Kiambu County Government Executive

QUARTERLY REPORT AND FINANCIAL STATEMENTS

FOR THE PERIOD ENDED JUNE 30th 2025

Transitional IPSAS Financial Statements /Prepared in accordance with the Accrual Basis of Accounting Method Under International Public Sector Accounting Standards (IPSAS)

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

B. 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 devolved unit of government established under the 2010 constitution. It is provided for under Article 176 of the Constitution. It has its own legislative and executive branches including a County Assembly and a County Executive Committee.

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

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

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

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

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

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

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

2. Key Entity Information and Management

Kiambu County is one of the 47 counties of Kenya located in Central Kenya and constituted as per the Constitution of Kenya, 2010.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 a 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.

a) Background information.

The County Executive is comprised of the following departments and responsibilities as indicated in the table below;

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

No.	Designation	Name
1	Governor	H.E. Dr. Kimani Wamatangi
2	Deputy Governor	H.E. Rosemary Kirika
3	Ag. County Secretary & Head of Public Service	Peter Ndegwa - (July 2024 -April -2025) John Maingi (May 2025- June 2025)
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-July 2024-Mid June Ag. Wilfred Mwenda -June 2025

c) Fiduciary Management

The key management personnel who held office during the financial year ended 30th June 2025 and who had direct fiduciary responsibility were:

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 Developement	Martin Kariuki Kangiri
7.	Accounting Officer - Revenue & Supply Chain Management	Zacharia Karanja Gitau
8.	Accounting Officer - Tourism & Industrialization	Simon Ndirangu Kiberenge
9.	Accounting Officer - Trade & Investment	Solomon Kibue -Feb 2025 Simon Kiberenge-July 2024-Feb 2025
10.	Accounting Officer - Transport	Daniel Kinyanjui Njenga
11.	Accounting Officer - Roads	Julie Waweru-May 2025-June 2025 Edmund Njihia Njoroge-July 2024-May 2025
12.	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

No.	Designation	Name
17.	Accounting Officer - Communication	Ag. Edward Parseen - July 2024
18.	Accounting Officer - Agriculture, Crop Production & Irrigation	Benson Njoroge Ndung'u
19.	Accounting Officer - Public Service Management	Daisy C. Jemunge
20.	Accounting Officer - Administration	Daisy C. Jemunge - July 2024 - Feb 2025 John Muhia Maingi-Feb 2025-June 2025
21.	Accounting Officer - Water, Sanitation, Forestry & Natural Resources, Environment, Waste Management, Renewable Energy & Climate Change	Jenniffer Musyoki-July 2024-Feb 2025 Edmund Njihia Njoroge-Feb 2025-June 2025
22.	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	Director Supply Chain Management	Phylis Muiruri
30	Director Internal Audit	Joel Ngeru

d) Fiduciary Oversight Arrangements

The Fiduciary oversight for county governments in Kenya as outlined in the County Oversight and Accountability Bill 2024 are vested on the County Assembly, Controller of Budget, the Senate, Development Partners, Office of the Auditor General and the public through mechanisms for participation in budget making and financial oversight.

The County Government of Kiambu has a 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 provide oversight on all the eleven departments of the County.

The Sectoral Committees performs the following functions:

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

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. Transactions amounting to Kshs.15,902,346,696 were approved for withdrawal from CRF and transferred to County Executive operations accounts. The office ensures the expenditures align with approved plans and legal framework.

Office of the Auditor General: The Auditor general conducts audits of county government finances and reports on the financial health and compliance of county governments. Kiambu County Government Executive will prepare itss annual financial and non-financial report for the FY 2024-2025 which will be submitted to the Office of the Auditor General (OAG). The OAG give an opinion on the report, compliance of the law and review of the existing internal control mechanisms.

The Senate: The senate is tasked with oversight of revenue from the National government allocated to county governments, ensuring transparency and accountability in the allocation and use of these funds.

Public participation: Through public participation, citizens get access to information and can contribute to decision making.

e) County Executive Headquarters

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

f) County Executive Contacts

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

g) County Executive Bankers

1. Central Bank of Kenya
   Haile Selassie Avenue
   P.O. Box 60000
   City Square 00200
   NAIROBI, KENYA
2. The Cooperative Bank 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

h) Independent Auditor

Auditor-General
Office of The Auditor General
Anniversary Towers, University Way
P.O. Box 30084
GPO 00100
NAIROBI, KENYA

i) Principal Legal Adviser

The Attorney General
State Law Office and Department of Justice
Harambee Avenue
P.O. Box 40112
City Square 00200
NAIROBI, KENYA

j) County Attorney

Office of the County Attorney
P.O. Box 2344 – 00900
Kiambu
Kiambu-Nairobi Road

3. Foreword by CECM Finance and Economic Planning

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, 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 twelve departments including the county executive and county public service.

b) Kiambu County Executive budget performance against actual amounts for the period ended 30th June 2025.

Kiambu County Executive approved budget for the financial year 2024/2025 amounted to Kshs. 22,111,444,560. Actual receipts from CRF were Kshs. 16,047,142,031. Actual expenditure were Kshs. 15,467,033,466

c. **Physical progress based on outputs, outcomes and impacts since establishment of County Government,**

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 enhances public participation in governance, policies formulation and implementation while the County Attorney office provides public legal services.

Summary of key achievements

- County Executive provided policy direction and guidelines through cabinet meetings.
- Issued policy guidelines and statements.
- Developed County government policies.
- Issued County executive circulars.
- Issued memos and generated county agendas.
- Drafted bills for submission to county assembly.
- Managed and coordinated the functions of the county administration and departments.
- Implementation of the digital communication platforms and feedback mechanisms thus enabling free and timely flow of information to citizens.

During the year under review, the County Executive coordinated County functions by providing policy direction where it held cabinet meetings and drafted cabinet memos.

The Unit conducted 28 monitoring and evaluation field visits to projects and tracked the status of prioritized projects and programs across the county. It prepared 1 Annual workplan and held 15 public participation forums across the county. The office of the County Attorney represented 10 court cases and arbitrated 2.

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. They also Exercise disciplinary control over officers who breach either county policies, regulations or terms of employment.

Key Achievements

The CPSB provided policy direction in human resource management where a County Staff Establishment was developed and adopted by the County Executive. The Board provided human resource advisory in terms of schemes of service and career guideline. The Board also championed the roll out of a comprehensive medical cover for all the County staff and addressed industrial disputes on labour related grievances as advanced by the various workers Unions. The County Public Service Board recruited personnel to fill in the vacant positions which were previously advertised. Training and capacity building forums were conducted

During the year under review,12 cases on non-compliance were successfully resolved. There were 555 number of recruitments and promotions. The level of staff satisfaction was 50%.

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. In addition, it provides Staff capacity developments and trainings

Summary of the Key Achievements

- Prepared the County Annual financial and non-financial report, 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 128 quarterly financial statements for the County established funds, 6 municipalities and eleven level 4 and three level 5 County hospitals.
- Prepared and submitted 4 County' quarterly expenditure returns for the Financial Year 2024/2025 to the Office of the Controller of Budget.
- Maintained and updated of the County Assets and Liabilities register.
- Prepared the County Annual and quarterly progress reports.
- Implemented revenue enhancement initiatives by strengthening and managing the revenue system with an aim of enhancing revenue collection. There was a notable increase in own source revenue from Kshs.3.149 billion collected in FY 2021/22 to Kshs. 3.59B billion in FY 2022/23 and to 5,711,743,745 in FY 2024/2025.
- Prepared 4 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 11 procurement status reports.
- Prepared and consolidated the annual procurement plan for the FY 2024/2025.
- Trained 90 staff on e-procurement.

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.
- Drilled 4 Boreholes in Rwenu police post,Kamuguga Vocational centre,Muchatha and Ngecha Wagacucu.
- Laid 105(Km) of distribution pipelines laid.
- Supplied five water storage tanks to Gachika dispensary, Muthurwa water self-group, Kinoo dispensary, County Headquarters and Chania ECDE.
- 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 6 environmental trainings- Trained environment Officers on Electronic waste management, KEPRO on extended producer responsibility, Land fill management by FUKUOKA, African Clean city Packpro.
- Routine repair and maintenance of 1.5KM Kang'oki access road.
- 500 No. of Personnel Protective Equipment (PPE) tools, & Pharmaceutical items procured
- Repaired 6 skips.
- Procured 42 waste collection skips bins.
- Done an 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 4 tree nurseries.
- Raised 181,200 tree seedlings in nurseries and transplanted 170,824.
- 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 in Kikuyu,Thika,Ruiru,Kiambu,Limuru,Kabete

And Gatundu parks.

- 16 No groups of community/stakeholders sensitized on conservation of rivers.

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 24 ambulances and utility vans.
- Acquired two new ambulances, for Igegania level 4 hospital donated by MOH, and Emergency Operations Centre, donated by MSF Belgium, Kenya Mission.
- A utility vehicle was donated by the MOH, for Public Health response and Surveillance activities.
- Procured tyres for 3 utility vehicles.
- Kihara level 4 theatre expanded and operationalized.
- Kihara level 4 incinerator is complete.
- 6 health facilities Perimeter fences constructed where for Thogoto, Karia, Gachika, Makwa, Ruiru, Ndenderu are complete and ongoing for Kahawa sukari and Kihara hospitals.
- 95% completion in the construction of a 4-storeyed type medical ward block at Tigoni and Wangige and 90% construction of Githunguri level 4 hospital.

- Renovations and refurbishment already done at the Walk way in Gichuru dispensary.
- Perimeter fence ongoing, OPD and laboratory unit refurbished/ renovated in Juja farm health center.
- OPD building expanded in Kereita forest dispensary with Laboratory, fence, gate and toilet block provided.
- Renovation of Limuru health center done with Laboratory, offices, stores, laundry and gate renovated.
- 5 customer care desks and clerks provided.
- 100% of health workers capacity built on research.

Programme 2: Preventive and promotive

- Complied with 29 environmental pollution control notices.
- Complied with 271 hygiene & sanitation related notices.
- 4 No. hand washing facilities were distributed to Limuru sub-county.
- Sensitized 90 officers during food fortification sensitization.
- Prosecuted 15 cases Hygiene & sanitation related.
- Constructed new latrines.
- Covered/ destroyed 410 mosquito breeding sites.
- 378 Breeding sites for rodents destroyed.
- Sprayed/ treated 130 jiggers infested households.
- Inspected 366 health facilities for compliance with waste management guidelines.
- Inspected 49,453 food premises.
- Issued premises with health licenses.
- 15,940 food handlers examined & certified.
- Inspected 323 schools for school-based risk & hazard.
- Approved 167 building plans.
- Vaccinated 36 persons with anti-rabies vaccine.
- Sensitized 54 officers on Tobacco Control Act.
- Held 157 community Dialogue days.
- Held 875 community Action days.
- Procured & distributed 2950 CHV kits for community screening.
- Registered 283,699 households on Echis.

- Registered 55,636 household for insurance services (UHC, NHIF) -Ongoing through SHA health scheme.
- Screened 3130 persons for TB.
- Held 654 health promotion sessions in schools.
- Screened 278,251 school going children for eye related conditions.
- Trained 25 adolescent champions/ peer counselors.
- 963 sensitization meetings held on HIV prevention.
- Held 12 advocacy forums on HIV prevention and GBV.
- Distributed 294,400 condoms.
- Trained 60 personnel on disaster management at the county and sub-county.
- Investigated 13 Mpox case and 6 case of Rabis.
- 15.6% of girls 10-14 yrs fully vaccinated with HPV2.
- Trained 25 Health care workers.

Programme 3: Curative & Rehabilitative

- Established 2 SGBV one stop shop.
- Maintained 72 functional Oral rehydration treatment corners.
- Breast cancer awareness month commemorated with screening done in Thika level 5 hospital for 4 days.
- 92% Of children under five years treated for Diarrhea with ORS & Zinc.
- 1 new born unit established in Ruiru level 4 hospital.
- 1 lactation stations established to promote and protect breastfeeding at the workplace.
- 2 facilities equipped with nutrition services equipment (assorted).
- 88% of children 0-6 months visiting facilities exclusively breastfed and vitamin A given to all under five children and 88% of infants breastfed within one hour after delivery.
- 89.4% of pregnant women attending ANC supplemented with Iron and Folic Acid to improve the maternal nutrition and pregnancy outcome.

Programme 4: Pharmaceutical services

- Ordered, procured and supplied Ksh.119,826,900 worth of essential medicines.
- Ordered, procured and supplied Laboratory products worth Ksh.10,142,068.
- 64M non-pharmaceuticals ordered, procured and supplied.
- 80% of facilities practicing good inventory management practices

- 41 facilities received pallets with shelving done at 2 sites i.e. Lari and Igegania. This was supported by UON CRISSP, a total of 300 pallets were received and distributed
- Procurement and distribution of essential medicines in 114 health facilities with County allocation
- supplies done in addition to facility (FIF) orders within the financial year.
- sensitization meetings conducted for HCWs in all 8 LIV/LV facilities to promote activation of
- dormant MTCs.
- 80% of facilities practicing good inventory management practices, with OJTs and continuous SSV
- perfumed to facilitate achievement of target
- 6 facilities with fully functional HMIS with plans underway for Karuri and Kihara
- 78.4% level of stocking of essential medicines in health facilities
- Attaining 85% of functional hospital Medicines & Therapeutic Committees (MTC's)

Roads, Transport, Public Works and Utilities

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

Under the directorate of roads, the sector strategic priorities are maintenance of infrastructure to avoid huge costs for reconstruction, maintenance of drainage of all constructed roads, Rehabilitation of fair surface roads to motorable state. It also priorities facilitation of designs and construction of roads, non-motorized Traffic, storm water drains and missing links to ease congestion. Transport directorate constructs and maintains bus parks to ease congestion in our towns. The utilities directorate prioritizes the Street lighting in urban and shopping centers, High mast Installation in densely populated areas to improve security while the directorates of public works priorities are construction of foot bridges and to offers designs and construction supervisory services to other departments. It also 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.

Summary of the Key Achievements

- Maintained 400 km of roads across the County.
- Installed 3,785 streetlights across the County.
- Installed 41 flood masts across the county.
- Rehabilitated 200Km 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.

It also develops and maintains an effective and efficient county workforce, controls growing threat of alcohol and substance abuse, enforce county laws and applicable national legislation and controls irresponsible betting and illegal gaming.

Summary of the Key Achievements

- Resolved satisfactorily all the complaints received via Hot line. This has allowed more citizens have their concerns addressed.
- Processed 12 monthly payrolls.
- Provided comprehensive medical insurance cover for 608 staff.
- Conducted a headcount for health department staff.
- Held monthly advisory management meetings.

Betting and Gaming Control

- Drafted Betting, Lotteries, and Gaming Bill.
- Carried out 2 crack downs on licensed and regulated betting and gaming premises.
- Held 1 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.

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 4 field days for checking standards of agricultural inputs.
- Trained 21,255 farmers on Agro-ecological/ Conservation Agriculture.
- Distributed 1600 tonnes of fertilizer.
- Trained 3 Agro-dealers on quality inputs in Githunguri in collaboration with KEPHIS.
- Carried out 6 Input Inspection activities in mini depots of Githunguri, Gatundu South, Gatundu North, Kiambaa and Lari Sub Counties and county HQ.
- Rehabilitated 123 acres of coffee in collaboration with coffee societies.
- 922 farmers trained on credit and insurance products in collaboration with SACCOs.
- Formed and strengthened 2 Avocado marketing groups in Githunguri and Gatundu South Sub Counties.
- Trained 5 groups on export market requirements for avocadoes
- NAVCDP trained 15 staff on Business planning and proposal development
- Modernized 5 coffee factories
- Trained 6 staff on Coffee TIMPS under NAVCDP.
- 10 Youths trained through the NAVCDP project on coffee value addition.
- Procured and distributed 214.8 tonnes of maize seeds across the county.
- Distributed 73,530 fruit seedlings across the County mainly avocado, mangoes, oranges and pawpaws.

- Collected 211 soil samples by KALRO in Kiamwangi and Kiganjo wards during the pilot for the National Soil sample collection for soil health analysis.
- Held 6 exchange visits -one in Machakos, and other internal in collaboration with ADS
- 471 Farmers trained on Integrated Pest Management (IPM) and Safe handling of Agricultural chemicals
- Trained 6726 farmers on best practices of harvesting and post-harvest handling and packaging.
- Trained 1128 farmers on fruits, vegetables, herbs and spices.
- Sensitized 2231 town dwellers on urban and peri urban agriculture.
- Trained 100 farmers on use of solar energy.
- Procured and distributed 2090 No. of pigs.
- Carried out 4 No. of vaccination campaigns.
- 1964 No. of farmers accessed subsidized AI.
- Trained 1,000 farmers on livestock enterprise.
- Procured and distributed 60,000 improved local chicken across the County.
- Trained 250 No of farmers on Irrigation technologies.
- Equipped 800 No. of farmers with modern aquaculture technologies.
- Registered 44 new cooperatives.
- Procured 115 Value Addition Chain Equipment comprising 114 coffee drying beds and 1 milk cooler.

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 feeding 38,000 children
- Drafted VCT bill.
- Construction of new workshops, office blocks and ablution blocks constructed at Kwihota VTC.
- 20M disbursed to VTCs as subsidized tuition fee.
- Three Cabro block Production shades completed at Muguga, Ruiru, Townshipm and Juja Farm.
- One cabro block production machine installed and commissioned.
- Recruited 79 VTC instructors.
- Certified 1981 Jua kali artisans and regular trainees .
- Connected Ruiru VTC with internet.
- 137 ECDEs fully constructed with classrooms, sleeping facilities, feeding areas, ablution blocks and equipped with furniture, learning and play equipment.
- Held capacity building workshop for VTC principals and Boards of Governors.
- Held three County inter VTC sports competition.
- 2 Cultural resources mapped and documented.
- Supported 9936 boys and girls with sanitary wears e.g sanitary towels, boxers.
- Conducted three (3) Number of SGBV and CAC awareness meetings.
- Supplied 530 No of ECDE centres with environmentally friendly learning materials, play equipment and furniture.
- Capacity built 1152 No of ECDE Teachers.
- Assessed, rehabilitated and supported 1100 No. of PWDs with assistive devices, food subsidies, blankets and diapers.
- Mobilized 2100 Special Interest Groups, women and PWDs to mark key UN days.
- 17,489 learners allocated bursary.
- Assisted 352 elderly people with adult diapers, blankets and food donations.

- Held two mentorship and capacity building programmes for performing and fine artists.
- Trained and registered 110 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 Kiambu International Youth Day which serves as a powerful reminder of the importance of empowering young people and recognizing their contributions to society.
- Constructed and rehabilitated 4 stadia in Thigio, Githunguri, Thika & Kanjeru Stadium.
- Trained 300 youths on Digital skills through Programs such as HUAWEI Digitruck thus equipping them for the digital age.
- 500 Youth trained on entrepreneurial skills.

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.
- 82 Land disputes resolved & boundaries reviewed -120 cases recorded, 82 settled, 38 ongoing.
- Construction of the Municipal offices ongoing at Red Nova.

- 42 No. of Planners, Surveyors, Valuers & Engineers subscribed to professional bodies. 29 to Kenya Institute of Planners (KIP), 13 to Architectural Association of Kenya-Town Planners Chapter (AAK-TPC).
- 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.

The department planned to construct, rehabilitate/renovate markets and market ablution blocks, digitize modern markets, construct modern boda-boda sheds, market shed, promote trade through trade fairs and exhibitions, promote fair-trade practices through verification of trade measurements and also construct a weights and measures workshop. The department also planned to provide a conducive business environment for investors through the establishment of industrial parks, construction of modern stalls, Juakali shed, carwash stations, shoe shiner sheds, creating market linkages and entrepreneurial skill-building through MSMEs training.

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.
- Verified 499 trade measurements.
- 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.

c) Comment on each of the County flagship projects and how they have been achieved.

1. Finance ICT and Economic Planning

The department being a service department only continued with the rolling out of Enterprise Resource Planning system (ERP) and installation of internet and SDWAN projects which were ongoing county flagship projects.

2. Water Environment Natural Resources Energy and Climate Change

The County focused on conservation and sustainable utilization of natural resources especially by increasing water coverage under '***Maji nyumbani initiative***'. The flagship project named 'DANIDA Water and Sanitation project in GIWASCO Region' entails construction of water treatment plant to yield 6,000m^3 of water per day, construction of waste water treatment plant to treat 4,000m^3 of water per day, Non-Revenue Water (NRW) management and Institutional support was initiated and is at design stage. The project will be funded by AWWDA, CGK and other development partners.

3. Health Services

The department implemented the Universal Health Coverage- **Kiambu Afya program** aimed at enhancing access to healthcare services without incurring out-of-pocket expenditure. Over 1 million residents were registered under SHA and are accessing free healthcare services in level 2 and 3 hospitals. The department also constructed the Ruiru Central medical store and Lusigetti medical wards. Construction and expansion of various health facilities was ongoing, including Bibirioni, Thogoto, Gachororo, Ndeiya, Kiawaroga, Uthiru, Ndumberi, Ndenderu-Ruaka, Gathiga among others, which are at various levels of completion.

4. Agriculture, Livestock and Cooperative Development

The department focused on distribution of essential agricultural inputs to all 60 wards. A total of 32,000 Bags of 50kgs fertilizer, and 214.8 tonnes of maize seeds were procured out of which 233.52 tonnes were distributed. In addition, 225,965 fruit seedlings were distributed and 40,000 while distribution of sweet potato vines that were procured and multiplied at Waruhiu ATC, distribution was on-going across the County. The department also purchased and distributed **61,435** chicks and 1,754 one-month old piglets across the County.

5. Education, Gender, Culture and Social Services

The Department of Education, Gender, Culture and Social Services embarked on construction of 'model ECDEs as flagship projects in endeavour to implement H.E The Governors vision of '*leaving no child behind*'. Construction of 204 model ECDE Centres which entailed the construction of twin classrooms, offices, ablution blocks, and play station across the County in the FY 2024/25 was initiated. The department also completed 180 model ECDE centres while construction works of the other centres was in progress. The County further implemented school feeding programme where 38,600 learners were fed with nutritious porridge daily, an egg twice a week and packet of milk once a week. A pilot kitchen was constructed at Karura ka Nyungu ECDE

Additionally, the Department disbursed bursary worth 100M to 17,628 needy and vulnerable students in universities, colleges, secondary and special schools with each student being awarded a minimum of Ksh.5000.

6. Youth Affairs, Sports and Communication

The department initiated the construction of stadiums which are at various stages of completion. These stadiums aimed at identifying and nurturing sports talent among youth, women, and persons with disabilities (PWDs) in the county.

7. Lands, Housing, Physical Planning and Municipal Administration and Urban Development

The department started the process of developing Thika town into a world-class Industrial city **(Thika Industrial Smart City).** Upon completion, the project will spur growth and improve the livelihoods of all County residents. Public participation was successfully conducted in collaboration with KENHA as well as carrying out field reconnaissance for the consultancy services for improving Thika town roads. Media and publicity done and 10 Billboards installed at Muthaiga, Githurai, Roysambu, Ngoingwa, Thika-Garissa Road, Gatitu Junction, Thika Arcade, Thika bus station, Thika Makongeni and Delmonte. Launching of Thika Smart City Charter was done and handed over to the Clerk of the County Assembly. Thika Municipality Ad hoc report for conferment of the municipality to city status was approved by the County Assembly and handed over to the senate for approval.

8. Trade, Tourism, Industrialization and Investments

The department has embarked on construction of various markets in collaboration with the national government. Construction of mega markets, which include Madaraka market, Kangangi market and

Wangige market. Construction of ESP markets was ongoing at Soko mjinga, Ngecha, Thogoto, Gikuni, Ndenderu, Ngewa, Tinganga, Witethie, Gatukuyu, Ngoingwa, Uthiru, Mutate, Kahuho, Muguga, Kiganjo and Royal. In addition, construction of county strategic markets was ongoing at Gikambura, Kamwangi, and Githunguri.

d. 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.

e. 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.

f) County's 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 enhancement of communication channels which ensures seamless information flow and coordination which reduce administrative bottlenecks and enhances service delivery.

Other strategies include exploring more revenue streams to supplement revenues received from the county government to mitigate budget cuts. The county departments should also set realistic budgets and manage resources prudently to cater for pending bills and planned activities. Public private partnership should be strengthened through county-wide public awareness campaigns to promote more effective public resource management, quality and timely service delivery, and programme/project sustainability.

Nkirumba
……………………………………………

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

Date <u>15th Aug. 2025</u>

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 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, 2025, Kiambu County's pending bills amounted to approximately Ksh.6,047,497,485 billion, reflecting a decrease from Ksh. 6,753,924,759.45 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

Agriculturé 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 budgets. 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 30th June,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 give a true and fair view of the state of the County Government's transactions during the period ended 30th June , 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 ***15th August, 2025.***

……………………………………………

Ms.Nancy Kirumba

CECM Finance ICT and Economic Planning

County Government of Kiambu

6. Statement of Financial Performance for the Period Ended 30th June 2025

Description	Notes	*Period ended 30th June 2025*
		Kshs
Revenue from non-exchange transactions		
Transfers from CRF	5	15,902,346,696
Miscellaneous Revenue	6	0
Revenue from exchange transactions		
Other income: AIA - FIF	7	2,194,496,898
Total revenue		**18,096,843,594**
Expenses		
Employee costs	8	8,034,410,050
Use of goods and services	9	2,690,542,180
Transfers to other Government Entities	10	2,681,697,054
Depreciation and amortization expense	11	0
Other Grants and Subsidies	12	0
Finance costs	13	0
Social Benefits	14	0
Total expenses		**13,406,649,283**
Adjust payables paid for prior year		
Adjusted expenses for the period		**13,406,649,283**
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		**4,690,194,311**
Taxation	19	0
Net Surplus/Deficit		**4,690,194,311**

The Financial Statements set out on pages 1 to 8 were signed by:

………………………………	………………………………
Name:	**Name:**
Zachary Gitau	**Solomon Waweru**
Ag. Chief Officer, Finance and Economic Planning	**Director Accounting Services**
ICPAK M/NO. 10387	**ICPAK M/NO. 14406**

7. Statement of Financial Position as at 30th June 2025

Description	Notes	Period ended Dec 2025	Opening Statement 1st July 2024
		Kshs	**Kshs**
Assets			
Current Assets			
Cash and Cash equivalents	20	595,554,259	399,370,823
Receivables from Exchange Transactions	21(a)	651,344,307	0
Receivables from Non-Exchange Transactions	22	46,039,131	801,440
Inventories	23	0	0
Current portion of investments	24	0	0
Total Current Assets		**1,292,937,696**	**400,172,263**
Non-Current Assets			
Receivables from Exchange Transactions	21(b)	0	0
Non- Current portion of investments	24	0	0
Property, Plant and Equipment	25	3,673,456,488	90,466,889
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		**3,673,456,488**	**90,466,889**
Total Assets (A)		**4,966,394,184**	**490,639,152**
Liabilities			
Current Liabilities			
Trade and Other Payables	31	6,071,897,540	6,743,267,280
Refundable deposits and prepayments	32	434,129,226	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		**6,506,026,766**	**6,997,842,169**
Non-Current Liabilities			
Non-Current Provisions	33	0	0

Description	**Notes**	**Period ended Dec 2025**	**Opening Statement 1st July 2024**
		Kshs	**Kshs**
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)		**6,506,026,766**	**6,997,842,169**
Net Assets (A-B)		**-1,539,632,582**	**-6,507,203,017**
Represented by:			
Reserves		0	0
Accumulated Surplus		4,690,194,311	0
Capital Fund		-6,507,203,017	-6,507,203,017
Net Assets		**-1,817,008,706**	**-6,507,203,017**

The Financial Statements set out on pages 1 to 8 were signed by:

……………………………

Name:

Zachary Gitau

Ag. Chief Officer, Finance and Economic Planning

ICPAK M/NO. 10387

……………………………

Name:

Solomon Waweru

Director Accounting Services

ICPAK M/NO. 14406

8. Statement of Changes in Net Assets for the Period Ended 30th June 2025

Description	Accumulated Surplus	Reserves	Capital Fund	Total
As at 30th June 2025 (cash basis)	-	-	(6,507,203,017)	(6,507,203,017)
Adjustments: (to recognize assets and liabilities)	-	-	-	-
As at July 1, 2024	-	-	(6,507,203,017)	(6,507,203,017)
Surplus/ deficit for the period	4,690,194,311	-	-	4,690,194,311
Returns to CRF	-	-	-	-
Additions during the period	-	-	-	-
Other changes	-	-	-	-
As at 30th June 2025	**4,690,194,311**	**-**	**(6,507,203,017)**	**(1,817,008,706)**

The Financial Statements set out on pages 1 to 8 were signed by:

....

Name:

Zachary Gitau

Ag. Chief Officer, Finance and Economic Planning

ICPAK M/NO. 10387

....

Name:

Solomon Waweru
Director Accounting Services

ICPAK M/NO. 14406

9. Statement of Cash Flows for the Period ended 30th June 2025

Description	Notes	Period ended 30th June 2025
		Kshs
Cash flows from operating activities		
Receipts		
Transfers from CRF		15,902,346,696
Miscellaneous Revenue		
Total receipts		**15,902,346,696**
Payments		
Employee costs		8,250,030,539
Use of goods and services		2,366,415,411
Transfers to other Government Entities		1,983,898,438
Other Grants and Subsidies		0
Finance costs		0
Social Benefits		
Other Expenses; Pending bills/ pending classification		551,781,414
Total payments		**13,152,125,802**
Net cash flows from/(used in) operating activities	39	**2,750,220,894**
Cash flows from investing activities		
Purchase of PPE		2,314,907,664
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		**2,314,907,664**
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		435,313,230

Description	Notes	Period ended 30th June 2025
		Kshs
Cash and cash equivalents as at Period Start	20	399,370,823
Cash and cash equivalents as at Period End	20	834,684,053

The Financial Statements set out on pages 1 to 8 were signed by:

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Name:

Zachary Gitau

Ag. Chief Officer, Finance and Economic Planning

ICPAK M/NO. 10387

....

Name:

Solomon Waweru
Director Accounting Services

ICPAK M/NO. 14406

10. Statement of Comparison of Budget and Actual Amounts for the Period Ended 30th June,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	22,107,337,935	-139,804,341	21,967,533,594	15,902,346,696	6,065,186,898	72%
Miscellaneous Revenue	0	0	0		0	0%
Total revenues	**22,107,337,935**	**4,106,625**	**22,111,444,560**	**16,047,142,631**	**6,064,301,929**	**73%**
Expenses						
Employee costs	8,200,455,624	704,589,431	8,905,045,055	8,250,030,539	655,014,516	93%
Use of goods and services	2,787,514,526	292,141,867	3,079,656,393	2,366,415,411	713,240,982	77%
Transfers to other Government Entities	6,213,836,993	-1,174,165,942	5,039,671,051	1,983,898,438	3,055,772,613	39%
Other Grants and Subsidies	0	0	0	0	0	0%
Finance costs	0	0	0	0	0	0%
Social Benefits		0			0	
Total	**17,201,807,143**	**-177,434,644**	**17,024,372,499**	**12,600,344,387**	**4,424,028,112**	**74%**
Capital items						

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
Acquisition of PPE	4,905,530,792	181,541,269.00	5,087,072,061	2,866,689,079	2,220,382,982	56%
Acquisition of Intangible assets	0	0.00	0	0	0	0%
Purchase of investments	0	0.00	0	0	0	0%
Repayment of borrowings	0	0.00	0	0	0	0%
Total expenses Development	**4,905,530,792**	**181,541,269**	**5,087,072,061**	**2,866,689,079**	**2,220,382,982**	**56%**
Total Expenses	**22,107,337,935**	**4,106,625**	**22,111,444,560**	**15,467,033,466**	**6,644,411,094**	**70%**
Surplus/ deficit	**0**	**0**	**0**	**580,109,165**		

Budget Notes

1. *There were two supplementary budgets during the reporting period.*
2. *There were some poor performances on some revenue streams especially on OSR and grants which led to poor budget realization and absorption.*

The Financial Statements set out on pages 1 to 8 were signed by:

....

Name:

Zachary Gitau

Ag. Chief Officer, Finance and Economic Planning

ICPAK M/NO. 10387

....

Name:

Solomon Waweru
Director Accounting Services

ICPAK M/NO. 14406

11. Notes to the Financial Statements

1. General Information

Kiambu County Government is established by and derives its authority and accountability from The Constitution of Kenya/Act 2010 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. 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:

Recognition of revenue

A revenue is an increase in the net financial position, other than increases arising from ownership contributions. Revenue is required to be measured when the event occurs and when recognition criteria (probable inflow of resources and ability to reliably measure their value) are met. 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 $MtCO_2eq$. 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 Entity's right to receive payments is established.

Rental income

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

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

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

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

Following initial recognition of an asset, the asset is carried at cost less any accumulated amortization and accumulated impairment losses. Amortization of the asset begins when development is complete, and the asset is available for use. It is amortized over the period of expected future benefit. During the period of development, the asset is tested for impairment annually with any impairment losses recognized immediately in surplus or deficit.

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 entity 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 entity and a financial liability or equity instrument of another entity. At initial recognition, the entity measures a financial asset or financial liability at its fair value plus or minus, in the case of a financial asset or financial liability not at fair value through surplus or deficit, transaction costs that are directly attributable to the acquisition or issue of the financial asset or financial liability.

i. Financial assets

Classification of financial assets

The 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.

Subsequent measurement

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

Amortized cost

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

Fair value through net assets/ equity

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

Trade and other receivables

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

Fair value through surplus or deficit

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

Impairment

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

ii) financial liabilities

Classification

The entity 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.*

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

n) Contingent assets

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

o) Nature and purpose of reserves

The Entity creates and maintains reserves in terms of specific requirements.

p) Changes in accounting policies and estimates

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

q) Employee benefits

<u>Retirement benefit plans</u>

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

u) 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.

v) 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.

w) 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.

x) 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.

y) Subsequent events

There have been no events subsequent to the financial year end with a significant impact on the financial statements for the year ended June 30, 2025.

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 Entity based its assumptions and estimates on parameters available when the financial statements were prepared. However, existing circumstances and assumptions about future developments may change due to market changes or circumstances arising beyond the control of the Entity. Such changes are reflected in the assumptions when they occur.

Useful lives and residual value

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

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

Provisions

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

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 30th June 2025*
	Kshs	Kshs	Kshs
Revenue from CRF - Recurrent and Development	15,793,715,118	0	15,793,715,118
Special purpose transfers	108,631,578	0	108,631,578
Total	15,902,346,696	0	15,902,346,696

6. Miscellaneous Revenue

Nature of Revenue	For the period ended 30th June 2025
	Kshs
In kind grants and donations	0
Refunds & Reimbursements	0
Revenues not classified anywhere else	0
Total	**00**

7. Other Incomes

Description	*Period ended 30th June 2025*
	Kshs
AIA -FIF Fund	2,194,496,898
Sale of tender documents	0
Services concession income	0
Other incomes not specified elsewhere	0
Total other income	**2,194,496,898**

Notes to the financial statements (continued)

8. Employee Costs

Description	*Period ended 30th June 2025*
	Kshs
Basic salaries of permanent employees	6,875,955,919
Basic Wages - Temporary Employees	638,206,560
Personal Allowances paid as part of Salary	22,639,942
Pension and other social security contributions	0
Employer contributions to compulsory national social security schemes	418,842,287
Employer contributions to compulsory national health insurance schemes	0
Other social benefit schemes- Gratuity	78,765,342
Other personnel costs	0
Total	**8,034,410,050**

9. Use of Goods and Services

Description	*Period ended 30th June 2025*
	Kshs
Utilities, supplies and services	224,969,561
Communication, supplies and services	91,627,226
Domestic travel and subsistence	107,807,812
Foreign travel and subsistence	488,740
Printing, advertising, and information supplies & services	112,371,844
Rentals of produced assets	0
Training expenses	49,728,804
Hospitality supplies and services	112,015,001
Insurance costs	504,173,933
Specialized materials and services	338,782,783
Office and general supplies and services	90,159,884
Fuel Oil and Lubricants	282,427,900
Other operating expenses including bank Charges	417,783,755
Routine maintenance – vehicles and other transport equipment	165,964,182
Routine maintenance – other assets	60,806,707
Purchase of Certified Seeds, Breeding Stock and Live Animals	131,434,050
Total	**2,690,542,180**

Notes to the financial statements (continued)

10. Transfers to Other Government Entities

Description	*Period ended 30th June 2025*
	Kshs
Transfers to self-reporting projects: Vocational Training, NI and Climate Change	205,745,847
Transfers to Kiambu County Emergency Fund	35,000,000
Transfer to KISIP	46,454,309
FIF -AIA	2,194,496,898
Transfer to Bursary Fund	200,000,000
Total	**2,681,697,054**

11. Depreciation and Amortization Expense

Description	*Period ended 30th June 2025*
	Kshs
Property, plant and equipment	00
Intangible assets	00
Investment property carried at cost	00
Total	**00**

12. Other Grants and Subsidies

Description	*Period ended 30th June 2025*
	Kshs
Membership dues and subscriptions to international organizations	00
Scholarships and other educational benefits	00
Emergency relief and refugee assistance	00
Grants to small businesses, cooperatives, and self employed	00
Subsidies to Public entities	00
Subsidies to Private entities	00
Total Grants and Subsidies	**00**

Notes to the financial statements (continued)

13. Finance Costs

Description	***Period ended 30th June 2025***
	Kshs
Interest Payments on Guaranteed Debt Taken over by Govt	00
Interest on Domestic Borrowings (Non-Govt)	00
Interest on Borrowings from Other Government Units	00
Interest on bank overdrafts	00
Interest on loans from commercial banks	00
Total finance costs	**00**

14. Social Benefits

Description	**Period ended 30th June 2025**
	Kshs
Transfers to the elderly	00
Transfers to orphans	00
Transfers to the physically challenged	00
Add any other category	00
Total social benefit expenses	**00**

15. Gain/Loss on Sale of Assets

Description	***Period ended 30th June 2025***
	Kshs
Property, plant and equipment	00
Intangible assets	00
Other assets not capitalised	00
Total gain on sale of assets	**00**

16. Gain/Loss on Foreign Exchange

Description	***Period ended 30th June 2025***
	Kshs
Gain or loss on foreign exchange transactions	00
Gain or loss on balances in foreign exchanges	00
Total	**00**

Notes to the financial statements (continued)

17. Gain/Loss on Fair Value Investments

Description	*Period ended 30th June 2025*
	Kshs
Investments at Fair Value	00
Total Gain	**00**

18. Impairment Loss

Description	*Period ended 30th June 2025*
	Kshs
Property, Plant and Equipment	00
Intangible Assets	00
Total Impairment Loss	**00**

19. Taxation

Description	Period ended 30th June 2025
	Kshs
Current income tax charge	00
Tax charged on rental income	00
Tax charged on interest income	00
Original and reversal of temporary differences	00
Income tax expense reported in the statement of financial performance	**00**

20. Cash and Cash Equivalents

Description	Period ended 30th June 2025	*Opening Statement 1st July 2024*
	Kshs	Kshs
Recurrent Account	284	0
Development Account	83,118	0
Deposits Account	434,129,226	254,574,889
Special Purpose Accounts	161,341,632	144,795,935
Other operating commercial accounts	0	0
Total	**595,554,259**	**399,370,823**

Notes to the financial statements (continued)

(a) Detailed Analysis of the Cash and Cash Equivalents

		Period ended 30th June 2025	*Opening Statement 1st July 2024*
Financial Institution	**Account number**	**Kshs**	**Kshs**
Recurrent Accounts		284	-
CBK- Kiambu County Recur-Kes	10000170409	284	-
Development Accounts		83,118	-
CBK-Kiambu County Devt. -Kes	10000170457	83,118	-
Deposits Accounts		434,129,226	254,574,889
CBK - Kiambu County Deposit	10000299142	434,129,226	254,574,889
Special Purpose Accounts		161,341,632	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	1,824,150.00	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	158,632,515	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		**595,554,259**	**399,370,823**

21. Receivables from Exchange Transactions

Description	Period ended 30th June 2025	*Opening Statement 1st July 2024*
	Kshs	Kshs
Total receivables	0	0
Other exchange debtors; SHA	651,344,307	0
Less: impairment allowance	0	0
Total receivables	651,344,307	0
a) a) Current receivables	651,344,307	0
b) b) Non-current receivables	0	0
Total Receivables (a+b)	**651,344,307**	**0**

i) Reconciliation for Impairment Allowance on Receivables from Exchange Transactions

Impairment allowance	*Period ended 30th June 2025*
	Kshs
At the beginning of the period.	00
Additional allowance during the period	00
Recovered during the period	00
Written off during the period.	00
At the end of the period.	**00**

Notes to the Financial Statements (Continued)

22. Receivables from Non-Exchange Transactions

Description	Period ended 30th June 2025	*Opening Statement 1st July 2024*
	Kshs	Kshs
Receivable from Equitable Share Allocation	0	
Other debtors (Outstanding Imprests)	46,039,131	801,440
Less: impairment allowance	0	0

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

Description	Period ended 30th June 2025
	KShs
At the beginning of the period	00
Additional provisions during the period	00
Recovered during the period	00
Written off during the period	00
At the end of the period	**00**

23. Inventories

Description	Period ended 30th June 2025	Opening Statement 1st July 2024
	Kshs	Kshs
Spare parts	00	00
Goods held for distribution	00	00
Less: allowance for impairment	00	00
Total	**00**	**00**

Notes to the financial statements (continued)

24. Investments

Description	*Period ended 30th June 2025*	*Opening Statement 1st July 2024*
	Kshs	**Kshs**
a) Investment in Treasury bills and bonds		
Financial institution		
CBK	00	00
CBK	00	00
Sub- total	**00**	**00**
b) Investment with Financial Institutions/ Banks		
Bank x	00	00
Bank y	00	00
Sub- total	00	00
c) Equity investments (specify)		
Equity/ shares in Entity xxx	00	00
Sub- total	**00**	**00**
Grand total	**00**	**00**
Analysed as:		
Current portion of Investment	**00**	**00**
Non-current portion of investment	**00**	**00**

d) Movement of Equity Investments

	Period ended 30th June 2025
	Kshs
At the beginning of the period	00
Purchase of investments in the period	00
Sale of investments during the period	00
Increase /(decrease) in fair value of investments	00
At the end of the period	00

Notes to the financial statements (continued)

e) Shareholding in other entities

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

Name of Entity where investment is held	**No of shares**			**Nominal value of shares**	**Fair value of shares**	**Fair value of shares**
	Direct shareholding	**Indirect shareholding**	**Effective shareholding**		**Current period**	***Opening Statement 1st July 2024***
	%	**%**	**%**	**Kshs**	**Kshs**	**Kshs**
Entity A	00	00	00	00	00	00
Entity B	00	00	00	00	00	00
Entity C	00	00	00	00	00	00
	00	**00**	**00**	**00**	**00**	**00**

Notes to the financial statements (continued)

25. Property, Plant, and Equipment

	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%	12.5%	33.3%	x%			
Cost	Kshs	Kshs	Kshs	Kshs	Kshs	Kshs	Kshs	Kshs	Kshs	Kshs
Opening Bal as 1st July 2024	0	39,426,161	852,000	40,633,080	6,517,060	863,588		2,175,000	0	90,466,889
Additions	0	2,137,262,575	27,630,179	1,200,360,925	44,234,584	169,095,098	-	4,406,238	0	3,582,989,599
Disposals	0	0	-	0	0	0	0	0	0	0
Transfer/Adjustments	0	0	-	0	0	0	0	0	0	0
As At 31st June 2025	0	2,176,688,736	28,482,179	1,240,994,005	50,751,644	169,958,686	0	6,581,238	0	3,673,456,488
Depreciation And Impairment										
Depreciation for the period	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 June 2025	0	0	-	0	0	0	0	0	0	0
Net Book Values										
Opening Bal as at 1st July 2024	0	39,426,161	852,000	40,633,080	6,517,060	863,588	0	2,175,000	0	90,466,889
As At 30th June 2025	0	2,176,688,736	28,482,179	1,240,994,005	50,751,644	169,958,686	0	6,581,238	0	3,673,456,488

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:

	Cost	Accumulated Depreciation	NBV
	Kshs	Kshs	Kshs
Land	0	0	-
Buildings	2,176,688,736	0	2,176,688,736
Infrastructure assets	1,240,994,005	0	1,240,994,005
Motor Vehicles, Including Motorcycles	28,482,179	0	28,482,179
Computers And Related Equipment	169,958,686	0	169,958,686
Others	6,581,238		6,581,238
Office Equipment, Furniture, And Fittings	50,751,644	0	50,751,644
Total	**3,673,456,488**	**0**	**3,673,456,488**

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

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

Notes to the Financial Statements (Continued)

26. Right-of-use assets

	Buildings	Motor vehicles	*Plant and equipment*	*Total*
	Kshs	Kshs	Kshs	Kshs
Cost				
As at 1 July 2024	00	00	00	00
Additions	00	00	00	00
As at 30th June 2025	00	00	00	00
Accumulated Depreciation				
As at 1 July 2024	00	00	00	00
Charge for the year	00	00	00	00
As at 30th June 2025	00	00	00	00
Carrying Amount				
As at 30th June 2025	**00**	**00**	**00**	**00**

27. Intangible Assets

Description	Period ended 30th June 2025
	KShs
Cost/Opening balance at the beginning of the /Period	00
Additions	00
Disposal	00
At end of the Period	00
Additions–internal development	00
Disposal	00
At end of the Period	00
Amortization and impairment	00
At beginning of the Period	00
Amortization	00
At end of the Period	00
Impairment loss	00
At end of the Period	00
NBV	00

Notes to the financial statements (continued)

28. Investment Property

Description	*Period ended 30th June 2025*
	Kshs
Cost/Opening balance at the beginning of the period	00
Additions	00
Disposal during the period	00
Depreciation	00
Impairment	00
At end of the period	00

29. Biological Assets

Description	*Period ended 30th June 2025*	*Opening Statement 1st July 2024*
	Kshs	Kshs
Specify	00	00
Specify	00	00
	00	00
Total	00	00

30. Tangible Natural Resources

	Sub- soil assets	Water	Wildlife	Total
	Kshs	Kshs	Kshs	Kshs
Cost				
As at 1 July 2024	00	00	00	00
Additions	00	00	00	00
As at 30th June 2025	00	00	00	00
Accumulated Depreciation	**00**	**00**	**00**	**00**
As at 1 July 2024	00	00	00	00
Charge for the year	00	00	00	00
As at 30th June 2025	00	00	00	00
Carrying Amount	**00**	**00**	**00**	**00**
As at 30th June 2025	00	00	00	00

Notes to the financial statements (continued)

31. Trade and Other Payables

Description	Period ended 30th June 2025	*Opening Statement 1st July 2024*
	Kshs	Kshs
Trade payables / B/f	6,071,897,540	6,743,267,280
Payments received in advance	0	0
Employee payables	0	0
Third-party payments	0	0
Other payables	0	0
Total trade and other payables	**6,071,897,540**	**6,743,267,280**

32. Refundable Deposits and Prepayments

Description	Period ended 30th June 2025	*Opening Statement 1st July 2024*
	Kshs	Kshs
Customer deposits	434,129,226	254,574,889
Prepayments	0	0
Other deposits	0	0
Total deposits	**434,129,226**	**254,574,889**

33. 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

Notes to the financial statements (continued)

34. Lease Liabilities

Description	Period ended 30th June 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

35. Deferred Income

Description	Period ended 30th June 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

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	**00**	**00**	**00**	**00**
Additions for the Period	00	00	00	00
Transfers To Capital Fund	00	00	00	00
Transfers To Income Statement	00	00	00	00
Other Transfers	00	00	00	00
Balance Carried Forward	**00**	**00**	**00**	**00**

Analysed as:

Description	Amount
Current	00
Non- Current	00
Total	**00**

36. Employee Benefit Obligations

Description	Defined benefit plan	Post-employment medical benefits	Other Benefits	Period ended 30th June 2025	Opening Statement 1st July 2024
	Kshs	**Kshs**	**Kshs**	**Kshs**	**Kshs**
Current Benefit Obligation	00	00	00	00	00
Non-Current Benefit Obligation	00	00	00	00	00
Total Employee Benefits Obligation	**00**	**00**	**00**	**00**	**00**

Retirement benefit Asset/ Liability

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

Notes to the financial statements (continued)

	Period ended 30th June 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%

Recognition of Retirement Benefit Asset/ Liability

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

	Period ended 30th June 2025	Opening Statement 1st July 2024
Description	**Kshs**	**Kshs**
The return on defined plan assets	00	00
Actuarial gains/ losses arising from changes in demographic assumptions	00	00
Actuarial gains/ losses arising from changes in financial assumptions	00	00
Actuarial gains and losses arising from experience adjustments	00	00
Others (specify)	00	00
Adjustments for restrictions on the defined benefit asset	00	00
Remeasurement of the net defined benefit liability (asset)	00	00

Notes to the financial statements (continued)

b) Amounts recognised in the Statement of Financial Position

	Period ended 30th June 2025	*Opening Statement 1st July 2024*
Description	**Kshs**	**Kshs**
Present value of defined benefit obligations(a)	00	00
Fair value of plan assets(b)	00	00
Funded status(=a-b)	00	00
Restrictions on asset recognised	00	00
Others	00	00
Net asset or liability arising from defined benefit obligation	00	00

37. Borrowings

Description	**Period ended 30th June 2025**
a) External borrowings	
Balance at beginning of the period	00
External borrowings during the period	00
Repayments of during the period	00
Balance at end of the period	**00**
b) Domestic borrowings	00
Balance at beginning of the period	00
Domestic borrowings during the period	00
Repayments during the period	00
Balance at end of the Period	00
	00
Balance at end of the period- domestic and External borrowings c = (a+b)	**00**

Notes to the financial statements (continued)

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

	Period ended 30th June 2025	Opening Statement 1st July 2024
	Kshs	Kshs
External Borrowings		
Dollar Denominated Loan From 'X Organization'	00	00
Sterling Pound Denominated Loan From 'Y Organization'	00	00
Euro Denominated Loan from Z Organization'	00	00
Domestic Borrowings	**00**	**00**
Kenya Shilling Loan From KCB		
Kenya Shilling Loan from Barclays Bank	00	00
Kenya Shilling Loan from Consolidated Bank	00	00
Total /Balance at end of The Period	**00**	**00**

Description	Period ended	Opening Statement 1st July 2024
	Kshs	Kshs
Short Term Borrowings (Current Portion)	00	00
Long Term Borrowings	00	00
Total	00	00

38. Service Concession Arrangements Liability

Description	Period ended 30th June 2025	Opening Statement 1st July 2024
	Kshs	Kshs
Fair value of service concession assets recognized under PPE	00	00
Accumulated depreciation to date	00	00
Net carrying amount	**00**	**00**
Service concession liability at beginning of the period	00	00
Service concession revenue recognized		
Service concession liability at end of the period	**00**	**00**

Notes to the financial statements (continued)

39. Cash Generated from Operations

	Period ended 30th June 2025
Surplus for the year before tax	**4,690,194,311**
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	-45,237,691
Changes in deferred income	0
Changes in payables	-671,369,740
Changes in Customer deposits	179,554,337
Net cash flow from operating activities	**4,153,141,218**

Notes to the financial statements (continued)

40. Contingent Assets and Contingent Liabilities

Contingent Assets

	Period ended 30th June 2025
	Kshs
Contingent Assets	
Insurance Reimbursements	00
Assets Arising from Determination Of Court Cases	00
Reimbursable Indemnities and Guarantees	00
Receivables From Other Government Entities	00
Others (Specify)	
Total	**00**

Contingent Liabilities

	Period ended 30th June 2025
	Kshs
Contingent Liabilities	
Court Case against the Entity	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)

41. Capital Commitments

Capital Commitments	*Period ended 30th June 2025*
	Kshs
Authorised for	00
Authorised and contracted for	00
Total	00
	00

42. Events after the Reporting Period

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

43. Ultimate And Holding Entity

The Entity ultimate parent is the Government of Kenya.

44. Currency

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