted tracer reports for all HPTs & updating of the monthly reports on KHIS
- Undertook quarterly stock-take for all health facilities
- Provided Heat stable Carbetocin & Caffeine Citrate in County health facilities

Disposal Activities

- Appointed and activated County and Sub-county Disposal Committees
- Held 4 Disposal Committee meetings (Nov, Dec, Jan, & Feb)
- Pooled expired HPTs to sub-county central sites: Githunguri, Thika, Ruiru, Kikuyu, Kiambu, Lari, Limuru, and Juja
- Distributed FO58 forms for documentation of expired HPTs.

Other HPT/pharmaceutical services Activities

- Conducted monthly pharmacovigilance reporting and training
- Appointed and operationalized County Medicines & Therapeutics Committee (MTC)
- Conducted Antimicrobial stewardship (AMS) activities including marking of World anti-microbial awareness week (WAAW) with CMEs in hospitals and one health walk in Ruiru sub-county (14th-18th Nov)
- Launched county antimicrobial stewardship interagency committee (CASIC) & county infection prevention & control advisory committee (CIPCAC) costed work plan.
- Hosted the World pharmacist's day 2024 in Kiambu County HQ in collaboration with PSK Tana-Athi.
- Coordinated other HPTU related activities e.g. CPM ART dispensing pilot project, HIV, TB, and MAT clinic services integration

- Attended sensitization meeting by JICA SAMACH on introduction to commodity management online tool-preparation & Operationalization in Kiambu county
- Trained on Malaria dashboard and KEMSA LMIS tool
- Distributed equipment in various facilities
- Held a meeting for SBIRT (Screening brief intervention and referral treatment) program for substance abuse
- Conducted a sensitization meeting on key vulnerable population KHIS datasets alignment
- Developed a dispensing tool template for tracking pharmaceuticals in the health facilities
- Conducted a training on the new guidelines for Hypertension & Diabetes management
- Piloted revised Malaria ODK tool and case management mentoring in Thika Level 5 hospital & Ruiru level 4 hospital

Directorate of Public Health and Sanitation

Primary Health Care

- 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)
- Mapped up/sketched ten (10) more Primary Health Care Networks (PCNs) in anticipation of establishing substantive PCNs
- Held four (4) separate PHC sensitization sessions for Health Workers that involved Kiambaa, Kabete, Kikuyu and Limuru Sub Counties

Environmental hygiene and sanitation

- Collected 194 water samples that were taken for analysis
- Issued 359 environmental and sanitation related notices
- Sampled 157 different food items that were taken for analysis
- Destroyed/ modified 402 mosquito breeding sites
- Treated/ re-treated 122 jigger infested cases
- Issued 8261 premises with hygiene compliance certificate/ health license
- Examined 12,706 food handlers for medical certificate
- Inspected 247 workplaces on risk and hazard assessment

- Approved 172 building plans
- Enforced public health Law where 19 cases prosecuted
- Sensitized 45 HCWs and 110 support staff on medical waste management

Community health services

- Registered 283,699 Households via echis platform
- Established 148 new community health units
- Selected 1933 new CHPS
- Conducted 259,836 households' visits with health promotion messages
- Conducted 334 community dialogues
- Conducted 875 community Action days
- Conducted 876 CHU monthly meetings
- Trained 54 chps from Limuru on maternal and newborn module
- Screened 3,130 community members for TB and 33 TB interrupters were traced and linked to care
- Traced 55 immunization defaulters
- Referred 51 Under 5s with red Mid Upper Arm Circumference (MUAC)
- Sensitized 2950 CHPs on ECHIS
- Trained 72 CHPs on community scorecard
- Conducted 17 community scorecard review meetings
- Trained 120 CHC members and community members sensitized on community score card
- Trained 84 officers trained on Event based surveillance
- Sensitized 600 CHPs on Primary eye care
- Sensitized 240 stakeholders on Fistula
- Sensitized 60 Health care workers on big catchup
- Sensitized 2,918 CHPs on SHA
- Trained 38 CHAs and SCCHSC on Integrated community case management (ICCM)
- Mobilized 866,081 community members for community eye screening
- Trained 18 fistula surgery beneficiaries on economic empowerment and also held a psychosocial support forum
- Trained 460 chps on Tuberculosis/Vumbua

- Trained 525 chps on RMNCAH

School health programme

- Conducted 654 school health sessions in different schools
- Dewormed 400,869school going children
- Inspected 500 schools for compliance
- Reached 70 schools with targeted Sexual Reproductive Health messages
- Mobilized 278,251 school going children for eye screening
- Formed 384 school health clubs

Adolescent Health

- Reached 70 schools with targeted Sexual Reproductive Health messages
- Sensitized 3,419 stakeholders on triple threats
- Sensitized 1,168 adolescent boys and girls on triple threat
- Developed AYP strategic plan
- Trained 25 champions on life skills

Malaria control

- Distributed 2,292 long-lasting insecticidal nets (LLINs) to pregnant women and children under 5 across the County.
- Treated 540 confirmed malaria cases with a positivity rate of 4.1.
- Conducted 9 monthly malaria surveillance through the SCMCC to monitor the trends in the county.
- Conducted Three Quarterly Technical Support Supervision meetings, during which 165 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
- Conducted two malaria case management new mentorship tool pilots in Thika Level 5 Hospital and Ruiru Level 4 Hospital

Tuberculosis control

- Diagnosed and put on treatment 3453 new cases and among which 508(15%) were pediatrics
- Put on treatment 311 previously treated TB cases
- Tested 3572(95%) TB patients for HIV, with 768 (21.5%) being HIV positive. Among the HIV positive 711(93%) were started on Highly active antiretroviral therapy (HAART)
- Diagnosed and put on treatment 21 Drug Resistant (DR) TB patients
- 2194 contacts of bacteriologically confirmed TB were put on TB preventive therapy (TPT)
- Held 8 drug resistant TB review meetings
- Conducted 2 county data/mortality audit meeting
- Conducted 82 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
- Conducted world TB day commemoration
- Conducted a 5-day technical assistance with the national TB program

HIV Care and Treatment

- Embraced different integration models (HRH rotation, PMTCT integration in MCH, Pharmacy integration and integration of CCC into opd and NCD clinics) majorly due to the USG directives
- Installed Sophos in OPD desktops and gave rights to access EMR to more HCWs to support EMR
- Conducted CMEs, OJT and mentorship on HIV management and PMTCT to the HCWs to support integration

- Visited 17 facilities to assess integration leveraging on the ongoing County support supervision
- Conducted an NCD-HIV comprehensive package integration training for HCW
- Conducted a PMTCT Quarterly Data Quality Analysis activity to reinforce data accuracy and reporting in high-volume facilities across the 12 sub-counties
- Held a training for HCWs in PrEP, HIV-risk screening, follow-up, referral, and linkage.
- Conducted a biosafety refresher and sample packaging sensitization for HCW
- Conducted a quarterly RDQAs in all HIV program areas in Juja Sub County
- Conducted Mentorship, OJT, and supportive supervision specifically on KEMR 3. X and the National Data Warehouse use
- Conducted a quarterly sexual-based violence SQA & DQA using the National GBV QA Tool in Juja Sub County
- Virally suppressed 96% of the clients on treatment
- Linked 85% of HIV positive clients to care for the 6 months
- Retained on care 91% of the PMTCT clients with a lower percentage for the CCC clients at 84%

Community HIV programs

- Sensitized 58,973 community members on prevention of new HIV transmissions, teenage pregnancies and sexual gender-based violence, hygiene and other areas of health importance
- Capacity built 550 members of the community of practice on HIV prevention strategies, human centered design among other innovative strategies of triple threat prevention
- Distributed 140,400 pieces of condoms in the community levels e.g. in the bodaboda sheds, public toilets, police lines, health facilities dispensers, miraa dens among other areas for easier access
- Supervised 30 Civil Society Organizations (CSOs) and 3 psychosocial groups and sensitization done on issues of triple threat, ART adherence HIV and STI prevention.
- Held 3 sensitization forums on Key Population meetings on HIV prevention
- Commemorated World AIDS day and international condoms day
- Held 2 Sub-County Aids Coordinators (SCACS) quarterly meeting

Nutrition

- Procured and distributed Anthropometric equipment to facilities
- Established 3 lactation stations in Thika, Ruiru and Kiambu L5
- Held 5 Community Mother support group (CMSG) meetings in 5 sub counties
- Conducted 2 county nutrition technical forum
- Conducted BFHI baseline assessment in Thika and Kiambu L5
- Held 17 mother to mother support groups and reached 215 mothers.
- Held 6 Baby Friendly Community Initiative (BFCI) monthly meeting.
- Trained 30 health care workers on Maternal Infant and young Child Nutrition (MIYCN)
- Trained 25 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 meeting
- 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 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 meetings to Fifty (50) Surveillance Health facilities focal persons
- Trained 125 RRT members
- Investigated 50 suspected measles cases, and 16 suspected AFP cases
- Established one health TWG at County

- Conducted one quarterly DQA on weekly integrated disease surveillance and response IDSR Report
- Received 13 Tablets from MOH, through Division of Disease Surveillance and Response (DDSR) to support in weekly reporting
- Uploaded 15,340 weekly reports on KHIS, at 93% timeliness, and completeness reporting
- 363 HF reported on weekly Integrated Disease Surveillance and Response at 87.9% timeliness and completeness reporting

Health Promotion

- Disseminated 6,000 regular posters and additional 13,200 for polio campaigns to sensitize the public on various health issues
- Held 410 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 for tobacco and other drugs and substance abuse, The BIG catch up for routine immunization Mpox and eye screening
- Reached 65% of pregnant and lactating mothers with messages via prompt number ANC 21884
- Conducted 262 school's sensitization meetings on various issues like Cholera, HPV uptake, eye screening, personal hygiene and 61 outreaches
- Conducted 3 ACSM trainings for polio RRI for 7 sub counties teams and 1,230 social mobilizers to reach 98% of the targeted population
- Commemorated 3 World Health Days;(World Oral Health Day- 20th March 2025 World TB Day-24th March 2025, World Autism Day and International Wheel Chair day-1st March 2025)
- Sensitized all the 13 Sub County Health Promotion Officers on Psychological First Aid with support from Kijabe Mission Hospital
- Conducted a consultative meeting with all the SCCSFPs and SCHPOs on the best way to collaborate and work together in implementing the community activities.
- Conducted 60 Sensitization meetings on MPOX

- Conducted 42 health facilities sensitization on; Tobacco control, NCD, Ebola, SHA registration, ANC and M-POX
- Coached and mentored of 6 HPO students
- Compiled 12 weekly Health promotion reports which are used to inform programming
- Mounted 42 IEC materials on anti-corruption in the public health facilities

Emergency operations centre

- Trained 30 healthcare workers on disaster preparedness and response.
- Developed data management SOPs to enable well-coordinated emergency response activities.
- Sensitized all sub county rapid response teams on Mpox preparedness and response
- Conducted intra action review of Mpox preparedness and response.
- Investigated and managed the MPOX case in Thika Sub County
- Sensitized all sub county rapid response teams on Cholera preparedness and response
- Investigated and managed the cases of cholera in Kiambu county
- Developed the Kiambu county one-health strategic document

Directorate of Nursing Services

Reproductive Maternal Newborn Child and Adolescent Health (RMNCAH)

- Trained 120 HCPs on HIUD and Depot medroxyprogesterone acetate (DMPA)-SC and sensitized them on postpartum family planning (PPFP) with support from Engender Health
- Conducted mentorship on HIUD and DMPA-sc to 135 HCPs across the County
- Enrolled mothers on prompts continued in all facilities supported by JH and managed to reach 100% of mothers
- 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
- Screened women for cervical cancer with a positive result received treatment as per eligibility
- Conducted 12 cervical cancer screening in reaches across the County

- Held quarterly Maternal and perinatal death surveillance and response (MPDSR) meetings at targeted facilities
- Conducted weekly monitoring of safe delivery RH data trends and timely interventions done on identified gaps
- Achieved 4th ANC visits 52%
- 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 3 planned quarterly Emergency Obstetric and New-born Care (EmONC) drills and trained 25 HCPs on EmONC
- Participated in 2 quarterly stakeholder engagement meetings on ending triple threat
- Sensitized CHPs on basic MNCH module
- Conducted World Pre-maturity day celebration

Immunization Services

- Conducted Support supervision in 37 immunizing facilities
- Conducted meetings for Sub County nurse managers
- Conducted 30 rounds of Big Catch-up outreaches in 12 sub-Counties
- Conducted 28 HPV vaccine outreaches to schools
- Conducted target setting and micro-planning meeting for routine immunization in all immunizing facilities.

Infection prevention control

- Conducted 1 baseline assessment on amount of medical waste generated in Ruiru l4 Hospital
- Conducted a baseline hand hygiene infrastructure audit for Thika RHU, Kihara level4, Wangige level 4, Ruiru level4 and Tigoni level 4
- Trained 47 staff on cesarean section surgical site infection (SSI)
- Conducted IPC quarterly support supervision
- Sensitized 87 HCPs on medical waste management

- Installed handwashing facilities in Kihara L 4 (27) and Thika L 5 Hospitals (6) Ruiru level 4(5)
- Sensitized117 casual workers on IPC
- Trained 50 health care workers and 30 casual workers on IPC
- Sensitized 142 health care workers on IPC

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 centres and public institutions.

Summary of the Key Achievements

- Maintained 365.7km of roads across the County
- Installed 3,785 streetlights across the County
- Rehabilitated 165.04Km of roads across the County

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.
- 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.
- Procured 500 County inspectorate staff uniforms

Alcoholic Drinks Control (ADC)

- Collected the revenue from alcoholic drinks outlets
- Inspected premises for compliance and issued licenses
- 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
- Held one (1) field day
- Trained farmers on conservation agriculture and irrigation throughout the county under NAVCDP
- Distributed 34 tonnes of fertilizer
- Procured and distributed 37 No. of Tons of seeds across the county
- Distributed 28,400 fruit seedlings across the County
- 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 one exchange visit to Machakos County to learn on climate smart agriculture.
- Trained 273 farmers on fruits, vegetables, herbs and spices
- Sensitized 25 town dwellers were on urban and peri urban agriculture
- Procured and distributed 25 No. of pigs
- Carried out 2 No. of vaccination campaigns
- 8,000 No. of farmers AI accessing subsidized
- Trained 1,000 farmers on livestock enterprise
- Procured and distributed 32,435 chicks across the County
- Conducted 12 trainings on aquaculture development across the county
- Trained 39 No of farmers on Irrigation technologies
- Equipped 400 No. of farmers with modern aquaculture technologies
- 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
- Constructed two cabro shades ongoing at Muguga and Ruru township VTCs
- Drafted VCT bill
- Construction of new workshops, office blocks and ablution blocks constructed at Kwihota VTC
- Recruited 79 VTC instructors
- Connected Ruiru VTC with internet
- Held capacity building workshop for VTC principals and Boards of Governors
- Held three County inter VTC sports competition
- Supported 420 boys and girls with sanitary wears
- Conducted three (3) Number of SGBV and CAC awareness meetings
- Constructed 15 ECDE classrooms with ablution blocks

- Constructed 10 No of model ECDEs fully with classrooms, sleeping facilities, feeding areas, ablution blocks and equipped with furniture, learning and play equipment.
- Supplied 137 No of ECDE centres with environmentally friendly learning materials, play equipment and furniture
- Capacity built 50 No of ECDE Teachers
- Assessed, rehabilitated and supported 52 No. of PWDs with assistive devices, food subsidies, blankets and diapers
- Mobilized 1200 Special Interest Groups, women and PWDs to mark key UN days
- 16,983 learners allocated bursary
- Assisted 125 elderly people with adult diapers, blankets and food donations
- Held two mentorship and capacity building programmes for performing and fine artists
- Trained and registered 246 No of self-help groups, CBOs done.
- 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 300 youths on Digital skills through Programs such as HUAWEI Digitruck 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
- 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.
- 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
- Constructed of boda boda sheds in all the 60 wards-This is an ongoing project aimed at mounting three (3) boda boda 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 subsided 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 fence 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 proofing that there is value for the money consequently resulting to a clean and conducive environment to live in.

Youths, Sports and Gender

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

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 resulted to delay 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
County Government of Kiambu
Date: 30th April 2025

4. Management Discussion and Analysis

Under this section, the management gives report on Kiambu county executive'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) Kiambu County Executive's Key Programs/Projects/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, ICT and Economic Planning above.

b) Kiambu County Executive'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 Kiambu County Finance 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.

c)Major risks facing the County

The major risks faced by the County are:

- 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. 22.1 billion budget. A significant portion of this budget, Ksh. 8.1 billion, has 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.

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 ICT 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 March 2025. 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 ICT 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 ICT 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 March, 2025, and of its financial position as at that date.

The CEC member for Finance ICT and Economic Planning 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 ICT 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 ICT and Economic Planning confirms that the County Government's financial statements have been prepared in a form that complies with relevant accounting standards prescribed by the Public Sector Accounting Standards Board of Kenya.

Approval of the financial statements

The County Executive's financial statements were approved and signed by the CECM for Finance, ICT and Economic planning on ***30th April 2025.***

....

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

6. 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 Executive in accordance with the standards and formats prescribed by the Public Sector Accounting Standards Board.

The County Executive Committee (CEC) member for Finance ICT 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 March ,2025. 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 ICT 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 ICT 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 March 31st, 2025, and of its financial position as at that date.

The CEC member for Finance ICT and Economic Planning 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 ICT 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 ICT and Economic Planning confirms that the County Government's financial statements have been prepared in a form that complies with relevant accounting standards prescribed by the Public Sector Accounting Standards Board of Kenya.

Approval of the financial statements

The County Executive financial statements were approved and signed by the CECM for Finance ICT & Economic Planning on **30th April ,2025.**

……………………………

Ms. Nancy Kirumba

CECM Finance, ICT and Economic Planning

County Government of Kiambu

7. Statement of Financial Performance for the Period Ended March 31st 2025

Description	Notes	Period ended 31st March 2025
		Kshs
Revenue from non-exchange transactions		
Transfers from CRF	5	10,747,142,713
Miscellaneous Revenue	6	0
Revenue from exchange transactions		
Other income: AIA - FIF	7	792,875,414
Total revenue		**11,540,018,127**
Expenses		
Employee costs	8	6,179,150,180
Use of goods and services	9	3,345,657,646
Transfers to other Government Entities	10	997,017,131
Depreciation and amortization expense	11	0
Other Grants and Subsidies	12	0
Finance costs	13	0
Social Benefits	14	0
Total expenses		**10,521,824,957**
Adjust payables paid for prior year		
Adjusted expenses for the period		**10,521,824,957**
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		**1,018,193,170**
Taxation	19	0
Net Surplus/Deficit		**1,018,193,170**

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

....
Name: CPA William Kimani
Chief Officer Finance &Economic Planning
ICPAK M/No: 6066
Date 30th April, 2025

....
Name: CPA Solomon Waweru
Director Accounting Services
ICPAK M/No: 14406
Date 30th April, 2025

8. Statement of Financial Position as at March 31st 2025

Description	Notes	Period ended March 31st 2025	Opening Statement 1st July 2024
		Kshs	Kshs
Assets			
Current Assets			
Cash and Cash equivalents	20	474,237,175	399,370,823
Receivables from Exchange Transactions	21(a)	0	0
Receivables from Non-Exchange Transactions	22	2,286,334,635	982,937,742
Inventories	23	0	0
Current portion of investments	24	0	0
Total Current Assets		**2,760,571,810**	**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	1,639,045,557	**477,891,075**
Right of Use Assets	26	0	0
Intangible Assets and Goodwill	27	0	0
Investment Property	28	0	0
Biological Assets	29	0	0
Tangible Natural Resources	30	0	0
Total Non- Current Assets		**1,639,045,557**	**477,891,075**
Total Assets (A)		**4,399,617,367**	**1,860,199,640**
Liabilities			
Current Liabilities			
Trade and Other Payables	31	8,194,532,420	6,630,422,056
Refundable deposits and prepayments	32	327,920,094	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		**8,522,452,515**	**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)		**8,522,452,515**	**6,884,996,944**
Net Assets (A-B)		**-4,122,835,148**	**-5,024,797,304**
Represented by:			
Reserves		0	0
Accumulated Surplus		1,018,193,170	0
Capital Fund		-5,024,797,304	-5,024,797,304
Net Assets		**-4,006,604,133**	**-5,024,797,304**

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

....

Name: CPA William Kimani
Chief Officer Finance &Economic Planning
ICPAK M/No: 6066
Date 30th April,2025

Name: CPA Solomon Waweru
Director Accounting Services
ICPAK M/No: 14406
Date 30th April,2025

9. Statement of Changes in Net Assets for the Period Ended March 31st 2025

Description	Accumulated Surplus	Reserves	Capital Fund	Total
As at 30th June 2024 (cash basis)	-	-	(5,024,797,304)	**(5,024,797,304)**
Adjustments: (to recognize assets and liabilities)	-	-	-	-
As at July 1, 2024	-	-	(5,024,797,304)	**(5,024,797,304)**
Surplus/ deficit for the period	1,018,193,170	-	-	1,018,193,170
Returns to CRF	-	-	-	-
Additions during the period	-	-	-	-
Other changes	-	-	-	-
As at 31st March. 2025	**1,018,193,170**	-	(5,024,797,304)	**(4,006,604,133)**

10. Statement of Cash Flows for the Period ended March 31st 2025

Description	Notes	Period ended March 31st 2025
		Kshs
Cash flows from operating activities		
Receipts		
Transfers from CRF		9,548,943,763
Miscellaneous Revenue		0
Other income - AIA (FIF)		792,875,414
Total receipts		**10,341,819,177**
Payments		
Employee costs		5,232,406,831
Use of goods and services		1,334,984,619
Transfers to other Government Entities		184,840,006
Other payments - AIA (FIF)		792,875,414
Other Grants and Subsidies		0
Finance costs		0
Social Benefits		
Other Expenses; Pending bills/ pending classification		1,306,921,791
Total payments		**8,852,028,661**
Net cash flows from/(used in) operating activities	**39**	**1,489,790,516**
Cash flows from investing activities		
Purchase of PPE		-1,414,924,164
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		**-1,414,924,164**
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		**74,866,352**
Cash and cash equivalents as at Period Start	20	399,370,823
Cash and cash equivalents as at Period End	**20**	**474,237,175**

11. Statement of Comparison of Budget and Actual Amounts for the Period Ended 31st March, 2025

A) Recurrent and Development budgets Combined

Revenue/expense item	Original budget	Adjustments	Final budget	Actual on comparable basis	Budget utilization difference	% of utilization
	A	B	C=(a+b)	D	E=(c-d)	F=d/c *100
Revenues						
Opening balance (Non-refundable special purpose accounts)	0	143,910,966	143,910,966	144,795,935	-884,969	0%
Transfers from CRF	20,739,621,170	762,939,937	21,502,561,107	9,548,943,763	11,953,617,344	44%
Miscellaneous Revenue	0	0	0	0	0	0%
Other income - AIA (FIF)	1,367,716,765	0	1,367,716,765	792,875,414	574,841,351	58%
Total revenues	**22,107,337,935**	**906,850,903**	**23,014,188,838**	**10,486,615,112**	**12,527,573,726**	**46%**
Expenses						
Employee costs	8,200,455,624	492,739,338	8,693,194,962	5,232,406,831	3,460,788,131	60%
Use of goods and services	2,873,744,948	161,327,767	3,035,072,715	1,334,984,619	1,700,088,096	44%
Transfers to other Government Entities	4,846,120,228	-697,494,437	4,148,625,791	184,840,006	3,963,785,785	4%
Other Grants and Subsidies	0	0	0	0	0	0%
Finance costs	0	0	0	0	0	0%
Social Benefits	106,910,143	-3,944,842	102,965,301	17,832,071	85,133,230	17%
Others -Pending Classifications	16,225,000	-5,000	16,220,000	1,245,094,255	-1,228,874,255	
Other income - AIA (FIF)	1,367,716,765	0	1,367,716,765	792,875,414	574,841,351	58%

Total	**17,411,172,708**	**-47,377,174**	**17,363,795,534**	**8,808,033,196**	**8,555,762,338**	**51%**
Capital items						
Acquisition of PPE - Current	4,696,165,227	954,228,077.00	5,650,393,304	1,414,924,164	4,235,469,140	25%
Acquisition of PPE - Others unclassified/ Pending bills			0	117,340,671	-117,340,671	
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	**4,696,165,227**	**954,228,077**	**5,650,393,304**	**1,532,264,835**	**4,118,128,469**	**27%**
Total Expenses	**22,107,337,935**	**906,850,903**	**23,014,188,838**	**10,340,298,031**	**12,673,890,807**	**45%**
Surplus/ deficit	**0**	**0**	**0**	**146,317,081**		

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

…………………………………

Name: CPA William Kimani
Chief Officer Finance &Economic Planning
ICPAK M/No: 6066

Date 30th April,2025

…………………………………

Name: CPA Solomon Waweru
Director Accounting Services
ICPAK M/No: 14406

Date 30th April,2025

12. 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 and is domiciled in Kenya.

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 Kiambu County Executive. 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:

<u>Recognition of revenue</u>

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. 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 Kiambu County Executive 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. Judgement is required in assessing each of these conditions, and therefore reporting if an expense and a present obligation should be reported.

Kiambu County executive 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 Kiambu County executive 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 Kiambu County executive policy objectives and targets. Where a policy choice gives rise to an obligation that exists independently of the Kiambu County executive 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. Kiambu County Executive '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 Kiambu County Executive 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 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. Summary of Significant Accounting Policies

a) 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 Kiambu County Executive 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 Kiambu County Executive '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.

b) Budget information

The original budget for FY 2024/25 was approved by the County Assembly on 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 are added to the original budget by the Kiambu County Executive upon receiving the respective approvals in order to conclude the final budget. Accordingly, the Kiambu County Executive recorded additional appropriations of *2025* on the 2024/25 budget following the governing body's approval. The Kiambu County Executive '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 the financial statements.

c) 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 a 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.

d) 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 Kiambu County Executive recognizes such parts as individual assets with specific useful lives and depreciates them 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.

e) 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 Kiambu County Executive 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 Kiambu County Executive 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.

f) Tangible Natural Resources

The Kiambu County Executive 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 Kiambu County Executive; the Kiambu County Executive 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 Kiambu County Executive 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 Kiambu County Executive 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.

g) Leases

Finance leases are leases that transfer substantially all of the risks and benefits incidental to ownership of the leased item to the Kiambu County Executive. 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 Kiambu County Executive 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 Kiambu County Executive 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.

h) 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.

i) Research and development costs

The Kiambu County Executive expenses research costs as incurred. Development costs on an individual project are recognized as intangible assets when the Kiambu County Executive 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.

Significant Accounting Policies

j) 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 Kiambu County Executive does not have any hedge relationships and therefore the new hedge accounting rules have no impact on the Company's financial statements. (amend as appropriate). A financial instrument is any contract that gives rise to a financial asset of one Kiambu County Executive and a financial liability or equity instrument of another Kiambu County Executive. At initial recognition, the Kiambu County Executive 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 Kiambu County Executive 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 Kiambu County Executive '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 Kiambu County Executive has made irrevocable election at initial recognition for particular investments in equity instruments.

Notes to the financial statements
Significant Accounting Policies

Subsequent measurement

Based on the business model and the cash flow characteristics, the Kiambu County Executive 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 Kiambu County Executive 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.

Significant Accounting Policies

Impairment

The Kiambu County Executive 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 Kiambu County Executive 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).

ii) financial liabilities

Classification

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

k) 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.

Notes to the financial statements
Significant Accounting Policies

l) Provisions

Provisions are recognized when the Kiambu County executive 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 Kiambu County Executive expects some or all of a provision to be reimbursed, for 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.

m) Contingent liabilities

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

n) Contingent assets

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

o) Nature and purpose of reserves

The Kiambu County executive creates and maintains reserves in terms of specific requirements.

p) Changes in accounting policies and estimates

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

Notes to the financial statements
Significant Accounting Policies

q) Employee benefits

Retirement benefit plans

The Kiambu County executive provides retirement benefits for its employees and directors. Defined contribution plans are post-employment benefit plans under which Kiambu County Executive pays fixed contributions into a separate Kiambu County Executive (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 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.

r)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.

s)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.

t) Related parties

The Kiambu County executive regards a related party as a person or Kiambu County Executive with the ability to exert control individually or jointly, or to exercise significant influence over the Kiambu County executive, 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.

u) Service concession arrangements.

The Kiambu County executive 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 Kiambu County executive 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 Kiambu County executive also recognizes a corresponding liability, adjusted by a cash consideration paid or received.

v) 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.

w) Comparative figures

In preparing these financial statements, the Kiambu County executive has elected to apply paragraph 79 of IPSAS 33, which allows for the election by an Kiambu County Executive 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.

x) 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.

4. Significant Judgments and Sources of Estimation Uncertainty

The preparation of the Kiambu County executive 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 Kiambu County executive 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 Kiambu County executive. Such changes are reflected in the assumptions when they occur.

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 Kiambu County Executive.
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.

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 March 2025
	Kshs	Kshs	Kshs
Revenue from CRF - Recurrent and Development	10,742,142,713	0	10,742,142,713
Special purpose transfers	5,000,000	0	5,000,000
Total	**10,747,142,713**	**0**	**10,747,142,713**

6. Miscellaneous Revenue

Nature of Revenue	For the Period ended March 31st, 2025
	Kshs
In kind grants and donations	0
Refunds & Reimbursements	0
Revenues not classified anywhere else	0
Total	**0**

7. Other Incomes

Description	Period ended March 31st, 2025
	Kshs
AIA -FIF Fund	792,875,414
Sale of tender documents	0
Services concession income	0
Other incomes not specified elsewhere	0
Total other income	**792,875,414**

Notes to the financial statements (continued)

8. Employee Costs

Description	Period ended March 2025
	Kshs
Basic salaries of permanent employees	5,442,207,208
Basic wages of temporary employees	460,064,259
Personal allowances – part of salary	17,119,393
Pension and other social security contributions	0
Employer contributions to compulsory national social security schemes	241,610,799
Employer contributions to compulsory national health insurance schemes	0
Other social benefit schemes	18,148,522
Other personnel costs	0
Total	**6,179,150,180**

9. Use of Goods and Services

Description	Period ended March 31st 2025
	Kshs
Utilities, supplies and services	209,965,945
Communication, supplies and services	70,258,001
Domestic travel and subsistence	64,058,814
Foreign travel and subsistence	0
Printing, advertising, and information supplies & services	56,029,893
Rentals of produced assets	0
Training expenses	46,626,015
Hospitality supplies and services	613,151,150
Insurance costs	281,895,706
Specialized materials and services	267,913,578
Other operating expenses *including bank Charges*	496,972,825
Office and general supplies and services	416,203,200
Fuel Oil and Lubricants	703,019,470
Routine maintenance – vehicles and other transport equipment	34,893,927

Routine maintenance – other assets	21,595,323
Purchase of Certified Seeds, Breeding Stock and Live Animals	63,073,800
Other Expenses	0
Total	**3,345,657,646**

10. Transfers to Other Government Entities

Description	Period ended March 31st 2025
	Kshs
Transfers to self-reporting projects: Vocational Training, NI and Climate Change	76,394,430
Transfers to Kiambu County Emergency Fund	25,000,000
Others Hospital -KPLC	2,747,287
FIF -AIA	792,875,414
Transfer to Bursary Fund	100,000,000
Total	**997,017,131**

11. Depreciation and Amortization Expense

Description	Period ended March 31st 2025
	Kshs
Property, plant and equipment	0
Intangible assets	0
Investment property carried at cost	0
Total	**0**

12. Other Grants and Subsidies

Description	Period ended March 31st 2025
	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**

13. Finance Costs

Description	Period ended March 31st 2025
	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	Period ended March 31st 2025
	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	Period ended March 31st 2025
	Kshs
Property, plant and equipment	0
Intangible assets	0
Other assets not capitalised	0
Total gain on sale of assets	**0**

16. Gain/Loss on Foreign Exchange

Description	Period ended March 31st 2025
	Kshs
Gain or loss on foreign exchange transactions	0
Gain or loss on balances in foreign exchanges	0
Total	**0**

17. Gain/Loss on Fair Value Investments

Description	Period ended March 31st 2025
	Kshs
Investments at Fair Value	0
Total Gain	**0**

18. Impairment Loss

Description	Period ended March 31st 2025
	Kshs
Property, Plant and Equipment	0
Intangible Assets	0
Total Impairment Loss	**0**

19. Taxation

Description	Period ended March 31st 2025
	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 March 31st 2025	*Opening Statement 1st July 2024*
	Kshs	Kshs
Recurrent Account	2,826,081	0

Development Account	5,841,432	0
Deposits Account	327,920,094	254,574,889
Special Purpose Accounts	137,649,568	144,795,935
Other operating commercial accounts	0	0
Total	**474,237,175**	**399,370,823**

(a) Detailed Analysis of the Cash and Cash Equivalents

Financial Institution	Account number	Period ended March 31st 2025	Opening Statement 1st July 2024
		Kshs	Kshs
Recurrent Accounts		**2,826,081**	-
CBK- Kiambu County Recur. - Kes	10000170409	2,826,081	-
Development Accounts		**5,841,432**	-
CBK-Kiambu County Devt. - Kes	10000170457	5,841,432	-
Deposits Accounts		**327,920,094**	**254,574,889**
CBK - Kiambu County Deposit	10000299142	327,920,094.45	254,574,889
Special Purpose Accounts		**137,649,568**	**144,795,935**
CBK - Kiambu County-Road Maint. Levy Fund-Kes	10000250836	879,657	879,657
Kiambu County Grant Deposit	1000319755	-	-
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	3,321,350.00	14,055,225
CBK- Kiambu County Primary Health Care-Kes	1000561262	130	130
Kiambu county Agric. Sec. Dev. S.Pro II	1000365908	0	-
Kiambu County Climate Change SPA	1000543574	133,443,251.00	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	-
Other operating commercial accounts		0	-
Cash on Hand		0	-
Total		**474,237,175**	**399,370,823**

21. Receivables from Exchange Transactions

Description	Period ended March 31st 2025	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 March 31st 2025
	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

Notes to the financial statements (continued)

22. Receivables from Non-Exchange Transactions

Description	Period ended March 31st 2025	Opening Statement 1st July 2024
	Kshs	Kshs
Receivable from Equitable Share Allocation	2,180,335,252	982,136,302
Other debtors (Outstanding Imprests)	105,999,383	801,440
Less: impairment allowance	0	0
Total receivables from non- exchange transactions	**2,286,334,635**	**982,937,742**

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

Description	Period ended March 31st 2025
	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 March 31st 2025	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**

Notes to the financial statements (continued)

24. Investments

Description	**Period ended March 31st 2025**	**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 Kiambu County Executive	0	0
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

	Period ended March 31st 2025
	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**

Notes to the financial statements (continued)

b) Shareholding in other entities

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

Kiambu County Executive 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 March 31st 2025	Opening Statement 1st July 2024
	%	%	%	Kshs	Kshs	Kshs
Kiambu County Executive A	0	0	-	0	0	0
Kiambu County Executive B	0	0	-	0	0	0
Kiambu County Executive C	0	0	-	0	0	0
	0	**0**	-	**0**	**0**	**0**

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 concession 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 1st July 2024									0	477,891,075
Additions	0	1,161,154,482.00					0	0.00	0	1,161,154,482
Disposals	0	0	-	0	0	0	0	0	0	0
Transfer/Adjustments	0	0	-	0	0	0	0	0	0	0
As At 31st March 2025	**0**	**1,161,154,482**	-	**0**	**0**	**0**	**0**	**0**	**0**	**1,161,154,482**
Depreciation and Impairment										
Depreciation	0	0	-	0	0	0	0	0	0	0
Disposals	0	0	-	0	0	0	0	0	0	0
Impairment	0	0	-	0	0	0	0	0	0	0
Transfer/Adjustment	0	0	-	0	0	0	0	0	0	0
As At 31st March 2025	**0**	**0**	-	**0**	**0**	**0**	**0**	**0**	**0**	**0**

Net Book Values										
Opening Bal as at 1st July 2024	**0**	**0**	**-**	**0**	**0**	**0**	**0**	**0**	**0**	**0**
As At 31st March 2025	**0**	**1,161,154,482**	**-**	**0**	**0**	**0**	**0**	**0**	**0**	**1,161,154,482**

Notes to the Financial Statements (Continued)

Valuation

Kiambu County executive is in the process of undertaking valuation.

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	0	0	-
Buildings	1,161,154,482	0	1,161,154,482
Plant and Machinery		0	-
Motor Vehicles, Including Motorcycles	0	0	-
Computers and Related Equipment	0	0	-
Office Equipment, Furniture, And Fittings	0	0	-
Total	**1,161,154,482**	**0**	**1,161,154,482**

County Executive PPE were not yet valued at the point of reporting and identification and classification of the acquired assets during the reporting period was undergoing

Fully identified assets had not been fully identified as presented in the table below;

	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**

Notes to the Financial Statements (Continued)

26. Right-of-use assets

Description	**Buildings**	**Motor vehicles**	**Plant and equipment**	**Total**
	Kshs	**Kshs**	**Kshs**	**Kshs**
Cost				
As at 1 July 2024	0	0	-	0
Additions	0	0	-	0
As at March 31, 2025	**0**	**0**	**-**	**0**
Accumulated Depreciation				
As at 1 July 2024	0	0	-	0
Charge for the year	0	0	-	0
As at December 31, 2024	**0**	**0**	**-**	**0**
Carrying Amount				
As at March 31st, 2025	0	0	-	**0**

Right-of-use assets had not been identified during the reporting period

13. Intangible Assets

Description	**Period ended March 31st, 2025**
	KShs
Opening balance at the beginning of the Period	
Additions	0
Disposal	0
At end of the Period	0
Additions–internal development	0
Less: Disposal	0
At end of the Period	**0**
Amortization and impairment	
At beginning of the Period	**0**

Amortization	0
At end of thePeriod	**0**
Impairment loss	0
At end of the Period	**0**
NBV	**0**

Intangible Assets had not been identified as at the reporting date

13. Investment Property

Description	**Period ended March 31st, 2025**
	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**

There was no investment property as at the reporting date

14. Biological Assets

Description	**Period ended March 31st, 2025**	**Opening Statement 1st July 2024**
	Kshs	**Kshs**
Biological Assets	0	0
Total	**0**	**0**

Biological assets had not been identified as at the time of reporting.

15. Tangible Natural Resources

Description	**Sub- soil assets**	**Water**	**Wildlife**	**Total**
	Kshs	**Kshs**	**Kshs**	**Kshs**
Cost				
As at 1 July 2024	0	0	-	0

Additions	0	0	-	0
As at March 31st, 2025	**0**	**0**	**-**	**0**
Accumulated Depreciation				
As at 1 July 2024	0	0	-	0
Charge for the year	0	0	-	0
As at March 31st, 2025	**0**	**0**	**-**	**0**
Carrying Amount				
As at March 31st, 2025	**0**	**0**	**-**	**0**

Tangible natural resources had not been identified as at the time of reporting.

16. Trade and Other Payables

Description	**Period ended March 31st, 2025**	**Opening Statement 1st July 2024**
	Kshs	**Kshs**
Trade payables / B/f	8,194,532,420	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	**8,194,532,420**	**6,630,422,056**

17. Refundable Deposits and Prepayments

Description	**Period ended March 31st, 2025**	**Opening Statement 1st July 2024**
	Kshs	**Kshs**
Customer deposits	327,920,094	254,574,889
Prepayments	0	0
Other deposits	0	0
Total deposits	**327,920,094**	**254,574,889**

18. Provisions

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

There was no policy on provision at the time of reporting.

19. Lease Liabilities

Description	Period ended March 31st, 2025	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

There was no Lease Liabilities as at the time of reporting

13. Deferred Income

Description	Period ended March 31st, 2025	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

There was no recognized differed income for the reporting period

Notes to the financial statements (continued)

The deferred income movement is as follows:

	National government	International funders	Public contributions and donations	Total
	Kshs	Kshs	Kshs	Kshs
Balance Brought Forward	0	0	-	0
Additions for the Period	0	0	-	0
Transfers to Capital Fund	0	0	-	0
Transfers to Income Statement	0	0	-	0
Other Transfers	0	0	-	0
Balance Carried Forward	0	0	-	0

14. Employee Benefit Obligations

Description	Defined benefit plan	Post-employment medical benefits	Other Benefits	Period ended March 31st, 2025	Opening Statement 1st July 2024
	Kshs	Kshs	Kshs	Kshs	Kshs
Current Benefit Obligation	0	0	-	0	0
Non-Current Benefit Obligation	0	0	-	0	0
Total Employee Benefits Obligation	**0**	**0**	-	**0**	**0**

Employees benefit obligations computation had not been fully accounted as at the time of reporting

Retirement benefit Asset/ Liability *(Applicable to Pensions)*

The Kiambu County Executive operates both the defined benefit and defined contribution schemes for all full-time employees.

Description	Period ended March 31st, 2025	Opening Statement 1st July 2024
Discount Rates	0%	0%
Future Salary Increases	0%	0%
Future Pension Increases	0%	0%
Mortality (Pre- Retirement)	0%	0%
Mortality (Post- Retirement)	0%	0%
Withdrawals	0%	0%
Ill Health	0%	0%
Retirement	0%	0%

The defined asset/liability had not been computed at the time of reporting.

Recognition of Retirement Benefit Asset/ Liability

a) Amounts recognised under other gains/ Losses in the statement of Financial Performance:

	Period ended March 31st, 2025	Opening Statement 1st July 2024
Description	**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**

The defined asset/liability had not been computed at the time of reporting.

Notes to the financial statements (continued)

b) Amounts recognised in the Statement of Financial Position

Description	**Period ended March 31st, 2025**	**Opening Statement 1st July 2024**
	Kshs	**Kshs**
Present value of defined benefit obligations(a)	0	0
Fair value of plan assets(b)	0	0
Funded status(=a-b)	**0**	**0**
Restrictions on asset recognised	0	0
Others	0	0
Net asset or liability arising from defined benefit obligation	**0**	**0**

The defined asset/liability had not been computed at the time of reporting.

15. Borrowings

Description	**Period ended March 31st, 2025**
a) External borrowings	
Balance at beginning of the period	**0**
External borrowings during the period	0
Repayments of during the period	0
Balance at end of the period	**0**
b) Domestic borrowings	
Balance at beginning of the period	0
Domestic borrowings during the period	0
Repayments during the period	0
Balance at end of the Period	0
Balance at end of the period- domestic and External borrowings c = (a+b)	**0**

Notes to the financial statements (continued)

The analyses of both external and domestic borrowings are as follows:

Description	Period ended March 31st, 2025 Kshs	Opening Statement 1st July 2024 Kshs
External Borrowings		
Dollar Denominated Loan	0	0
Sterling Pound Denominated Loan	0	0
Euro Denominated Loan	0	0
Domestic Borrowings		
Kenya Shilling Loan From KCB	0	0
Kenya Shilling Loan from Barclays Bank	0	0
Kenya Shilling Loan from Consolidated Bank	0	0
Total /Balance at end of The Period	**0**	**0**

16. Service Concession Arrangements Liability

Description	Period ended March 31st, 2025 Kshs	Opening Statement 1st July 2024 Kshs
Fair value of service concession assets recognized under PPE	0	0
Accumulated depreciation to date	0	0
Net carrying amount	**0**	**0**
Service concession liability at beginning of the period	0	0
Less: Service concession revenue recognized	0	0
Service concession liability at end of the period	**0**	**0**

Notes to the financial statements (continued)

17. Cash Generated from Operations

Depreciation	Period ended March 31st, 2025
Surplus for the year before tax	1,018,193,170
Adjusted for:	
Depreciation	0
Non-cash grants received	0
Contributed assets	0
Impairment	0
Gains and losses on disposal of assets	0
Contribution to provisions	0
Contribution to impairment allowance	0
Working capital adjustments	
Changes in inventory	0
Changes in receivables	-1,303,396,893
Changes in deferred income	0
Changes in payables	1,564,110,364
Changes in Customer deposits	73,345,206
Net cash flow from operating activities	**1,352,251,848**

18. Segment Information

The Kiambu County Executive doesn't have a segment information.

19. Contingent Assets and Contingent Liabilities

Contingent Assets

Contingent Assets	**Period ended March 31st, 2025**
	Kshs
Insurance Reimbursements	0
Assets Arising from Determination of Court Cases	0
Reimbursable Indemnities and Guarantees	0
Receivables from Other Government Entities	0
Others (Specify)	0
Total	**0**

Contingent Liabilities

	Period ended March 31st, 2025
Contingent Liabilities	**Kshs**
Court Case against the Kiambu County Executive	517,322,175
Bank Guarantees in Favour of Subsidiary	0
Contingent Liabilities arising from Contracts Including PPPs	0
Others	0
Total	**517,322,175**

Notes to the financial statements (continued)

20. Capital Commitments

Capital Commitments	**Period ended March 31st, 2025**
	Kshs
Authorised for	0
Authorised and Contracted for	0
Total	**0**

21. Events after the Reporting Period

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

22. Ultimate and Holding Kiambu County Executive

The Kiambu County Executive ultimate parent is the Government of Kenya.

23. Currency

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

13. 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	5	3,245,561,928	3,142,811,518	4,358,769,267		**10,747,142,713**
Miscellaneous Revenue	6	0				**0**
Revenue from exchange transactions						**0**
Other income; FIF	7	313,057,540	313,057,533	166,760,341		**792,875,414**
Total revenue		**3,558,619,468**	**3,455,869,051**	**4,525,529,608**	0	**11,540,018,127**
Expenses						**0**
Employee costs	8	1,963,498,157	1,923,760,445	2,291,891,578		**6,179,150,180**
Use of goods and services	9	865,324,943	1,188,359,645	1,291,973,058		**3,345,657,646**
Transfers to other Government Entities	10	9,620,400	124,747,130	69,774,180		**204,141,710**
Depreciation and amortization expense	11	0	0			**0**
Other Grants and Subsidies	12	0	0			**0**
Finance costs	13	0	0			**0**
AIA -FIF		313,057,540	313,057,540	166,760,341		**792,875,421**
Social Benefits	14	0	0			**0**
Total expenses		**3,151,501,041**	**3,549,924,760**	**3,820,399,156**	**0**	**10,521,824,957**
Adjust payables paid for prior year		**0**	**0**			**0**
Adjusted expenses for the period		**3,151,501,041**	**3,549,924,760**	**3,820,399,156**	**0**	**10,521,824,957**
Gain/(loss) on sale of assets	15	0	0			**0**
Gain/Loss on Foreign Exchange	16	0	0			**0**
Gain/Loss on fair value of investments	17	0	0			**0**
Impairment loss	18	0	0			**0**

Surplus/Deficit for the year		**407,118,427**	**-94,055,709**	**705,130,452**	**0**	**1,018,193,170**
Taxation	19	0				**0**
Net Surplus/Deficit		**407,118,427**	**-94,055,709**	**705,130,452**	**0**	**1,018,193,170**

Appendix II: Transfers from Other Government Entities

Name of the Kiambu County Executive 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	10,747,142,713	0	2,180,335,252	0	**9,548,943,763**