



COPY

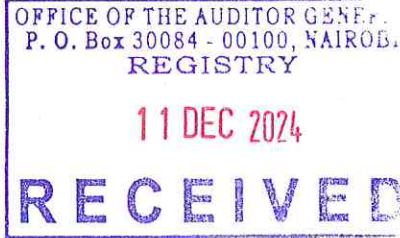
**OFFICE OF THE COUNTY EXECUTIVE
COUNTY GOVERNMENT OF KIAMBU**
DEPARTMENT OF FINANCE, ICT AND ECONOMIC PLANNING
P.O Box 2344 00900 Kiambu, Kenya

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

KCG/FEP/11/02/VOL X (58)

29th November 2024

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



**RE: SUBMISSION OF FINANCIAL AND NON-FINANCIAL REPORT FOR QUARTER 1 FY.
2024/2025 – KIAMBU COUNTY EXECUTIVE**

Pursuant to PFM Act 2012 Sec. 166 (4), and our earlier letter dated **6th November, 2024** referenced **KCG/FEP/11/02/VOL X (54)** (attached), enclosed find the Financial and Non-financial Report for **Kiambu County Executive** for the first quarter, FY. 2024/2025.

Thank you

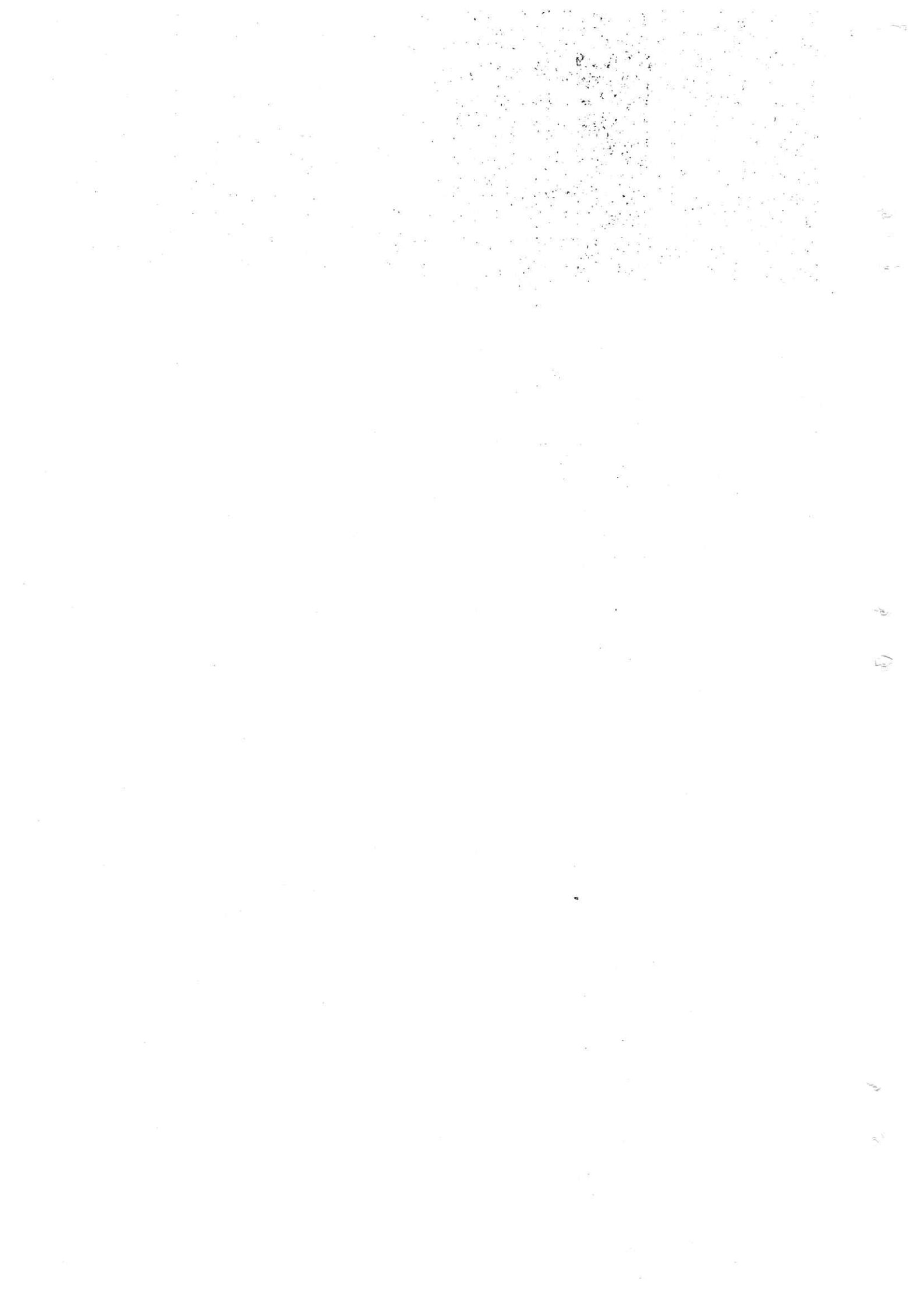
NANCY KIRUMBA
CECM -FINANCE, ICT & ECONOMIC PLANNING

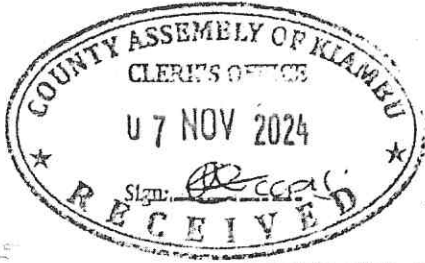
Copies to : The Principal Secretary,
National Treasury,
P. O. Box 30007,
NAIROBI

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

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







COPY

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

Tel: +254 709 877 000 Email: info@kiambu.go.ke Website: www.kiambu.go.ke

KCG/FEP/11/02/VOL X (54)

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



RE: SUBMISSION OF QUARTER 1, FY. 2024/2025 FINANCIAL AND NON-FINANCIAL REPORT

PFM Act, 2012, Sec 166 requires the County Treasury to submit a quarterly report to your office with copies to National Treasury, Office of the Controller of Budget and Commission of Revenue Allocation, not later than one month after the end of each quarter.

As you are aware, the government has transition from cash basis of reporting to accrual and new reporting templates issued by the Public Sector Accounting Standards Board, PSASB. The prescribed reporting system; IFMIS is yet to be re-configured to adopt this reporting framework. The County Treasury is currently reviewing the reports and adjusting accordingly as per the new reporting framework of accrual, an exercise which is yet to be finalized.

This letter is therefore to request an extension to submit the quarterly report for Kiambu County for the 1st Quarter, FY. 2024/2025 by 29th Nov. 2024

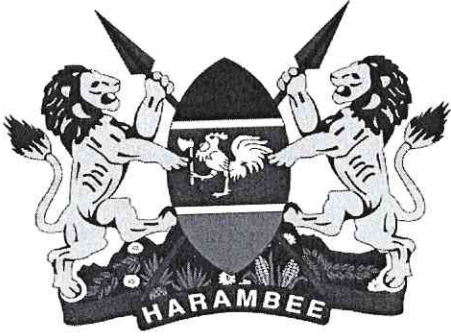

NANCY KIRUMBA

CECM –FINANCE, ICT & ECONOMIC PLANNING

Copy to: The principal Secretary,
National Treasury,
P.O Box 30007
Nairobi

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

County Budget Coordinator
Office of the Controller of Budget
Kiambu County



KIAMBU COUNTY GOVERNMENT - COUNTY EXECUTIVE

QUARTERLY REPORT AND FINANCIAL STATEMENTS

FOR THE PERIOD ENDED SEPTEMBER 30, 2024

Transitional IPSAS Financial Statements



Kiambu County Government - County Executive
Quarterly Report and Financial Statements
for the Period ended September 30, 2024.

Table of Contents

	Page
1. Acronyms and Definition of Key Terms	ii
2. Key Entity Information and Management	vii
3. Foreword by CECM Finance and Economic Planning.....	xv
4. Management Discussion and Analysis	xxxv
5. Statement of Management Responsibilities.....	xxxvii
6. Statement of Financial Performance for the Period ended September 30, 2024	1
7. Statement of Financial Position as at September 30, 2024.....	2
8. Statement of Changes in Net Assets for the Period Ended September 30, 2024.....	4
9. Statement of Cash Flows for the Period ended September 30, 2024.....	5
10. Statement of Comparison of Budget and Actual Amounts for the Period Ended September 30, 2024.....	6
11. Notes to the Financial Statements.....	8
12. Appendices.....	43

Kiambu County Government - County Executive
Quarterly Report and Financial Statements
for the Period ended September 30, 2024.

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

Kiambu County Government - County Executive
Quarterly Report and Financial Statements
for the Period ended September 30, 2024.

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

Kiambu County Government - County Executive
Quarterly Report and Financial Statements
for the Period ended September 30, 2024.

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

Kiambu County Government - County Executive
Quarterly Report and Financial Statements
for the Period ended September 30, 2024.

2. Key Entity Information and Management

Background information.

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

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

Table 1. Kiambu County Executive Departments

No.	Department	Major Responsibility
1	County Executive	Provides policy direction and guidelines through cabinet meetings, involvements in issuance of policy guidelines and statements, cabinet circulars security interventions and development of bills for the county assembly for approval.
2	County Public Service Board	Provide overall policy and leadership direction to Kiambu county human resource function in the county public service
3	Finance, ICT and Economic Planning,	Management of County Treasury and Planning
4	Water, Energy, Environment& Natural Resources	Provision of water and sanitation services, environmental management, natural resource management and to enhance the resilience to climate change in the county.
5	Health Services	To provide/promote health care service delivery in the county
6	Roads, Transport &Public Works	Construction, maintenance and improving of county roads, bus parks and bridges to increase county and inter county connectivity.

Kiambu County Government - County Executive
Quarterly Report and Financial Statements
for the Period ended September 30, 2024.

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

Kiambu County Government - County Executive
Quarterly Report and Financial Statements
for the Period ended September 30, 2024.

No.	Designation	Name
17.	AO -Agriculture, Crop Production & Irrigation	Benson Njoroge Ndung'u
19.	AO -Public Service Management	Daisy C. Jemunge
20.	AO -Water, Sanitation, Forestry & Natural Resources, Environment, Waste Management, Renewable Energy & Climate Change	Jennifer Kanini Musyoki
21.	AO - ECDE & Culture	Dr. Mercy Njagi
22.	Ag. AO - Vocational Training Centre & Social Services	Emily N. Nkoroi
23.	AO -Service Delivery	Julie Njeri Waweru
24.	AO -Intergovernmental Affairs	Elvis Kihika Kung'u
25.	AO -Special Programmes	Wairimu Wanjaiya
26.	Director Accounting Services	Solomon Waweru
27	Ag. Director Supply Chain Management	Phylis Muiruri

c) Fiduciary Oversight Arrangements

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

The County Government of Kiambu has vibrant internal audit directorate which serves a key role in helping the county fulfil its fiduciary responsibilities and overseeing the county's finances.

The County Assembly of Kiambu has eleven Sectorial Committees which oversight all the ten departments of the County.

The Sectoral Committees performs the following functions:

- Investigate, inquire into, and report on all matters relating to the mandate, management, activities, administration, operations and estimates of the assigned departments.

Kiambu County Government - County Executive
Quarterly Report and Financial Statements
for the Period ended September 30, 2024.

- Study the programme and policy objectives of departments and the effectiveness of the implementation
- Study and review all County legislation referred to it
- Study, assess and analyze the relative success of the departments as measured by the results obtained as compared with their stated objectives

The Office of the Controller of Budget approves all withdrawals from the County Revenue Fund to County Executive's operation accounts.

d) Kiambu County Executive Headquarters

P.O. Box 2344-00900

County Headquarter Offices

Municipal Hall

Kiambu Nairobi Road

KIAMBU, KENYA

e) Kiambu County Executive Contacts

Telephone: (254) 067858108

E-mail: kiambucountygovernment@kiambu.go.ke

Website: www.kiambucountygovernment.go.ke

f) Kiambu County Executive Bankers

1. Central Bank of Kenya

Haile Selassie Avenue

P.O. Box 60000

City Square 00200

NAIROBI, KENYA

2. The Cooperative Bank of Kenya

Kiambu Branch

P.O. Box 1064-00900

Kiambu.

Tel.254-066-2022720

Kiambu County Government - County Executive
Quarterly Report and Financial Statements
for the Period ended September 30, 2024.

3. Kenya Commercial Bank

Kiambu Branch

P.O. Box 81-00900

Kiambu.

4. Family Bank

Thika Branch

P.O.Box 354-0100

Thika

5. Central Bank of Kenya

Haile Selassie Avenue

P.O. Box 60000

City Square 00200

NAIROBI, KENYA

g) Independent Auditor

Auditor-General

Office of The Auditor General

Anniversary Towers, University Way

P.O. Box 30084

GPO 00100

NAIROBI, KENYA

h) Principal Legal Adviser

The Attorney General

State Law Office and Department of Justice

Harambee Avenue

P.O. Box 40112

City Square 00200

NAIROBI, KENYA

Kiambu County Government - County Executive
Quarterly Report and Financial Statements
for the Period ended September 30, 2024.

i) County Attorney

Office of the County Attorney

P.O. Box 2344 – 00900

Kiambu

Kiambu-Nairobi Road

Kiambu County Government - County Executive
Quarterly Report and Financial Statements
for the Period ended September 30, 2024.

Directorate of Environment and Waste management

- Conducted county monthly clean-ups in all wards through the collaboration of Kiambu employees and residents.
- Routine repair and maintenance of 0.5KM Kang’oki Tipping platform.
- Requisitions ongoing for compactor
- Ongoing fabrication of skip bins and litter bins
- Trained 180 youths on E-waste management
- Drone and engineering survey ongoing on Kangoki development plan in partnership with Japan International Cooperation Agency (JICA).
- Fleet maintenance of 28 trucks and plant machinery

Directorate of Natural Resources and Forestry

- Three tree nurseries have been established and expanded, (Thika, Kiambu and Kikuyu);
- A total of 180,000 tree seedlings have been raised
- Sixteen rivers, wetlands, and catchment areas have been identified for conservation (Kamiti 1, Gatharaini, Ndarugu, Bathi, Thiririka, Riara, Kiuu, Theta, Mukuyu, Komo, Kamiti 2, Gatamaiyu, Karimenu, Ruabora, Rui Rwaka, Kiamathare);
- Sixteen community groups have been sensitized
- Four green spaces and parks have been established and maintained (Mama Ngina park, Christina gardens, Kikuyu people’s park and Kahawa Sukari park)
- **Under the FLLoCA programme**, conservation of 16 rivers (marking and pegging of 160km of riparian, and planting of bamboo and indigenous tree species along rivers), procurement and distribution of fruit trees to communities and establishment of a tree nursery in Waruhiu ATC are earmarked for implementation

Directorate of Energy and Climate Change

Kiambu County Government - County Executive
Quarterly Report and Financial Statements
for the Period ended September 30, 2024.

- 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.
- Environmental Impact Assessments (EIAs) approvals for 10 boreholes have been acquired.

Health Services

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

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

Summary of the Key Achievements

Programme 1: Administration Planning and Support Services

Administration services

- Routine maintenance and servicing of vehicles including ambulances and utility vans.

HMIS

- Sensitized Sub County HRIOs on digitization in County health facilities
- Ongoing implementation of integrated HMIS (Q-Afya) in Thika level 5 hospital
- Connected CHMT block and all level 4 and 5 facilities to a stable County internet

Kiambu Afya

- The department successfully reduced waivers as indigents enrolled to the program are benefitting from direct healthcare cost.
- Successful implementation of Kiambu Afya: This initiative has resulted in financial health care cost on the department's financial sustainability and ability to provide high-quality healthcare services.

Continuous Quality Improvement

Kiambu County Government - County Executive
Quarterly Report and Financial Statements
for the Period ended September 30, 2024.

- Conducted quarterly committee meetings on quality improvement at County and Sub County levels
- Conducted sensitization on the ACQUIRE program in collaboration with Kijabe-AIC hospitals for county and sub county Quality Improvement Teams

Programme 2: Curative and Rehabilitative Services

Non-Communicable Diseases (NCD)

- Trained 5 TOTs on the national guidelines for diabetes and cardiovascular diseases
- Trained 48 healthcare workers on Complete Blood Count (CBC) in Diabetes and hypertension
- Submitted 13 weekly reports to the CNCDC from SCNCDC
- Conducted continuous /ongoing spot checks in the digitized facilities
- Conducted continuous/ongoing mentorship in all site
- Updated monthly reports on MOH 714
- Enrolled 714 patients into care on SPICE app

Tobacco control

- Conducted 22 community sensitization fora on dangers of passive smoking and advertisement and sale of single stick among traders

Laboratory services

- Ensured quality assurance systems are in place in laboratories
- Continued with supply of lab commodities and reagents

Dental services

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

Rehabilitative services

- Trained disability assessment committee chairpersons and some members on new disability assessment guidelines

Child health

- Trained 8 HCW on comprehensive newborn care
- Conducted 29 neonatal audits
- Ongoing mentorship in pneumonia and dehydration
- Updated monthly reports on MOH 711 - CHANIS report

Gender based violence (GBV)

- Trained 30 HCWs on GBV clinical guidelines
- Trained 30 HCWs on forensic management
- Complied monthly report of GBV activities on MOH 364
- Trained County focal person on the national digital quality assessment tool

Programme 3: Preventive and Promotive Health Services

Primary Health Care

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

Environmental hygiene and sanitation;

- Collected 77 water samples and were taken for analysis
- Sampled 29 different food items and were taken for analysis
- Destroyed/ modified 144 mosquito breeding sites
- Treated/ re-treated 57 jigger infested cases
- Issued 406 premises with hygiene compliance certificate/ health license
- Examined 7809 food handlers and were for medical certificate
- Inspected 73 workplaces on risk and hazard assessment
- Approved 89 building plans
- Enforced public health Laws

Reproductive Maternal Newborn Child and Adolescent Health (RAMCAH)

Kiambu County Government - County Executive
Quarterly Report and Financial Statements
for the Period ended September 30, 2024.

- Trained 120 HCPs on HIUD and Depot medroxyprogesterone acetate (DMPA)-SC and sensitized them on postpartum family planning (PPFP) with support from Engender Health.
- Enrolled mothers on prompts continued in all facilities supported by JH and managed to reach 65% of mothers
- Conducted continuous mentorship Emergency Obstetric and New-born Care (EMoNC) in facilities through Continuous Medical Education (CMEs) and Drills with emphasis made on respectful maternity care
- Screened women for cervical cancer with a positive result received treatment as per eligibility

Immunization

- 15269 children under 1 year received BCG dose
- 15,229 children under 1 year who received birth dose polio,
- 14,163 children under 1 year received Pentavalent 1 vaccine, 14,122 received Pentavalent 2 vaccine and 14,117 children under 1 year received Pentavalent 3 vaccine
- 14,960 children received measles and Rubella vaccine
- Immunized 14,568 children are fully
- 3,419 girls between 10-14 years and 7,289 received HPV Vaccine Dose 1 while HPV Vaccine Dose 2 respectively

Community health services

- Registered 275,793 Households via echis platform during the quarter
- Conducted 185,043 households' visits with health promotion messages
- Conducted 102 community dialogues
- Conducted 261 community Action days
- Screened 2,222 community members for TB and 22 TB interrupters traced and linked to care
- Traced 39 immunization defaulters
- Referred 51 Under 5s with red Mid Upper Arm Circumference (MUAC)
- Uploaded 1,062 CHS reports on KHIS
- Sensitized 2,965 CHPs on ECHIS

School health programme

- Conducted 38 school health sessions in different schools
- Dewormed 17,777 school going children
- Inspected 89 schools for compliance
- Reached 38 schools with targeted Sexual Reproductive Health messages

Adolescent Health

- Reached 38 schools with targeted Sexual Reproductive Health messages
- Conducted 3 adolescent TWG meetings
- Trained 10 Adolescent peer champions
- Sensitized 253 stakeholders on triple threats
- Sensitized 851 adolescent boys and girls on triple threat

Malaria control

- Distributed 1,692 long-lasting insecticidal nets (LLINs) to pregnant women and under 5 children across the County.
- Treated 540 confirmed malaria cases with a positivity rate of 4.1
- Conducted monthly malaria surveillance through the SCMCC to monitor the trends in the county.
- Conducted 55 mentorship sessions on malaria microscopy and Malaria rapid diagnostic test (MRDT).

Tuberculosis control

- Diagnosed 1,173 new TB cases and put on treatment of which 16% (190 cases) were pediatrics.
- Treated 114 previously TB cases put on treatment
- Diagnosed and put on treatment 12 Drug Resistant (DR) patients
- Confirmed 863 contacts of bacteriologically TB put on TB preventive therapy (TPT)
- Held 3 drug resistant TB review meetings
- Conducted 1 county data/mortality audit meeting

Kiambu County Government - County Executive
Quarterly Report and Financial Statements
for the Period ended September 30, 2024.

- Conducted 36 facility support supervisions
- Conducted facility based HCW TB screening

HIV

Care and Treatment

- Sensitized 72% of health care providers on Key Populations targeted (108/150)
- Improved ART uptake from 83% to 87%
- Improved Viral load suppression from 82% to 96%
- Held 3 out of 8 TWGs targeted

Community HIV programs

- Sensitized 10,520 community members on prevention of new HIV transmissions, teenage pregnancies and sexual gender-based violence, hygiene and other areas of health importance.
- Capacity built 72 members of community of practice on prevention strategies, human centered design among other innovative strategies of triple threat prevention.
- Distributed 46,520 pieces of condoms
- Held 12 Civil Society Organizations (CSOs) supervisory forums were and issues of triple threat, ART adherence and community collaboration issues were addressed

Nutrition

- Procured Anthropometric equipment for facilities
- Held 10 mother to mother support groups
- Held 6 Baby Friendly Community Initiative (BFCl) monthly meeting were held
- Conducted quarterly nutrition data review meeting
- Conducted Disease-related malnutrition (DRM) steering quarterly meeting
- Conducted DRM quartet program meeting
- Procured and distributed Vitamin A

Disease Surveillance and Response Neglected Tropical Diseases (NTDs)

- Trained 51 HCWs on Event based Surveillance
- Conducted 298 Active case search for Vaccine Preventable Diseases
- Received 500 MOH 505 booklets from DDSR

**Quarterly Report and Financial Statements
for the Period ended September 30, 2024.**

- Trained 30 TWG members on One Health for 3 days
- Trained 60 HCWs on Neglected Tropical Disease (Soil Transmission Helminths)
- Conducted Survey on Neglected Tropical Diseases in the Twelve Sub Counties
- Conducted five sensitization meeting to Fifty (50) Surveillance Health facilities focal persons
- Established one health TWG at County
- Conducted one quarterly DQA on weekly integrated disease surveillance and response (IDSR) Report
- Received 13 Tablets from MOH, through Division of Disease Surveillance and Response (DDSR)

Health Promotion

- Disseminated 6,000 posters to sensitize the public on various health issues.
- Held 34 barazas to disseminate health information to the public
- Held 36 Social and behaviour change communication (SBCC) forums and 2 media sessions
- Conducted 20 schools visit and 13 outreaches
- Conducted 3 trainings for polio RRI

Programme 4: County Pharmaceutical Services

- Supplied of NCD medicines to 45 NCD clinics
- Coordinated supply of essential medicines requisitions and supply for 14 hospitals
- Held 2 commodity security committee meetings with 12 sub county pharmacists
- Redistributed of medicines and other HPT from the central medical store (CMS) to 12 sub-county stores for further redistribution in the health facilities
- Coordinated and compiled of weekly tracer medicine reports from 116 health facilities. 13 HPT reports presented to the executive committee during the reporting period
- Coordinated end of year stock take reports for medicines and other HPTs from all facilities. Redistribution of excess and short expiry commodities from facilities done.
- Held 2 County Medicines and Therapeutics Committee (MTC) meetings

Kiambu County Government - County Executive
Quarterly Report and Financial Statements
for the Period ended September 30, 2024.

Roads, Transport, Public Works and Utilities

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

On the other hand, the public works directorate on the other hand, oversees planning, development and maintenance of public buildings, maintenance of inventory of government property, provision of electrical and mechanical services, consultations for buildings, civil works and materials supplied and technical support services to other departments within the county as far as works are concerned.

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

Summary of the Key Achievements

- Maintained 130km of roads in the county

Administration and Public Service

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

The core mandate of the department is to provide strategic leadership and direction in the administration and coordination of devolved system of the county government. This mandate is clearly spelt under the fourth schedule of the Kenya constitution 2010 and county government act 2012.

Summary of the Key Achievements

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

Betting and Gaming Control

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

Enforcement, Monitoring & Compliance

- Ensured better service delivery through; provision of effective security/guarding services for county government premises, provision of traffic Marshall Services and enhanced revenue collection in all revenue streams.
- Ensured 100% enforcement of the county laws with crackdowns done such as Physical and Land Use Planning Act, Kiambu County Finance Act 2023, Kiambu County Alcoholic Drinks Control Act 2022, Trade Licensing Act, EMCA and Public Health Act.

Alcoholic Drinks Control (ADC)

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

Agriculture, Livestock and Cooperative Development

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

Summary of Key Achievements

- 3,442 farmers were sensitized about saccos and also the NAVCDP one Sacco one ward model under the NAVCDP
- 10 farmers were trained on modern technologies of banana ripening

Kiambu County Government - County Executive
Quarterly Report and Financial Statements
for the Period ended September 30, 2024.

- Held one (1) field day
- Training of farmers on conservation agriculture and irrigation throughout the county under NAVCDP
- Distributed 34 tonnes of fertilizer that was procured in the last financial year
- 28,400 fruit seedlings distributed across the county that were procured in the last financial year
- 204 soil samples collected by KALRO in Kiamwangi and Kiganjo wards during the pilot for the National Soil sample collection for soil health analysis.
- Did one (1) exchange visit to Machakos County to learn on climate smart agriculture.
- 273 farmers trained on fruits, vegetables, herbs and spices
- 25 town dwellers were sensitized on urban and peri urban agriculture.
- 1,000 farmers were trained on livestock enterprise
- 10,000 chicks that were procured in the last financial year was distributed across the county.
- 12 trainings were conducted on aquaculture development across the county
- Held cooperative Advisory Services/Board meetings, Conflict Resolution meetings and Managers'/Leaders Training/Meetings.

Education, Gender, Culture and Social Services

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

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

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

**Quarterly Report and Financial Statements
for the Period ended September 30, 2024.**

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

- School feeding programme in all ECDE centers across the county.
- Two cabro machines for VTCs procured.
- Held capacity building workshop for VTC principals and Boards of Governors.
- Held one County inter VTC sports competition.
- Supported 151 Number of boys and girls with sanitary wears
- Conducted three (3) Number of SGBV and CAC awareness meetings

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. It also formulated a sports management legislative policy to govern sporting activities in the county and financially empowering youth, women, and people living with disabilities with sustainable accessible revolving funds.

Summary of the key Achievements

- Organized International Youth Day which serves as a powerful reminder of the importance of empowering young people and recognizing their contributions to society.
- Selected groups for KICOSCA participation.
- Trained youths on Digital skills through Programs such as HUAWEI Digitruck thus equipping them for the digital age.
- Constructed two stadia

Lands Housing Physical Planning and Urban Development Administration

The department comprises five directorates namely Land Survey, Physical Planning, Housing, Land Valuation and Municipal Administration. The directorate of Land Survey is mandated in surveying public land, titling and solving land disputes while physical planning is mandated in Preparation of county land use plans, building regulations and bylaws. The directorate of Housing is mandated to

Kiambu County Government - County Executive
Quarterly Report and Financial Statements
for the Period ended September 30, 2024.

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

- Issuance of 390 title deeds in Mwanamkia in Limuru Subcounty
- Commencement of construction of the Municipal headquarters at Red Nova
- Installation of solar powered security lights in Umoja, Kiang'ombe, Fort Jesus, Bosnia and Misri Settlements
- Officially launched KISIP II projects for Kiang'ombe, Umoja, Fort Jesus, Bosnia and Misri
- Resolved of land related disputes.
- Conducted Public Participation for Thika smart City

Trade, Industrialization, Tourism and Investments

The department comprises of four directorates namely: Trade, Industrialization, Tourism, Investments.

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

Summary of the key achievements

- Enumeration of traders in markets-Data collection exercises were conducted in 6(no) markets- Githunguri, Gituamba, Kangangi, Kirigiti, Kamwangi and Kimbo Matangini. This is aimed at guiding the department in planning, designing programs and coming up with other interventions for the sector.
- Promotion of fair-trade practices and consumer protection-Through the Weights and Measures section, the Department verified and stamped; 101 weighing instruments, and, 132 measuring instruments.
- Construction of Kiambu County Aggregation and Industrial Park (CAIP)-This project was established at Waruhiu Agricultural Training Centre at Githunguri Sub County. The project is ongoing.

- Construction of Modern Kiosks-The directorate embarked on completion of 36 Modern Kiosks in Kabete Town and is in the process of constructing more modern kiosks in all the sub counties.
- Construction seven (7) Markets are ongoing.
- Markets Elections- These were successfully conducted at Madaraka market, Gatundu modern market and Limuru market.
- Revived the construction of stalled markets-The Department revived the construction of Kiganjo market in Kiganjo Ward, Kigumo Market in Komothai Ward, and Rironi Market in Limuru Central Ward, which had all stalled. Kiganjo market has been completed and commissioned and 293 traders resettled.
- Construction of bodaboda sheds in all the 60 wards-This is an ongoing project aimed at mounting three (3) bodaboda sheds in each ward, totaling to 180 sheds in the entire County. Ninety-six boda boda sheds are currently ongoing.

Value-for-money achievements

Health Sector

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

Agriculture, Livestock and Fisheries

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

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

Water Environment and Natural resources sector

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

Kiambu County Government - County Executive
Quarterly Report and Financial Statements
for the Period ended September 30, 2024.

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

j) Challenges of Strategic Objectives for The County

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

- Delays in release of funds from the exchequer have resulted in delays in implementation of development projects.
- Inadequate financial resources coupled with accumulated pending bills that took the first charge in the approved budget thus affecting implementation of development Programs and projects in the current financial year
- Low level of awareness of county plans, Acts and Policies by the public.
- Missed revenue targets thus affecting implementation of programs and projects

The LHPP & MAUD department specific challenges:

- Insufficient Survey equipment
- Delay in data sharing from the Ministry of Lands i.e Lands registries and Survey of Kenya.
- 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 (e.g. KENHA, KERRA, Nairobi Water & Sewerage Company, etc)
- High cost of building materials affecting social and affordable housing

County's future outlook

In the financial year 2025/2026 the County Annual Development Projections is 39.953 billion, whereby health, roads and lands departments have the highest projections.

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

The county has embraced key risk management strategies such as: revenue mobilization through automation of revenue collection, control of County's high wage bill by doing staff audit to get rid of ghost workers, reduce over reliance on National Government transfers by increasing internal revenues, cost effective measures to reduce expenditure like meetings being held in the county boardroom instead of hotels and continuous enhancement of communication channels at all levels of the department.



.....
Ms. Nancy Kirumba

CECM Finance, ICT and Economic Planning

Date: 29th November 2024

Kiambu County Government - County Executive
Quarterly Report and Financial Statements
for the Period ended September 30, 2024.

4. Management Discussion and Analysis

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

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

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

b) Entity's compliance with statutory requirements

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

1. Public Finance Management

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

2. Public Participation and Transparency

- **Public Involvement:** The County includes residents in the decision-making processes, especially in budgeting, development projects, and governance. This requirement is guided by Article 10 and Article 232 of the Kenyan Constitution and the County Governments Act.

Kiambu County Government - County Executive
Quarterly Report and Financial Statements
for the Period ended September 30, 2024.

- **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 county is facing the following risks which might hinder development activities:

- Huge pending payables
- Political instability
- Failure to meet Own Source Revenue target
- Delay in disbursement of exchequer release

The county future developments are documented in the ADP 2025-2026 which is available in the Kiambu county website

Kiambu County Government - County Executive
Quarterly Report and Financial Statements
for the Period ended September 30, 2024.

7. Statement of Financial Position as at September 30, 2024

Description	Notes	Period ended Sep 2024	Opening Statement 1st July 2024
		Kshs	Kshs
Assets			
Current Assets			
Cash and Cash equivalents	20	688,949,557	399,370,823
Receivables from Exchange Transactions	21(a)	0	0
Receivables from Non-Exchange Transactions	22	2,646,039,849	982,937,742
Inventories	23	0	0
Current portion of investments	24	0	0
Total Current Assets		3,334,989,406	1,382,308,565
Non-Current Assets			
Receivables from Exchange Transactions	21(b)	0	0
Non- Current portion of investments	24	0	0
Property, Plant and Equipment	25	10,618,526,457	10,499,490,323
Right of Use Assets	26	0	0
Intangible Assets and Goodwill	27	293,988,000	293,988,000
Investment Property	28	0	0
Biological Assets	29	0	0
Tangible Natural Resources	30	0	0
Total Non- Current Assets		10,912,514,457	10,793,478,323
Total Assets (A)		14,247,503,863	12,175,786,888
Liabilities			
Current Liabilities			
Trade and Other Payables	31	8,467,643,218	6,630,422,056
Refundable deposits and prepayments	32	263,417,331	254,574,889
Current Provision	33	0	0
Lease Liabilities	34	0	0
Deferred Income	35	0	0
Employee Benefit Obligation	36	0	0
Current Portion of Borrowings	37	0	0
Total Current Liabilities		8,731,060,549	6,884,996,944
Non-Current Liabilities			
Non-Current Provisions	33	0	0
Lease Liabilities	34	0	0
Deferred Income	35	0	0

Kiambu County Government - County Executive
Quarterly Report and Financial Statements
for the Period ended September 30, 2024.

Non-Current Employee Benefit Obligation	36	0	0
Borrowings – Non-Current Portion	37	0	0
Service Concession Liability	38	0	0
Total Non- Current Liabilities		0	0
Total Liabilities (B)		8,731,060,549	6,884,996,944
Net Assets (A-B)		5,516,443,314	5,290,789,944
Represented by:			
Reserves		0	0
Accumulated Surplus		125,450,427	0
Capital Fund		5,290,789,944	5,290,789,944
Net Assets		5,416,240,371	5,290,789,944

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

.....
 Name: CPA William Kimani
 Chief Officer, Finance and Economic Planning
 ICPAK M/No: 6066
 Date 29th November 2024

.....
 Name: CPA Solomon Waweru
 Director Accounting Services
 ICPAK M/No: 14406
 Date 29th November 2024

Kiambu County Government - County Executive
Quarterly Report and Financial Statements
for the Period ended September 30, 2024.

8. Statement of Changes in Net Assets for the Period Ended September 30, 2024

Description	Accumulated Surplus	Reserve s	Capital Fund	Total
As at 30th June 2024 (cash basis)	0	0	5,290,789,944	5,290,789,944
Adjustments: (to recognize assets and liabilities)	0	0	0	0
As at July 1, 2024	0	0	5,290,789,944	5,290,789,944
Surplus/ deficit for the period	125,450,427	0	0	125,450,427
Returns to CRF	0	0	0	0
Additions during the period	0	0	0	0
Other changes	0	0	0	0
As at September 30, 2024	125,450,427	0	5,290,789,944	5,416,240,371

Kiambu County Government - County Executive
Quarterly Report and Financial Statements
for the Period ended September 30, 2024.

9. Statement of Cash Flows for the Period ended September 30, 2024

Description	Notes	Period ended Sep 2024
		Kshs
Cash flows from operating activities		
Receipts		
Transfers from CRF		1,655,841,607
Miscellaneous Revenue		0
Other income - AIA (FIF)		313,057,540
Total receipts		1,968,899,147
Payments		
Employee costs		726,669,422
Use of goods and services		447,571,396
Transfers to other Government Entities		9,620,400
Other payments - AIA (FIF)		313,057,540
Other Grants and Subsidies		0
Finance costs		0
Social Benefits		0
Other Expenses		
Total payments		1,496,918,758
Net cash flows from/(used in) operating activities		471,980,389
Cash flows from investing activities		
Purchase of PPE		(218,317,682)
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		(218,317,682)
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		253,662,707
Cash and cash equivalents as at Period Start	20	399,370,823
Cash and cash equivalents as at Period End	20	653,033,530

Kiambu County Government - County Executive
 Quarterly Report and Financial Statements
 for the Period ended September 30, 2024.

10. Statement of Comparison of Budget and Actual Amounts for the Period Ended September 30, 2024

Revenue/expense item	Original budget	Adjustments	Final budget	Actual on comparable basis	Budget utilization difference	% of utilization
Revenues	A	B	C=(a+b)	D	E=(c-d)	F=d/c *100
Opening balance (Non-refundable special purpose accounts)	0	0	0	144,795,935	(144,795,935)	0%
Transfers from CRF	20,739,621,170	0	20,739,621,170	1,655,841,607	19,083,779,563	8%
Miscellaneous Revenue	0	0	0	0	0	0%
Other income - AIA (FIF)	1,367,716,765	0	1,367,716,765	313,057,540	1,054,659,226	23%
Total revenues	22,107,337,935	0	22,107,337,935	2,113,695,081	19,993,642,854	10%
Expenses						
Employee costs	8,201,340,665	0	8,201,340,665	726,669,422	7,474,671,243	9%
Use of goods and services	2,894,567,548	0	2,894,567,548	447,571,396	2,446,996,152	15%
Transfers to other Government Entities	4,745,685,383	0	4,745,685,383	9,620,400	4,736,064,983	0%
Other Grants and Subsidies	0	0	0	0	0	0%
Finance costs	0	0	0	0	0	0%
Social Benefits	112,310,143	0	112,310,143	0	112,310,143	0%
Other income - AIA (FIF)	1,367,716,765	0	1,367,716,765	313,057,540	1,054,659,226	23%
Total	17,321,620,504	0	17,321,620,504	1,496,918,758	15,824,701,746	9%
Capital items						
Acquisition of PPE	4,785,717,431	0	4,785,717,431	218,317,682	4,567,399,749	5%
Acquisition of Intangible assets	0	0	0	0	0	0%
Purchase of investments	0	0	0	0	0	0%
Repayment of borrowings	0	0	0	0	0	0%
Total expenses Development	4,785,717,431	0	4,785,717,431	218,317,682	4,567,399,749	5%
Total Expenses	22,107,337,935	0	22,107,337,935	1,715,236,440	20,392,101,495	8%
Surplus/ deficit	0	0	0	398,458,642		

This report excludes the County assembly budget which has been presented separately as per the PSASB reporting template guidelines

Quarterly Report and Financial Statements
for the Period ended September 30, 2024.

Budget Notes

- Overall underutilization of budget (8%) was occasioned by late exchequer releases from the National Treasury, only one exchequer was released for the period.
- There was no supplementary budget during the period hence no changes between the original and the final budget for the period.

Reconciliation table

Description	Operating	Financing	Investing	Total
<i>Actual amounts on comparable basis presented in the budget and actual comparative statement</i>				
<i>Basis difference</i>	398,458,642	0	0	398,458,642
<i>Timing differences</i>	254,574,889	0	0	254,574,889
<i>Entity differences</i>	0	0	0	0
<i>Classification differences</i>	0	0	0	0
Actual in the statement of cash-flows	653,033,530	0	0	653,033,530

11. Notes to the Financial Statements

1. General Information

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

2. Statement of Compliance and Basis of Preparation

Statement of Compliance

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

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

Basis of Preparation

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

Notes to the financial statements
Significant Accounting Policies

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

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

Purpose and nature of financial instruments

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

Kiambu County Government - County Executive
Quarterly Report and Financial Statements
for the Period ended September 30, 2024.

investment properties are measured using the cost model and are depreciated over an year period. Investment properties are derecognized either when they have been disposed of or when the investment property is permanently withdrawn from use and no future economic benefit or service potential is expected from its disposal. The difference between the net disposal proceeds and the carrying amount of the asset is recognized in the surplus or deficit in the period of de-recognition. Transfers are made to or from investment property only when there is a change in use.

c) Property, plant and equipment

All property, plant and equipment are stated at cost less accumulated depreciation and impairment losses. Cost includes expenditure that is directly attributable to the acquisition of the items. When significant parts of property, plant and equipment are required to be replaced at intervals, the Entity recognizes such parts as individual assets with specific useful lives and depreciates them accordingly. Likewise, when a major inspection is performed, its cost is recognized in the carrying amount of the plant and equipment as a replacement if the recognition criteria are satisfied. All other repair and maintenance costs are recognized in surplus or deficit as incurred. Where an asset is acquired in a non-exchange transaction for nil or nominal consideration the asset is initially measured at its fair value

d) Right of use asset

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

e) Tangible Natural Resources

Kiambu County Government - County Executive
**Quarterly Report and Financial Statements
for the Period ended September 30, 2024.**

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

f) Leases

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

g) Intangible assets

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

h) Research and development costs

Kiambu County Government - County Executive
Quarterly Report and Financial Statements
for the Period ended September 30, 2024.

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

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

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

i) Financial instruments

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

i. Financial assets

Classification of financial assets

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

Kiambu County Government - County Executive
**Quarterly Report and Financial Statements
for the Period ended September 30, 2024.**

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

Subsequent measurement

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

Amortized cost

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

Fair value through net assets/ equity

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

Trade and other receivables

Trade and other receivables are recognized at fair values less allowances for any uncollectible amounts. Trade and other receivables are assessed for impairment on a continuing basis. An

Kiambu County Government - County Executive
Quarterly Report and Financial Statements
for the Period ended September 30, 2024.

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) are set out in Note xx.

ii) financial liabilities

Classification

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

j) Inventories

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

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

After initial recognition, inventory is measured at the lower of cost and net realizable value. However, to the extent that a class of inventory is distributed or deployed at no charge or for a nominal charge, that class of inventory is measured at the lower of cost and current replacement cost. Net realizable value is the estimated selling price in the ordinary course of operations, less

Kiambu County Government - County Executive
Quarterly Report and Financial Statements
for the Period ended September 30, 2024.

the estimated costs of completion and the estimated costs necessary to make the sale, exchange, or distribution. Inventories are recognized as an expense when deployed for utilization or consumption in the ordinary course of operations of the *Kiambu County Executive*.

k) Provisions

Provisions are recognized when the Entity has a present obligation (legal or constructive) as a result of a past event, it is probable that an outflow of resources embodying economic benefits or service potential will be required to settle the obligation and a reliable estimate can be made of the amount of the obligation. Where the Entity expects some or all of a provision to be reimbursed, for example, under an insurance contract, the reimbursement is recognized as a Separate asset only when the reimbursement is virtually certain. The expense relating to any provision is presented in the statement of financial performance net of any reimbursement.

l) Contingent liabilities

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

m) Contingent assets

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

n) Nature and purpose of reserves

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

o) Changes in accounting policies and estimates

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

Kiambu County Government - County Executive
Quarterly Report and Financial Statements
for the Period ended September 30, 2024.

Notes to the financial statements
Significant Accounting Policies

p) Employee benefits

Retirement benefit plans

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

q) Foreign currency transactions

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

r) Borrowing costs

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

s) Related parties

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

Kiambu County Government - County Executive
**Quarterly Report and Financial Statements
for the Period ended September 30, 2024.**

County Secretary, County Executive Committee Members and Chief Officers, Directors and senior managers.

t) Service concession arrangements.

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

u) Cash and cash equivalents

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

v) Comparative figures

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

w) Subsequent events

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

3. Significant Judgments and Sources of Estimation Uncertainty

The preparation of the Entity's financial statements in conformity with IPSAS requires management to make judgments, estimates and assumptions that affect the reported amounts of revenues, expenses, assets and liabilities, and the disclosure of contingent liabilities, at the end of

Kiambu County Government - County Executive
Quarterly Report and Financial Statements
for the Period ended September 30, 2024.

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.

Kiambu County Government - County Executive
Quarterly Report and Financial Statements
for the Period ended September 30, 2024.

Notes to the financial statements (continued)

4. Transfers from CRF

Nature of Transfer	Amount recognized to Statement of financial performance.	Amount deferred under deferred income.	Total transfers for Period ended Sept 2024
	Kshs	Kshs	Kshs
Revenue from CRF - Recurrent and Development	3,245,561,928	0	3,245,561,928
Special purpose transfers	0	0	0
Total	3,245,561,928	0	3,245,561,928

5. Miscellaneous Revenue

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

6. Other Incomes

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

Kiambu County Government - County Executive
Quarterly Report and Financial Statements
for the Period ended September 30, 2024.

Notes to the financial statements (continued)

7. Employee Costs

Description	Period ended Sep 2024
	Kshs
Basic salaries of permanent employees	1,801,143,784
Basic wages of temporary employees	153,522,477
Personal allowances – part of salary	3,813,353
Pension and other social security contributions	0
Employer contributions to compulsory national social security schemes	0
Employer contributions to compulsory national health insurance schemes	0
Other social benefit schemes	5,018,544
Other personnel costs	0
Total	1,963,498,157

8. Use of Goods and Services

Description	Period ended Sep 2024
	Kshs
Utilities, supplies and services	91,256,773
Communication, supplies and services	34,620,967
Domestic travel and subsistence	22,250,811
Foreign travel and subsistence	0
Printing, advertising, and information supplies & services	8,635,388
Rentals of produced assets	0
Training expenses	7,161,690
Hospitality supplies and services	187,720,714
Insurance costs	0
Specialized materials and services	700,000
Other operating expenses <i>including bank Charges</i>	151,685,817
Office and general supplies and services	144,043,853
Fuel Oil and Lubricants	158,915,000
Routine maintenance – vehicles and other transport equipment	13,363,789
Routine maintenance – other assets	4,498,681
Other Expenses	40,471,461
Total	865,324,943

Kiambu County Government - County Executive
**Quarterly Report and Financial Statements
for the Period ended September 30, 2024.**

Notes to the financial statements (continued)

9. Transfers to Other Government Entities

Description	<i>Period ended Sept 2024</i>
	Kshs
Transfers to other County Government entities	291,288,400
Transfers to self-reporting projects	0
Transfers to car loan and mortgage schemes	0
Others	0
Total	291,288,400

10. Depreciation and Amortization Expense

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

11. Other Grants and Subsidies

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

Kiambu County Government - County Executive
Quarterly Report and Financial Statements
for the Period ended September 30, 2024.

Notes to the financial statements (continued)

13. Finance Costs

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

14. Social Benefits

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

15. Gain/Loss on Sale of Assets

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

16. Gain/Loss on Foreign Exchange

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

17. Gain/Loss on Fair Value Investments

Description	<i>Period ended Sept 2024</i>
	Kshs
Investments at Fair Value	0
Total Gain	0

18. Impairment Loss

Description	<i>Period ended Sept 2024</i>
	Kshs
Property, Plant and Equipment	0
Intangible Assets	0
Total Impairment Loss	0

19. Taxation

Description	<i>Period ended Sept 2024</i>
	Kshs
Current income tax charge	0
Tax charged on rental income	0
Tax charged on interest income	0
Original and reversal of temporary differences	0
Income tax expense reported in the statement of financial performance	0

20. Cash and Cash Equivalents

Description	<i>Period ended Sept 2024</i>	<i>Opening Statement 1st July 2024</i>
	Kshs	Kshs
Recurrent Account	286,554,371	0
Development Account	0	0
Deposits Account	263,417,331	254,574,889
Special Purpose Accounts	138,977,855	144,795,935
Other operating commercial accounts	0	0
Total	688,949,557	399,370,823

Kiambu County Government - County Executive
Quarterly Report and Financial Statements
for the Period ended September 30, 2024.

Notes to the financial statements (continued)

(a) Detailed Analysis of the Cash and Cash Equivalents

Financial Institution	Account number	Period ended Sept 2024	Opening Statement 1st July 2024
		Kshs	Kshs
Recurrent Accounts		286,554,371	0
CBK- Kiambu County Recur-Kes	10000170409	286,554,371	0
Development Accounts		0	0
CBK-Kiambu County Devt. -Kes	10000170457	0	0
Deposits Accounts		263,417,331	254,574,889
CBK - Kiambu County Deposit	10000299142	263,417,331	254,574,889
Special Purpose Accounts		138,977,855	144,795,935
CBK - Kiambu County-Road Maint. Levy Fund-Kes	10000250836	879,657	879,657
Kiambu County Grant Deposit	1000319755	0	0
CBK -Kiambu County Special Purp. Health-Kes	1000336358	26	26
CBK- Kiambu County Special Purpose Educ-Kes	1000368648	5,148	5,148
CBK- Kiambu County Spec Purp Agricul-Kes	1000365919	2	2
CBK- Kiambu County Ke Urban Support Prog-Kes	1000370718	4	4
CBK- Kiambu County Nutritional Intern. Project-Kes	1000533528	14,055,225	14,055,225
CBK- Kiambu County Primary Health Care-Kes	1000561262	130	130
Kiambu county Agric Sec Dev S.Pro II	1000365908	0	0
Kiambu County Climate Change SPA	1000543574	124,037,661	129,855,741
CBK- Kiambu County Nat Agri Val Chain Dev-Kes	1000718811	1	1
CBK- Kiambu County Aggreg and Ind Parks-Kes	1000735333	0	0
Other operating commercial accounts		0	0
Cash on Hand		0	0
Total		688,949,557	399,370,823

21. Receivables from Exchange Transactions

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

i) Reconciliation for Impairment Allowance on Receivables from Exchange Transactions

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

22. Receivables from Non-Exchange Transactions

Description	Period ended Sep 2024	Opening Statement 1st July 2024
	Kshs	Kshs
Receivable from Equitable Share Allocation	2,572,056,094	982,136,302
Other debtors (Outstanding Imprests)	73,983,755	801,440
Less: impairment allowance	0	0
Total receivables from non- exchange transactions	2,646,039,849	982,937,742

Kiambu County Government - County Executive
Quarterly Report and Financial Statements
for the Period ended September 30, 2024.

Notes to the Financial Statements (Continued)

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

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

23. Inventories

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

24. Investments

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

Kiambu County Government - County Executive
Quarterly Report and Financial Statements
for the Period ended September 30, 2024.

Equity/ shares in Entity	0	0
Sub- total	0	0
Grand total	0	0
Analysed as:		
Current portion of Investment	0	0
Non-current portion of investment	0	0

a) Movement of Equity Investments

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

b) Shareholding in other entities

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

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

Kiambu County Government – County Executive

**Quarterly Report and Financial Statements
for the Period ended September 30, 2024.**

Notes to the financial statements (continued)

25. Property, Plant, and Equipment

Depreciation	Land	Buildings	Motor vehicles	Infrastructure assets	Furniture and fittings	Computers & ICT Equipment	Heritage assets	Work in progress	Service concession assets	Total
Depreciation Rate	Kshs	Kshs	Kshs	Kshs	Kshs	Kshs	x%	Kshs	Kshs	Kshs
Cost										
Opening Bal as at 1 st July 2024	995,175,384	2,426,031,091	1,474,525,538	4,906,132,843	233,536,310	207,004,144	0	257,085,013	0	10,499,490,323
Additions	0	76,502,892.00	20,249,179.00	20,053,978.00	393,588.00	1,836,497.00	0	0.00	0	119,036,134
Disposals	0	0	0	0	0	0	0	0	0	0
Transfer/Adjustments	0	0	0	0	0	0	0	0	0	0
As At 30th September 2024	995,175,384	2,502,533,983	1,494,774,717	4,926,186,821	233,929,898	208,840,641	0	257,085,013	0	10,618,526,457
Depreciation And Impairment										
Depreciation	0	0	0	0	0	0	0	0	0	0
Disposals	0	0	0	0	0	0	0	0	0	0
Impairment	0	0	0	0	0	0	0	0	0	0
Transfer/Adjustment	0	0	0	0	0	0	0	0	0	0
As At 30th September 2024	0	0	0	0	0	0	0	0	0	0
Net Book Values										
Opening Bal as at 1st July 2024	995,175,384	2,426,031,091	1,474,525,538	4,906,132,843	233,536,310	207,004,144	0	257,085,013	0	10,499,490,323
As At 30th September 2024	995,175,384	2,502,533,983	1,494,774,717	4,926,186,821	233,929,898	208,840,641	0	257,085,013	0	10,618,526,457

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

Kiambu County Government - County Executive
Quarterly Report and Financial Statements
for the Period ended September 30, 2024.

Notes to the Financial Statements (Continued)

Valuation

Land and buildings/ Equipment (be specific) were valued by in line with the National Assets and Liabilities Management Policy and Guidelines (Issued 30th June 2020). These amounts were adopted on xxx.

25 (b) Property, Plant and Equipment at Cost

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

Description	Cost	Accumulated Depreciation	NBV
	Kshs	Kshs	Kshs
Land	995,175,384	0	995,175,384
Buildings	2,502,533,983	0	2,502,533,983
Plant And Machinery	620,346,070	0	620,346,070
Motor Vehicles, Including Motorcycles	1,494,774,717	0	1,494,774,717
Computers And Related Equipment	208,840,641	0	208,840,641
Office Equipment, Furniture, And Fittings	233,929,898	0	233,929,898
Total	6,055,600,693	0	6,055,600,693

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

Kiambu County Government - County Executive
Quarterly Report and Financial Statements
for the Period ended September 30, 2024.

Notes to the financial statements (continued)

39. Cash Generated from Operations

Depreciation	Period ended Sept 2024
Surplus for the year before tax	125,450,427
Adjusted for:	
Depreciation	0
Non-cash grants received	0
Contributed assets	0
Impairment	0
Gains and losses on disposal of assets	0
Contribution to provisions	0
Contribution to impairment allowance	0
Working capital adjustments	
Changes in inventory	0
Changes in receivables	(1,663,102,107)
Changes in deferred income	0
Changes in payables	1,837,221,162
Changes in Customer deposits	8,842,442
Net cash flow from operating activities	308,411,925

Receivables from non-exchange transactions	0	0	0	0
Bank balances	0	0	0	0
Total	0	0	0	0

Kiambu County Government - County Executive
Quarterly Report and Financial Statements
for the Period ended September 30, 2024.

Notes to the Financial Statements (Continued)

40. Contingent Assets and Contingent Liabilities

Contingent Assets

Contingent Assets	<i>Period ended September 2024</i>
	Kshs
Insurance Reimbursements	0
Assets Arising from Determination Of Court Cases	0
Reimbursable Indemnities and Guarantees	0
Receivables From Other Government Entities	0
Others	0
Total	0

Contingent Liabilities

Contingent Liabilities	<i>Period ended September 2024</i>
	Kshs
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

Kiambu County Government - County Executive
Quarterly Report and Financial Statements
for the Period ended September 30, 2024.

Notes to the financial statements (continued)

41. Capital Commitments

Capital Commitments	Period ended September 2024
	Kshs
Authorised for	0
Authorised and Contracted for	0
Total	0

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).

Kiambu County Government - County Executive
 Quarterly Report and Financial Statements
 for the Period ended September 30, 2024.

12. Appendices

Appendix I: Statement of Financial Performance for Each Quarter

Description	Notes	Quarter 1	Quarter 2	Quarter 3	Quarter 4	Total
		Kshs	Kshs	Kshs	Kshs	Kshs
Revenue from non-exchange transactions						
Transfers from CRF	5	3,245,561,928				3,245,561,928
Miscellaneous Revenue	6	0				0
Revenue from exchange transactions						0
Other income	7	0				0
Total revenue		3,245,561,928				3,245,561,928
Expenses						0
Employee costs	8	1,963,498,157				1,963,498,157
Use of goods and services	9	865,324,943				865,324,943
Transfers to other Government Entities	10	291,288,400				291,288,400
Depreciation and amortization expense	11	0				0
Other Grants and Subsidies	12	0				0
Finance costs	13	0				0
Social Benefits	14	0				0
Other Expenses		0				0
Total expenses		3,120,111,501	0	0	0	3,120,111,501
Adjust payables paid for prior year		0				0
Adjusted expenses for the period		3,120,111,501				3,120,111,501
Gain/(loss) on sale of assets	15	0				0
Gain/Loss on Foreign Exchange	16	0				0
Gain/Loss on fair value of investments	17	0				0
Impairment loss	18	0				0

Kiambu County Government – County Executive

**Quarterly Report and Financial Statements
for the Period ended September 30, 2024.**

Surplus/Deficit for the year		125,450,427				125,450,427
Taxation	19	0				0
Net Surplus/Deficit		125,450,427				125,450,427

Appendix II: Transfers from Other Government Entities

Name of the Entity Transferring the funds	Nature: Recurrent/Development/Others	Statement of Financial Performance	Deferred Income	Receivables	Others	Total Transfers during the Period
County Revenue Fund	Recurrent and development	3,245,561,928	0	2,572,056,094	0	1,655,841,607