



**OFFICE OF THE COUNTY EXECUTIVE
COUNTY GOVERNMENT OF KIAMBU**
DEPARTMENT OF FINANCE, ICT AND ECONOMIC PLANNING
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Our Ref: KCG/FEP/16/01/VOL V (268)

27th October 2025

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



**RE: SUBMISSION OF FINANCIAL AND NON-FINANCIAL REPORT FOR THE FIRST
QUARTER FOR THE FINANCIAL YEAR 2025/2026 KIAMBU COUNTY EXECUTIVE**

Pursuant to PFM Act 2012 section 166(4), attached is the financial and non-financial report for the first quarter for **Kiambu County Executive** for the financial year 2025/2026.

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 Towers -28th Floor,
P. O Box 1310 – 00200,
NAIROBI

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

County Budget Coordinator
Office of the Controller Budget
Kiambu County

*D.F.
For Quality
Review*



KIAMBU COUNTY GOVERNMENT - COUNTY EXECUTIVE

QUARTERLY REPORT AND FINANCIAL STATEMENTS

FOR THE PERIOD ENDED SEPTEMBER 30TH, 2025

Transitional IPSAS Financial Statements

Kiambu County Executive
Quarterly Report and Financial Statements for the Period ended September 30th, 2025.

Table of Contents

Page

<i>1. Acronyms and Definition of Key Terms</i>	<i>i</i>
<i>2. Key Entity Information and Management.....</i>	<i>iv</i>
<i>3. Foreword by CECM Finance, ICT and Economic Planning.....</i>	<i>xii</i>
<i>4. Management Discussion and Analysis.....</i>	<i>xxv</i>
<i>5. Statement of Management Responsibilities</i>	<i>xxviii</i>
<i>6. Statement of Financial Performance for the Period Ended September 30, 2025.....</i>	<i>1</i>
<i>7. Statement of Financial Position as at September 30, 2025.....</i>	<i>2</i>
<i>8. Statement of Changes in Net Assets for the Period Ended September 30, 2025.....</i>	<i>4</i>
<i>9. Statement of Cash Flows for the Period ended September 30, 2025.....</i>	<i>5</i>
<i>10. Statement of Comparison of Budget and Actual Amounts for the Period Ended September 30, 2025.....</i>	<i>7</i>
<i>11. Notes to the Financial Statements.....</i>	<i>9</i>
<i>12. Appendices.....</i>	<i>56</i>

Kiambu County Executive

Quarterly Report and Financial Statements for the Period ended September 30th, 2025.

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
ASDSP	Agricultural Sector Development Support Programme
AWP	Annual Work Plan
CA	County Assembly
CAPR	County Annual Performance Report
CARA	County Allocation of Revenue Act
CCCU	County Climate Change Unit
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
FLLoCA	Financing Locally-Led Climate Action
FY	Financial Year
GBV	Gender Based Violence
ICU	Intensive Care Unit
IPSAS	International Public Sector Accounting Standards
KDSP	Kenya Devolution Support Programme
KEMSA	Kenya Medical Supplies Authority
KM	Kilometer
KUSP	Kenya Urban Support Programme
LAN	Local Area Network
MSME	Micro, Small and Medium Enterprises
MTEF	Medium Term Expenditure Framework
MTP	Medium Term Plan
NARIGP	National Agricultural & Rural Inclusive Growth Project
NT	National Treasury
OAG	Office of the Auditor General
OCOB	Office of the Controller of Budget

Kiambu County Executive

Quarterly Report and Financial Statements for the Period ended September 30th, 2025.

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
PPP	Public Private Partnership
PSASB	Public Sector Accounting Standards Board
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
TVET	Technical Vocational Education and Training
TWG	Technical Working Group
UHC	Universal Health Care
UNDP	United Nations Development Programme
UNICEF	United Nations Children Fund
VTC	Vocational Training Centre
VTCs	Vocational Training Centres
WB	World Bank
WSPs	Water Service Providers
YACH	Youth Advisory Council for Health

Definition of Key Terms.

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

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

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

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

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

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

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

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

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

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

2. Key Entity Information and Management**a) Background information.**

Kiambu County is constituted as per the Constitution of Kenya, 2010 and is one of the 47 devolved units. 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 executive is headed by the County Governor, who is responsible for the general policy and strategic direction of the County. It comprises of the following departments:

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

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

b) Key Management team

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

No.	Designation	Name
1	Governor	H.E. Dr. Kimani Wamatangi
2	Deputy Governor	H.E. Rosemary Kirika
3	Ag. County Secretary & Head of Public Service	John M. Maingi
4	County Attorney	Irene Waiyaki

*Kiambu County Executive***Quarterly Report and Financial Statements for the Period ended September 30th, 2025.**

No.	Designation	Name
5	Trade, Tourism, Industrialization & Investments	Susan Gatwiri
6	Education, Gender, Culture, & Social Services	Dr. Mercy Njagi
7	Administration & Public Service	Salome M. Wainaina
8	Ag.Land, Housing, Physical Planning Municipal Administration & Urban Development	Susan Gatwiri
9	Finance, ICT & Economic Planning	Nancy Njeri Kirumba
10	Ag. Roads, Transport & Public Works	Wilfred Mwenda Kiara
11	Water, Environment, Energy & Natural Resources	David Kimani Kuria
12	Youth Affairs, Sports & Communication	Ali Osman Korar
13	Health Services	Dr. Elias Maina Mbuthia
14	Agriculture, Livestock & Cooperatives	Wilfred Mwenda Kiara

c) Fiduciary Management

The key management personnel who held office during the quarter ended 30th September, 2025 and who had direct fiduciary responsibility were:

No.	Designation	Name
1.	CECM Finance, ICT & Economic Planning	Nancy Kirumba
2.	Ag. Accounting Officer - Finance & Economic Planning	Zacharia Karanja Gitau
3.	Accounting Officer - County Public Service Board	Martin Njeri
4.	Accounting Officer - Health Services	Patrick Njeru Nyaga
5.	Accounting Officer - Cooperatives Development	Peter Njoroge Ndegwa
6.	Accounting Officer - Lands, Housing, Physical Planning, Municipal Administration & Urban Development	Martin Kariuki Kangiri

*Kiambu County Executive***Quarterly Report and Financial Statements for the Period ended September 30th, 2025.**

No.	Designation	Name
7.	Accounting Officer – Revenue internal Audit & Supply Chain Management	Zacharia Karanja Gitau
8.	Accounting Officer - Tourism & Industrialization	Simon Ndirangu Kiberenge
9.	Accounting Officer - Trade & Investment	Solomon Kibue
10.	Accounting Officer - Transport	Daniel Kinyanjui Njenga
11.	Accounting Officer - Roads	Julie Waweru
12.	Accounting Officer - Utilities & Public Works	Virginia Kihonge
15.	Accounting Officer - Livestock, Fisheries & Veterinary Services	John Ngige Kuria
16.	Accounting Officer - Sports	Godfrey Masolo Madegwa
17.	Accounting Officer -Youth Affairs & Public Relations Communication	Dr Mercy Njoki
18.	Accounting Officer - Agriculture, Crop Production & Irrigation	Benson Njoroge Ndung'u
19.	Accounting Officer - Public Service Management	Daisy C. Jemunge
20.	Accounting Officer - Administration	John Muhia Maingi
21.	Accounting Officer - Water, Sanitation, Forestry & Natural Resources, Environment, Waste Management, Renewable Energy & Climate Change	Edmund Njihia Njoroge
22.	Accounting Officer - ECDE & Culture	Dr. Mercy Njagi
23.	Accounting Officer - ICT	Jacqueline Kimani
24.	Accounting officer - Vocational Training Centre & Social Services	Emily N. Nkoroi
25.	Accounting Officer - Service Delivery	Julie Njeri Waweru
26.	Accounting Officer - Intergovernmental Affairs	Wairimu Wanjaiya

Quarterly Report and Financial Statements for the Period ended September 30th, 2025.

No.	Designation	Name
27.	Accounting Officer - Special Programmes	Edward Parseen
28.	Director Accounting Services	Solomon Waweru
29.	Director Finance	Eliud Muchiri
30.	Director Supply Chain Management	Phylis Muiruri
31.	Director Internal Audit	Joel Ngeru
32.	Director Revenue	Henry Waweru
33.	Director Economic planning	Stephen Mungai
34.	Director Budget	Ann Nduta Kahi

Kiambu County Executive
Quarterly Report and Financial Statements for the Period ended September 30th, 2025.

d) Fiduciary Oversight Arrangements

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

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

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

The Sectoral Committees performs the following functions:

- Investigate, inquire into, and report on all matters relating to the mandate, management, activities, administration, operations and estimates of the assigned departments.
- Study the programme and policy objectives of departments and the effectiveness of the implementation.
- Study and review all County legislation referred to it.
- Study, assess and analyse 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. During the period ended 30th June 2025, the total amount approved and transferred to the County Executive was Kshs. 1,778,417,184; (Kshs. 1,565,362,363 for recurrent account and Kshs.74,914,122 for development account)

Budget and Appropriation Committee of the County Assembly of Kiambu: The County Executive budget which constituted the resource envelope for the County for the financial year 2025/2026 was adopted by the Budget and Appropriation Committee and further approved by county assembly in June 2025 and assented by the Governor in July 2025.

The Office of the Controller of Budget: The OCOB approved all withdrawals from the County Revenue Fund (CRF) during the period.

The Office of the Auditor General: Kiambu County Government Executive has also prepared its annual financial and non-financial report for the FY2024-2025 and is being audited by the Office of the Auditor General (OAG) who will give an opinion of the report on compliance of the law and review of the existing internal control mechanisms.

Kiambu County Executive
Quarterly Report and Financial Statements for the Period ended September 30th, 2025.

e) County Executive Headquarters

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

f) County Executive Contacts

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

g) County Executive Bankers

1. Central Bank of Kenya

Haile Selassie Avenue
P.O. Box 60000
City Square 00200
NAIROBI, KENYA

2. Other Commercial Banks

1. The Cooperative Bank of Kenya

Kiambu Branch
P.O. Box 1064-00900
Kiambu.
Tel.254-066-2022720

2. Kenya Commercial Bank

Kiambu Branch
P.O. Box 81-00900
Kiambu.

3. Family Bank

Thika Branch
P.O. Box 354-0100
Thika

4. Co-operative Bank of Kenya
P.O. Box 1064-00900
KIAMBU, KENYA

h) Independent Auditor

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

i) Principal Legal Adviser

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

j) County Attorney

The County Attorney
Red Nova Building, 2nd Floor
Kiambu Road
P.O. Box 2344-00900
KIAMBU, KENYA

3. Foreword by CECM Finance, ICT and Economic Planning

This section gives a detailed overview of the functions of the County Government as per the County Government Act, the budget performance against actual amounts for the first quarter of the financial year 2025/2026 and status of county flagship projects. It also gives an overview of value for money achievement; challenges encountered in the implementation of the identified objectives and key risks management strategies applied in the county.

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

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

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

b) Mention the budget performance against actual amounts for current period for the county government entity.

The approved budget for Kiambu County Executive for the financial year 2025/2026 amounted to Kshs. 22,424,353,983. For the period ended 30th September 2025 the actual amount on a comparable basis was Kshs. 1,793,863,601 which translated to 8%. This was occasioned by late exchequer releases where only Kshs. 1,778,417,184 (9%) was received from the CRF.

Quarterly Report and Financial Statements for the Period ended September 30th, 2025.

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

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

County Executive

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

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

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

Summary of key achievements

During the period under review, the County Executive effectively coordinated county functions by providing policy direction through regular Cabinet meetings and the preparation of Cabinet memos. Additionally, the Department's Service Delivery Unit carried out monitoring and evaluation activities by conducting field visits to various county projects, thereby tracking the implementation status of prioritized programs and projects across the county. Meanwhile, the Office of the County Attorney represented the County Government in court proceedings, safeguarding its legal interests.

County Public Service Board

The County Public Service Board provides overall policy and leadership direction for the human resource function within Kiambu County's public service. Its core mandate is to lead public service management by promoting efficiency and effectiveness in service delivery. The Board is responsible for managing and developing human resources within the public service, implementing comprehensive restructuring initiatives, and ensuring optimal utilization of available human resources to enhance the county's public service operations. They also exercise disciplinary control over officers who breach either county policies, regulations or terms of employment.

Key Achievements

During the period under review, the County Public Service Board provided policy direction on human resource management, held one consultative meeting with stakeholders, successfully resolved two cases of non-compliance, and facilitated the recruitment and promotion of 250 staff members who had fallen due.

Finance, ICT and Economic Planning

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

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

Summary of the Key Achievements

- Prepared and submitted the County Annual financial and non-financial report, Consolidated Annual financial and non-financial report for the year ended 30th June, 2025 as per section 163 of the PFM Act 2012.
- Co-ordinated preparation and submission of quarterly financial statements for the County established funds, 6 municipalities and eleven level 4 and three level 5 County hospitals.
- Prepared and submitted County consolidated quarterly expenditure returns for the Financial Year 2025/2026.
- Maintained and updated of the County Assets and Liabilities register.
- Prepared the County Annual and quarterly progress reports.

Quarterly Report and Financial Statements for the Period ended September 30th, 2025.

- Implemented revenue enhancement initiatives by strengthening and managing the revenue system with an aim of enhancing revenue collection hence collecting **Kshs 929M** within the quarter.
- The internal audit directorate helped to monitor compliance to internal controls, setting standards and advised county departments and entities on governance and risk management.
- Prepared County Annual budget implementation report for FY2024-2025 and the County Budget Review and Outlook Paper 2024 (CBROP).
- Prepared procurement status reports.
- Prepared and consolidated the annual procurement plan for the FY 2025/2026.
- Trained various departmental staffs.

Water, Environment, Energy and Natural Resources

The Water, Environment, Energy, and Natural Resources Department comprises four directorates:

- Water & Sanitation, Natural Resources & Forestry, Environment & Waste Management, and Renewable Energy & Climate Change.

Summary of the Key Achievements

During the period under review, the Department conducted monthly county-wide environmental clean-up exercises across all municipalities in collaboration with Kiambu County employees and local residents. To enhance knowledge and skills in waste management and safety practices, the department organized environmental training sessions for waste pickers and solid waste management across the county.

Health Services

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

Quarterly Report and Financial Statements for the Period ended September 30th, 2025.

The department consists of four directorates: The Directorate of Curative and Rehabilitative Services, the Directorate of Nursing Services, the Directorate of Public Health and Sanitation, and the Directorate of Administration and Planning.

Summary of the Key Achievements

- Routine maintenance and servicing of 25 ambulances and utility vans.
- Updated of service charters, painted/renovated 60 service charter in level II and level III.
- Prepared departmental annual work plan.
- Completed construction of disability consideration in Ruaka and Nyacaba health facilities.
- Completed and operationalized maternity in Makwa and Kigumo health facilities.
- Renovated/ refurbished Nyathuna, Kinale, Mugutha health facilities with disability consideration.
- Constructed two ablution blocks at Ruaka and Makongeni health facilities.
- Installation of incinerators ongoing at Nyathuna, Kigumo and Ngoliba health facilities.
- Installation of X-Ray units ongoing at Kiambu Level V, Thika level V, Lusigetti Level IV, Wangige Level IV and Lari Level IV.
- Held Sensitization of 355 immunization stakeholders.
- Commemorated two (2) health days as planned.
- Procured and distributed medical supplies to health facilities.

Roads, Transport, Public Works and Utilities

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

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

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

Summary of the Key Achievements

- Maintained 150 KM of roads across the County.
- Rehabilitated 250Km of roads across the County.

Administration and Public Service

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

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

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

Summary of the Key Achievements

- Resolved satisfactorily all the complaints received via Hot line.
- Processed monthly payrolls.
- Provided comprehensive medical insurance cover to staff.
- Held monthly human resource advisory management meetings.
- 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.

Agriculture, Livestock and Cooperative Development

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

Summary of Key Achievements

- Sensitized 1,036 farmers on credit and insurance policies through NAVCDP under one Sacco one ward model.
- Held 4 stakeholder linkages.
- Training ten (10) No. of groups on value addition along the priority value chain ongoing.
- Held training of 32 No. of Farmer groups on Agro-processing and Value addition.
- Held Trainings on business planning and proposal development conducted in collaboration with other stakeholders.
- Trained 139 No of farmers on coffee production management.
- Conducted three (3) No. of field days
- Conducted 22 No. of demonstrations on Agro-ecological/ Conservation Agriculture
- Distributed 37.4 Tons of seeds procured in the last FY.
- Installed solar powered water pumps to 65 farmers in collaboration with Sunculture.
- Trained 972 No of farmers on use of solar energy in collaboration with Sunculture and Ads.
- Distributed 1,081 No. of pigs procured in the last FY.
- Carried out three (3) No. of audits to cooperatives registered with CCD.
- Carried out three (3) No. of risk assessments done.
- Distributed pigs and chicken which were procured in the last FY.
- Offered subsidized AI services to livestock farmers.

- Equipped 215 No. of farmers with modern aquaculture technologies.
- Conducted 4 aquaculture trainings to farmers.
- Carried out audit to three cooperatives registered with CCD.
- Carried out 42 trainings to cooperative committee members.

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 centres, maintaining access, equity, quality and relevance of education in ECDEs, increasing enrolment of pupils and boost retention in ECDE Centres, sustaining school feeding programmes, providing teaching and instructional materials for ECDEs.

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

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

Social Services is mandated with: social protection and welfare of the vulnerable members of the society and promotion of the creative industry.

Summary of the Key Achievements

- Completed construction of two (2) No of new workshops, classrooms, office blocks, computer blocks and ablution blocks in VTCs and fitted with solar panels and water harvesters.
- Connected Ruiru VTC with internet.
- Certified 2,982 No. of Jua kali artisans and regular trainees.
- Supported school feeding programme in all ECDE centres across the county
- Supplied 530 No of ECDE centres with environmentally friendly learning materials, play equipment and furniture.
- Capacity built 1,152 No of ECDE Teachers.

- Assessed, rehabilitated and supported 1100 No. of PWDs with assistive devices, food subsidies, blankets and diapers.
- Mobilized 2100 Special Interest Groups, women and PWDs to mark key UN days.
- 17,489 learners allocated bursary.
- Assisted 352 elderly people with adult diapers, blankets and food donations.
- Held two mentorship and capacity building programmes for performing and fine artists.
- Trained and registered 110 No of self-help groups, CBOs done.
- Held training on heritage conservation and management.

Youth Affairs, Sports and Communication

The department of Youth Affairs Sports and Communication is mandated with the construction, repair and rehabilitation of sporting facilities, training and nurturing of sporting talent in the county, establishment of county sports academy and sports trust fund.

Summary of the key Achievements

- Organized Kiambu International Youth Day which serves as a powerful reminder of the importance of empowering young people and recognizing their contributions to society.
- Continued with construction and rehabilitation 4 stadia in Thigio, Githunguri, Thika & Kanjeru Stadium.
- Held youth entrepreneurial skills i.e UNESCO Training
- Held Kiambu International Youth Day

Lands Housing Physical Planning and Urban Development Administration

The department comprises five directorates namely Land Survey, Physical Planning, Housing, Land Valuation and Municipal Administration. The directorate of Land Survey is mandated in surveying public land, titling and solving land disputes while physical planning is mandated in preparation of county land use plans, building regulations and bylaws. The directorate of Housing is mandated to construct affordable housing, improvement of informal settlements and refurbishment of residential and non-residential buildings. Land Valuation is mandated on property rating and valuation while

the main mandate of urban development and administration is upgrading of the urban town status and to review the municipal boundaries.

Summary of the key Achievements

During the period under review, the department successfully resolved several land-related disputes, hence promoting harmony and ensuring fair and transparent land administration processes.

Trade, Industrialization, Tourism and Investments

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

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

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

Summary of the key achievements

- Verified 674 No. of trade measurements, 685 No. of trade weights and 209 No of Trade weighing Instruments.
- Promotion of fair-trade practices and consumer protection-Through the Weights and Measures section, the Department verified and stamped; 209 weighing instruments, and, 1674 measuring instruments.
- Continued with the construction of Kiambu County Aggregation and Industrial Park (CAIP) at Waruhiu Agricultural Training Centre in Githunguri Sub County.

d) County flagship projects and how they have been achieved.

The county has the following flagship projects which are at different stages of implementation:

- The Kiambu County Aggregation and Industrial Park at Waruhiu Farm, Githunguri Sub-county this will promote value addition to agricultural produce (vegetables, dairy, fruits) and link farmers to larger markets.
- The proposed Thika Smart Industrial City (in Thika sub-county) and industrial park on Delmonte land, intended to create over 50,000 jobs and drive manufacturing in the County.
- Construction/ rehabilitating modern multi-storey markets (Wangige, Madaraka, Kangangi, Githunguri) to provide improved trading environments for local traders, reduce informal setups, economic stimulus and MSME support for the County.
- “Angaza Kiambu” programme which aims to install thousands of solar-powered streetlights across the County. The project intends to lower electricity costs for public lighting, improve safety in public spaces and boost night-time business activities
- Upgrading sports infrastructure e.g. Kanjeru Stadium in Gitaru Ward and Thika Stadium which will supports the County’s strategy to leverage youth potential and build recreational / talent-development platforms.
- Construction of affordable housing & urban infrastructure at Kiambu Council Estate, Bustani and Depot (Thika), Tigoni, Ruiru, Haile Selassie and Bibirioni. These projects are designed to create jobs in construction and allied sectors, reduce housing shortages and promote decent living standards

e) Comment on value-for-money achievements,

Health Sector

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

Agriculture, Livestock and Fisheries

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

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

Water Environment and Natural resources sector

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

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

Youths, Sports and Gender

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

f) List the implementation challenges of strategic objectives for the County and the County's outlook

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

- Delays in release of funds from the exchequer have resulted in delays in implementation of development projects.
- Inadequate financial resources coupled with accumulated pending payables that took the first charge in the approved budget thus affecting implementation of development programs and projects in the current financial year.
- Low awareness of public private partnership in the County.
- Missed revenue targets thus affecting implementation of programs and projects.
- Disparate reporting systems (iHRIS, LMIS, DHIS-2, EMRS etc.) that are underfunded and lack adequate capacity to analyze major health issues.

The LHPP & MAUD department specific challenges:

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

Despite the county experiencing the above challenges Kiambu County's future outlook is promising, since the county government has strategic plans to create a thriving economy, inclusive growth, and a sustainable environment.

g) key risk management strategies applied by the County Executive

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

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Ms. Nancy Kirumba

CECM Finance, ICT and Economic Planning

County Government of Kiambu

Date: 27th October, 2025

4. Management Discussion and Analysis

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

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

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

1. Public Participation and Transparency

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

- **Access to Information:** The county publishes all its documents on the county website as required by Access to Information Act (2016) whereby all public documents are required to be published such as budgets, financial reports, and policies.

c) Major risks facing the County

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

d) Material arrears in statutory and other financial obligations.

As of June 30, 2025, Kiambu County's pending bills amounted to approximately Ksh. 6.074 billion. This significant level of unpaid obligations has been identified as a major obstacle to effective budget implementation within the county. In response to this financial challenge, the county executive has committed to disburse Ksh. 100 million per exchequer for repayment of pending payables.

e) Review of the economy and sector.

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

Agriculture

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

Industry

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

Services

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

Labour Market and Employment

A labor market assessment identified the trade sector as the leading employer of youth in Kiambu County. The agriculture sector was noted for its significant potential for job growth, while

manufacturing and hospitality sectors also present considerable growth opportunities. However, challenges such as skills mismatches and a lack of interest among youth in certain occupations persist.

Budget and Development Initiatives

In the 2025/2026 financial year, has embarked on raising **Ksh. 9 billion** in own-source revenue to supplement its **Ksh. 23.8 billion** budgets. The health services sector received the largest allocation of **Ksh. 8 billion** to support the construction of more hospitals, procurement of medical supplies, and implementation of the 'Wamatangi Care' Universal Health Coverage program.

f) Future developments

Aligned with the CIDP, the County Annual Development Plan (ADP) for 2026-2027 focuses on:

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

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

5. Statement of Management Responsibilities

Section 166 of the Public Finance Management Act, 2012 requires that, at the end of each quarter, the County Treasury shall prepare financial statements for all County Government entities in accordance with the standards and formats prescribed by the Public Sector Accounting Standards Board.

The County Executive Committee (CEC) member for Finance, ICT and Economic planning of the County Government is responsible for the preparation and presentation of the County Government's financial statements, which give a true and fair view of the state of affairs of the County Government for and as at the end of the period ended September 30th, 2025. This responsibility includes: (i) Maintaining adequate financial management arrangements and ensuring that these continue to be effective throughout the reporting period; (ii) Maintaining proper accounting records, which disclose with reasonable accuracy at any time the financial position of the county government; (iii) Designing, implementing and maintaining internal controls relevant to the preparation and fair presentation of the financial statements, and ensuring that they are free from material misstatements, whether due to error or fraud; (iv) Safeguarding the assets of the county government; (v) selecting and applying appropriate accounting policies; and (vi) Making accounting estimates that are reasonable in the circumstances.

The CEC member for Finance, ICT and Economic planning accepts responsibility for the County Government's financial statements, which have been prepared on the Cash Basis Method of Financial Reporting, using appropriate accounting policies in accordance with International Public Sector Accounting Standards (IPSAS). The CEC member for Finance, ICT and Economic Planning is of the opinion that the County Government's financial statements gives a true and fair view of the state of the County Government's transactions during the period ended September 30th, 2025, and of its financial position as at that date.

The CEC member for finance, ICT and Economic Planning further confirms the completeness of the accounting records maintained for the County Government which have been relied upon in the preparation of the financial statements as well as the adequacy of the systems of internal financial control.

Kiambu County Executive

Quarterly Report and Financial Statements for the Period ended September 30th, 2025.

The CEC member for Finance, ICT and Economic planning confirms that the County Government has complied fully with applicable Government Regulations and the terms of external financing covenants (where applicable), and that the County Government's funds received during the quarter were used for the eligible purposes for which they were intended and were properly accounted for. Further, the CEC member for finance, ICT and Economic Planning confirms that the County Government's financial statements have been prepared in a form that complies with relevant accounting standards prescribed by the Public Sector Accounting Standards Board of Kenya.

Approval of the financial statements

The County Government of Kiambu financial statements were approved and signed by the CECM for Finance, ICT and Economic Planning on 27th October 2025.



.....
Ms. Nancy Kirumba

CECM Finance, ICT and Economic Planning

County Government of Kiambu

Kiambu County Government - County Executive
Quarterly Report and Financial Statements for the Period ended September 30, 2025

6. Statement of Financial Performance for the Period Ended September 30, 2025

Description	Notes	Period ended 30th Sep 2025	Period ended 30th Sep 2024
		Kshs	Kshs
Revenue from non-exchange transactions			
Transfers from CRF	5	1,778,417,184	3,245,561,928
Miscellaneous Revenue	6	0	0
Revenue from exchange transactions			
Other income	7	289,000,000	0
Total revenue		2,067,417,184	3,245,561,928
Expenses			
Employee costs	8	744,602,216	1,963,498,157
Use of goods and services	9	688,670,459	865,324,943
Transfers to other Government Entities	10	427,140,698	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
Total expenses		1,860,413,374	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
Surplus/Deficit for the year		207,003,810	125,450,427
Taxation	19	0	0
Net Surplus/Deficit		207,003,810	125,450,427

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



Name: Zachariah Gitau

Ag. Chief Officer: Finance, and Economic Planning

ICPAK No. 10387

Date: 27th October, 2025



Name: Solomon Waweru

Director Accounting Services

ICPAK NO. 14406

Date: 27th October, 2025

Kiambu County Government - County Executive
Quarterly Report and Financial Statements for the Period ended September 30, 2025

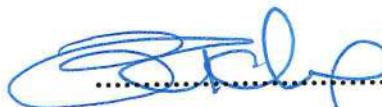
7. Statement of Financial Position as at September 30, 2025

Description	Notes	Period ended 30th Sep 2025	Opening Statement 1st July 2025	Audited FY 2024-2025
		Kshs	Kshs	
Assets				
Current Assets				
Cash and Cash equivalents	20	869,107,843	595,470,857	595,554,259
Receivables from Exchange Transactions	21(a)	651,344,307	651,344,307	651,344,307
Receivables from Non- Exchange Transactions	22	47,379,855	801,440	14,869,750
Inventories	23	0	0	0
Current portion of investments	25	0	0	0
Prepayments	24	0	0	0
Total Current Assets		1,567,832,005	1,247,616,604	1,261,768,316
Non-Current Assets				
Receivables from Exchange Transactions	21(b)	0	0	0
Non- Current portion of investments	25	0	0	0
Property, Plant and Equipment	26	4,487,025,334	4,487,025,334	4,487,025,334
Right of Use Assets	27	0	0	0
Intangible Assets	28	0	0	0
Investment Property	29	0	0	0
Biological Assets	30	0	0	0
Tangible Natural Resources	31	0	0	0
Total Non- Current Assets		4,487,025,334	4,487,025,334	4,487,025,334
Total Assets (A)		6,054,857,339	5,734,641,938	5,748,793,650
Liabilities				
Current Liabilities				
Trade and Other Payables	32	6,307,902,045	6,193,536,038	6,071,897,540
Refundable deposits and prepayments	33	427,282,153	434,129,226	434,129,226
Current Provision	34	0	0	0
Lease Liabilities	35	0	0	0
Deferred Income	36	0	0	0
Employee Benefit Obligation	37	0	0	0
Current Portion of Borrowings	38	0	0	0
Total Current Liabilities		6,735,184,197	6,627,665,264	6,506,026,766
Non-Current Liabilities				
Non-Current Provisions	34	0	0	0

Kiambu County Government - County Executive
Quarterly Report and Financial Statements for the Period ended September 30, 2025

Lease Liabilities	35	0	0	0
Deferred Income	36	0	0	0
Non-Current Employee Benefit Obligation	37	0	0	0
Borrowings – Non-Current Portion	38	0	0	0
Social Benefit Liability	39	0	0	0
Service Concession Liability	40	0	0	0
Total Non- Current Liabilities		0	0	0
Total Liabilities (B)		6,735,184,197	6,627,665,264	6,506,026,766
Net Assets (A-B)		-680,326,858	-893,023,326	-757,233,116
Represented by:				
Reserves		0	0	0
Accumulated Surplus		-1,204,005,388	3,027,207,234	3,027,207,234
Capital Fund		523,678,530	-5,290,789,944	-5,290,789,944
Net Assets		-680,326,858	-2,263,582,710	-2,263,582,710

The financial statements set out on pages 1 to 8 were signed by:



Name: Zachariah Gitau

Ag. Chief Officer: Finance, and Economic Planning

ICPAK No. 10387

Date: 27th October, 2025



Name: Solomon Waweru

Director Accounting Services

ICPAK NO. 14406

Date: 27th October, 2025

Kiambu County Government - County Executive
Quarterly Report and Financial Statements for the Period ended September 30, 2025

8. Statement of Changes in Net Assets for the Period Ended September 30, 2025

	Accumulated Surplus	Reserves	Capital Fund	Total
As at 1 st July 2024	-4,432,020,063	0	0	-
Surplus/ deficit for the period	3,027,207,234	0	0	3,027,207,234
Returns to CRF (Previous Period)	-6,279,771	0	0	-6,279,771
Additions to reserves	0	0	0	0
As 30 th June 2025	-1,411,092,600	0	0	-
30 th June 2025	-1,411,092,600	0	0	-
Adjustments:				
Recognition of assets	0	0	0	0
Recognition of liabilities	0	0	0	0
As at 1 st July 2025	-1,411,092,600	0	0	-
As at July 1, 2025	-1,411,092,600	0	0	-
Surplus/ deficit for the period	207,003,810	0	0	207,003,810
Returns to CRF (Previous Year)	83,401	0	0	83,401
Revaluation Reserves	0	0	0	0
30 th September 2025	-1,204,005,388	0	0	-



Name: Zachariah Gitau
Ag. Chief Officer: Finance, and Economic Planning
ICPAK No. 10387
Date: 27th October, 2025



Name: Solomon Waweru
Director Accounting Services
ICPAK NO. 14406
Date: 27th October, 2025

Kiambu County Government - County Executive
Quarterly Report and Financial Statements for the Period ended September 30, 2025

9. Statement of Cash Flows for the Period ended September 30, 2025

Description	Notes	Period ended 30th Sep 2025	Period ended 30th Sep 2024
		Kshs	
Cash flows from operating activities			
Receipts			
Transfers from CRF		1,778,417,184	1,655,841,607
Miscellaneous Revenue		0	0
Other income - AIA (FIF)		289,000,000	313,057,540
Total receipts		2,067,417,184	1,968,899,147
Payments			
Employee costs		706,821,879	726,669,422
Use of goods and services		533,930,688	447,571,396
Transfers to other Government Entities		138,140,698	9,620,400
Other Grants and Subsidies		0	0
Other Payments (PB + Deposits)		125,970,335	
Other payments - AIA (FIF)		289,000,000	313,057,540
Finance costs		0	0
Social Benefits		0	0
Total payments		1,793,863,601	1,496,918,758
Net cash flows from/(used in) operating activities	41	273,553,583	471,980,389
Cash flows from investing activities			
Purchase of PPE		0	-218,317,682
Purchase Intangible assets		0	0
Proceeds from sale of PPE		0	0
Proceeds from sale of Biological Assets		0	0
Purchase of investments		0	0
Proceeds from Sale of investments		0	0
Net cash flows from/(used in) investing activities		0	-218,317,682
Cash flows from financing activities			
Returns to CRF		0	0
Principal payment of Lease Liabilities		0	0
Proceeds from borrowings		0	0
Repayment of borrowings		0	0
Net cash flows from financing Activities		0	0
Net increase/(decrease) in cash & Cash equivalents		273,553,583	253,662,707
Cash and cash equivalents as at Period Start	20	595,554,260	399,370,823
Cash and cash equivalents as at Period End	20	869,107,843	653,033,530

Kiambu County Government - County Executive
Quarterly Report and Financial Statements for the Period ended September 30, 2025



Name: Zachariah Gitau

Ag. Chief Officer: Finance, and Economic Planning

ICPAK No. 10387

Date: 27th October, 2025



Name: Solomon Waweru

Director Accounting Services

ICPAK NO. 14406

Date: 27th October, 2025

**Kiambu County Government - County Executive
Quarterly Report and Financial Statements for the Period ended September 30, 2025**

10. Statement of Comparison of Budget and Actual Amounts for the Period Ended September 30, 2025

A) Recurrent and Development budgets Combined

Revenue/expense item	Original budget	Adjustments	Final budget	Actual on comparable basis	Budget utilization difference	% of utilization
	A	B	C=(a+b)	D	E=(c-d)	F=d/c *100
Revenues						
Budget carry overs (Non-refundable special purpose accounts)	0	0	0	161,341,632	-161,341,632	
Transfers from CRF	20,509,353,983	0	20,509,353,983	1,778,417,184	18,730,936,799	9%
Miscellaneous Revenue	0	0	0	0	0	0%
Other income (AIA - FIF)	1,915,000,000	0	1,915,000,000	289,000,000	1,626,000,000	15%
Total revenues	22,424,353,983	0	22,424,353,983	2,228,758,816	20,195,595,167	10%
Expenses						
Compensation of employees	8,482,500,387	0	8,482,500,387	706,821,879	7,775,678,508	8%
Use of goods and services	3,117,965,068	0	3,117,965,068	533,930,688	2,584,034,380	17%
Subsidies	0	0	0	0	0	0%
Transfers to other government units	3,358,261,934	0	3,358,261,934	138,140,698	3,220,121,236	4%
Other grants and transfers	0	0	0	0	0	0%
Social security benefits	0	0	0	0	0	0%
Acquisition of assets	5,550,626,594	0	5,550,626,594	0	5,550,626,594	0%
Finance costs, including loan interest	0	0	0	0	0	0%
Repayment of principal on borrowings	0	0	0	0	0	0%
Other payments (AIA - FIF + PB + Deposits)	1,915,000,000	0	1,915,000,000	414,970,335	1,500,029,665	22%
Total	22,424,353,983	0	22,424,353,983	1,793,863,601	20,630,490,382	8%
Surplus	0	0	0	434,895,215	-434,895,215	

Kiambu County Government - County Executive
Quarterly Report and Financial Statements for the Period ended September 30, 2025

Reconciliation table

	Description of Particulars	Amount in Kshs
	Actual Surplus Amounts as per the statement of Budget	434,895,215
1	Return to CRF Issues	83,401
2	Refundable deposits	434,129,227
	Closing Cash and Cash Equivalent as per the statement of Cash flows	869,107,843

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

Budget Notes:

- Overall underutilisation of budget (8%) was occasioned by late exchequer releases from the national treasury. Only 9% of the equitable share was received as at 30th September 2025.
- There was no supplementary budget done during the period hence no changes between the original and the final budget as at 30th September 2025.


.....
Name: Zachariah Gitau

Ag. Chief Officer: Finance, and Economic Planning

ICPAK No. 10387

Date: 27th October, 2025


.....

Name: Solomon Waweru

Director Accounting Services

ICPAK NO. 14406

Date: 27th October, 2025

Kiambu County Government - County Executive
Quarterly Report and Financial Statements for the Period ended September 30, 2025

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.

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).

Guiding note during the transition period:

The financial statements have been prepared in accordance with the PFM Act, and International Public Sector Accounting Standards (IPSAS), or the entity has taken advantage of the transitional provisions under IPSAS 33 and therefore these 1st/ 2nd/ 3rd/ year's financial statements are transitional financial statements and the following elements of the financial statements have not been recognised as the entity has taken advantage of the transition provisions outlined in IPSAS 33. (entity to state the transitional provisions it has applied and the steps being towards full compliance with IPSAS Accrual).

These financial statements were authorised for issue by the accounting officer on 27th October, 2025

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.

Kiambu County Government - County Executive
Quarterly Report and Financial Statements for the Period ended September 30, 2025

Notes to the financial statements
Significant Accounting Policies

Reporting period

The reporting period for these financial statements is for the period ended 30th September, 2025.

Critical accounting judgments

IPSAS requires accounting judgments 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. Judgement is required in assessing each of these conditions, and therefore reporting if an expense and a present obligation should be reported.

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

Kiambu County Government - County Executive
Quarterly Report and Financial Statements for the Period ended September 30, 2025

Purpose and nature of financial instruments

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

Climate change obligations

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

Physical assets

An asset is a resource presently controlled by the entity as a result of a past event. The primary reason for holding property, plant and equipment and other assets is for their service potential rather than their ability to generate cash flows. Because of the types of services provided, a significant proportion of assets used by public sector entities including roads, national parks, heritage buildings etc are specialized in nature. There may be a limited market for such assets and so judgement is required on measurement. Judgment is also required whether assets are held for commercial purposes or public benefit purposes.

Kiambu County Government - County Executive
Quarterly Report and Financial Statements for the Period ended September 30, 2025

Notes to the financial statements
Significant Accounting Policies

3. Summary of Significant Accounting Policies

a) Revenue recognition

i. Revenue from non-exchange transactions

Transfers from other government entities

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

ii. Revenue from exchange transactions

Interest income

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

Dividends

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

Rental income

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

b) Budget information

The original budget for FY 2025/2026 was approved by the County Assembly June 2025. Subsequent revisions or additional appropriations were made to the approved budget in accordance with specific approvals from the appropriate authorities. The additional appropriations are added to the original budget by the Entity upon receiving the respective approvals in order to conclude the

Kiambu County Government - County Executive
Quarterly Report and Financial Statements for the Period ended September 30, 2025

final budget. Accordingly, the Kiambu County Government did not record additional appropriations.

The Kiambu County Government budget is prepared on a different basis to the actual income and expenditure disclosed in the financial statements.

Kiambu County Government - County Executive
Quarterly Report and Financial Statements for the Period ended September 30, 2025

Notes to the financial statements
Significant Accounting Policies

Budget information (continued)

The financial statements are prepared on accrual basis using a classification based on the nature of expenses in the statement of financial performance, whereas the budget is prepared on a cash basis. The amounts in the financial statements were recast from the accrual basis to the cash basis and reclassified by presentation to be on the same basis as the approved budget. A comparison of budget and actual amounts, prepared on a comparable basis to the approved budget, is then presented in the statement of comparison of budget and actual amounts. In addition to the Basis difference, adjustments to amounts in the financial statements are also made for differences in the formats and classification schemes adopted for the presentation of the financial statements and the approved budget. A statement to reconcile the actual amounts on a comparable basis included in the statement of comparison of budget and actual amounts and the actuals as per the statement of financial cash flows has been presented under section 9 of these financial statements.

c) Investment property

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

d) Property, plant and equipment

Recognition and Measurement

The Entity's Property, Plant, and Equipment (PPE) are tangible items held for use in the production or supply of goods and services, for rental to others, or for administrative purposes, and are expected to be used for more than one reporting period.

An item of PPE is recognized as an asset if, and only if:

Kiambu County Government - County Executive
Quarterly Report and Financial Statements for the Period ended September 30, 2025

- It's **probable** that the future economic benefits or service potential associated with the item will flow to the ministry.
- The cost or fair value of the item can be measured **reliably**.

Items acquired through non-exchange transactions (e.g., donations) are measured at their **deemed cost**, which is the fair value at the date of acquisition. For all other acquisitions, initial measurement is at **cost**, which includes all expenses directly attributable to bringing the asset to the location and condition necessary for it to be capable of operating in the manner intended by management.

The entity has adopted the **Historical cost model** for the subsequent measurement of its PPE. Under this model, after initial recognition, an asset is carried at its cost less any accumulated depreciation and accumulated impairment losses.

Depreciation and Impairment

The entity applies the **straight-line method** of depreciation, as it best reflects the pattern of the asset's consumption of its future economic benefits or service potential. Depreciation begins when the asset is available for use and ceases at the earlier of the date the asset is classified as held for sale or the date of derecognition. The depreciable amount is the cost of the asset less its residual value. The residual value and the useful life of an asset are reviewed at least at each annual reporting date. The table below indicates the various classes of assets and the depreciation rates.

PPE Item	Depreciation Rate
Land	
Buildings	2-10%
Motor vehicles	10-16.67%
Infrastructure assets	2-20%
Furniture and fittings	12.5%
Computers & ICT Equipment	33.3%
Heritage Assets	x%
Work in progress (WIP)	
Service concession assets	

Impairment The entity assesses at each reporting date whether there is any indication that an asset may be impaired. If an indication exists, the recoverable amount of the asset is estimated. An impairment loss is recognized immediately in the statement of financial performance.

An item of property, plant and equipment is derecognised upon disposal or when no future economic benefits are expected to arise from the continued use of the asset. The gain or loss arising

Kiambu County Government - County Executive
Quarterly Report and Financial Statements for the Period ended September 30, 2025

on the disposal or retirement of an asset is determined as the difference between the sales proceeds and the carrying amount of the asset and is recognised in statement of financial performance.

Right-of-Use (ROU) Assets

A right-of-use asset represents the entity's right to use an underlying leased asset over the lease term. At the commencement date of a lease, the entity recognises a right-of-use asset and a lease liability, except for short-term leases and leases of low-value assets as allowed under IPSAS 45.

Recognition

The entity recognises a right-of-use asset at the lease commencement date. The right-of-use asset is initially measured at cost, which comprises:

- The amount of the initial lease liability;
- Any lease payments made at or before the commencement date, less any lease incentives received;
- Any initial direct costs incurred; and
- An estimate of the costs to be incurred in dismantling and removing the underlying asset or restoring the site.

Measurement

Right-of-use assets are initially measured at cost. After initial recognition, right-of-use assets are measured using the cost model, where the asset is carried at: Cost less accumulated depreciation, and Any accumulated impairment losses. Right-of-use assets are depreciated on a straight-line basis over the shorter of the lease term or the useful life of the underlying asset.

Depreciation of right-of-use assets is charged to expenditure in accordance with the entity's depreciation policy applicable to owned assets of the same class. Right-of-use assets are assessed for impairment in accordance with IPSAS 21 – Impairment of Non-Cash-Generating Assets or IPSAS 26 – Impairment of Cash-Generating Assets, as applicable.

e) Lease Liability

The lease liability is measured at the present value of lease payments that are not paid at that date. The lease payments have been discounted using the interest rate implicit in the lease, and the rate can be readily determined. If the rate cannot be readily determined, the entity uses the incremental borrowing rate.

Kiambu County Government - County Executive
Quarterly Report and Financial Statements for the Period ended September 30, 2025

Subsequently, the lease liability is measured at amortized cost using the effective interest method and reduced by lease payments. Interest expense is recognized in the statement of financial performance.

f) Tangible Natural Resources

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

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) Non-Current Assets Held for Sale and Discontinued Operations

Non-current assets or disposal groups are classified as held for sale when their carrying amount is expected to be recovered through sale rather than continued use. They are measured at the lower of carrying amount and fair value less costs to sell and have been presented separately in the Statement of Financial Position. Depreciation has ceased for the assets classified as held for sale.

The assets classified as held for sale have met the following required criteria: management has made a commitment to sell, the asset is actively being marketed for sale at a reasonable price, the sale will be completed within one year of the classification date, an active program to find a buyer has been initiated, and there are no significant changes to the plan that might impact the sale.

Kiambu County Government - County Executive
Quarterly Report and Financial Statements for the Period ended September 30, 2025

Discontinued operations are the major components that have been disposed of or are held for sale. Their results have been presented separately in the Statement of Financial Performance.

Notes to the financial statements
Significant Accounting Policies

i) Research and development costs

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

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

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

j) Financial instruments

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

Kiambu County Government - County Executive
Quarterly Report and Financial Statements for the Period ended September 30, 2025

i. Financial assets
Classification of financial assets

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

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

Subsequent measurement

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

Amortized cost

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

Kiambu County Government - County Executive
Quarterly Report and Financial Statements for the Period ended September 30, 2025

Fair value through net assets/ equity

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

Trade and other receivables

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

Fair value through surplus or deficit

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

Impairment

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

ii) financial liabilities

Classification

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

Kiambu County Government - County Executive
Quarterly Report and Financial Statements for the Period ended September 30, 2025

k) Inventories

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

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

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

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) Social Benefits

Social benefits are cash transfers provided to i) specific individuals and/or households that meet the eligibility criteria, ii) mitigate the effects of social risks and iii) Address the needs of society as a whole. The MDA recognises a social benefit as an expense for the social benefits scheme at the same time that it recognises a liability. The liability for the social benefit scheme is measured at the best estimate of the cost (the social benefit payments) that the MDA will incur in fulfilling the present obligations represented by the liability.

Kiambu County Government - County Executive
Quarterly Report and Financial Statements for the Period ended September 30, 2025

m) Contingent liabilities

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

n) Contingent assets

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

o) Nature and purpose of reserves

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

p) Changes in accounting policies and estimates

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

q) Employee benefits

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.

r) Foreign currency transactions

Transactions in foreign currencies are initially accounted for at the ruling rate of exchange on the date of the transaction. At each reporting date, foreign currency monetary items are translated using the closing rate. Non-monetary items measured in historical cost are translated using the exchange rate at the date of the transaction, and those measured at fair value are translated using the exchange rates at the date when the fair value was determined. Exchange differences arising from the settlement of monetary items or translation of monetary/non-monetary items at rates different from those at which they were initially reported are recognized in surplus or deficit in the period.

s) Borrowing costs

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

t) Related parties

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

u) Service concession arrangements.

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

v) Cash and cash equivalents

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

w) Biological Assets

All biological assets (including those acquired biological assets through a non-exchange transaction) are measured at fair value less costs to sell unless fair value cannot be measured reliably. Agricultural produce is measured at fair value at the point of harvest less costs to sell.

Any change in the fair value of biological assets during a period is reported in surplus or deficit

x) 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.

4. Significant Judgments and Sources of Estimation Uncertainty

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

Estimates and assumptions.

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

Kiambu County Government - County Executive
Quarterly Report and Financial Statements for the Period ended September 30, 2025

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, 2025
Notes to the financial statements (continued)

5. Transfers from CRF

Nature of Transfer	Amount recognized to Statement of financial performance.	Amount deferred under deferred income.	Total transfers for Period ended 30th Sep 2025	Period ended 30th Sep 2024
	Kshs	Kshs	Kshs	Kshs
Revenue from CRF - Recurrent and Development	1,778,417,184	0	1,778,417,184	3,245,561,928
Special purpose transfers	0	0	0	0
Total	1,778,417,184	0	1,778,417,184	3,245,561,928

These are transfers from CRF as Equitable shares

6. Miscellaneous Revenue

Nature of Revenue	Period ended 30th Sep 2025	Period ended 30th Sep 2024
	Kshs	Kshs
In kind grants and donations	0	0
Refunds & Reimbursements	0	0
Revenues not classified anywhere else	0	0
Total	0	0

7. Other Incomes

Description	Period ended 30th Sep 2025	Period ended 30th Sep 2024
	Kshs	Kshs
Insurance recoveries	0	0
Sale of tender documents	0	0
Services concession income	0	0
Other incomes not specified elsewhere (FIF)	289,000,000	0
Total other income	289,000,000	0

Kiambu County Government - County Executive
Quarterly Report and Financial Statements for the Period ended September 30, 2025

8. Employee Costs

Description	Period ended 30th Sep 2025	Period ended 30th Sep 2024
	Kshs	Kshs
Basic salaries of permanent employees	526,798,921	1,801,143,784
Basic wages of temporary employees	129,771,284	153,522,477
Personal allowances – part of salary	9,463,487	3,813,353
Pension and other social security contributions	0	0
Employer contributions to compulsory national social security schemes	76,307,936	0
Employer contributions to compulsory national health insurance schemes	0	0
Employer contribution to compulsory housing scheme	0	0
Other social benefit schemes	2,260,589	5,018,544
Other personnel costs	0	0
Total	744,602,216	1,963,498,157

9. Use of Goods and Services

Description	Period ended 30th Sep 2025	Period ended 30th Sep 2024
	Kshs	Kshs
Utilities, supplies and services	40,208,546	91,256,773
Communication, supplies and services	20,972,789	34,620,967
Domestic travel and subsistence	130,144,280	22,250,811
Foreign travel and subsistence	0	0
Printing, advertising, and information supplies & services	42,364,000	8,635,388

Kiambu County Government - County Executive
Quarterly Report and Financial Statements for the Period ended September 30, 2025

Rentals of produced assets	0	0
Training expenses	15,435,936	7,161,690
Hospitality supplies and services	105,334,710	187,720,714
Insurance costs	0	0
Specialized materials and services	0	700,000
Other operating expenses <i>including bank Charges</i>	157,854,099	151,685,817
Office and general supplies and services	102,631,000	144,043,853
Fuel Oil and Lubricants	70,027,900	158,915,000
Routine maintenance – vehicles and other transport equipment	26,000	13,363,789
Routine maintenance – other assets	3,671,200	4,498,681
Others	0	40,471,461
Total	688,670,459	865,324,943

10. Transfers to Other Government Entities

Description	Period ended 30th Sep 2025	Period ended 30th Sep 2024
	Kshs	Kshs
Transfers to other County Government entities	138,140,698	291,288,400
Transfers to self-reporting projects	0	0
Transfers to car loan and mortgage schemes	0	0
Others FIF	289,000,000	0
Total	427,140,698	291,288,400

Kiambu County Government - County Executive
Quarterly Report and Financial Statements for the Period ended September 30, 2025

11. Depreciation and Amortization Expense

Description	Period ended 30th Sep 2025	Period ended 30th Sep 2024
	Kshs	Kshs
Property, plant and equipment	0	0
Intangible assets	0	0
Investment property carried at cost	0	0
Total	0	0

12. Other Grants and Subsidies

Description	Period ended 30th Sep 2025	Period ended 30th Sep 2024
	Kshs	Kshs
Membership dues and subscriptions to international organizations	0	0
Scholarships and other educational benefits	0	0
Emergency relief and refugee assistance	0	0
Grants to small businesses, cooperatives, and self employed	0	0
Subsidies to Public entities	0	0
Subsidies to Private entities	0	0
Total Grants and Subsidies	0	0

13. Finance Costs

Description	Period ended 30th Sep 2025	Period ended 30th Sep 2024
	Kshs	Kshs
Interest Payments on Guaranteed Debt Taken over by Govt	0	0
Interest on Domestic Borrowings (Non-Govt)	0	0

Kiambu County Government - County Executive
Quarterly Report and Financial Statements for the Period ended September 30, 2025

Interest on Borrowings from Other Government Units	0	0
Interest on bank overdrafts	0	0
Interest on loans from commercial banks	0	0
Total finance costs	0	0

14. Social Benefits

Description	Period ended 30th Sep 2025	Period ended 30th Sep 2024
	Kshs	Kshs
Transfers to the elderly	0	0
Transfers to orphans	0	0
Transfers to the physically challenged	0	0
Add any other category	0	0
Total social benefit expenses	0	0

15. Gain/Loss on Sale of Assets

Description	Period ended 30th Sep 2025	Period ended 30th Sep 2024
	Kshs	Kshs
Property, plant and equipment	0	0
Intangible assets	0	0
Other assets not capitalised	0	0
Total gain on sale of assets	0	0

16. Gain/Loss on Foreign Exchange

Description	Period ended 30th Sep 2025	Period ended 30th Sep 2024
	Kshs	Kshs
Gain or loss on foreign exchange transactions	0	0
Gain or loss on balances in foreign exchanges	0	0
Total	0	0

Kiambu County Government - County Executive
Quarterly Report and Financial Statements for the Period ended September 30, 2025

17. Gain/Loss on Fair Value Investments

Description	Period ended 30th Sep 2025	Period ended 30th Sep 2024
	Kshs	Kshs
Investments at Fair Value	0	0
Total Gain	0	0

18. Impairment Loss

Description	Period ended 30th Sep 2025	Period ended 30th Sep 2024
	Kshs	Kshs
Property, Plant and Equipment	0	0
Intangible Assets	0	0
Total Impairment Loss	0	0

19. Taxation

Description	Period ended 30th Sep 2025	Period ended 30th Sep 2024
	Kshs	Kshs
Current income tax charge	0	0
Tax charged on rental income	0	0
Tax charged on interest income	0	0
Original and reversal of temporary differences	0	0
Income tax expense reported in the statement of financial performance	0	0

20. Cash and Cash Equivalents

Description	Period ended 30th Sep 2025	Opening Statement 1st July 2025	Audited FY 2024/2025
	Kshs	Kshs	Kshs
Recurrent Account	268,665,539	0	284
Development Account	1	0	83,118
Deposits Account	427,282,153	434,129,226	434,129,226

Kiambu County Government - County Executive
Quarterly Report and Financial Statements for the Period ended September 30, 2025

Special Purpose Accounts	173,160,150	161,341,631	161,341,631
Other operating commercial accounts (<i>Specify</i>)	0	0	0
Total	869,107,843	595,470,857	595,554,259

(a) Detailed Analysis of the Cash and Cash Equivalents

Financial Institution	Account number	Period ended 30th Sep 2025	Opening Statement 1st July 2025	Audited FY 2024/2025
		Kshs	Kshs	Kshs
Recurrent Accounts				
CBK- Kiambu County Recur-Kes	10000170409	268,665,539	0	284
Development Accounts				
CBK-Kiambu County Devt.-Kes	10000170457	1	0	83,118
Deposits Accounts				
CBK - Kiambu County Deposit	10000299142	427,282,153	434,129,226	434,129,226
Special Purpose Accounts				
CBK - Kiambu County-Road Maint. Levy Fund-Kes	10000250836	0	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

Kiambu County Government - County Executive
Quarterly Report and Financial Statements for the Period ended September 30, 2025

CBK- Kiambu County Spec Purp Agricul-Kes	1000365919		0	0
CBK- Kiambu County Ke Urban Support Prog-Kes	1000370718	4	4	4
CBK- Kiambu County Nutritional Intern. Project-Kes	1000533528		1,824,150	1,824,150
CBK- Kiambu County Primary Health Care-Kes	1000561262	14,527,630	130	130
Kiambu county Agric Sec Dev S.Pro II	1000365908		0	0
Kiambu County Climate Change SPA	1000543574	158,632,515	158,632,515	158,632,515
CBK- Kiambu County Nat Agri Val Chain Dev-Kes	1000718811	1	1	1
CBK- Kiambu County Aggreg and Ind Parks-Kes	1000735333		0	0
Other operating commercial accounts (Specify)				
<i>Cash on Hand</i>		0	0	0
Total		869,107,843	595,470,857	595,554,259

21. Receivables from Exchange Transactions

Description	Period ended 30th Sep 2025	Opening Statement 1st July 2025	Audited FY 2024/2025
	Kshs	Kshs	Kshs
Total receivables			
Other exchange debtors	651,344,307	651,344,307	651,344,307

Kiambu County Government - County Executive
Quarterly Report and Financial Statements for the Period ended September 30, 2025

Less: impairment allowance	0	0	0
Total receivables	651,344,307	651,344,307	651,344,307
a) Current receivables	651,344,307	651,344,307	651,344,307
b) Non-current receivables	0	0	0
Total Receivables (a+b)	651,344,307	651,344,307	651,344,307

i) Ageing analysis for Receivables from exchange transactions

Description	Period ended 30th Sep 2025		Opening Statement 1st July 2025		Audited FY 2024/2025	
	Kshs	% of the total	Kshs	% of the total	Kshs	% of the total
Less than 1 year	0	0%	651,344,307	100%	651,344,307	100%
Between 1-2 years	651,344,307	100%	0	0%	0	0%
Between 2-3 years	0	0%	0	0%	0	0%
Over 3 years	0	0%	0	0%	0	0%
Total (a+b)	651,344,307	100%	651,344,307	100%	651,344,307	100%

ii) Reconciliation for Impairment Allowance on Receivables from Exchange Transactions

Impairment allowance	Period ended 30th Sep 2025	Audited FY 2024/2025
	Kshs	Kshs
At the beginning of the period.	0	0
Additional allowance during the period	0	0
Recovered during the period	0	0
Written off during the period.	0	0
At the end of the period.	0	0

Kiambu County Government - County Executive
Quarterly Report and Financial Statements for the Period ended September 30, 2025

22. Receivables from Non-Exchange Transactions

Description	Period ended 30th Sep 2025		Opening Statement 1st July 2025		Audited FY 2024/2025	
	Kshs		Kshs		Kshs	
Receivables	0		0		0	
Other debtors (Outstanding Imprests)	47,379,855		801,440		14,869,750	
Less: impairment allowance	0		0		0	
Total receivables	47,379,855		801,440		14,869,750	
Ageing Analysis- Receivables from non- exchange transactions	Period ended 30th Sep 2025	% of the total	Opening Balance	% of the total	Audited FY 2024/2025	% of the total
Less than 1 year	47,379,855	100%	801,440	100%	14,068,310	95%
Between 1-2 years	0	0%	0	0%	801,440	5%
Over 3 years	0	0%	0	0%	0	0%
Total	47,379,855	100%	801,440	100%	14,869,750	100%

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

Description	Period ended 30th Sep 2025	Audited FY 2024/2025
	Kshs	Kshs
At the beginning of the period	0	0
Additional provisions during the period	0	0
Recovered during the period	0	0
Written off during the period	0	0
At the end of the period	0	0

Kiambu County Government - County Executive
Quarterly Report and Financial Statements for the Period ended September 30, 2025

23. Inventories

Description	Period ended 30th Sep 2025	Opening Statement 1st July 2025	Audited FY 2024/2025
	Kshs	Kshs	Kshs
Spare parts	0	0	0
Goods held for distribution	0	0	0
Less: allowance for impairment	0	0	0
Total	0	0	0

Detailed disclosure on inventories

Description	Period ended 30th Sep 2025	Audited FY 2024/2025
	Kshs	Kshs
Opening balance	0	0
Additional Inventory in the Period	0	1,036,068,046
Inventory expensed in the period	0	1,036,068,046
Write-downs in the period	0	0
Others specify	0	0
Closing balance	0	0

24. Prepayments

Description	Period ended 30th Sep 2025	Opening Statement 1st July 2025	Audited FY 2024/2025
	Kshs	Kshs	Kshs
Rent	0	0	0
Insurance Premiums	0	0	0
Subscription fees	0	0	0
Electricity	0	0	0
Other Prepayments	0	0	0
Total	0	0	0

25. Investments

Description	Period ended 30th Sep 2025	Opening Statement 1st July 2025	Audited FY 2024/2025
	Kshs	Kshs	Kshs
a) Investment in Treasury bills and bonds			
Financial institution			
CBK	0	0	0

Kiambu County Government - County Executive
Quarterly Report and Financial Statements for the Period ended September 30, 2025

CBK	0	0	0
Sub- total	0	0	0
b) Investment with Financial Institutions/ Banks			
Bank	0	0	0
Bank	0	0	0
Sub- total	0	0	0
c) Equity investments (specify)			
Equity/ shares in Entity	0	0	0
Sub- total	0	0	0
Grand total	0	0	0
Analysed as:			
Current portion of Investment	0	0	0
Non-current portion of investment	0	0	0

a) Movement of Equity Investments

Description	Period ended 30th Sep 2025	Audited FY 2024/2025
	Kshs	Kshs
At the beginning of the period	0	0
Purchase of investments in the period	0	0
Sale of investments during the period	0	0
Increase /(decrease) in fair value of investments	0	0
At the end of the period	0	0

Kiambu County Government - County Executive
Quarterly Report and Financial Statements for the Period ended September 30, 2025

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		
	Direct shareholding	Indirect shareholding	Effective shareholding		Period ended 30th Sep 2025	Opening Statement 1st July 2025	Audited FY 2024/2025
	%	%	%	Kshs	Kshs	Kshs	Kshs
Thika Water & Sewerage Company Ltd	100%	0%	100%	3	0	0	0
Ruiru Juja Water & Sewerage Company Ltd	100%	0%	100%	3	0	0	0
Kiambu Water & Sewerage Company Ltd	100%	0%	100%	3	0	0	0
Limuru Water & Sewerage Company Ltd	100%	0%	100%	3	0	0	0
Kikuyu Water Company Ltd	100%	0%	100%	3	0	0	0
Gatundu Water & Sanitation Company Ltd	100%	0%	100%	3	0	0	0
Githunguri Water & Sanitation Company Ltd	100%	0%	100%	3	0	0	0
Karuri Water & Sanitation Company Ltd	100%	0%	100%	3	0	0	0

The 3 nominal shares were held on behalf of the entity by the County office of the CECM Water, CECM Finance and County Secretary. Fair valuation had not been done on these investments.

**Kiambu County Government - County Executive
Quarterly Report and Financial Statements for the Period ended September 30, 2025**

Notes to the financial statements (continued)

26. Property, Plant, and Equipment

	Land	Buildings	Motor vehicles	Infrastructure assets	Furniture and fittings	Computers & ICT Equipment	Heritage assets	Work in progress (WIP)	Others specify	Total
Depreciation Rate		2-10%	10-16.67%	2-20%	12.50%	33.30%	x%			
Cost	Kshs	Kshs	Kshs	Kshs	Kshs	Kshs	Kshs	Kshs	Kshs	Kshs
Opening Bal as 1st July 2024	0	150,092,733	852,000	272,444,785	3,884,700	15,116,533	0	17,958,000	0	460,348,751
Additions	0	2,485,783,241	27,630,179	1,278,004,269	44,234,584	186,568,072	0	4,456,238	0	4,026,676,583
Disposals	0	0	0	0	0	0	0	0	0	0
Revaluation increase/decrease	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 June 2025	0	2,635,875,974	28,482,179	1,550,449,054	48,119,284	201,684,605	0	22,414,238	0	4,487,025,334
As at 30th June 2025	0	2,635,875,974	28,482,179	1,550,449,054	48,119,284	201,684,605	0	22,414,238	0	4,487,025,334
Recognition of assets	0	0	0	0	0	0	0	0	0	0
As at 1st July 2025	0	2,635,875,974	28,482,179	1,550,449,054	48,119,284	201,684,605	0	22,414,238	0	4,487,025,334
Accumulated depreciation and impairment	0	0	0	0	0	0	0	0	0	0
Opening Bal as 1st July 2024	0	2,635,875,974	28,482,179	1,550,449,054	48,119,284	201,684,605	0	22,414,238	0	4,487,025,334
Depreciation charge for the period	0	0	0	0	0	0	0	0	0	0
Impairment loss	0	0	0	0	0	0	0	0	0	0
Eliminated on disposals	0	0	0	0	0	0	0	0	0	0
Eliminated on	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, 2025**

Quarterly Report and Financial Statements for the Period ended September 30, 2025															
revaluation															
Transfer/Adjustment	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
As at 30th June 2025	0	2,635,875,974	28,482,179	1,550,449,054	48,119,284	201,684,605	0	22,414,238	0	4,487,025,334					
As at 1st July 2025	0	2,635,875,974	28,482,179	1,550,449,054	48,119,284	201,684,605	0	22,414,238	0	4,487,025,334					
Depreciation Charge for the Period	0	0	0	0	0	0	0	0	0	0					
Impairment loss	0	0	0	0	0	0	0	0	0	0					
Elimination on Disposal	0	0	0	0	0	0	0	0	0	0					
Elimination on Revaluation	0	0	0	0	0	0	0	0	0	0					
Accumulative As at 30th September 2025	0	2,635,875,974	28,482,179	1,550,449,054	48,119,284	201,684,605	0	22,414,238	0	4,487,025,334					
Net Book Value										0					
Opening Bal as at 1st July 2024	0	150,092,733	852,000	272,444,785	3,884,700	15,116,533	0	17,958,000	0	460,348,751					
As At 30 th June 2025	0	2,635,875,974	28,482,179	1,550,449,054	48,119,284	201,684,605	0	22,414,238	0	4,487,025,334					
As at 1 st July 2025	0	2,635,875,974	28,482,179	1,550,449,054	48,119,284	201,684,605	0	22,414,238	0	4,487,025,334					
As at 30th September 2025	0	2,635,875,974	28,482,179	1,550,449,054	48,119,284	201,684,605	0	22,414,238	0	4,487,025,334					

Valuation of the county assets was undergoing during the reporting period and this report only accounts for prior year acquired assets paid during the reporting period as well as non-current asset acquired during the reporting period. WIP related to systems. There was no disposal during the period.

As presented in note 12, the county had not finalized and adopted depreciation policy hence nil depreciation was recognized during the period. Consequently, all non-current assets were recognized at costs.

Kiambu County Government - County Executive
Quarterly Report and Financial Statements for the Period ended September 30, 2025

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).

25 (b) Property, Plant and Equipment at Cost

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

Description	Cost	Accumulated Depreciation	NBV
	Kshs	Kshs	Kshs
Land	0	0	0
Buildings	2,635,875,974	0	2,635,875,974
Plant And Machinery	0	0	0
Motor Vehicles, Including Motorcycles	28,482,179	0	28,482,179
Computers And Related Equipment	201,684,605	0	201,684,605
Office Equipment, Furniture, And Fittings	48,119,284	0	48,119,284
Total	2,914,162,042	0	2,914,162,042

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

Depreciation	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, 2025

Notes to the Financial Statements (Continued)

27. Right-of-use assets

Depreciation	Buildings	Motor vehicles	Plant and equipment	Total
	Kshs	Kshs	Kshs	Kshs
Cost				
As at 1 July 2024	0	0	0	0
Additions	0	0	0	0
As at 30th June 2025	0	0	0	0
Recognition of Assets	0	0	0	0
As at 1 st July 2025	0	0	0	0
Additions	0	0	0	0
As at 30th September 2025	0	0	0	0
Accumulated Depreciation				
As at 1 July 2025	0	0	0	0
Charge for the year	0	0	0	0
As at 30th September 2025	0	0	0	0
Carrying Amount				
As at 1st July 2024	0	0	0	0
As at 30th June 2025	0	0	0	0
As at 1st July 2025	0	0	0	0
As at 30th September 2025	0	0	0	0

Kiambu County Government - County Executive
Quarterly Report and Financial Statements for the Period ended September 30, 2025

28. Intangible Assets

Description	Indefinite life	Definite life	Work in Progress	Total
Rate	N/A	%	N/A	
Cost/Value At the 30 th June	0	0	0	0
Additions	0	0	0	0
Transfers	0	0	0	0
Disposal	0	0	0	0
Cost/Value At 30 th of June	0	0	0	0
Amortization and impairment	0	0	0	0
At 1 st July	0	0	0	0
Amortization charge for the period	0	0	0	0
Disposal	0	0	0	0
At the end of the period	0	0	0	0
Impairment loss	0	0	0	0
At end of the period	0	0	0	0
NBV at	0	0	0	0

29. Investment Property

Description	Period ended 30th Sep 2025	Opening Statement 1st July 2025	Audited FY 2024/2025
	Kshs	Kshs	Kshs
At beginning of the period	0	0	0
Additions	0	0	0
Disposal during the year	0	0	0
Depreciation	0	0	0
Impairment	0	0	0
At end of the period	0	0	0

Kiambu County Government - County Executive
Quarterly Report and Financial Statements for the Period ended September 30, 2025

30. Biological Assets

Description	Period ended 30th Sep 2025	Opening Statement 1st July 2025	Audited FY 2024/2025
	Kshs	Kshs	Kshs
Trees in a plantation forest	0	0	0
Animals: Dairy cattle, pigs, sheep	0	0	0
Fruit Trees	0	0	0
Total	0	0	0

31. Tangible Natural Resources

Description	Sub- soil assets	Water	Wildlife	Total
	Kshs	Kshs	Kshs	Kshs
Cost				
As at 1 July 2025	0	0	0	0
Additions	0	0	0	0
As at 30th September 2025	0	0	0	0
Accumulated Depreciation				
As at 1 July 2025	0	0	0	0
Charge for the year	0	0	0	0
As at 30th September 2025	0	0	0	0
Carrying Amount	0	0	0	0
As at 30th September 2025	0	0	0	0

32. Trade and Other Payables

Description	Period ended 30th Sep 2025	Opening Statement 1st July 2025	Audited FY 2024/2025
	Kshs	Kshs	Kshs
Trade payables	5,788,346,639	5,673,980,632	6,071,897,540
Payments received in advance	0	0	0
Employee payables	92,257,067	92,257,067	0
Third-party payments	427,298,339	427,298,339	0
Other payables	0	0	0
Total trade and other payables	6,307,902,045	6,193,536,038	6,071,897,540

Kiambu County Government - County Executive
Quarterly Report and Financial Statements for the Period ended September 30, 2025

33. Refundable Deposits and Prepayments

Description	Period ended 30th Sep 2025		Opening Statement 1st July 2025		Audited FY 2024/2025	
	Kshs		Kshs		Kshs	
Customer deposits	427,282,153		434,129,226		434,129,226	
Prepayments	0		0		0	
Other deposits	0		0		0	
Total deposits	427,282,153		434,129,226		434,129,226	
Ageing analysis: (Refundable deposits)	Period ended 30th Sep 2025	% of the Total	Opening Statement 1st July 2025	% of the Total	Audited FY 2024/2025	% of the Total
Under one year	5,609,255	1%	179,554,337	41%	179,554,337	41%
1-2 years	179,554,337	42%	102,650,248	24%	102,650,248	24%
2-3 years	110,237,169	26%	7,586,921	2%	7,586,921	2%
Over 3 years	131,881,392	31%	144,337,720	33%	144,337,720	33%
Total	427,282,153	100%	434,129,226	100%	434,129,226	100%

34. Provisions

Description	Leave provision	Gratuity Provision	Other provision	Total
	Kshs	Kshs	Kshs	Kshs
Opening bal 1 st July 2024	0	0	0	0
Additional provisions	0	0	0	0
Provision utilised	0	0	0	0
Change due to discount and time value for money	0	0	0	0
As at 30 th June 2025	0	0	0	0
Opening bal 1 st July 2025	0	0	0	0

Kiambu County Government - County Executive
Quarterly Report and Financial Statements for the Period ended September 30, 2025

Additional provisions	0	0	0	0
Provision utilised	0	0	0	0
Change due to discount and time value for money	0	0	0	0
As At 30th September 2025	0	0	0	0
Current Provisions	0	0	0	0
Non-current Provisions	0	0	0	0

35. Lease Liability

Description	Period ended 30th Sep 2025	Opening Statement 1st July 2025	Audited FY 2024/2025
	Kshs	Kshs	Kshs
At the start of the period	0	0	0
Discount interest on lease liability	0	0	0
Paid during the period	0	0	0
At end of the period	0	0	0

36. Deferred Income

Description	Period ended 30th Sep 2025	Opening Statement 1st July 2025	Audited FY 2024/2025
	Kshs	Kshs	Kshs
National Government	0	0	0
International Funders	0	0	0
Public Contributions and Donations	0	0	0
Total Deferred Income	0	0	0

Kiambu County Government - County Executive
Quarterly Report and Financial Statements for the Period ended September 30, 2025

The deferred income movement is as follows:

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

Analysed as:

	Period ended 30th Sep 2025	Opening Statement 1st July 2025	Audited FY 2024/2025
Description	Kshs	Kshs	Kshs
Current	0	0	0
Non- Current	0	0	0
Total	0	0	0

37. Employee Benefit Obligations

	Defined benefit plan	Post-employment medical benefits	Other Benefits	Period ended 30th Sep 2025	Opening Statement 1st July 2025	Audited FY 2024/2025
Description	Kshs	Kshs	Kshs	Kshs	Kshs	Kshs
Current Benefit Obligation	0	0	0	0	0	0
Non- Current Benefit	0	0	0	0	0	0

Kiambu County Government - County Executive
Quarterly Report and Financial Statements for the Period ended September 30, 2025

Obligation						
Total Employee Benefits Obligation	0	0	0	0	0	0

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

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

Description	Period ended 30th Sep 2025	Opening Statement 1st July 2025	Audited FY 2024/2025
Discount Rates	0%	0%	0%
Future Salary Increases	0%	0%	0%
Future Pension Increases	0%	0%	0%
Mortality (Pre-Retirement)	0%	0%	0%
Mortality (Post-Retirement)	0%	0%	0%
Withdrawals	0%	0%	0%
Ill Health	0%	0%	0%
Retirement	years	years	years

Recognition of Retirement Benefit Asset/ Liability

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

Description	Period ended 30th Sep 2025	Opening Statement 1st July 2025	Audited FY 2024/2025
	Kshs	Kshs	Kshs
The return on defined plan assets	0	0	0
Actuarial gains/ losses arising from changes in demographic assumptions	0	0	0
Actuarial gains/ losses arising from changes in financial	0	0	0

Kiambu County Government - County Executive
Quarterly Report and Financial Statements for the Period ended September 30, 2025

assumptions			
Actuarial gains and losses arising from experience adjustments	0	0	0
Others (specify)	0	0	0
Adjustments for restrictions on the defined benefit asset	0	0	0
Remeasurement of the net defined benefit liability (asset)	0	0	0

b) Amounts recognised in the Statement of Financial Position

Description	Period ended 30th Sep 2025	Opening Statement 1st July 2025	Audited FY 2024/2025
	Kshs	Kshs	Kshs
Present value of defined benefit obligations(a)	0	0	0
Fair value of plan assets(b)	0	0	0
Funded status(=a-b)	0	0	0
Restrictions on asset recognised	0	0	0
Others	0	0	0
Net asset or liability arising from defined benefit obligation	0	0	0

Kiambu County Government - County Executive
Quarterly Report and Financial Statements for the Period ended September 30, 2025

38. Borrowings

Description	Period ended 30th Sep 2025	Opening Statement 1st July 2025	Audited FY 2024/2025
	Kshs	Kshs	Kshs
a) External borrowings			
Balance at beginning of the period	0	0	0
External borrowings during the period	0	0	0
Repayments of during the period	0	0	0
Balance at end of the period	0	0	0
b) Domestic borrowings			
Balance at beginning of the period	0	0	0
Domestic borrowings during the period	0	0	0
Repayments during the period	0	0	0
Balance at end of the Period	0	0	0
Balance at end of the period-domestic and External borrowings c = (a+b)	0	0	0

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

Description	Period ended 30th Sep 2025	Opening Statement 1st July 2025	Audited FY 2024/2025
	Kshs	Kshs	Kshs
External Borrowings			
Dollar denominated loan	0	0	0

Kiambu County Government - County Executive
Quarterly Report and Financial Statements for the Period ended September 30, 2025

from 'X organisation'			
Sterling Pound denominated loan from 'Y Organisation'	0	0	0
Euro denominated loan from Z Organisation'	0	0	0
Domestic Borrowings			
Kenya Shilling loan from KCB	0	0	0
Kenya Shilling loan from ABSA	0	0	0
Kenya Shilling loan from Consolidated Bank	0	0	0
Total balance at end of the period	0	0	0

Description	Period ended 30th Sep 2025	Opening Statement 1st July 2025	Audited FY 2024/2025
	Kshs	Kshs	Kshs
Short term borrowings (current portion)	0	0	0
Long term borrowings	0	0	0
Total	0	0	0

39. Social Benefit Liability

Description	Period ended 30th Sep 2025	Opening Statement 1st July 2025	Audited FY 2024/2025
	Kshs	Kshs	Kshs
Health social benefit scheme	0	0	0
Unemployment social benefit	0	0	0

Kiambu County Government - County Executive
Quarterly Report and Financial Statements for the Period ended September 30, 2025

scheme			
Orphaned and vulnerable benefit scheme	0	0	0
Elderly social benefit scheme	0	0	0
Disability social benefits	0	0	0
Total	0	0	0
Current social benefits	0	0	0
Non- current social benefits	0	0	0
Total (tie to totals above)	0	0	0

40. Service Concession Arrangements Liability

Description	Period ended 30th Sep 2025	Opening Statement 1st July 2025	Audited FY 2024/2025
	Kshs	Kshs	Kshs
Fair value of service concession assets recognized under PPE	0	0	0
Accumulated depreciation to date	0	0	0
Net carrying amount	0	0	0
Service concession liability at beginning of the period	0	0	0
Service concession revenue recognized	0	0	0

Kiambu County Government - County Executive
Quarterly Report and Financial Statements for the Period ended September 30, 2025

Service concession liability at end of the period	0	0	0
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41. Cash Generated from Operations

Description	Period ended 30th Sep 2025	Period ended 30th Sep 2024
	Kshs	Kshs
Surplus for the year before tax	207,003,810	125,450,427
Adjusted for:	0	0
Depreciation	0	0
Non-cash grants received	0	0
Contributed assets	0	0
Impairment	0	0
Gains and losses on disposal of assets	0	0
Contribution to provisions	0	0
Contribution to impairment allowance	0	0
Working capital adjustments		
Increase/ Decrease in inventory	0	0
Changes in receivables	-46,578,415	-1,663,102,107
Increase/ Decrease in deferred income	0	0
Changes in payables	125,584,516	1,837,221,162
Increase/ Decrease in payments received in advance	0	0
Changes in customer deposits	-12,456,328	8,842,442
Net cash flow from operating activities	273,553,583	308,411,924

Kiambu County Government - County Executive
Quarterly Report and Financial Statements for the Period ended September 30, 2025

Notes to the financial statements (continued)

42. Segment Information

Kiambu County Government does not operate in different geographical regions or in departments.

43. Contingent Assets and Contingent Liabilities

Contingent Assets

Description	Period ended 30th Sep 2025	Audited FY 2024/2025
	Kshs	Kshs
Contingent Assets		
Insurance Reimbursements	0	0
Assets Arising from Determination Of Court Cases	0	0
Reimbursable Indemnities and Guarantees	0	0
Receivables From Other Government Entities	0	0
Others (Specify)	0	0
Total	0	0

Contingent Liabilities

Description	Period ended 30th Sep 2025	Audited FY 2024/2025
	Kshs	Kshs
Contingent Liabilities	0	0
Court Cases against the Kiambu County Government - Executive	1,165,764,239	0
Bank Guarantees in Favour of Subsidiary	0	0
Contingent Liabilities arising from Contracts Including PPPs	0	0
Others (Specify)	0	0
Total	1,165,764,239	0

These are ongoing cases against Kiambu County Executive

Kiambu County Government - County Executive
Quarterly Report and Financial Statements for the Period ended September 30, 2025

Notes to the financial statements (continued)

44. Capital Commitments

Capital Commitments	Period ended 30th Sep 2025	Audited FY 2024/2025
	Kshs	Kshs
Authorised for	0	0
Authorised and Contracted for	0	0
Total	0	0

45. Events after the Reporting Period

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

46. Ultimate and Holding Entity

The Entity ultimate parent is the Government of Kenya.

47. 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, 2025**

12. Appendices

Appendix I: Statement of Financial Performance for Each Quarter

Description	Notes	Quarter 1 Kshs	Quarter 2 Kshs	Quarter 3 Kshs	Quarter 4 Kshs	Cumulative Kshs
Revenue from non-exchange transactions						
Transfers from CRF	5	1,778,417,184	0	0	0	1,778,417,184
Miscellaneous Revenue	6	0	0	0	0	0
Revenue from exchange transactions		0				
Other income	7	289,000,000	0	0	0	289,000,000
Total revenue		2,067,417,184	0	0	0	2,067,417,184
Expenses						
Employee costs	8	744,602,216	0	0	0	744,602,216
Use of goods and services	9	688,670,459	0	0	0	688,670,459
Transfers to other Government Entities	10	427,140,698	0	0	0	427,140,698
Depreciation and amortization expense	11	0	0	0	0	0
Other Grants and Subsidies	12	0	0	0	0	0
Finance costs	13	0	0	0	0	0
Social Benefits	14	0	0	0	0	0
Total expenses		1,860,413,374	0	0	0	1,860,413,374
Gain/(loss) on sale of assets	15	0	0	0	0	0
Gain/Loss on Foreign Exchange	16	0	0	0	0	0
Gain/Loss on fair value of investments	17	0	0	0	0	0
Impairment loss	18	0	0	0	0	0
Surplus/Deficit for the year		207,003,810	0	0	0	207,003,810
Taxation	19	0	0	0	0	0
Net Surplus/Deficit		207,003,810	0	0	0	207,003,810

**Kiambu County Government - County Executive
Quarterly Report and Financial Statements for the Period ended September 30, 2025**

Appendix II: Transfers from Other Government Entities

Name of the Entity Transferring the funds	Date received as per bank statement	Nature: Recurrent/Development/Others	Total Amount - KES	Statement of Financial Performance	Where Recorded/recognized			Total Transfers during the Period
					Deferred Income	Receivables	Others - must be specific	
County Revenue Fund (CRF)	8/19/2025	Recurrent	11,379,400.00	11,379,400.00	0	0.00	0	11,379,400.00
County Revenue Fund (CRF)	8/19/2025	Recurrent	19,866,320.00	19,866,320.00	0	0.00	0	19,866,320.00
County Revenue Fund (CRF)	8/19/2025	Recurrent	567,696,520.00	567,696,520.00	0	0.00	0	567,696,520.00
County Revenue Fund (CRF)	8/20/2025	KUSP - Development	32,309,300.00	32,309,300.00	0	0.00	0	32,309,300.00
County Revenue Fund (CRF)	25/8/2025	Recurrent	73,838,168.00	73,838,168.00	0	0.00	0	73,838,168.00
County Revenue Fund (CRF)	25/8/2025	Recurrent	26,992,215.00	26,992,215.00	0	0.00	0	26,992,215.00
County Revenue Fund (CRF)	25/8/2025	Recurrent	17,069,100.00	17,069,100.00	0	0.00	0	17,069,100.00
County Revenue Fund (CRF)	25/8/2025	Recurrent	52,693,856.00	52,693,856.00	0	0.00	0	52,693,856.00
County Revenue Fund (CRF)	9/4/2025	PHC - Recurrent	14,527,500.00	14,527,500.00	0	0.00	0	14,527,500.00
County Revenue Fund (CRF)	9/4/2025	NAVCDP - Development	91,303,899.00	91,303,899.00	0	0.00	0	91,303,899.00
County Revenue Fund	9/4/2025	Recurrent	77,378,066.00	77,378,066.00	0	0.00	0	77,378,066.00

Kiambu County Government - County Executive

[illegible]

**Kiambu County Government - County Executive
Quarterly Report and Financial Statements for the Period ended September 30, 2025**

(CRF)										
County Revenue Fund (CRF)	9/26/2025	Development	74,914,122.00	74,914,122.00	0	0.00	0	0	74,914,122.00	
County Revenue Fund (CRF)	9/30/2025	Recurrent	267,556,455.00	267,556,455.00	0	0.00	0	0	267,556,455.00	
Total			1,778,417,184.00	1,778,417,184.00	0	0.00	0	0	1,778,417,184.00	

