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REPORT

OF

THE AUDITOR-GENERAL

PAPERS LAID	
DATE	19/10/2022.
TABLED BY	SEN MAJORITY WHIP.
COMMITTEE	_____
CLERK AT THE TABLE	A. MACHARIA.

ON

COUNTY EXECUTIVE OF KIAMBU

FOR THE YEAR ENDED
30 JUNE, 2021



COUNTY GOVERNMENT OF KIAMBU

ANNUAL REPORT AND FINANCIAL STATEMENTS

FOR THE FINANCIAL YEAR ENDED

JUNE 30, 2021

**Prepared in accordance with the Cash Basis of Accounting Method under the International
Public Sector Accounting Standards (IPSAS)**

KIAMBU COUNTY EXECUTIVE
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ACCRONYM

ADP	Annual Development Plan
ASDSP	Agricultural Sector Development Support Programme
CA	County Assembly
CARA	County Allocation of Revenue Act
CIDP	County Integrated Development Plan
CPAC	County Public Accounts Committee
CPIC	County Public Investment Committee
CRF	County Revenue Fund
ECDE	Early Childhood Development and Education
KDSP	Kenya Devolution Support Programme
KEMSA	Kenya Medical Supplies Authority
KUSP-UDG	Kenya Urban Support Programme
MCPR	Modern Contraceptive Prevalence Rate
MTP	Medium Term Plan,
NARIGP	National Agricultural & Rural Inclusive Growth Project
OAG	Office of the Auditor Genral
OCOB	Offcie of the Controller of Budget
RMNCAH	Reproductive, Maternal, Neonatal, Child and Adolescent Health
SDG	Sustainable Development Goals
SPAC	Senate Public Account Committee
THSUCP	Transforming Health Care for Universal Health Coverage
VTC	Vocational Training Centre

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1. KEY ENTITY INFORMATION AND MANAGEMENT

(a) Background information

Kiambu County is one of the 47 counties in the Republic of Kenya. It is located in the Central Region and covers a total area of 2,538.6 Km². According to the 2019 Kenya Population and Housing Census, Kiambu County population stood at 2,417,735 and is projected to reach 2,724,353 by the year 2022.

The County is a leading innovative commercial hub that shares its borders with six other Counties; Nakuru and Kajiado to the West, Murang'a and Nyandarua to the North, Nairobi to the South and Machakos to the East.

The County constitutes of twelve Sub Counties namely; Gatundu South, Gatundu North, Juja, Thika, Ruiru, Githunguri, Kiambu, Kiambaa, Kabete, Kikuyu, Limuru and Lari. The Main Economic activities/Industries include Farming, Food processing, Manufacturing (leather), Mining (Carbacid), Textile (Cotton), Motor vehicle Assembly, Wholesale and Retail trade.

The County is headed by the County Executive Committee chaired by the County Governor, who are collectively responsible for the general policy and strategic direction of the County.

Vision

To be the most recognized, modernized and well-organized county with equal opportunities and high standard of living for all.

Mission

To improve the standard of living and welfare of our citizens by promoting effective governance structures providing quality services through public participation equitable distribution of resources and fiscal responsibility.

Core Values

Kiambu County upholds the values of accountability, transparency, inclusiveness, visionary, respect and team work.

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(b) Key Management

Kiambu County's Executive day-to-day management is under the Cabinet headed by the Governor. Key management team that held the office during the period was as follow;

Designation	Name
Governor	H.E. Dr. James Nyoro
Deputy Governor	H.E. Joyce Ngugi
County Secretary & Head of Public Service	Dr. Martin Njogu Mbugua
CECM Finance, ICT & Economic Planning	Wilson Mburu Kangethe
Ag. CECM Lands, Housing Physical planning municipal administration & urban development	Eng. Samuel Mugo
CECM Administration and Public Service	Dr. Margret Waithira Ruinge
CECM Education, Gender, Culture & Social Services	Mary Wanjiku Kamau
CECM Water, Energy, Environment & Natural Resources	David Kimani Kuria
CECM Youth Affairs, Sports And Communication	Eric Kiriko
Ag. CECM Trade, Industrialization Tourism and investment	Joseph Kamau
CECM Roads, Transport, Public Works & Utilities	Eng. Samuel Mugo
CECM Agriculture, Crop Production & Irrigation	Joseph Kamau
CECM Health Service	Dr. Joseph Murega

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(c) Fiduciary Management

The key management personnel who held office during the financial year ended 30th June 2021 and who had direct fiduciary responsibility were:

No	Name	Designation	Department
1	Wilson Mburu	CECM	Finance and Economic Planning
2	William Kimani .	Accounting Officer	Finance, ICT & Economic Planning
3	Charles Njuguna Gikonyo	Accounting Officer	Administration and Public Service
4	Karanja Kenneth Njihia	Accounting Officer	Education, Gender, Culture & Social
5	Jeniffer Kanini Musyoki	Accounting Officer	Water, Energy, Environment & Natural Resources
6	George Ndungu Thuku	Accounting Officer	Youth Affairs and Sports
7	Mary Waithera Kuria	Accounting Officer	Trade, Industrialization Tourism and investment
8	Peter Njoroge Ndegwa	Accounting Officer	Cooperatives & Enterprise Development
9	Daniel Kinyanjui Njenga	Accounting Officer	Roads, transport, Public Works
10	David K.Ndungu	Accounting Officer	Agriculture, Crop Production & Irrigation
11	John Ngige Kuria	Accounting Officer	Livestock, Fisheries & Veterinary Services
12	Simon Kimani Rugu	Accounting Officer	Clerk to County Assembly
13	Martin Njeri	Accounting Officer	County Public Service Board
14	Franklin Wambugu	Accounting Officer	Communication & public relations
15	Patrick Njoroge Nyaga	Accounting Officer	Health service
16	Zacharia Karanja Gitua	Accounting Officer	Revenue ICT and chain supply management
17	John M. Mutie	Accounting Officer	Lands, Housing Physical planning, municipal administration & urban development

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(d) Fiduciary Oversight Arrangements

The Kiambu county assembly is the primary oversight body at the county level. During the year the county assembly undertook various oversight activities in pursuance with its stated objectives these activities included but were not limited to request for information, invitations to the county assembly among other activities. Summary of activities is presented in table 1 below;

Table 1. Kiambu County Assembly Oversight Activities in the FY .2020/2021

Dated On	Subject	Committee Requesting For Meeting/Information	Response Required	Action Taken
29/7/2020	Request for implementation of report on status of revenue collection in the county	Finance and economic planning	7 th August 2020	Report submitted on 6 th Aug 2020
6/8/2020	Request for submission of Finance Bill 2020	Finance and economic Planning	Information	Response given
3/9/2020	Request for information regarding employees in finance department, fourth quarter budget implementation report for 2019/2020 Public procurement of the budget policy	Finance and Economic planning	Report submitted on 8 th Sep 2020	Report submitted on 8 th Sep 2020
3/9/2020	Invitation to appear before the committee regarding the report of the auditor general Kiambu Emergency Fund 30 th June 2018	Public investment and Account	Submitted on 4 th September 2020	Submitted on 4 th September 2020
16/9/2020	Invitation for a meeting regarding Kiambu Alcoholic drinks control 2018	County Public Service and Administration	Submitted on 21 st September 2020	Availed
22/09/2020	Emergency Fund	Public Investment and Account Committee	Submit report by 29 th Sept	Submit report by 29 th Sept 2020
18/9/2020	Short term borrowing	Budget and appropriations, finance and economic planning and the liason committee	CEC to avail self for discussion at earliest possible date	Availed
17/9/2020	ICT Hub	County Innovation,	Submit report by	Report submitted on

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		Communication and Technology	Wed 30 th Sept 2020	30 th Sep 2020
16/9/2020	Emergency fund	Public Investment and Account Committee	Appear before the committee	Requested for another date
16/9/2020	Alcoholic Drink and Control Fund(ADC)	County Public Service and Administration Committee	Appear on 21 st Sept at 11:30 a.m. and appeared 1/10/2020 at Naivasha	Response given on 21/9/2020
30/6/2020	Request for statement on contractors & pending bills	Committee on budget and Appropriation(B AC)	Provide the requested	Response given letter dated 25/9/2020
16/7/2020	Waivers f/y 19/20	Finance and Economic Planning	Provide requested info	Submitted on 31/8/2020
21/8/2020	Mwiki ICT Hub	County Innovation, Communication and Technology	For information that they were visiting the hub	Response given
7/7/2020	Exchequer issue			
17/8/2020	Response to auditor G on fin. Statements 2015/16,2016/17 and 2017/18	Public Investment and Account Committee	County Executive information	Forwarded vide letter 18/8/2020
29/7/2020	Implementation report of revenue collection	Finance and Economic Planning Sectoral Committee	Provide the requested info	Submitted vide letter dated 6/8/2020
10/8/2020 and 30/9/2020	Medical ex-gratia fund for assembly	County Assembly Service Board	Reminder on the same	Communication given
29/7/2020 and 29/7/2020	Reimbursement of kshs.1,000,000 to the assembly	County Assembly Service Board	Reminder on the same	Communication
6/8/2020	Request for submission of Finance Bill 2020/21	Finance and Economic Planning Sectoral Committee	Finance bill	45 days after passing the appropriation bill

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3/9/2020	Request for information	Finance and Economic Planning Sectoral Committee	Employee in Finance Department Fourth Quarter Budget Implementation Report Budget policy	Responded on 8/9/2020
22/9/2020	A.G on financial statements of the Kiambu County Emergency Fund	Public Investment and Account Committee	The cash book, bank statement, bank reconciliation	Letter for postponement to another date
14/10/2020	Invitation to meeting regarding ICT Hub, first quarter of FY 2020/2021 Cost program and implementation	Innovation, Communication and Technology		
26/10/2020	Consideration of the 2021/2022 annual Development plan	Finance and Economic Planning	Report submitted on 27 th October 2020	Report submitted on 27 th October 2020
5/10/2020	Invitation letter on the supplementary budget I for FY2020/2021	Budget and Appropriations	Meeting from 12-16 th Nov 2020	Availed
20/1/2021	Invitation to appear before the public investment and accounts financial year 30 th June 2018	Public Investment and Accounts	29 th Jan 2021	Availed
20/1/2021	Invitation for meeting regarding report of the audited general on the financial statement of county executive for financial year ended 20 th June 2018	Public Investment and Accounts	Submitted on 26 th Feb 2021	Submitted on 26 th Feb 2021
18/2/2020	Request for progress report on ICT Hub in Mwiki Ward	County Innovation, Communication and Technology	Report submitted on 1 st Mar 2021	Report submitted on 1 st Mar 2021
5/3/2021	Invitation for a meeting regarding County Fiscal Strategy paper 2021 for department on finance and economic planning	County Innovation, Communication and Technology	Responded on 29 th Mar 2021	Responded on 29 th Mar 2021
8/3/2021	Invitation for a meeting on the county government regarding county fiscal strategy paper 2021	Budget and Appropriation	Report submitted on 29 th Mar 2021	Responded on 29 th Mar 2021

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29/3/2021	Request for information for optimum revenue strategies, performance of each system, contract particulars	Finance and economic planning	Submitted via email on 14 th Apr 2021	Responded on 14 th Apr 2021
29/3/2021	Request for own source revenue status	Finance and Economic Planning	Virtual meeting Responded on 16 th Apr 2021	Attended through zoom Response on 16 th Apr 2021
9/4/2021	Invitation for a meeting regarding ICT Hubs	Innovation, Communication and Technology	Submitted on 14 th Apr 2021	Responded on 14 th Apr 2021
7/4/2021	Request for information regarding waivers	Finance and economic planning	Report submitted on 16 th Apr 2021	Responded on 16 th Apr 2021
8/6/2021	Consideration of kiambu county government estimates of revenue and expenditure for the year 2021/2022	Budget and Appropriations	Invitation letter for the meeting 9 th Jun 2021	Availed

Other external fiduciary oversight bodies included the Office of Controller of Budget, (OCOB), Office of the Auditor General, (OAG), Senate Public Account Committee, (SPAC) and Development partners.

(e) Kiambu County Headquarters

P.O. Box 2344-00900
Municipal Hall
Kiambu, Kenya

(f) Kiambu County Contacts

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

(g) Kiambu County Bankers

- i. Central Bank of Kenya
Haile Selassie Avenue
P.O. Box 60000
City Square 00200
Nairobi, Kenya

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- ii . The Cooperative Bank of Kenya
Kiambu Branch
P.O.Box 1064-00900
Kiambu.
Tel.254-066-2022720

- iii . Kenya Commercial Bank
Kiambu Branch
P.O.Box 81-00900
Kiambu

- iv. Family Bank
Thika Branch
P.O.Box 354-01000
Thika

- v. Rafiki Bank
Thika Branch
P.O.Box 12755-00400
Thika

(h) Independent Auditors

Auditor General
Office of the Auditor General
Anniversary Towers, University Way
P.O. Box 30084
GOP 00100
Nairobi, Kenya

(i) Principal Legal Adviser

The Attorney General
State Law Office
Harambee Avenue
P.O. Box 40112
City Square 00200
Nairobi, Kenya

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2. FORWARD BY THE CECM

This section gives a detailed overview of the functions of the County Government as per the County Government Act, the budget performance against actual amounts for the financial year 2020/2021 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) County Government functions

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, Article 186: County health services, Trade development and regulation, County planning and development, pre-primary education (ECD), home craft centres and childcare facilities ,village polytechnics, Crop and Animal husbandry, 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, Implementation of specific national government policies on natural resources and environmental conservation, including soil and water conservation, and forestry, 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. To execute these functions, the County executive is run through the 10 departments.

b) Budget performance against actual amounts for current year and for cumulative to-date based on programmes

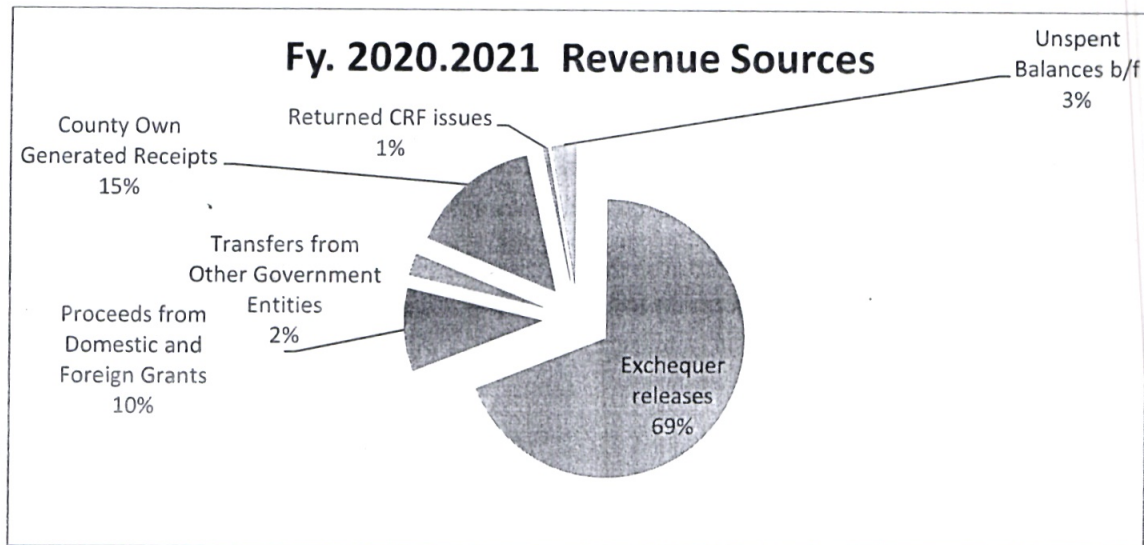
Revenue

During the period, Kshs. 15,617,371,601 revenue was realized by the County Executive against the County Budget of Kshs. 17,878,401,138 translating to 87% revenue realization rate. Kshs. 1,077,616,676 of the revenue realized was transferred to the County Assembly.

These receipts were from six main categories as summarized in the figure below

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Figure 1 Revenue Sources for FY 2020.2021



The detailed analysis for the revenue is as per table 1 below;

Table 2 Detailed Kiambu County Revenue Realization for the FY. 2020.2021

Category	Budgeted Revenue (Kshs)	Actual Revenue, (Kshs)	Deviation (Kshs.)	Realization Rate
Equitable Share	10,242,826,200	10,242,826,200	0	100%
Level 5 Hospitals	538,716,763	538,716,763	0	100%
Fuel Levy	293,374,561	293,374,561	0	100%
Youth Polytechnic	61,984,894	61,984,894	0	100%
Covid-19 Funds	106,635,000	106,635,000	0	100%
User Fee Foregone	34,671,542	34,671,542	0	100%
Transforming Health Services for Universal Health Care Coverage, (THSUCP)	49,790,789	46,398,807	-3,391,982	93%
DANIDA	26,820,000	26,820,000	0	100%
Kenya Devolution Support Programme (KDSP)	45,000,000	45,000,000	0	100%
National Agricultural & Rural Inclusive Growth Project (NARIGP)	222,340,320	221,762,739	-577,581	100%
Agricultural Sector Development Support Programme, (ASDSP)	13,436,146	10,936,995	-2,499,151	81%

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Kenya Urban Support Programme, (KUSP-UDG)	1,885,992,999	1,027,156,004	-858,836,995	54%
MSF BELGIUM	25,764,540	32,073,740	6,309,200	124%
OSR	3,795,881,193	2,392,873,847	-1,403,007,346	63%
Return to CRF Issues /Unspent Balances	535,166,190	536,140,509	974,319	100%
Total	17,878,401,137	15,617,371,601	-2,261,029,536	87%

Included in the above revenue budget is Kshs. 1,454,818,838 (Kshs. 811, 126,200 equitable share, Kshs. 106,635,000.00 Covid-19 fund and Kshs. 537,057,638 KUSP) FY.2019/2020 funds budgeted and received in the current reporting financial year 2020/2021.

Expenditure

The table below shows the overall summary of County executive budget allocation and actual expenditure for the year ended 30th June 2021:

Table 3. Approved County Budget vs. Actual Expenditure

Vote	Head	Budget (Kshs)	Actual (Kshs)	Absorption Rate (%age)
4062	County Executive	430,000,660	321,750,361	75%
4063	County Public Service Board	68,662,096	51,590,322	75%
4064	Finance, Ict And Economic Planning	1,832,971,064	1,478,083,714	81%
4065	Administration, And Public Service	710,867,818	684,000,828	96%
4066	Agriculture And Livestock	999,576,269	904,760,658	91%
4067	Water, Energy, Environment And Natural Resources	496,494,409	435,446,796	88%
4068	Health Services	6,067,802,128	5,597,456,304	92%
4069	Education, Youth, Sports, Culture And Social Services	1,091,281,096	843,822,933	77%
4070	Youth And Sports	291,815,300	129,540,931	44%
4071	Lands, Physical Planning And Housing	2,145,316,258	1,232,021,898	57%
4072	Trade, Tourism, Co-Operative And Enterprise Devt	401,085,025	345,134,026	86%

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4073	Roads, Transport And Public Works	2,042,650,471	1,723,702,071	84%
4061	County Assembly	1,299,878,544	1,077,616,676	83%
Total		17,878,401,138	14,824,927,518	83%

The actual expenditure for County Assembly, (CA) refers to the total amount transferred from the County Executive to CA.

The overall low absorption at 83% was mainly attributed to poor own source revenue collection realized at 63%. (Kshs. 2.393B collected against a target of Kshs. 3.795B). There was also delay in exchequer releases where more than Kshs. 0.7B releases at close of financial year could not be absorbed during the period.

Highest absorptions at 96% and 92% were realized in Administration, and Public Service and Health Services respectively due to their huge proportion of budget on non-discretionary costs of compensation to employees. Agriculture and livestock unit also recorded a high absorption rate at 91%, which was attributed to early release of planned grants of Kshs. 221million National Agricultural & Rural Inclusive Growth Project, (Naligp) whereas poor performance in Youth and Sport was attributed to non-disbursed bursary grant of Kshs. 138 million.

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

The physical progress on the identified priorities as highlighted in its Annual Development Plan 2020/2021 as follow;

1. County Executive

The strategic priorities of the sector/sub-sector

The strategic priorities included coordinating departments/sectors to formulate sector plans and policies, table the sector plans and policies before County Executive Committee and County Assembly, and follow up on implementation. The County Executive also ensured there is; effective efficient service delivery by facilitating the formulation and development of a County Service Charter, coordination of County departments to develop their service charters, and follow up on the implementation of the service charter. Additionally, the department strengthened Inter-County

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relations by developing inter-County dispute resolution mechanisms and strengthens linkages between County and National Government.

Analysis of planned versus allocated budget

The planned budget for the financial year 2020/21 was Kshs. **371 million** while the allocated budget was Ksh **430 Million**.

Summary of the key achievements

- Provided policy direction and guidelines through cabinet meetings thus leading to effective and efficient service delivery.
- Developed county government policies and cabinet papers.
- Drafted bills for submission to county assembly.
- Managed and coordinated the functions of the county administration and departments
- Initiated the performance management system thus improving and tracking project performance within the county.
- Implemented the digital communication platforms and feedback mechanisms thus enabling free and timely flow of information to citizens.

2. County Public Service Board

In the 2020/21 FY, the County Public Service Board planned to establish and abolish offices in the county public service, appoint and recruit persons to hold or act in offices of the county public service, exercise disciplinary control over officers who breach county policies, and regulations of terms of employment. Also there were plans to instil in the county public service values and principles of governance, facilitate the development of coherent, integrate human resource planning and budgeting for personnel emoluments in county, advise the county on human resource management development and succession, advise the county on implementation and monitoring of the national performance management system in the county and make recommendations to the SRC on behalf of the County on the remuneration, pensions and gratuities for county public service employees.

Analysis of planned versus allocated budget

The planned budget for the county public service board was Kshs **84 million**; however, it was allocated Kshs **68.6 million**

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Key Achievements

To improve service delivery, the sector recruited over 100 employees to work in various cadres; this mainly were recruits in the health services department who are critical in the fight against Covid 19. To increase staff productivity, the Board considered and approved promotions of 2089 officers who had long stagnated in service. The board once again took lead in the renewal of National Hospital Insurance Fund (NHIF) for all employees and their families in order to increase their productivity in service delivery. In pursuit of its mandate the Board issued a number of advisories to the county executive with regard to various Human resource management issues. The Board was also instrumental in resolving the healthcare workers industrial unrest /strikes by taking lead in the negotiation of the return-to-work formulas.

4 Finance, ICT and Economic Planning

The Finance, ICT and Economic Planning department is the County's think tank responsible for policy analysis on a wide range of issues, including fiscal issues, trade issues, and private sector development issues. In the financial year 2020/2021, the department was mandated with the preparation of annual estimates of revenues and expenditures, including the preparation of supplementary estimates as the need arises. It also ensured that external resources such as were effectively mobilized, disbursed, and effectively utilized and that there was prudent public debt management. It was responsible for the administration and enforcement of revenue laws and for that purpose collecting and accounting for all rates, taxes, fees, and charges payable by or under any laws in the County; collection of statistical data needed for planning purposes; County budget implementation, monitoring, and evaluation.

Strategic Priorities of the Sector

- Enhancement of revenue
- Formulation, development and implementation of sectoral policies and programs
- Establishment of sector working groups and County Budget and Economic Forums
- Provide Staff capacity developments and trainings
- Adopt Appropriate technology in revenue Collection
- Enhance capacity of the revenue collectors
- Sensitization of the public on fees, rates and levies compliance
- Institutionalize strong accounting internal control systems

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- Monitoring of revenue and expenditures approved by County Assembly.
- Proper maintenance of accounting records
- Construction and equipping of County and Sub County Finance Economic planning offices
- Allocation of adequate resources to run the office

Planned versus allocated budget

The planned budget for the sector was **Kshs 1.768 billion** and was allocated **Kshs 1.832 billion** after successful supplementary budget.

Key Achievements

During the year under review, Finance and Economic Planning department embarked on the Medium-Term Expenditure Framework (MTEF) budget making process and issued a circular to guide on the process. The department successfully prepared the County Annual Development Plan, County Budget Review and Outlook Paper, Sector report, County Fiscal Strategy Paper and the Program Based Budget to guide on allocation of available resources in the County. The department also conducted public participation forums as a way of engaging stakeholders in budget and planning process to allow them identify their social and developmental challenges and propose interventions to address them. In addition, the department prepared Quarterly and Annual County progress reports that helped in tracking results and decision making. The department also prepared a procurement plan that guided procurement process throughout the year.

On resource mobilization, the department continued to implement revenue enhancement initiatives by strengthening and managing the revenue system with an aim of enhancing revenue collection. It also prepared monthly and quarterly financial statements/reports as well as conducting trainings and capacity building in order to develop human capacity. The department as well-prepared internal audit reports that helped in monitoring compliance to internal controls, setting standards and advising on governance and risk management

5. Administration and Public Service

In the FY 2020/21, the department planned to improve service delivery, curb alcohol and drugs abuse, enforce all county laws and applicable national legislation and enhance responsible betting and legal

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gaming. Its planned budget for FY 2020/21 was **784 million**; however, the department was allocated **710.9 million**.

Key Achievements

In the FY 2020/21, the department improved service delivery through creation of more office space by completing construction and equipping of Kiambu sub-county offices. Further, construction of other offices at Juja Sub-County and Lari sub-county is still ongoing.

The department also improved service delivery through; capacity building of 100 staff of various cadres, co-ordination and guiding of the county staff promotions which was processed by County Public Service Board, deployment of human resource officers in the departments to sub-counties to organize, coordinate and administer all human resource activities and aiding in procession of medical Insurance Cover for the county employees.

The department also enhanced enforcement of county Laws and applicable National legislation through; enforcement of public compliance to Covid 19 protocols such as ensuring people are wearing masks, enforcement of revenue collection from all revenue streams, control of the movement of both vehicular and human traffic within urban areas, control of hawking activities within CBDs, assisting Physical Planning officers in the enforcement of the Physical Planning Act which defines building regulations and enforcement of the Alcoholic Drinks Control Act.

Additionally, the department enhanced responsible and legal betting and gaming through; carrying out spot checks and crackdowns on illegal gaming activities within the county, issuance of pool table licenses within the county and sensitizing the members of the public on responsible betting and gaming. The department further enhanced the reduction of incidences associated with alcohol and drugs abuse through raids and crack-down activities on illicit brews and creation of awareness to the public. Further, Kiambu County Alcoholic Drinks Control (Amendment Act) 2021 which would ease better control on alcohol business was assented.

Agriculture, Livestock and Irrigation

Agriculture, Livestock and Irrigation department has two sub sectors namely Agriculture, crop production, Irrigation and marketing (ACPIM) and Livestock Fisheries and Veterinary Services (LiFiVe). Agriculture, crop production, Irrigation and marketing (ACPIM) is one of the two sections in Agriculture, Livestock and Irrigation department. The ACPIM section comprises of two directorates,

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namely: Crop development and Irrigation and Agribusiness & Marketing. In addition, there are two institutions namely Agricultural Training Centre (ATC) at Waruhiu and Agricultural Mechanization Service (AMS) in Ruiru.

During the FY 2020/21, the department of Agriculture through Crop development and Irrigation section had planned to increase food production and productivity by procuring and distributing certified seeds and seedlings across the county, carrying out soil analysis and mapping, establishing Conservation Agriculture and Demonstration plots and capacity building farmers in all wards. Construction of small water pans, installation of drip kits as well as construction of community water pans was to be carried out across the county. Additionally, climate smart agriculture was to be promoted besides enhancing soil conservation.

To enhance efficiency in the training institutions, the department had planned to rehabilitate AMS structures and existing machinery and procure land surveying equipment. In Waruhiu ATC a perimeter fence was to be put up to secure the institution, expand hostel facilities and rehabilitate staff houses, construction of water dam for water harvesting, a coffee pulping unit and development of a master plan.

Under Agribusiness and marketing, the department intended to procure lime and fertilizer, train agro-dealers and value chain actors and link farmers to financial service providers. Also, an incubation centre was to be established at Waruhiu ATC as well as upgrading of coffee factories to model factories. To promote value chain development, coffee stakeholder's forums and technical working groups were to be formed and strengthened, training and gazettement of coffee licencing officers and training of staffs and farmers on coffee production management.

The directorate of livestock had planned; purchase of 3 motor vehicles for free AI program and staff mobility. The directorate had also planned to license all the 54 slaughterhouses and 900 meat containers. The directorate had also planned to develop 2 policies one on livestock development and the other one on animal welfare. Also, the directorate also planned to improve dairy productivity through subsidized AI services to farmers targeting about 10,000 farmers across the County. The was also plan to purchase 20,000 one-month old indigenous chicks for local poultry improvement. 3 pasteurizers were to be purchased for 3 farmers group to help in milk value addition. 3 vaccination campaigns were also planned across the County on FMD, LSD, RVF, Anthrax and Rabies.

The directorate of fisheries had planned to; stock rivers/ponds/dams with the County with 200,000 fingerlings, train 960 farmers on modern aquaculture technologies to increase fish productivity. To

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reduce fish post-harvest losses and improve fish marketing, the directorate had also planned to establish 2 fish marketing outlets procure and issue 4 deep freezers to farmers groups.

Analysis of Planned versus allocated budget

The department had proposed a budget of Kshs. **1.43 billion** but was allocated Kshs **999.58million** in the approved budget.

Key achievements

In the FY 2020/2021, the department enhanced food and nutrition security by procuring 174 tonnes of Maize seed and distributing them to 87,000 farmers (2 Kgs each). These varieties are suitable for the different agro ecological zones, it was expected to increase production from 87,000 bags to 208,800 bags for the 17,400 acres under maize. However, due to poor weather, the maize did not do well in some regions.

The department also procured 30,000 Kgs of beans seed and distributed them to 15,000 farmers. This would boost production from 3,000 bags to 7,500 bags for the 1,500 acres under beans production. In addition, a total of 1500 Kgs of sunflower was distributed to 1500 farmers while 500 Kgs of canola seed was distributed to 500 farmers for trial. Further, the department was able to provide extension services either through group and individual visits where 63,120 farmers were reached. In collaboration with NARIGP project, constructed 100 small water pans, constructed over 69 KMs of soil and water conservation (SWC) structures where the acreage under irrigation was increased by 25 percent and installed twenty solar powered systems for irrigation.

In Agribusiness & Marketing section, the department procured 520,000 Kgs of basal fertilizer for food crops which was distributed to 52,000 farmers across the county. After application, the fertilizer together with certified food was expected to increase food production. Additionally, 48 stockists were trained on quality inputs, 50 service providers and VCAs were trained on entrepreneurship as well as linking over 65 farmers to financial service providers. Furthermore, 320 farmers/Agri entrepreneurs were trained on value addition technologies mainly on banana value addition, yoghurt making and vegetable preservation. Moreover, in collaboration with coffee directorate 170 farmers and 60 staffs were trained on production management and value addition.

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To increase livestock productivity, the department conducted breed improvement through the implementation of the Kiambu county subsidized Artificial Insemination program where 15,742 doses were inseminated. The subsidized AI program had a target of 10,000 inseminations. The expected calves were 8,450 heifers and 8,450 bulls based on a 65% conception rate (Average conception rate). From the 8,450 heifers, 21,589,750 Kg milk per year is expected to be produced after 3 years. The expected income from milk per year is approximately Ksh 755,641,250. The expected income from sale of mature bulls is projected to be approximately ksh.633, 750,000. The value of the heifers is projected to be Ksh. 845,000,000 after three years. Agriculture extension services play a great role in supporting agricultural production and passing of new ideas from agricultural research centers to farmers, to achieve livestock extension the department purchased double cabs for facilitating the extension officers. Also, in a bid to prevent unauthorized persons, the public, dogs, and other animals the directorate erected a slaughterhouse perimeter wall. The County values the health of its population and to ensure the consumption of clean and healthy milk; the directorate in collaboration with the World Bank is procuring milk pasteurizers for cooperative societies.

In a bid to reduce the morbidity and mortality rates related to infectious diseases such as RVF, the directorate implemented livestock vaccination campaigns across the County. The target for vaccination was 40,000 herds of cattle. The animals were vaccinated against Foot and Mouth, Lumpy Skin disease, Anthrax and Rabies. In case of an outbreak of any of the diseases 52% of the livestock population comes down with the disease. The greatest direct financial impact is due to milk losses where on average daily yields decrease by 35% per cow. This translates to a loss of 3 litres per cow per day. In case of Anthrax outbreak the prevalence, rate is 10% and the infection results in death. In Kiambu County 27,316 animals would die in case of an outbreak. This would lead to a monetary loss of approximately 1.2Billion.

To augment fish productivity and ensure economic empowerment of the youth the directorate is in the process of procuring fish culture cages. Also, the department is procuring pond liners for aquaculture demonstration centers for maximizing water retention. Maintaining water quality is vital for fish health to reduce stress and toxic conditions that may weaken a robust fish, the department, therefore, procured water testing kits to. The department was also able to stock 6 dams with 102,000 fingerlings.

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7. The Water, Environment, Energy and Natural Resources

The Water, Environment, Energy and Natural Resources department has four directorates namely; Water & Sanitation, Natural Resources & Forestry, Environment & Waste Management, and Renewable Energy & Climate change. The sector aims at making the county lead in environmental management, provision of water and sanitation services in Kenya, reduce vulnerability and enhance the resilience of the residents of Kiambu to impacts of climate change

Analysis of Planned versus Allocated Budget

For the financial year 2020/2021 the planned budget was **975 million**; however, the department was allocated **496.5 million**.

Key Achievements

In the financial year 2020/2021 the department achieved the following under different directorates;

Directorate of Water & Sanitation

Achievement through financing from County Government of Kiambu

To increase the number of households connected to water supply, the directorate drilled 3 no. boreholes in Wangige, Riu and Twin estimated, to yield at least a capacity of 25m³/hr targeting 28,000 people. The department operationalized 1 borehole in Rui Rumbi, powered using solar with a capacity of 8m³/hr targeting 750 people. They also provided technical Support in the Mapping and digitization of water and sanitation services infrastructures to reduce NRW in areas under different regions. To increase access to piped water, the directorate procured, supplied and delivered an 11KM 6inch pipeline from Ondire to Kamangu primary school transmitting 90m³/hr from Twin borehole site reaching 18000 people. Also, they supplied and delivered 4.2KM HDPE pipes and fittings to Kikuyu water and Sanitation Company for Riu-Karai and 28KM for Githunguri - Ikinu water distribution network to reach 10,000 people. To increase access to safe, clean water, the directorate constructed a panel house cum water kiosk at Cianda High school pending operationalization of Cianda borehole. Additionally, drilling works were completed for a borehole at Wangige level 4 hospital with a yield of 15m³/hr to serve 3,000 people. One storage tank in Ngiruombi was fully rehabilitated and is operational and three are currently under implementation in karuri level with a yield of 48m³,

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Lussinget Hospital with a yield of 48m³ and kiroe. There is ongoing operationalization for Gitithia BH (Borehole), Ha-tonga borehole and Kabunge borehole. Extension of kamangu distribution network is under implementation. To increase access to public sanitation, 2 number PSF (Public Sanitation Facility) were implemented by trade department and Juja CDF. Following the emergence of the COVID-19 pandemic fight support was given through the installation of hand washing points across the county through the Water Service providers. Under Kenya Urban Support Programme (KUSP) Juja kwa Chief, Githurai and Iri- Mutega sewerage network is currently under implementation to connect 15,000 households.

Achievement through financing from the National government

Through the national government support , the directorate drilled five (5) number boreholes at Junction-Theta Ward, Gachororo dispensary in Juja ward, Mugutha primary school in Murera Ward, Nyasaba secondary school borehole in Weteithie ward, Juja farm primary borehole in Kalimoni ward giving a total production yield of 100m³ /hr and drilled 24 number borehole i.e three (3) in each water region which are at different stages of implementation at; Thika, RuiruJuja, Gatundu, Githunguri, Kiambu, Kikuyu, Karuri and Limuru regions for the COVID-19 pandemic response.

Achievement through the County Water Service Providers

Through the county water service providers, the department has increased access to water services by laying 67KM of pipelines in Ruiru, Nyasaba, Limuru, Chekunu, Ndeiya and Thika installing nearly 600 new connections.

Directorate of Environment & Solid Waste Management

The Directorate of Environment & Waste Management implemented several action plans aimed at improving Solid Waste Management, environmental protection and control in order to foster a clean and safe environment as well as mitigate against environmental pollution risks. It started a new organic waste management hub within Ruiru Sub-County in Githurai supported by Kenya Association of Manufacturers (KAM). It also provided 262 Covid-19 related Personnel Protective Equipment (PPE) clothing and pharmaceutical items to enhance personnel safety.1 Policy on solid waste management was developed at the draft stage. To increase public awareness on Environment, the department launched 5 Eco-Schools environment programs in Thika, trained 177 waste collection/pickers on waste sorting and segregation supported by KAM, trained 30 enumerators on waste sorting and segregation through support from UN Habitat Waste Wise Cities program. It commemorated the World

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Environmental Clean-up Day supported by KAM & Taka-Taka Ni Mali, plus three additional waste sorting and segregation campaigns (1 in Kiambu, 1 in Ruiru and 1 in Ruaka) supported by PET Kenya, and held 2 clean up campaigns in Thika supported by KAM. It launched waste sorting & segregation sensitization program supported by TakaTaka solutions. It conducted 1 JICA/UN Habitat Clean Cities program and 1 waste generation survey supported by Mota -Engil Company. Conducted two (2) trainings focusing on solid waste sorting and segregation for all environment officers supported by key stakeholders mainly UN-Habitat Waste Wise Cities program, JICA and KAM, among others. Held three Environmental Clean-up exercises to commemorate World Clean-up Day in Kamenu Ward Thika, Ruiru town and Ruaka areas respectively. To enhance a lean environment, the directorate surveyed and rehabilitated the decommissioned Gioto waste dumpsite and 1 tipping platform was constructed. Improved and maintained Kang'oki landfill (compacting of tipping platform, tipping sites, and servicing of 1km access route inside the dumpsite) for enhanced waste collection, transportation from all the 12 Sub-Counties and enhanced disposal. The waste is compacted and covered to reduce odour, avoid fires, to reduce possibility of diseases and for easy accessibility of the dumpsite as the platform remains raised and permanent. Procured 4-Tricycles under Kenya Urban Support Programme (KUSP) for enhancing waste collection services in 4 municipalities and town centres. Launched a 14-pilot colour-coded waste segregation bins in Thika Sub County sponsored by Kenya Association of Manufacturers (KAM). Procured 3000 machinery hours for civil works using Bulldozer for solid waste management and rehabilitation of tipping sites in Kang'oki dump site, Thika. Launched 25 waste collection skips procured through the departmental vote to enhance waste collection in selected major markets and town centres and 60 bought by WB-KUSP. The directorate also repaired and fabricated 30 old and worn-out waste collection skips for use in major markets and bus parks, and serviced 44 garbage trucks, plant and machinery to enhance efficiency in waste collection and transportation. Procured 12 lawn mowers, 20 bush trimmers, 15 garden scissors, 20 rakes, 32 shovels, 32 fork jembses, 32 slashers, 32 hardbrooms, 32 pangas, 150 wheelbarrow, and 15 watering cans to enhance a clean environment.

Directorate of Natural Resources and Forestry

To increase forest cover and sustainable management of natural resources, the department raised 185,038 tree seedlings, fruits and flowers. Secured and protected 9 rivers (Kamiti, Mukuyu, Bathi, Karatina, Gatharaini, Kiuruiru Rivers, Gatamaiyu and Nduriri rivers) and 1 wetland (Ondiri Swamp). Grown over 32,000 water friendly trees in Mukuyu, Karatina, Ruiru, Bathi, Kamiti, Gatamaiyu and Nduriri riparian areas. Developed BoQ for mama Ngina gardens, grown ornamental trees and

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maintained the park. Developed a 1st draft Natural resources and Forestry policy and 1 GIS Map developed. Conducted capacity building forum for 4 county officers on devolved forestry functions. Offered technical advice on riparian conservation of Thika River. Conducted reconnaissance survey in Gatharaini and Kiu rivers and identified the main challenges facing the two rivers which include; water pollution, encroachment by buildings, dumping of solid waste, planting of eucalyptus along the riparian areas among others. Conducted 6 sensitization meetings along Kamiti River on conservation issues for about 165 riparian land owners, local administration, village elders and farmers. Over 16KM of Kamiti, Mukuyu, Bathi, Karatina, Gatharaini, Kiu Ruiru, Gatamaiyu and Nduriri rivers conserved. Expanded tree nurseries in Thika and Kiambu sub-county. Grown about 25,000 tree seedlings in 40 schools, 1 polytechnic, 4 chiefs' camps, 1 dispensary, 1 police station compounds, 2 estates and about 120 farmers across the county. Updated quarries database (WIP) and Identified one abandoned quarry in Gatwanyanga, backfilled and ready for tree growing during the short rains. In collaboration with KEFRI, have completed soil sampling along Kenyatta road and identified right trees species to be grown. Waiting for KeNHA to peg and mark the boundary. Collected five Lorries of forest soils and Manure to be used for potting of tree seedlings. Developed first draft certificate of origin and movement permit. Developed 3 drafts of MoU with KEFRI, EAWLS and ICE awaiting signature. Visited and technically advice farmers along Thika river around landless on best strategies of conserving and managing the riparian areas in five acres of land. Identified issues affecting Kamiti River and dam such as siltation, encroachment and proposed specific recommendation e.g. desilting, growing of trees etc. Conducted a reconnaissance survey along Mukuyu River in Lioki, Githunguri Sub County and recommended for River riparian conservation by cutting down of eucalyptus and replacing with water friendly trees. Grown over 500 water friendly tree seedlings along Mukuyu River and recommended for eco-tourism activities. Provided forestry extension services within the county e.g pruning trees, advising on the right tree species to grow among others.

Directorate of Renewable Energy and Climate Change

The Renewable Energy & Climate Change Directorate aimed at reducing Carbon Footprint and increase Resilience to Impacts of climate Change through formulation of the Climate Change Policy and creation of awareness and sensitization fora in the County. The formulation of County Climate Change Policy is in draft form awaiting public participation process. Further, it developed a draft Kiambu County Climate Change Bill, 2021 which was forwarded to the County Assembly for debate and enactment. In addition, it developed a draft for Public Finance Management (Kiambu County Climate Change Fund, Regulations, 2021) which was forwarded to County Assembly for debate. The

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Directorate led a half-day Sensitization Workshop on Mainstreaming Climate Change Adaptation and Mitigation to build resilience in County Budgetary, Planning and Development processes and programs for all Departments in the County. It also raised a requisition for installation of solar security lights at County's headquarters and facilitation for design and production of sensitization materials on energy conservation and efficiency. Sensitized the WEENR sector committee on climate change policy formulation process. Sensitized the County Secretary (CS), CECMS, Cos and office of the County Attorney on climate change mainstreaming.

8. Health Services

The department of Health Services prioritized scaling up interventions aimed at enhancing equitable access to high impact healthcare services with top priority being to support national health authorities' efforts to strengthen all the building blocks of health systems and to enact policies aimed at ensuring health care is equitable and affordable for all. Also universal health coverage is enhanced through development of a resilient and robust global and local health systems capable of preventing, monitoring, detecting and responding to public health emergencies must therefore be a key priority, closely linked to our efforts to achieve

Analysis of planned versus allocated budget

The planned budget for 2020/2021 financial year was Kshs **7.65B**. The department was allocated Kshs **6.067B** during the financial year 2020/2021.

Key achievements of the previous FY 2020/2021

Under Administration and Planning Programme, the directorate managed to hold various performance management and review meetings as per the policy guidelines and established County Health Stakeholders forum. Stalled projects like medical blocks and wards in Wangige level 4 and Tigoni hospital were completed during this review period. Some facilities, supplies and equipment were also purchased to respond to covid 19 pandemic. The bed capacity in most facilities was also expanded.

In the period, the department supplied essential medicines and medical supplies to 114 public health facilities and supported the distribution of public health program commodities to 84 health facilities including private and faith based organizations. The department procured pharmaceutical commodities

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worth Ksh. 75M through county budget during the period. This together with hospital budgets and UHC allocation for procurement of health products & technologies improved availability of essential medicines in health facilities from 75% in Q4 of the previous FY year to 89% in Q1 of FY20/2021.

Through the county leadership & governance, friends of Kiambu county donated pharmaceutical commodities worth Ksh. 2.5M towards the fight against COVID-19. Among the commodities donated were hand-sanitizers and assorted essential medicines from Dawa Group, Medisel (K), Kenya Pipeline company, Dune Ltd, AMREF & Kenya Red Cross Society.

The department was able to scale up and decentralize Non-communicable diseases (NCD) services; procured additional NCD medicines worth Ksh.13M for the scale up of NCD services in 28 level 2 and 3 health facilities. They also supported delivery of specialized services through procurement and distribution of specialized medicines for the operationalization of Lari Level 4 theatre, Lusigetti Level 4 theatre and Ruiru Level 4 Oncology/Palliative Day care centre. There was focus on coordination of health products and technologies (HPT) activities. Appointment and reactivation of the County commodity security technical working group (TWG) was done and the process of establishing a formal HPT unit was initiated. Conducted a forecasting and quantification exercise for ALL health products and technologies to establish the budgetary requirements for better planning. This will guide the department in coming up with procurement plans and lobby for adequate funding. Also, Conducted integrated commodity management supportive supervision across 108 government and private health facilities in the county. Recommendations were made for gaps identified and follow up done to improve commodity management. The department was able to jumpstart the process of constructing a central medical store and production unit which are efforts towards enhancing commodity security in the county.

Anti-microbial stewardship sensitization for healthcare workers was done and the department started the process of formation of the county anti-microbial stewardship interagency committee (CASIC). These are efforts towards fighting antimicrobial resistance with a multisectoral approach bringing together players from different sectors including Agriculture, Environment & Water.

In the year under review, a total of 26 Community Health Committees with a total of 155 members were trained. In communicable and non-communicable disease control activities, the department carried out frequent sensitization and awareness creation sessions. More attention was given to COVID-19 awareness creation sessions through the Community Health Services and Environmental

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health section. Fumigation/ spraying for markets, households, offices and other public places were done to curb the spread of COVID-19 in the County. A total of 510 CHVs, 120 HCWs were trained on Infection Prevention and Control (IPC), COVID-19 and Home Based Isolation Care (HBIC), The directorate was in the forefront in the implementation of the COVID-19 containment measures within markets, food and non-food business premises learning institutions and other social places. Directorate also over sighted and supervised social events such as supervision of funerals, weddings among others to ensure covid-19 containment guidelines are adhered to. Surveillance and evacuation of community deaths contact tracing, follow-up of those on HBIC as well as reporting. The directorate undertook water and food quality surveillance activities whereby 94.3% of the targeted food and water samples were delivered for analysis. Surveillance and monitoring of food fortification compliance and standards through sampling of fortified food stuffs and samples with unsatisfactory results were dealt with in accordance with the provided statutes. On food handling safety and certification, 86.1% of the targeted food handlers were examined and those found fit to handle food were certified. Under the school health programme, a total of 104,708 school age children were dewormed. The proportion of schools with improved sanitation stands at 82.7%.

HIV program achievements in the identification, linkage and viral suppression for the financial year, is 85:88:93. Children identification and viral suppression stands at 48% and 78% respectively against a target of 95%. Moreover, despite the inadequate commodities especially the ARVS, efforts were made to ensure the availability albeit the shorter appointments for the clients. This compounded by effects of Covid 19 led to reduced retention rates at 77% against a target of 90%

100% of the mothers identified HIV Positive at Antenatal /Maternity and Postnatal care were started on HAART and the Infants started on Prophylaxis Key Population (Men who have sex with Men (MSM), Female Sex Workers (FSW) and People Who Inject Drugs (PWID) in the county continue to record high new HIV infections. Inadequate commodities and stigma are some of the challenges faced and worsened by the Covid 19. However, with the dwindling funds from the donor to support HIV programs, there is a need for the County to have a budget for the HIV activities.

Nutrition And Dietetics Unit achieved the development and launching of the County Nutrition Action Plan (CNAP). The unit also enhanced Vitamin A supplementation for the under 5 children from 40% (2017) to 97% (2021). Community Baby friendly Initiative was done in two sub counties (Lari and Thika) and Nutrition commodity SOP have been developed

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Curative and Rehabilitative Programme provided all health facilities with the required pharmaceuticals, non-pharmaceutical, cleaning and sanitary commodities. Reproductive Health Programme increased coverage in maternal & neonatal health services of both the 1st and the 4th antenatal clinic where the skill birth attendance has remained well over 100% coverage with a reducing trend in maternal mortality:

In contraception & child spacing, there has been tremendous improvement in the number of women using modern contraception with most of our women being on Long Acting Reversible Contraception. This allows them time to tender to their young ones and therefore improving the quality of life for their families. A survey done by Performance Management for Action (PMA) in 2020 showed that the modern contraceptive prevalence rate (MCPR) was at 69% and this is good. The strategic direction of the family planning sub program, in view of the mentioned performance is to maintain this performance rather than raise it.

In Adolescent Sexual Reproductive Health (ASRH), the program has defined mechanisms to deal with the challenges that exist in ASRH. Despite the nation registering an increasing trend in adolescent pregnancies, Kiambu County has had a steady trend. However, a lot of interventions such as support and mentorship to HCWs to offer adolescent friendly services and integration of services in youth friendly spaces remain a focus to the department.

Under the year under review the county had to deal with covid pandemic. PPEs prices were very high demand globally and scarce. This led the commodity to be very high in prices, but as a county we were able to manage. Kiambu county has 107 health facilities in level 2 ,3 and 4 all of them had non pharmaceuticals delivered from KEMSA.

Support supervision were carried out in facilities such as Tigoni, Kiambu level 5, Nyathuna and Kihara level 4 where gaps included staffing, quality of care and coordination of referrals were addressed.

Under the Health policy and Development, the Monitoring and Evaluation and Research Unit managed to undertake various activities which included conducting various forums to review the performance of RMNCAH (Reproductive, Maternal, Neonatal, Child and Adolescent Health) indicators, Annual Performance, development of the Draft Monitoring and Evaluation Plan 2019-2023 to monitor the implementation of the Strategic Plan 2019-2023 and the development of the Annual Work Plan 2021/2022. A total of 12 health workers were taken through a research capacity building program to

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enhance their research skills and their capacity to perform and supervise research in the county. Various operational research studies as listed below were conducted during the review period and are undergoing data analysis.

- i. A cost analysis of the isolation and treatment of COVID-19 patients in Kiambu County
- ii. Effect of covid 19 pandemic on the Kiambu level 5 hospital cervical cancer screening program
- iii. Knowledge, attitude and practice among healthcare workers on the Covid-19 pandemic: The experience of Kiambu County
- iv. COVID 19 and Health service utilization: A pre-post study on the effect of COVID 19 control measures on the utilization of essential and non-essential health services in the County of Kiambu
- v. The association between use of misoprostol and maternal mortalities in Kiambu Level 5 hospital

9. Education, Gender, Culture & Social Services

Analysis of planned versus allocated budget

In the financial year 2020/2021, the department had a planned budget of Kshs. **1.561B** and was allocated a budget of **1.091B**.

Key achievements

Key achievements made by the Department during the period by the department included;

VTC Directorate

- Renovation of workshop and construction of toilet block at Ngecha VTC,
- Renovation works at Muchatha VTC.
- Construction of MVM garage at Nyaga VTC.
- Completed renovation works at Kanjuku VTC, ,
- Construction of workshops at Thogoto VTC
- Renovation of a workshop at Nyanduma VTC.
- Completed the construction of a workshop at Juja farm VTC and construction of a workshop with offices at Kanyoni VTC which had stalled.

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- The Directorate also had a partnership with Safaricom Foundation and Godrej Kenya who donated six sewing machines to Kanyariri VTC and hair products and equipment to Kamirithu VTC.
- There was also partnership with the department of Youth and Sports in implementing Business Development service Programme. Continuous monitoring of implementation of the programmes in VTCs was done.

ECDE Directorate

- Constructed classrooms in 8 ECDE Centers.
- Constructed standard toilet blocks in 14 ECDE Centers.
- Refurbished classrooms in 4 ECDE Centers.
- Rehabilitated a perimeter wall at Bahati ECDE Centre, Gatuanyaga ECDE and kikuyu model ECDE.

Directorate of Gender and Culture

- Procured and distributed assistive devices, foodstuffs, blankets, sanitary towels and diapers to 150 needy PWDs households, marked the 2020 International Women's Day (IWD), International Day for Persons with Disability (IDPWDs) and The Day of the African Child (DAC).
- The department also launched the County SGBV-TWG.
- Drafted the SGBV Directory and participated in the formation of psycho-socio support groups for SGBV survivors.
- Carried out Women and Special interest groups' sensitization program on sexual reproductive health, succession, hygiene, first aid, financial literacy and Group dynamics.
- Supported artists to participate in the National handicrafts exhibition, facilitated capacity building of artists by KNATCOM-UNESCO, rolled out a Boys' empowerment program in partnership with Councils of Elders & Kiama Kia Ma.
- Participated in rehabilitation and assessment of PWDs drive and establishment of psycho-socio support groups for SGBV survivors, carried out a widows empowerment Programme and a documentary on traditional foods of the county.

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Directorate of Social Services

- The directorate disbursed Kshs. 100M as bursary and scholarships to vulnerable and needy students. Out of the amount, 1,012 students benefitted in partial and full scholarship while 22,889 students benefitted in form of bursaries.
- The directorate of Social services in collaboration with Daystar University also completed the social enterprise training of self-help groups.
- The directorate in conjunction with other county departments especially enforcement was able to reduce the number of street families.
- The department through donations distributed foodstuff to the needy and vulnerable in the society during the lockdown period.

10 Youth Affairs, Sports and Communication

The department continued to play its strategic role in the County's transformation and economic development through: promotion and development of youth affairs and sports for a vibrant sporting industry, empowered Youth, and embracing top of the range effective and efficient information technology models and communication.

Analysis of Planned vs. Allocated budget

During the financial year 2020/21, the sector had a planned budget of Kshs. **852M** but was allocated Kshs. **291.8M**.

Key Achievements in the Previous Financial Year

During the period, Covid-19 Mitigation Fund was fully prepared, amended and approved and officially launched in December 2020. Kiambu Super cup football tournament at ward level was undertaken and winners awarded. The County partnered with Master Card Foundation and KCB at providing women and youth with funds for their businesses. Other programs are as summarized in the detailed programs.

11 Lands, Housing, Physical Planning, Municipal Administration and Urban Development

The department is mandated to undertake spatial planning, land administration and management, housing development and management, Administration of land valuation for rating and urban infrastructural development (KUS).

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Analysis of planned versus allocated budget

Planned budget for the Department was **Ksh 2.237 billion**, however it was allocated **Ksh 2.145 billion**.

Key Achievements

In the period under review, the department completed construction of the new office block at Red Nova offices. It also enhanced land rates revenue through waiver incentives during the first half of the year as well as initiating the process of improved informal settlement in Ruiru targeted for commencement of the Affordable Housing Project and implemented the approved projects in the six municipalities within the county.

In physical planning the directorate had one draft bill namely County Physical Planning Bill. The directorate prepared a draft County Spatial plan and 12 Integrated Strategic Urban Development Plans (ISUDPs) of which 6 are complete and preparation of part development plans (PDPs) for public institution and utilities and planning of 100 market centers to enable issuance of ownership documents. The directorate processed and approved 1000 development applications.

In Land Management and Administration, the directorate was able to resolve land disputes, parcel identification for the public, undertaking land ownership verification and titling. The directorate was able to survey 8 market centers and develop a digitized framework for survey records including maps. In Valuation Directorate the directorate was able update the land rates register by capturing 7,632 new properties in the register. It also drafted new area rates which are awaiting Gazettement for implementation.

Under Housing Development, the directorate facilitated the completion of a Residential housing block of 40 units of 2 bedroom each in Thika Sub-County to bridge the housing deficit in the county. Additionally, the directorate facilitated the process of renovation of old nova office block and renovation of residential houses in kikuyu Sub County.

Under Municipal Administration & Urban Development the directorate was involved in continuous implementation of the KUSP projects within the six municipalities i.e., road construction, street lighting, storm water drainage, sewer systems, street beautification, public parks and amenities, and bus parks.

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12. Trade, Industrialization, Tourism, Investments and Cooperative development

The core mandate of the department is to promote investments in trade, industries, cooperatives movements and tourism sector by providing an enabling environment, for sustainable socio-economic development in the County.

Analysis of the planned versus allocated budget

For the financial year 2020/2021 the sector had a planned budget of Kshs. **1.832 billion** but was allocated a budget of Kshs. **401.1 million**.

Key achievements in the previous ADP

In the Financial year 2020/2021, the department managed to create an enabling environment for traders through; repairing market roads and drainage and constructing/rehabilitating 2 Markets, one market office, and five market ablution blocks. The department also provided a well-regulated trading environment by formulating five trade policies. Additionally, the department promoted fair trade practices by verifying 2305 measuring instruments and enhanced productivity, value addition, and market linkage through formation of a SACCO for Githunguri, Gatundu North, and south avocado farmers. Further, the department promoted entrepreneurship by training 400 MSMEs on various business management skills and 60 entrepreneurs on post-Covid-19 recovery strategies.

To promote good governance in cooperatives societies, the department; offered training to 154 cooperative members and 186 committees, audited 140 cooperatives, offered 318 advisory services, carried out 20 risk assessments, held 33 conflict resolution meetings, and oversaw free and fair cooperatives elections in 22 National-wide/local SACCOs. To increase the local, regional, and international tourism, the department marketed Kiambu County tourism at nine local tourism promotion expos/forums and conducted local tourism sensitization. Further, the department developed tourism attraction sites by rehabilitating 14 falls and Mathore viewpoint

13 Roads, Transport, Public Works and Utilities

The department prioritized 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 prioritized facilitation of designs and construction of roads, non-motorized Traffic, storm water drains and missing links to ease congestion. The utilities directorate prioritized the Street lighting

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in urban and shopping centers, High mast Installation in densely populated areas to improve security while the directorates of public works prioritized construction of foot bridges and to offers designs and construction supervisory services to other departments.

Analysis of Planned versus allocated budget

The Department had a planned budget of Kshs. **2.836 Billion** in the FY 2020/2021 and was allocated Kshs. **2.042 Billion** in the period.

Summary of the Key Achievements

The department had a number of achievements in the financial year 2020/2021. The fire team was able to train 20 staff on disaster management. A number of machines were procured, that is one drum roller, three graders and three tippers. Over 500km of road network was rehabilitated and maintained. Eight-foot bridges were constructed thus reducing number of pedestrian accidents while 3 bridges were put up enhancing connectivity in the region. A total of 92 street lights were installed across all wards.

e) VALUE –FOR-MONEY ACHIEVEMENTS

Health Sector

With construction, rehabilitation and equipping of various medical facilities, the residents don't need to travel for many kilometres to seek medical services this has led to increased the number of patients accessing services on daily basis and the value for money achieved

Tarmac/Access Roads

With the rehabilitation of fair surface roads to motorable state, maintenance of drainage of all constructed roads, storm water control and street lighting in urban and shopping centers, high mast installation in densely populated areas has led to improved connectivity and security showing that there is value for the money.

Automation of development applications and approval

Automation of the development applications and approval has also enhanced the county revenue and has benefited the community since they take less time for approval of their building plans. The county is able to guarantee a healthy and safe community the regulation of building plan.

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Agriculture, Livestock and Fisheries

Value addition to various farm products such as milk and bananas has led to increased income to the farmers. Through offering extension services there is improved food security within the county and has led to improved welfare of the residents.

Water Environment and Natural resources sector

Provision of clean and safe water has increased to very significant levels and this has greatly benefited the residents hence improving their wellbeing.

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

Youths, Sports and Gender

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

Education Sector

Education being the key to development, the county largely invested in early childhood education which has led to improved enrolment rate, supported the needy students with bursary hence accessing quality education services. Through offering technical skills in the vocational training, a large number of youth populations are empowered hence there is value for money.

f) IMPLEMENTATION CHALLENGES OF STRATEGIC OBJECTIVES FOR THE COUNTY AND THE COUNTY'S FUTURE 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.

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- Inadequate financial resources coupled with accumulated pending bills that took the first charge in the approved budget thus affecting implementation of development programmes and projects
- Adverse effects of Covid-19 pandemic impacted negatively on the own source revenue thus affecting implementation of projects and service delivery.
- The available resources meant for implementation of the County programmes and projects were diverted to cater for Covid 19 interventions.
- Low awareness of public private partnership in the County.
- Low level of awareness of county plans, Acts and Policies by the public
- Lack of relevant policies by some departments thus hindering continuity in service delivery
- Missing revenue targets thus affecting implementation of programs and projects
- Erratic weather conditions affecting crop production

Health specific challenges:

- Non-communicable diseases (NCDs) such as cancer, hypertension, heart diseases and diabetes are on a rising trend and exerting pressure to the health systems. This was confirmed by the STEPS survey commissioned by the Health sector to determine the levels of NCDs in the population. The survey results show huge disease burden attributed to NCDs.
- Childbirth related conditions continue to pose significant challenges, especially inadequacy of emergency services for delivery, under-utilization of existing antenatal services and inadequate skills and competences of health workers in this area
- There is low uptake of reproductive health services in the county due to; social cultural, political influence, lack of information coupled with misinformation and inadequate supply of RH commodities in the health system..
- Health Management Information System: The sector has disparate reporting systems (iHRIS, LMIS, DHIS-2, EMRS etc.) that are underfunded and lack adequate capacity to analyze major health issues.

RECOMMENDATIONS

The recommendations given are as follows.

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- Timely disbursement of exchequer to enable execution of development projects
- More revenue streams should be explored to supplement revenues received from the county government to mitigate budget cuts.
- Setting of realistic budgets and prudent management of resources by the departments with a view of eliminating accumulation of pending bills and diversion of funds to other unplanned , activities.
- Strengthening Public Private Partnership through awareness campaigns in the County in order to ensure more effective public resources management; quality and timely service delivery and programme/project sustainability.
- Enhance disaster preparedness and mitigation measures e.g. by up-scaling of emergency funds to cater for unforeseen occurrences.
- Involve relevant key stakeholders in all development matters for program/project ownership
- Carry out civic education to build the capacity of the public
- Capacity build staff to improve service delivery

g) KEY RISK MANAGEMENT STRATEGIES APPLIED BY THE COUNTY

The county has embraced key risk management strategies such as :revenue mobilization through automation of revenue collection, control of County's high wage bill , reduce over reliance on National Government transfers by increasing internal revenues , cost effective measures to reduce expenditure, continuous enhancement of communication channels at all levels of the department. Lastly, the County has put in place Covid 19 preparedness and response plan to strengthen the economic development of the county.

Sign _____

Wilson Mburu Kangethe

CECM Finance, ICT and Economic Planning

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3. STATEMENT OF PERFORMANCE AGAINST COUNTY PREDETERMINED OBJECTIVES

Introduction

Section 164 (2) (f) of the Public Finance Management Act, 2012 requires that, at the end of each financial year, the accounting officer when preparing financial statements of each County Government entity Government entities in accordance with the standards and formats prescribed by the Public Sector Accounting Standards Board includes a statement of the county government entity's performance against predetermined objectives.

Strategic development objectives Adopted from Kiambu County

The County's 2018-2022 CIDP has identified 47 key strategic development objectives. Broadly, these objectives have been identified through a participatory process that reviewed the development priorities of the Governor's Manifesto, the National Government's "Big Four", Sustainable Development Goals (SDGs) and the Medium Term Plan, (MTP) III.

The strategic objectives are a synthesized product of the afore-mentioned planning frameworks that amalgamate the thematic focus and development aspirations in these policy frameworks.

Below we present the progress made in attaining the objectives of the CIDP (2018-2022) for Kiambu County.

Objective	Performance/Progress made up since 2018 up to date	Remarks
To provide effective and efficient public service delivery for enhanced governance and accountability	Service charters have been developed and inter -county relations enhanced	The planned public service capacity building has not been fully realized mainly due to inadequate budget allocation
To ensure compliance with the set laws, regulations and procedures.	There has been co-ordination between the departments / sectors in formulation of sector plans and policies.	Some national policies are yet to be domesticated to the County level
To ensure departments work towards achieving the institution goals and objectives	Clear communications through memos and circular were done to ensure all staffs were conversant with the County' goals and objectives	Some targets were not met due to Covid-19 restrictions against physical meetings
To improve service delivery	Key service delivery has been automated	

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To ensure prudent utilization of public resources	Budgeting process and expenditure were undertaken by adhering to the existing and PFM Act 2012 and PPAD Act 2015.	There was late disbursement from National treasury and the county failed in realizing the planned budget which negatively affected planned budget.
To coordinate planning , policy formulation and tracking of results	The County treasury ensured annual statutory documents such as CFSP and Programmes Based Budget. Monitoring and evaluation was undertaken on the planned programmes and remedies undertaken	
To enhance resource mobilization and streamline revenue collection	Enhanced revenue systems were implemented which enhanced collection of Own Source Revenue in some revenue stream such as Health services	Covid-19 -19 pandemic impacted negatively on businesses in the County.
To reduce and create awareness on alcohol, Drug and substance abuse and offer rehabilitation services	There have been reduced cases of alcohol and drugs abuse arising from enacted and enforced county laws.	The number of uniforms and equipment procured for the for inspectorate officers were insufficient due to budget constraint
to enhance responsible betting and curb illegal gambling	Public awareness forums were held to sensitize people against irresponsible and illegal betting and gaming.	
To improve public participation and create citizen awareness on services offered by the County government	Public participation was undertaken at the ward level to encourage public participation	
To develop and maintain an effective and efficient county workforce.	The County has enhanced capacity of staffs leading to enhanced service delivery	
To create an enabling environment for agricultural, livestock and fisheries investment	Training were done to farmers and aquaculture kits issued	
To enhance crop productivity and increase incomes	Policies and regulations were developed to enhance crop productivity and increase incomes	
To enhance agricultural productivity	Trainings were done on banana value addition, yoghurt making and vegetable preservation. Quality extension services provided	
To increase fisheries productivity	Training to pig farmers on market access and entrepreneurship skills has been undertaken countywide	

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To enhance clean environment		
To provide adequate, affordable, safe clean water and sanitation services	Water sources mainly from boreholes and public sanitation facilities were increased	Planned access to public sanitation was not realized due to budget constraints
To increase forest cover and sustainable management of natural resources	Water catchment and riparian areas were Protected, reclaimed or restored. In addition, GIS Map of Quarries, Rivers & Forests in Kiambu were developed. Trees were grown in Public areas: Open spaces, Schools, Highways, Roads	
To Reduce Carbon Footprint and Increase Resilience to Impacts of climate Change	Kiambu County Climate Change Fund Regulations, 2021 were developed. Public awareness on Climate Change issues were also created	
To ensure effective and efficient health service delivery	Major Infrastructural development was undertaken in the Health facility. Human Resource for Health Care was also enhanced especially during the Covid-19 pandemic	
Reduction in preventable health conditions	279 Community Health Units were functionalized and 3,085 Community Health Care recruited and trained. Fumigation / spraying was carried out to curb the spread of COVID-19	
Promotion of curative health services in the county	There was Reduced morbidity and mortality rate in the county arising from enhanced medical and laboratory equipment	
To offer quality pharmaceutical care services	Essential pharmaceuticals in all County facilities were stocked all year round	
To provide quality reproductive and maternal child health care services	Maternal and child health services as well as family planning	
Substantially increase health financing and the recruitment, development, training and retention of the health workforce and build the capacity of County health research and development unit	Health Act 2019 and Emergency and Disaster preparedness policy were developed during the period.	The Ratio of health care workers to population was not realized due to budget constraint. (Actual of 8.2/10,000 against a target of 21.6/10000)
To increase access equity quality and relevance in Vocational Training	There was increased supply of qualified instructors in Vocational Centers	

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To increase access equity quality and relevance in Vocational Training.	There was Increased access to Vocational Training Centre in the County. The existing existing VTCs were either renovated and refurbished	
To enhance access, equity and quality services for all children from conception to 8 years	Developmental in health, learning and psychosocial wellbeing of ECDE going children was done through children benefitting from Nutrition program. New ECDE classrooms were constructed and learning materials distributed in all the ECDE centres.	
To Enhance development, protection, preservation and promotion of Gender, Art, Culture and Heritage	Mainstreaming of gender and disability and social welfare were done where more than 3,000 people were provided with assistive devices, sanitary wear, blankets and foodstuffs.	
Development of a vibrant ICT infrastructure and Establishment of a functional and dynamic information management systems	The County continue to enhance ICT by interconnecting offices with LAN and acquisition and acquisition of information systems	Full operationalization of ICT hub is still
To develop and promote a sporting culture in the County through identification, nurturing sports talents, developing and upgrading sports infrastructure	Sport facilities were developed, operationalized and well managed across the county. Sport training and competition were undertaken	
To empower the youths in the county by equipping them with skills through development of innovative and youth friendly programs	More than 1,000 youth were trained on Hydroponic, greenhouses and fish farming. In addition, State of the art Amphitheatre construction at Kirigiti was ongoing	
Improve dissemination of information on governance to the members of the public through diversified platform of communication	Communication equipment were procured and Training programmes, conferences, peer forums and team building activities attended	
To have and efficient spatial data management system	Integrated Strategic Urban Development Plans (ISUDPs) and Part Development Plan were prepared during the period.	
To ensure sustainable urban growth and	1 Informal settlement was upgraded during the period. Number of 2BR units were	

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development	constructed and renovated	
Efficient Administration of Land Valuation for Rating	More than 8,700 were captured and valued for rating purposes whereas more than 50 county assets were valued	
To Improve Infrastructural Developments in Municipalities and Urban Areas	More than 27KM of road and 15Km of sewer line were constructed	
To promote and develop Trade	Local market development by construction of new markets,	
To Promote Enterprises development in the County	Market linkages and networks were created through exhibitions and Promotion of entrepreneurship and innovation among Micro and Small Medium Enterprises	
To promote and develop Co-operative Movement in Kiambu County	More than 300 cooperatives management members were trained/educated	Unable to meet target due to Covid-19 restrictions against physical meetings
Promotion and Marketing of the Tourism sector	Tourism infrastructure such as Fourteen Falls were improved as well as conservation of local heritage sites	
To develop quality, reliable, sustainable and resilient infrastructure, to support economic development	Maintenance of County Roads, Bus parks and Bridges were done. New roads and bridges were also designed and constructed.	
To promote 24 hour economy and attraction of investors	Street light and masts were installed. Construction, rehabilitation and equipping fire station and academy were done	

Progress on Attainment of Development Objectives from Annual Development Plan (*Adopted from Kiambu County*)

For purposes of implementing and cascading the above development objectives to specific sectors, all the development objectives were made specific, measurable, achievable, realistic and time-bound (SMART) and converted into development outcomes. Attendant indicators were identified for reasons of tracking progress and performance measurement: Below we provide the progress on attaining the stated objectives as per department;

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a) Table 4. Progress on Attainment of Development Objectives from ADP 2020/2021
-County Executive

Programme Name : Administration, Planning and Support Services					
Objective: To provide effective and efficient public service delivery for enhanced governance and accountability					
Outcome: Good governance					
Sub Programme	Key Outcomes/ Outputs	Key performance indicators	Planned Targets	Achieved Targets	Remarks*
Personnel Services	Staff trained on environmental conservation	Number of staff trained	25	20	budgetary constraints
Programme Name: Government Advisory Services					
Objective: To ensure compliance with the set laws, regulations and procedures					
Outcome: Orderly and transparent institutions with sound interpersonal relations					
Inter-County Advisory Services	collaboration and cooperation meetings attended	Number of collaboration and cooperation meetings with other counties	1	0	Unable to meet target due to Covid restrictions against physical meetings
Programme Name : Leadership and Coordination of Departments					
Objective: To ensure departments work towards achieving the institution goals and objectives					
Outcome: Harmonized departmental structures					
Departments	Automated basic departmental information system	Number of automated information system	1	1	Achieved
	Service charters developed	Number of service charters developed	2	0	Budgetary constraints
General administration and support services	County executive committee meetings	No. of meetings held	12	12	Achieved
	Policy guidelines	No. of policy guidelines to be issued to departments	10	4	To be done in the next FY
	Cabinet agendas and memos prepared	No. of memos and agendas to be generated	10	10	Achieved
	Cabinet circulars	No. of circulars to be issued	10	10	Achieved

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	Bills assented by county assembly	No. of bills assented	20	18	Ongoing
Intergovernmental Relations Council Support	MOUs and agreements signed	Number of MOUs and agreements signed with the National Government	1	1	Achieved
Performance Management	Employees under performance contracting	Number of employees under performance contracting	20	0	To be done in the next FY

b. Table 5. Progress on Attainment of Development Objectives from ADP 2020/2021- CPSB

Programme Name : Leadership and administration of HR management and development in county public service					
Objective: To improve service delivery in the public sector through increased productivity of human resources					
Outcome: Improved service delivery					
Sub Programme	Key Outcomes/ Outputs	Key performance indicators	Planned Targets	Achieved Targets	Remarks*
General Administration and support services	Staff recruitments and promotions done	No. of Staff recruitments and promotions done	150	100	Unable to meet target due to Covid restrictions against physical meetings
	Staff disciplinary cases resolved	% of staff disciplinary cases resolved	50	15	Unable to meet target due to Covid restrictions against physical meetings
	Survey on staff satisfaction cases recorded	% of Staff satisfaction cases recorded	20	10	Ongoing
	Staff skills inventory formulated	No. of staff skills inventory formulated	1	0	Ongoing
	Human Resource policy Manuals developed	No. of human resource policy manuals developed	1	1	Achieved
	Constitution sensitization forums on involvement of the people in the process of policy making done (article 10 and 232)	No. of Constitution sensitization forums done(article 10 and 232)	12	21	Achieved
	Human resource Advisory meetings done	No. of Human resource Advisory meetings done	4	2	Unable to meet target due to Covid restrictions against physical meetings
	Training and capacity building forums done	No. of Training and capacity building forums done	9	5	Unable to meet target due to Covid restrictions against physical meetings

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c) Table 6. Progress on Attainment of Development Objectives from ADP 2020/2021 - Finance, ICT & Economic Planning Programmes

Programme Name: General Administration and support service					
Objective: To improve service delivery					
Outcome: Improved efficiency and effectiveness in service delivery					
Sub Programme	Key Outcomes/ outputs	Key performance indicators	Planned Targets	Achieved Targets	Remarks*
Administration Services	Strengthened legal and regulatory framework planning and budgeting	No. of Finance and Appropriation bills drafted and tabled to the County assembly	2	2	Completed and submitted on time
		No. of CBEF trainings conducted	2	0	Not achieved due to budget constraints
		No. of office blocks constructed	3	0	Not achieved due to budget constraints
Personnel Services	Enhanced human resource development	Number of officers capacity built	806	400	Affected by Covid 19 pandemic
		Number of staffs registered with personnel bodies	180	100	Not achieved due to budget constraints

Programme Name : Procurement and Financial Management services					
Objective: To ensure prudent utilization of public resources					
Outcome: Improved prudence and compliance in the management of public resources					
Sub Programme	Key Outcomes/ outputs	Key performance indicators	Planned Targets	Achieved Targets	Remarks*
Accounting financial standards and reporting	Compliance to international public sector accounting standards(IPSAS)	% compliance to IPSAS	56%	100%	The county complied fully with IPSAS in preparation of its financial statements
		No. of quarterly financial statements prepared and submitted	4	4	The county prepared and submitted all quarterly financial statements on timely basis
		No. of annual financial statements prepared and submitted	1	1	The county prepared and submitted the annual financial statement on timely manner
Procurement and supply chain	Compliance to procurement laws and regulations	% compliance to procurement laws and	56%	56%	Achieved

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Programme Name : Procurement and Financial Management services					
Objective: To ensure prudent utilization of public resources					
Outcome: Improved prudence and compliance in the management of public resources					
Sub Programme	Key Outcomes/ outputs	Key performance indicators	Planned Targets	Achieved Targets	Remarks*
management		regulations			
		No. of annual procurement plans prepared	1	1	Achieved
Internal Audit	Compliance to internal audit controls	% compliance to internal controls	56%	56%	Achieved
		No. of quarterly internal audit reports prepared and submitted	4	4	Achieved
		No. of annual internal audit reports prepared and submitted	1	1	Achieved
		Number of capacity building sessions on audit committee	2	0	Affected by Covid-19 Pandemic

Programme Name: Economic planning and budgetary services					
Objective: To coordinate planning , policy formulation and tracking of results					
Outcome: Improved service delivery					
Sub Programme	Key Outcomes/ outputs	Key performance indicators	Planned Targets	Achieved Targets	Remarks*
Economic policy and County planning	Well-coordinated County planning and policy formulation	No. of ADPs prepared and submitted to the County assembly	1	1	Completed and submitted
		No. of ward public participation meetings held	60	0	ADP submissions were done online due to COVID 19 pandemic
Monitoring and evaluation	Proper coordination of County programmes, timely feedback and prompt corrective mechanism	No. of monitoring and evaluation reports prepared	4	4	Completed
		No. of functional CIMES in place	1	-	The system is partially implemented
County Statistical information services	Accurate and updated county statistical information and Data	Number of surveys done and quality Assessment	1	0	Surveys require a lot of resources hence target was not achieved due to budget

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Programme Name: Economic planning and budgetary services					
Objective: To coordinate planning , policy formulation and tracking of results					
Outcome: Improved service delivery					
Sub Programme	Key Outcomes/ outputs	Key performance indicators	Planned Targets	Achieved Targets	Remarks*
					constraints.
Budget and expenditure	Improved efficiency in budgetary allocation and proper expenditure controls	Percentage of development budget to total County budget	33%	34%	Achieved
		No. of CBROP prepared and submitted to the County assembly	1	1	Completed and submitted within the time frame
		No. of CFSP prepared and submitted to the County assembly	1	1	Completed and submitted within the time frame
		No. of PBB prepared and submitted to the County assembly	1	1	Completed and submitted within the time frame

Programme Name: Revenue and Resource Mobilization					
Objective: To enhance resource mobilization and streamline revenue collection					
Outcome: Increased County Revenue Base					
Sub Programme	Key outcome	Key performance indicators	Planned targets	Achieved targets	Remarks
Revenue generation and estimates modelling	Increased County revenue	Amount in Kshs collected annually as internal revenue	2.75B	2.425B	Revenue collection was low due to adverse effects of COVID 19 pandemic
		Percentage increase in revenue collection	10%	-1.6%	The pandemic impacted negatively on businesses in the County. OSR in FY 2019/20 and FY 2020/21 was Kshs. 2.466B and Kshs 2.425B respectively
		Percentage increase in hospital collections	20%	0	System installed and configured but not operational hence the target was not achieved

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Programme Name: ICT					
Objective: Development of a vibrant ICT infrastructure and establishment of a functional and dynamic information management system					
Outcome: A well-developed ICT infrastructure and a functional Management Information System					
Sub Programme	Key Outcomes/ outputs	Key performance indicators	Planned Targets	Achieved Targets	Remarks*
ICT infrastructures	Offices connected to functional LAN	No. of Offices connected to functional LAN	10	4	Not achieved due to budget constraints
	Operational ICT hubs	No. of operational ICT hubs constructed and equipped	3	0	Not achieved due to budget constraints
Management information systems	Integrated County Information System	No. of integrated County information system developed	1	0	Not achieved due to budget constraints
	Installation of HMIS (Hospital Management Information Systems)	No. of hospitals installed with functional HMIS	20	0	System installed and configured in 14 hospitals but not operational

d) Table 7. Progress on Attainment of Development Objectives from ADP 2020/2021 - Administration and Public Service Programmes

Sub-programme	Key outcomes/ outputs	Key performance indicators	Planned targets	Achieved targets	Remarks
Programme Name: Administration, Planning and Support services					
Objective: To provide quality administrative services and availing competent skilled and accountable human resource for effective and efficient service delivery.					
Outcome: Improved Service delivery					
Administration services	Office blocks constructed and equipped	Number of office blocks constructed and equipped	3	1	Kiambu sub county offices block complete and equipped. The construction of other two offices - Lari and Juja sub county offices is ongoing
	Office blocks renovated	Number of office blocks renovated	1	0	No office block renovated due to lack of funding
	Purchase of motor vehicles	Number of motor vehicles purchased.	3	0	No motor vehicle purchased due to lack of funding
	Increase in the number of residents accessing county services	Percentage increase in the number of residents accessing county services	20%	20%	Planned targets achieved due to decentralization of some county services to sub county and ward levels where people can access them easily.
Programme Name: Human Resource Management and Human Resource Development Services					
Objective: To develop and maintain an effective and efficient county workforce					
Outcome: To provide effective and efficient services to the county workforce.					

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Sub-programme	Key outcomes/ outputs	Key performance indicators	Planned targets	Achieved targets	Remarks
Human Resource Management	Human resources policies developed	Number of human resources policies developed	1	1	Achieved
	Staff insured with comprehensive medical cover, work injury benefits, and group insurance cover.	Number of staff insured with comprehensive medical cover, work injury benefits, and group insurance cover.	608	608	Achieved
Human Resource Development	Staff trained	Number of staff trained	150	100	Planned targets not achieved due to inadequate funding
	Document with staff skills inventory and competencies.	Number of documents with staff skills inventory and competencies	1	1	Achieved
Programme Name: Alcohol, Drugs & Substance Abuse Control and Rehabilitation.					
Objective: To reduce and create awareness on Alcohol, Drug and Substance Abuse					
Outcome: Reduced instances of Alcohol and Substance Abuse					
Public education and awareness against alcohol and drugs abuse	People sensitized against alcohol and drugs abuse	Number of people sensitized against alcohol and drugs abuse	48,000	0	Nothing achieved due to ban of public gatherings by national government as a containment measure for Covid -19 pandemic
Enforcement and crackdown against alcohol and drugs abuse	Reduced cases of alcohol and drugs abuse	Percentage decrease in number of people involved in cases of alcohol and drugs abuse	20%	20%	Achieved
Programme Name: Enforcement, Monitoring and Compliance					
Objective: To enforce various county laws and ensure compliance					
Outcome: Well-coordinated efficient and effective enforcement services					
County inspectorate services	Inspectorate staff uniforms and equipment procured	Number of uniforms and equipment procured for inspectorate officers	300	0	Planned target not achieved due to lack of funding
	Enforced county laws	Number of county laws enforced	5	5	Achieved
Programme Name: Betting and Gaming					
Objective: To enhance responsible betting and curb illegal gambling					
Outcome: Reduced irresponsible betting and illegal gambling					
Betting Control, Regulated,		Number of	20	20	Achieved

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Sub-programme	Key outcomes/ outputs	Key performance indicators	Planned targets	Achieved targets	Remarks
licensing and regulation services	controlled and coordinated betting and gaming activities	regulated and coordinated betting and gaming activities			
Public education and awareness against irresponsible and illegal betting and gaming	Public awareness forums held to sensitize people against irresponsible and illegal betting and gaming	Number of public awareness forums held to sensitize people against irresponsible and illegal betting and gaming	24	0	Nothing achieved due to ban of public gatherings by national government as a containment measure for Covid -19 pandemic
Enforcement and crack down on illegal betting and gaming activities	Decrease in the number of people involved in irresponsible betting and gaming	Percentage decrease in the number of people involved in irresponsible betting and gaming	20%	20% ¹	Achieved

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e) Table 8. Progress on Attainment of Development Objectives from ADP 2020/2021 - Agriculture, Crop Production, Irrigation and Marketing Programmes

Programme Name: Administration, Planning and Support Services					
Objective: To enhance effective and efficient service delivery					
Outcome: Enhanced effective and efficient service					
Sub Programme	Key Outcomes/ Outputs	Key performance indicators	Planned Targets	Achieved Targets	Remarks*
Administration services	Enhanced effective and efficient service delivery.	No of Sub-county office constructed and equipped	1	0	Not done due to budgetary constraints
		Number of vehicles procured	2	0	Not done due to budgetary constraints
		Number of computer procured	14	0	Not done due to budgetary constraints
		Number of printers procured	14	0	Not done due to budgetary constraints
Personnel services	Effective service delivery	No. of Staffs undertaking promotional and refresher courses	100	23	Training of the officers is ongoing however, target not achieved due to budgetary constraints

Programme Name: Policy, Strategy and Management of Agriculture					
Objective: To create an enabling environment for agricultural, livestock and fisheries investment					
Outcome: An enabling policy environment for increased productivity					
Sub Programme	Key Outcomes/ Outputs	Key performance indicators	Planned Targets	Achieved Targets	Remarks*
Agricultural Policy, Legal and Regulatory framework	A well- regulated agricultural sector	No of policies/ regulations developed	2	2	Food safety and agro-ecological farming policy are awaiting public participation
		No of Agricultural committees established	30	1	One committee was established County Agriculture Sector Steering Committee (CASSCOM) Target not achieved due to budgetary constraints.
Agricultural planning and financial management	A well-planned and managed agricultural sector	No of Financial reports done	4	4	Achieved
Sector Working Group (SWG) and Liaison	Coordinated implementations of programmes and projects	No of Meeting/forums held per year	4	4	Complete

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Programme Name: Agribusiness and information management					
Objective: To enhance agricultural productivity					
Outcome: Increased agricultural income					
Sub Programme	Key Outcomes/ Outputs	Key performance indicators	Planned Targets	Achieved Targets	Remarks*
Agricultural inputs and Financing	Improved access to quality and affordable agricultural inputs	Quantity(Tonnes) of input procured and distributed	500 Tonnes	520 Tonnes	Achieved
		No. of agro-dealers trained on quality inputs	50	48	Mainly trained by Village Based Advisors
		No. of Value Chain Actors trained on entrepreneurship	80	50	Ongoing
		No. of farmers linked to financial service providers	100	65	Ongoing
Value addition and Agro-processing of agricultural produce	Increased agricultural income and reduced post-harvest losses	Number of incubation centres established	1	0	The project will be implemented in the FY 2022/23 under AGRIBIZ project
		No. of entrepreneurs and farmers trained on agro-processing	360	320	Trainings were done on banana value addition, yoghurt making and vegetable preservation Target not fully achieved due to lack of funds
Agribusiness market development Value chain development		No of Marketing groups formed and strengthened	10	7	Formed along banana, potato and vegetable value chains
		No. of market linkages created	10	6	Ongoing
		No of farmer groups trained on food safety standards and certification and certified	2	2	Achieved
Value chain development		No. of coffee factories upgraded to model factories	1	0	To be implemented in the FY 2022/23
		No of coffee stakeholders and technical working groups formed	7	0	Not done due to budgetary constraints
		Number of licensing officers trained	6	0	To be implemented in the FY 2022/23

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Programme Name: Agribusiness and information management					
Objective: To enhance agricultural productivity					
Outcome: Increased agricultural income					
Sub Programme	Key Outcomes/Outputs	Key performance indicators	Planned Targets	Achieved Targets	Remarks*
		No. of farmers trained on coffee production management	150	170	Done in collaboration with Coffee directorate
		No. staff trained on production management and value addition	20	60	Done in collaboration with Coffee directorate

Programme Name: Crop Development and Management					
Objective: To enhance crop productivity and increase incomes					
Outcome: Increased crop yield household incomes and food security					
Sub Programme	Key Outcomes/Outputs	Key performance indicators	Planned Targets	Achieved Targets	Remarks*
Land and crop management and productivity enhancement	Increased productivity	No. of soil samples collected and tested	1200	0	Not achieved due to lack of funds
		No. of conservation agriculture demonstration plots established and fully equipped	120	0	Not done due to budgetary constraints
		No. of Lead farmers trained on conservation agriculture	120	0	Not done due to budgetary constraints
		No. of farmers trained	3,000	0	Not done due to budgetary constraints
		No of walking tractors procured and distributed	5	0	Not done due to budgetary constraints
	Increased productivity	No. of plant clinics Equipped and operationalized	5	0	Not done due to budgetary constraints
		No. of Dumpy levels (for Soil and Water Conservation) Procured and distributed	13	0	Not done due to budgetary constraints
		No. of Total stations (For SWC) Procured and distributed	1	0	Not done due to budgetary constraints
		Amount (Tonnes) of Drought tolerant seeds procured and distributed.	50 tonnes	Maize seed- 174 Tonnes Bean seed- 30 Tonnes Sunflower-1.5 Tonnes Canola seeds-0.5 Tonnes	Seeds procured and distributed
		Litres of pesticides	1000	0	Not done due to

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Programme Name: Crop Development and Management					
Objective: To enhance crop productivity and increase incomes					
Outcome: Increased crop yield household incomes and food security					
Sub Programme	Key Outcomes/Outputs	Key performance indicators	Planned Targets	Achieved Targets	Remarks*
		procured and distributed			inadequate funds in development budget
		No of fruit tree seedlings procured and distributed	100,000	0	Not done due to budgetary constraints
		Length (Km) of soil and water conservation (SWC) structures done.	60	69	Done in collaboration with NARIGP
		No. of survey books (For SWC) procured	60	0	Not done due to budgetary constraints
		No. of staff trained on the use of SWC equipment	30	0	Not done due to budgetary constraints
Provision of quality extension services	Quality extension services provided	No. of Farmers reached with extension services	100,000	63,120	Ongoing
		Extension-Research Liaison meetings held	2	0	Not done due to budgetary constraints
		No. of Village Based Advisors recruited	300	0	Not done due to budgetary constraints
		No. of farmers reached	30,000	0	Not done due to budgetary constraints
Capacity Enhancement on productivity of prioritized value chains	Increased Productivity of priority value chains (PVC)	No. of service providers trained on identified opportunities per PVC by gender	20	25	Achieved in collaboration with ASDSP
		No. and type of Value Chain innovations promoted	6	0	Not done due to budgetary constraints
		No. of Value Chain innovations implemented	3	0	Not done due to budgetary constraints
		No. of Climate Smart Agriculture (CSA) technologies identified	2	2	Complete
		No. of Climate Smart Agriculture (CSA) technologies in use	3	2	Implementation of technologies is ongoing
		No. and type of CSA technologies users by gender	3,000	227	Ongoing
Revitalization of Agricultural Mechanization Services(AMS) – Ruiru	Revitalized AMS Station	% of workshop completed and equipped	20%	0	Not achieved due to lack of funds
		No of tractors procured and	1	0	Not funded

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Programme Name: Crop Development and Management					
Objective: To enhance crop productivity and increase incomes					
Outcome: Increased crop yield household incomes and food security					
Sub Programme	Key Outcomes/Outputs	Key performance indicators	Planned Targets	Achieved Targets	Remarks*
		equipped			
		No. of water harvesting structures constructed	6	1	Target not fully achieved due to budgetary constraints
		No. of Plant equipment rehabilitated	1	0	Not done due to budgetary constraints
		No. of farmers reached with mechanization interventions	1,000	0	Not done due to budgetary constraints
		No. of farmers trained on mechanization technologies	1,500	0	Not done due to budgetary constraints
		No. of Youth Groups trained on mechanization technologies	12	0	Not done due to budgetary constraints
		No. of operators trained	15	0	Not done due to budgetary constraints
		No. of staff trained on new emerging mechanization technologies	4	0	Not done due to budgetary constraints
		No. of youth groups accessing trainings	4	0	Not done due to budgetary constraints
Upgrading of Waruhiu Agricultural Training Centre (ATC)		% completion of storey hostel block	30%	0	Not done due to budgetary constraints
		No of water towers constructed	1	0	Not done due to budgetary constraints
		No. of farmers accessing trainings in Waruhiu ATC	100,000	4,500	Ongoing
		No. of farmers adopting appropriate modern technologies	2,000	700	Ongoing
		Length of fence in Meters	500	0	Not done due to budgetary constraints
		No. of farmers Trainings held	12	10	Ongoing
		% area under soil water conservation	10	5	Ongoing
		No. of staff houses refurbished	1	0	Not done due to budgetary constraints
Irrigation development and management	Increased area under Irrigation	No. of small scale water pans constructed	30	100	Done in collaboration with NARIGP
	Increased productivity	No. of community water pans constructed	1	0	Not done due to budgetary constraints

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Programme Name: Crop Development and Management					
Objective: To enhance crop productivity and increase incomes					
Outcome: Increased crop yield household incomes and food security					
Sub Programme	Key Outcomes/Outputs	Key performance indicators	Planned Targets	Achieved Targets	Remarks*
		No. of Drip Kits Procured and installed	120	0	Not done due to budgetary constraints
		No. of community irrigation projects completed	2	0	Not done due to budgetary constraints
		No of storage water tanks constructed	1	3	Done at South Kanyoni primary in Gatundu North
		No of solar powered systems installed for irrigation	1	20	Achieved in collaboration with NARIGP project

Table 9. Summary of Livestock, Fisheries and Veterinary Services Programmes

Programme Name: Livestock Resources Management and Development					
Objective: To increase Livestock Productivity					
Outcome: Increased Livestock Production and Increased income					
Sub Programme	Key Outcomes/Outputs	Key performance indicators	Planned Targets	Achieved Targets	Remarks
Livestock, Policy Development and Capacity Building	Enabling environment for livestock development created	Number of policies, guidelines and strategies reviewed, developed and rolled out	2	1	Food safety policy awaiting public participation
	Staff skills developed for improved service delivery	Number of staff whose capacity needs have been addressed	40	3	The low number is as result of the Covid-19 disruptions
Livestock Production and Management	Improved dairy productivity	Number of farmers trained	25,000	15,000	The trainings were disrupted by covid-19 lockdowns
		No of Hay bales reserved	5000	0	Budgetary constraints
		No of high quality heifers bred	10	0	Priority changed from heifer breeding to sexed semen distribution to farmers
		Number of dairy platform & Farmers field school (1 per sub county)	1	1	The county formed an association incorporating all the dairy cooperatives across the county(KICO)
		No of doses inseminated	10,000	15,742	Achieved as a departmental priority
		Number of research linkage	1	1	There is a research on anti-microbial resistance in poultry in collaboration with FAO(Food and Agriculture Organization) & Directorate of Veterinary

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Programme Name: Livestock Resources Management and Development					
Objective: To increase Livestock Productivity					
Outcome: Increased Livestock Production and Increased income					
Sub Programme	Key Outcomes/ Outputs	Key performance indicators	Planned Targets	Achieved Targets	Remarks
	Enhanced Pig Productivity				Services
		Number of trainings per sub county per year	12	12	Achieved
		Number of pigs Artificially Inseminated	5000	0	Priority changed and the county is in the process of distributing piglets to farmers across the county
		Number of registered pig farmers	500	300	Farmers registered for the purpose of forming a pig cooperative in the county.
		No of pig farmers trainings	12	12	Achieved in collaboration with FAO(Food and Agriculture Organization)
		No of pig farmers trained on market access and entrepreneurship skills countywide	50	200	Achieved in collaboration with FAO(Food and Agriculture Organization)
	Improved Poultry production	Number of Indigenous chickens procured and distributed	20,000	18,000	Achieved in collaboration with FAO & Kenchic ltd County in the process of procuring 40,000
		% completion of poultry unit	1	0	Budgetary constraints
		Number of farmers trained per year	3000	3000	Achieved in collaboration with FAO, ASDSP(Agriculture Sector Development Support Programme) &NARIGP(National Agricultural and Rural Inclusive Growth Project)
	Resilience to climate change improved	No. of value chain actors trained on Climate Smart technologies	30,000	20,000	Achieved in collaboration with FAO((Food and Agriculture Organization) and NARIGP
Livestock Products Value Addition and Marketing	Milk value improved	Number of pasteurizers availed to farmers	2	1	Co-funded by the county and National Agricultural and Rural Inclusive Growth Project(NARIGP)
	Pork value improved	% completion of the pork factory	25%	0	Stalled as a result of priority change

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Programme Name: Livestock Resources Management and Development					
Objective: To increase Livestock Productivity					
Outcome: Increased Livestock Production and Increased income					
Sub Programme	Key Outcomes/ Outputs	Key performance indicators	Planned Targets	Achieved Targets	Remarks
Disease Management and control	Improved response to notifiable diseases	Number of Stock route, abattoir and farm inspections	52	52	Achieved
		No. of disease reporting books procured	300	0	Disease reporting is currently done through KABS(The Kenya Animal Bio surveillance System) application
		No of veterinary laboratory rehabilitated and equipped.	1	0	Budgetary constraints
	Decreased livestock disease outbreaks	Number of Foot and Mouth Disease vaccination campaigns done	3	2	Achieved
		Number of Lumpy Skin Disease vaccination campaign done	1	1	Achieved
		Number of Anthrax vaccination campaign done	2	1	Achieved
		Number of Rift Valley Fever vaccination campaign	1	0	There was no Rift Valley Fever outbreak reported in the county
		Number of rehabilitated dips	1	0	Budgetary constraints
		Number of vaccination campaigns and dog population control	12	12	Achieved in collaboration with TNR(Trap-Neuter-Return)
	Reduced incidences of contagious animal diseases	Number of movement permits procured and issued	500	118	There has been controlled movement as a result of Foot and Mouth Disease
		Number of animal holding grounds	1	0	Budgetary constraints
		Number of Litres of Acaricide procured	200	0	Cattle dips are currently privatized
	Reduced livestock reproductive diseases	Number of trainings of farmers in vector control and Acaricide	24	12	Covid-19 disruptions hampered the implementation
		Number of Inseminators licensed	200	6	Delays in the procurement of license books
		Number of trainings of inseminators and farmers	12	12	Achieved
Food Safety and	Assurance to	No. of trainings of	12	0	To be implemented in FY

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Programme Name: Livestock Resources Management and Development					
Objective: To increase Livestock Productivity					
Outcome: Increased Livestock Production and Increased income					
Sub Programme	Key Outcomes/Outputs	Key performance indicators	Planned Targets	Achieved Targets	Remarks
Animal Products Development	Healthy human and livestock	veterinary staff on veterinary drug trade and reports			2021/2022
		% Completion Thika Poultry and Rabbit slaughter house	20%	0	Budgetary constraints
		%completion of the Thika main slaughter house fence	100%	70%	On-going
	Mainstream animal welfare requirements	Animal welfare bill developed and rolled out	20%	0	In draft form
		Number of training of staff and farmers on animal welfare issue per sub county	12	12	Achieved
	Assurance to Healthy human and livestock	Number of Meat inspection kit	60	0	At procurement stage
		Number of Slaughter houses licensed and inspected	54	53	Achieved
		No of Farmers enlightened on drug residues milk, eggs and Meat	1,200	1,200	Achieved
	Higher incomes from leather products	No of Farmers empowered with leather products and production technology	24	0	Stalled
		No of flayers and, Banda's and tanneries owners trained on proper leather production techniques	24	24	Achieved

Programme: Name: Fisheries Development and Management					
Objective: To Increase Fisheries Productivity					
Outcome: Increased Fisheries Production and Utilization					
Sub Programme	Key Outcomes/Outputs	Key performance indicators	Planned Targets	Achieved Targets	Remarks
Fisheries Policy, Strategy and Capacity Building	Competent officers on modern appropriate technologies	Number of trainings on current technologies done	1	0	Ban on meetings due to covid-19
		Number of aquaculture kits issued	4	0	Budgetary constraints
Aquaculture Development	Adoption of modern/commercial aquaculture	Number of farmer trainings conducted	36	0	Ban on meetings due to covid-19 hampered the implementation

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Programme: Name: Fisheries Development and Management					
Objective: To Increase Fisheries Productivity					
Outcome: Increased Fisheries Production and Utilization					
Sub Programme	Key Outcomes/ Outputs	Key performance indicators	Planned Targets	Achieved Targets	Remarks
	technologies and fish increased productivity	Number of demonstration units	16	0	Stalled
		No. of farmers equipped with modern aquaculture technology	960	0	Budgetary constraints
Management and Development of Capture	Improved Adoption of ornamental and sport fishing (angling) activities	Number of farmers and dealers trained on recreational fisheries	20	0	Budgetary constraints
		% completion of Gatamaiyu fishing camp	100%	0	Budgetary constraints
	Dams stocked with fingerlings	No of fingerlings stocked	160,000	102,000	Achieved in collaboration with ABDP(Aquaculture, Business, Development Program) & State department Fisheries and Blue Economy
Market development	Increased incomes for fish farmers	Number of fish marketing outlets established in collaboration with stakeholders	2	0	To be implemented in FY 2022/23
		Number of freezers issued	4	0	Budgetary constraints
		Number of eat more fish field days done	4	8	Achieved in collaboration with ABDP(Aquaculture, Business, Development Program)
		Number of facilities/farms inspected	12	3	Conducted by ABDP(Aquaculture, Business, Development Program)

f) Table 10 Progress on Attainment of Development Objectives from ADP 2020/2021 - Water, Environment Energy and Natural Resources programme

Programme: Name Administration, Planning and support services					
Objective: To enhance effective and efficient service delivery					
Outcome: Enhanced effective and efficient service					
Sub Programme	Key Outcomes/ Outputs	Key performance indicators	Planned Targets	Achieved Targets	Remarks*
Personnel and support services	Staff Trained	No. of staff sponsored for training, promotional & refresher courses.	20	16	Not fully achieved due to budgetary

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					constraints
	Staff registered with Professional & Trade bodies	No. of staff registered	6	0	Not achieved due to Budgetary constraints

Programme Name Water resources management and sanitation					
Objective: To provide adequate, affordable, safe clean water and sanitation services					
Outcome: :Increased access to clean, safe water and sanitation services					
Sub Programme	Key Outcomes/Outputs	Key performance indicators	Planned Targets	Achieved Targets	Remarks*
Water policy development and management	Water assets database created	Number of water assets database created and in function	1	1	Achieved
Water sources infrastructure	Increased water sources within the county	No. of Boreholes drilled and equipped	7	3	Not fully achieved due to budgetary constraints
	Increased water sources within the county	No. of Boreholes operationalized	5	4	Not fully achieved due to budgetary constraints
Water Supply infrastructure	Increased access to pipe water	No. of KM of pipes installed	100	43.2	Not fully achieved due to budgetary constraints
Water Storage Infrastructure	Increased storage capacity by 225m3	No of Storage tanks rehabilitated	10	4	Not fully achieved due to budgetary constraints
	Increased storage capacity	No. of water cum kiosk constructed	1	1	Achieved
Sanitation Infrastructure	Increased access to public sanitation	No of public sanitation facilities constructed	4	2	Ongoing
	Increased access to public sanitation	No of public sanitation facilities rehabilitated and refurbished	0	0	To be implemented in FY 2021/22

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Programme Name Natural resources and forest conservation and management					
Objective: To increase forest cover and sustainable management of natural resources					
Outcome: Improved natural resources and forest cover					
Sub Programme	Key Outcomes/Outputs	Key performance indicators	Planned Targets	Achieved Targets	Remarks*
Policy development, Implementation	Natural Resource & Forestry Policy Developed	No of policies developed and institutionalized	1	1	Achieved

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For the Year ended 30 June 2021					
Programme Name Natural resources and forest conservation and management					
Objective: To increase forest cover and sustainable management of natural resources					
Outcome: Improved natural resources and forest cover					
Sub Programme	Key Outcomes/ Outputs	Key performance indicators	Planned Targets	Achieved Targets	Remarks*
and coordination	Transition Implementation Plans (TIPs) Operationalized	Copies of movement permit and certificate of origin operationalized	2	2	Achieved
	GIS Map of Quarries, Rivers& Forests in Kiambu County Developed	No. of GIS maps developed	2	2	Achieved
Training and capacity building	Officers Trained on & Capacity building activities on Forest Transitional Implementation Plan	No. of Officers trained on devolved Forest functions	30	4	Training Affected by Covid-19 Pandemic related constraints.
	Water catchment and riparian Areas Protected, reclaimed or restored	No. of KM. of rivers protected, reclaimed or restored	11	16	Achieved
		No. of wetlands protected, reclaimed or restored	1	1	Achieved
Natural resources conservation and management		No. of indigenous trees & bamboos planted in forests/water catchment/riparian areas	32,000	32000	Achieved
	Rivers mapped & pegged	KM. of rivers mapped & pegged	9	0	Not achieved due to Budgetary constraints
	Trees Backfilled &planted	No. of quarry rehabilitated	1	1	Achieved
Forestry		No. of Trees planted in quarries	5,000	0	Not achieved due to budgetary constraints
	Tree seedlings Nurseries raised	No. of Tree Nurseries expanded	2	2	Achieved
	Tree seedlings transplanted	No. of seedlings raised	200,000	185,038	Not fully achieved due to budgetary constraints
	Trees grown in Public areas: Open spaces, Schools, Highways, Roads etc	No. of open spaces	120	120	Achieved
		No. of public schools	120	40	Not achieved due to Covid-19 pandemic related constraints
		No. of KM of highways & Roads	21	0	Not achieved Waiting for KeNHA to peg and mark the boundary.
	Agro forestry or Farm forestry done	No. of Trees grown in farms	30,000	30,000	Achieved
Landscaping and	Improved	No. of public amenities	2	2	Achieved

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Programme Name Natural resources and forest conservation and management					
Objective: To increase forest cover and sustainable management of natural resources					
Outcome: Improved natural resources and forest cover					
Sub Programme	Key Outcomes/Outputs	Key performance indicators	Planned Targets	Achieved Targets	Remarks*
Beautification	recreation areas: public amenities landscaped and beautified	landscaped and beautified			

Programme Name Environment& Waste Management, Renewable Energy &Climate Change					
Objective: To enhance a clean environment					
Outcome: Enhanced clean environment					
Sub Programme	Key Outcomes/Outputs	Key performance indicators	Planned Targets	Achieved Targets	Remarks*
County environmental monitoring and management	Environmental policies in place	No of policies developed and institutionalized	1	1	Achieved
Environmental sustainability	Increased environmental awareness	No of Eco-schools Environment Programs established	60	5	Not fully achieved due to Covid-19 restrictions against public gatherings
		No of Environmental awareness campaigns held	12	6	6 campaigns not achieved due to Covid-19 restrictions against public gatherings
		No of Environmental trainings	3	2	1 training not achieved due to Covid-19 restrictions against public gatherings
		No. of research on solid waste management	5	2	3 not achieved due to Covid-19 restrictions
Repair and maintenance	plants, equipment and machinery Repaired and serviced	No. of plants equipment and machinery repaired and serviced	46	44	Achieved
Install GPS	Preventive Maintenance of fleets	No. of Trucks installed with GPS truckers	12	0	not achieved due to budgetary constraints
Waste management	Clean environment	No of waste segregation unit constructed	1	0	not achieved due to budgetary constraints
	Clean environment	No of Organic Waste Composting hub constructed	1	0	not achieved due to budgetary constraints
	Clean environment	No of Manual & organic waste management hub constructed	1	1	Achieved
	Clean environment	No of tipping platforms constructed	5	1	Not fully achieved due to budgetary constraints
	Clean environment	No. of hours consumed on rehabilitation	4000	3000	Achieved
		No. of KM of management route	10	1	Not fully achieved due to budgetary

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Programme Name Environment& Waste Management, Renewable Energy &Climate Change					
Objective: To enhance a clean environment					
Outcome: Enhanced clean environment					
Sub Programme	Key Outcomes/ Outputs	Key performance indicators	Planned Targets	Achieved Targets	Remarks*
		serviced & maintained			constraints
	Clean environment	No. of equipment purchased	392	392	Achieved
	Clean environment	No. of Skips platforms constructed	50	4	Not fully achieved due to budgetary constraints
	Clean environment	No of additional waste collection skips bins	20	85	Achieved
	Clean environment	No of skip loader procured	3	0	Lack of funding
	Clean environment	No of Tri-cycles Purchased	6	4	4 Tricycles bought via WB-KUSP and 2 tricycles not achieved due to budget constraints
	Clean environment	No. of Skips fabricated & repaired	30	30	Achieved
	Clean environment	Improved environment scenery & maintain records for Gioto works done.	1	1	Achieved
	Clean environment	No of bottle banks and receptacles purchased	50	0	Not achieved due to budgetary constraints
	Clean environment	No. of waste receptacle bins fabricated	24	0	not achieved due to budgetary constraints
	Clean environment	No. of color coded waste collection bins purchased	250	14	14 color coded waste sorting & segregation donated by KAM ,236 bins not achieved due to budget constraints
	Personnel Safety & clean environment promoted	No. of Covid-19 related Personnel Protective Equipment (PPE), Clothing & Pharmaceutical items provided	400	262	Not fully achieved due to budgetary constraints
	Clean environment	No. of color coded waste collection sacks purchased	5000	0	Not fully achieved due to budgetary constraints

Programme Name : Climate Change Mitigation and Adaptation					
Objective: To Reduce Carbon Footprint and Increase Resilience to Impacts of climate Change					
Outcome: Improved Environmental Performance					
Sub Programme	Key Outcomes/ Outputs	Key performance indicators	Planned Targets	Achieved Targets	Remarks*
Policy, and legislative framework	County Climate Change Policy developed	No of policy documents developed	1	1	Ongoing (draft form)

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Programme Name : Climate Change Mitigation and Adaptation					
Objective: To Reduce Carbon Footprint and Increase Resilience to Impacts of climate Change					
Outcome: Improved Environmental Performance					
Sub Programme	Key Outcomes/ Outputs	Key performance indicators	Planned Targets	Achieved Targets	Remarks*
		(Climate change Policy)			
	policy document implemented	No. of M/E exercises undertaken	2	0	not achieved due to budgetary constraints
	Legislative /Regulatory Framework for Climate Change mainstreaming in the County established	No of Climate Change Bill document developed and enacted	1	1	Ongoing (draft form)
	Public Finance Management (Kiambu County Climate Change Fund Regulations, 2021) developed	No. of Public Finance Management (Kiambu County Climate Change Fund Regulations 2021) document developed and enacted	1	1	Ongoing (draft form)
Institutional framework	CCCU committees established	No. of Functional CCCU Committees in place	4	4	Achieved
	CCCU core staff established	No. of CCCU core staff in place	6	6	Achieved
Training and capacity building	Public awareness on Climate Change issues created	Number of trainings & Public Awareness campaigns undertaken	2	2	Achieved
Mainstreaming climate change in county operations	Energy Saving Stickers & Posters in 12 Sub-county Offices to create awareness displayed	No of sub counties supplied with sensitization materials	12	0	Not achieved due to budgetary constraints.
	county premises solarized	No. of County premises and facilities solarized	1	0	Not achieved due to budgetary constraints.

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g) Table 11 - Progress on Attainment of Development Objectives from ADP 2020/2021 - Health Services Programmes

Capital projects

Programme Name: Administration and Planning Programme					
Objective: To ensure effective and efficient health service delivery					
Outcome: An improved health service delivery system that motivates the workforce to achieve set targets					
Sub Programme	Key Outcomes/Outputs	Key Performance indicators	Planned Targets by June 2021	Achieved Targets	Remarks
Capital Projects					
Administration Services	Githunguri health centre upgraded to Level 4 hospital	% of works completed	100	50	Remaining building works do be done in 2021/22
Administration Services	Level 4 hospital constructed at Bibirioni	% of works completed	100	50	Remaining building works do be done in 2021/22
Administration Services	Modern funeral home constructed at Gatundu level 5 hospital- builders works	% of works completed	100	50	Remaining building works do be done in 2021/22
Administration Services	4-storeyed type medical ward block contrasted at Lari sub-district hospital	% of works completed	100	75	Remaining building works do be done in 2021/22
Administration Services	4-storeyed type medical ward block constructed at Wangige level 4 hospital	% of works completed	100	95	Working on theatres and installation
Administration Services	4-storeyed type medical ward block constructed at Tigoni level 4 hospital	% of works completed	100	95	Working on theatres and installation
Administration Services	Isolation wards constructed at Tigoni Covid 19 centre	% of works completed	100	100	Achieved
Administration Services	Old Tigoni level 4 hospital renovated to a County Covid 19 centre	% of works completed	100	90	Ongoing
Administration Services	Medical wards constructed at RuiRu level 4 hospital	% of works completed	100	100	Achieved
Administration Services	Igegania level 4 hospital renovated	% of works completed	100	100	Achieved
Administration Services	Lusigetti level 4 hospital renovated	% of works completed	100	100	Achieved
Administration Services	Covered walkways constructed in Ruru level 4 hospital	% of works completed	100	50	Ongoing

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Programme Name: Administration and Planning Programme					
Objective: To ensure effective and efficient health service delivery					
Outcome: An improved health service delivery system that motivates the workforce to achieve set targets					
Sub Programme	Key Outcomes/Outputs	Key Performance indicators	Planned Targets by June 2021	Achieved Targets	Remarks
Administration Services	Ablution block constructed at Karia health center	% of works completed	100	100	Complete
Administration Services	OPD and the laboratory unit refurbished in Cianda dispensary, Cianda ward and Kiambaa sub county.	% of works completed	100	0	Not achieved due to budget constraints
Administration Services	Waiting bay refurbished in Escarpment dispensary, Lari/Kirenga ward, Lari sub county	% of works completed	100	0	Not achieved due to budget constraints
Administration Services	OPD, laboratory unit and fence refurbished/renovated in Gachika health centre, Kiganjo ward, Gatundu south sub county	% of works completed	100	0	Not achieved due to budget constraints
Administration Services	Covered walk way refurbished in Gichuru dispensary, Sigona Kikuyu ward, Kikuyu sub county	% of works completed	100	0	Not achieved due to budget constraints
Administration Services	Cianda dispensary renovated	% of works completed	100	0	Not achieved due to budget constraints
Administration Services	Patient toilet block constructed in Wangige level 4 hospital, Kabete ward, Kabete sub county	% of works completed	100	0	Not achieved due to budget constraints
Administration Services	OPD and the laboratory unit refurbished/renovated in Juja farm health centre, Kalimoni ward, Juja sub county	% of works completed	100	0	Not achieved due to budget constraints
Administration Services	Walkway refurbished in Karia dispensary, Ikinu ward, Githunguri sub county	% of works completed	100	0	Not achieved due to budget constraints
Administration Services	OPD building expanded in Kereita forest dispensary, Kijabe ward, Lari sub county	% of works completed	100	0	Not achieved due to budget constraints
Administration Services	Building rehabilitated/ refurbished in Munyuini dispensary, Ndarugo ward, Gatundu south sub county.	% of works completed	100	0	Not achieved due to budget constraints
Administration Services	Building rehabilitated/ refurbished in Mutate dispensary Kiamwangi ward, Gatundu south sub county	% of works completed	100	0	Not achieved due to budget constraints
Administration	Waiting bay constructed in	% of works	100	0	Not achieved due to

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Programme Name: Administration and Planning Programme					
Objective: To ensure effective and efficient health service delivery					
Outcome: An improved health service delivery system that motivates the workforce to achieve set targets					
Sub Programme	Key Outcomes/Outputs	Key Performance indicators	Planned Targets by June 2021	Achieved Targets	Remarks
Services	Ngecha health centre, Tigoni/Ngecha ward, Limuru sub county	completed			budget constraints
Administration Services	Building rehabilitated/ refurbished in Ngorong o health centre, Chania ward, Gatundu north sub county	% of works completed	100	0	Not achieved due to budget constraints
Administration Services	Buildings refurbished in Nyathuna level 4 hospital, Nyathuna ward, Kabete sub county	% of works completed	100	0	Not achieved due to budget constraints
Administration Services	OPD building expanded and laboratory unit renovated in Riabai dispensary, Riabai ward, Kiambu sub county	% of works completed	100	0	Not achieved due to budget constraints
Administration Services	Covered walk way constructed in Rwamburi dispensary, Ndeiya ward, Limuru sub county	% of works completed	100	0	Not achieved due to budget constraints
Administration Services	Building refurbished and maternity constructed in Thigio dispensary, Ndeiya ward, Limuru sub county	% of works completed	100	0	Not achieved due to budget constraints
Administration Services	Kahawa wendani Dispensary constructed in Ruiru sub county	% of works completed	100	0	Not achieved due to budget constraints
Administration Services	Ndumberi dispensary constructed in Kiambu sub county	% of works completed	100	0	Not achieved due to budget constraints
Administration Services	Incinerator constructed in Karatu level 4 hospital, Ndarugo, Gatundu south sub county	% of works completed	100	0	Not achieved due to budget constraints
Administration Services	Incinerator constructed at Kigumo level 4 hospital, Komothai ward, Githunguri sub county	% of works completed	100	0	Not achieved due to budget constraints
Administration Services	Generator installed and laboratory unit renovated in Gachororo health centre, Juja ward, Juja sub county.	% of works completed	100	0	Not achieved due to budget constraints
Administration Services	Generator installed in Wangige level 4 hospital, Kabete ward, Kabete sub count	% of works completed	100	100	Achieved
Administration Services	Generator installed in Kigumo level 4 hospital,	% of works completed	100	0	Not achieved due to budget constraints

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Programme Name: Administration and Planning Programme					
Objective: To ensure effective and efficient health service delivery					
Outcome: An improved health service delivery system that motivates the workforce to achieve set targets					
Sub Programme	Key Outcomes/Outputs	Key Performance indicators	Planned Targets by June 2021	Achieved Targets	Remarks
	Komothai ward, Githunguri sub county				
Administration Services	Generator installed in Karatu level 4 hospital, Ndarugo ward, Gatundu south sub county	% of works completed	100	0	Not achieved due to budget constraints
Administration Services	OPD, maternity , fence and gate renovated/ refurbished in Mbauini dispensary, Kijabe ward, Lari sub county	% of works completed	100	0	Not achieved due to budget constraints
Administration Services	Theatre constructed and laboratory unit renovated in Ndeiya health centre, Ndeiya ward, Limuru sub county	% of works completed	100	0	Not achieved due to budget constraints
Administration Services	Theatre constructed , wards renovated and access road rehabilitated in Karatina health centre, Nyanduma ward, Lari sub county	% of works completed	100	0	Not achieved due to budget constraints
Administration Services	Renovation of the OPD and the laboratory unit Muchatha dispensary, Muchatha ward, Kiambaa sub county.	% of works completed	100	0	Not achieved due to budget constraints
Administration Services	Laboratory unit renovated in Gatundu level 5 hospital, Ng'enda ward, Gatundu south sub county.	% of works completed	100	100	Complete and in use
Administration Services	Laboratory unit renovated in Ngewa health centre, Ngewa ward, Githunguri sub county.	% of works completed	100	0	Not achieved due to budget constraints
Administration Services	Laboratory, offices, stores, laundry and gate rehabilitated/renovated in Limuru health centre, Limuru central, Limuru sub county.	% of works completed	100	0	Not achieved due to budget constraints
Administration Services	Maternity unit constructed and OPD renovated in Kinoo dispensary, Kinoo ward, Kabete Sub County	% of works completed	100	0	Not achieved due to budget constraints
Administration Services	Buildings rehabilitated/renovated and maternity constructed in Thindigua dispensary, township ward, Kiambu	% of works completed	100	0	Not achieved due to budget constraints

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Programme Name: Administration and Planning Programme					
Objective: To ensure effective and efficient health service delivery					
Outcome: An improved health service delivery system that motivates the workforce to achieve set targets					
Sub Programme	Key Outcomes/Outputs	Key Performance indicators	Planned Targets by June 2021	Achieved Targets	Remarks
	sub county				
Administration Services	Patient toilet block, fence and gate constructed in Karura ka nyungu dispensary, Nyathuna ward, Kabete sub county	% of works completed	100	0	Not achieved due to budget constraints
Administration Services	Patient toilet block, fence and gate constructed in Gathiga Dispensary, Nyathuna ward, Kabete sub county	% of works completed	100	0	Not achieved due to budget constraints
Non Capital projects					
Administration Services	Utility vehicles serviced	No of Serviceable vehicles	40	37	Some of the vehicles are currently at the garage being repaired
Administration Services	Utility vehicles procured	No of vehicle purchased (Utility vehicles)	12	2	2 vehicles were purchased during the year under review using THS fund
Administration Services	Health care facilities constructed and equipped	No. of facilities constructed and equipped	2	0	Not achieved due to budget constraints
	Health care centres rehabilitated and equipped	No of health care centres rehabilitated and equipped	17	32	The targeted facilities were renovated and equipped
Administration Services	Facilities fully automated with the HMIS	No. of facilities fully automated with the HMIS	26	1	Only Thika Level 5 hospital is fully automated
	health care facilities with improved Service charters	No. of improved Service health facilities with charters	26	3	Inadequate resources
	Customer care units established in HCFs	No. of customer care service units	19	1	Inadequate resources
	customer complain s handled and completed	No of customer complain s handled and completed	-	18	All reported complaints were resolved
	Improvement of channels for complaints handling	No of Complaints reports submitted	7	5	All reported complaints were resolved
	Conduct customer satisfaction surveys done	No. of customer satisfaction surveys done	13	0	Inadequate resources
Support supervision/	Up to date Health data	No. of facilities submitting DHIS	107	107	All the facilities reported using the

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Programme Name: Administration and Planning Programme					
Objective: To ensure effective and efficient health service delivery					
Outcome: An improved health service delivery system that motivates the workforce to achieve set targets					
Sub Programme	Key Outcomes/Outputs	Key Performance indicators	Planned Targets by June 2021	Achieved Targets	Remarks
monitoring & evaluation		reports			KHIS
	Support supervision visits done	No. of facilities supervised by CHMT	107	54	Inadequate resources
	Support supervision visits done	No. of facilities supervised by SCHMT	107	99	Inadequate resources
Personnel Services	staff remunerated	No. of staff remunerated	2712	2781	All HCWs were remunerated
	staff recruited	No. of staff recruited	100	153	Additional staff hired to combat Covid -19
	Staff promotions done	No. of staff promotions done	1450	409	Inadequate resources
	Staff Appraised	No. of staff appraised	2712	0	Plans were being developed
	Annual reward events held	Annual reward events	14	0	Inadequate resources
	team building activities done	No. of team building activities done	26	0	Inadequate resources
	Functional procurement committees in place	No. of functional procurement committees in place	13	13	All Procurement committees are functional
Administration Services	Githunguri health centre upgraded to Level 4 hospital	% of works completed	100	50	Ongoing
Administration Services	Level 4 hospital constructed at Bibirioni	% of works completed	100	50	Ongoing
Administration Services	Modern funeral home constructed at Gatundu level 5 hospital- builders works	% of works completed	100	50	Ongoing
Administration Services	4-storeyed type medical ward block contrasted at Lari sub-district hospital	% of works completed	100	75	Ongoing
Administration Services	4-storeyed type medical ward block constructed at Wangige level 4 hospital	% of works completed	100	95	Working on theatres and installation
Administration Services	4-storeyed type medical ward block constructed at Tigoni level 4 hospital	% of works completed	100	95	Working on theatres and installation
Administration Services	Isolation wards constructed at Tigoni Covid 19 centre	% of works completed	100	100	Complete
Administration Services	Old Tigoni level 4 hospital renovated to a County Covid 19 centre	% of works completed	100	90	Ongoing

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Programme Name: Administration and Planning Programme					
Objective: To ensure effective and efficient health service delivery					
Outcome: An improved health service delivery system that motivates the workforce to achieve set targets					
Sub Programme	Key Outcomes/Outputs	Key Performance indicators	Planned Targets by June 2021	Achieved Targets	Remarks
Administration Services	Medical wards constructed at Ruiru level 4 hospital	% of works completed	100	100	Complete
Administration Services	Igegania level 4 hospital renovated	% of works completed	100	100	Complete
Administration Services	Lusigetti level 4 hospital renovated	% of works completed	100	100	Complete
Administration Services	Covered walkways constructed in Ruiru level 4 hospital	% of works completed	100	50	Ongoing
Administration Services	Ablution block constructed at Karia health center	% of works completed	100	100	Complete
Administration Services	OPD and laboratory unit refurbished in Cianda dispensary, Cianda ward and Kiambaa sub county.	% of works completed	100	0	To be done in the FY 2021/22
Administration Services	OPD, laboratory unit and fence refurbished/ rehabilitated in Gachika health centre, Kiganjo ward, Gatundu south sub county	% of works completed	100	0	To be done in the FY 2021/22
Administration Services	Covered walk way refurbished in Gichuru dispensary, Sigona Kikuyu ward, Kikuyu sub county	% of works completed	100	0	To be done in the FY 2021/22
Administration Services	Ablution block constructed in Cianda dispensary, Cianda ward , Kiambaa sub county	% of works completed	100	0	To be done in the FY 2021/22
Administration Services	Patient toilet block constructed in Wangige level 4 hospital, Kabete ward, Kabete sub county	% of works completed	100	0	Not achieved due to budget
Administration Services	OPD and laboratory unit refurbished/rehabilitated in Juja farm health centre, Kalimoni ward , Juja sub county	% of works completed	100	0	To be done in the FY 2021/22
Administration Services	Covered walkway constructed in Karia dispensary, Ikinu ward, Githunguri sub county	% of works completed	100	0	To be done in the FY 2021/22
Administration Services	OPD building expanded in Kereita forest dispensary, Kijabe ward, Lari sub county	% of works completed	100	0	To be done in the FY 2021/22
Administration Services	Building Rehabilitated/ refurbished in Munyuini dispensary y, Ndarugo ward, Gatundu south sub	% of works completed	100	0	To be done in the FY 2021/22

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Programme Name: Administration and Planning Programme					
Objective: To ensure effective and efficient health service delivery					
Outcome: An improved health service delivery system that motivates the workforce to achieve set targets					
Sub Programme	Key Outcomes/Outputs	Key Performance indicators	Planned Targets by June 2021	Achieved Targets	Remarks
	county.				
Administration Services	Building Rehabilitated/ refurbished in Mutate dispensary Kiamwangi ward, Gatundu south sub county	% of works completed	100	0	To be done in the FY 2021/22
Administration Services	Covered walk way and waiting bay constructed in Ngecha health centre, Tigoni/Ngecha ward, Limuru sub county	% of works completed	100	0	To be done in the FY 2021/22
Administration Services	Building Rehabilitated/ refurbished in Ngorong o health centre, Chania ward, Gatundu north sub county	% of works completed	100	0	To be done in the FY 2021/22
Administration Services	Building Rehabilitated/ refurbished in Nyathuna level 4 hospital, Nyathuna ward, Kabete sub county	% of works completed	100	0	To be done in the FY 2021/22
Administration Services	OPD building expanded and laboratory unit renovated in Riabai dispensary, Riabai ward, Kiambu sub county	% of works completed	100	0	To be done in the FY 2021/22
Administration Services	Covered walk way constructed in Rwamburi dispensary, Ndeiya ward, Limuru sub county	% of works completed	100	0	To be done in the FY 2021/22
Administration Services	Building refurbished and maternity constructed in Thigio dispensary, Ndeiya ward, Limuru sub count	% of works completed	100	0	To be done in the FY 2021/22
Administration Services	Kahawa wendani dispensary constructed	% of works completed	100	0	To be done in the FY 2021/22
Administration Services	Ndumberi dispensary constructed	% of works completed	100	0	To be done in the FY 2021/22
Administration Services	Incinerator constructed in Karatu level 4 hospital, Ndarugo, Gatundu south sub county	% of works completed	100	0	To be done in the FY 2021/22
Administration Services	Incinerator constructed in Kigumo level 4 hospital, Komothai ward, Githunguri sub county	% of works completed	100	0	To be done in the FY 2021/22
Administration Services	Generator installed and laboratory unit renovated in Gachororo health centre, Juja ward, Juja sub county.	% of works completed	100	0	To be done in the FY 2021/22
Administration Services	Generator installed in Wangige level 4 hospital,	% of works completed	100	100	Achieved

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Programme Name: Administration and Planning Programme					
Objective: To ensure effective and efficient health service delivery					
Outcome: An improved health service delivery system that motivates the workforce to achieve set targets					
Sub Programme	Key Outcomes/Outputs	Key Performance indicators	Planned Targets by June 2021	Achieved Targets	Remarks
	Kabete ward, Kabete sub county				
Administration Services	Generator installed in Kigumo level 4 hospital, Komothai ward, Githunguri sub county	% of works completed	100	0	To be done in the FY 2021/22
Administration Services	Generator installed in Karatu level 4 hospital, Ndarugo ward, Gatundu south sub county	No. of generators installed	100	0	Inadequate funds
Administration Services	OPD, maternity , fence and gate renovated/ refurbished in Mbauni dispensary, Kijabe ward, Lari sub county	% of works completed	100	0	To be done in the FY 2021/22
Administration Services	Theatre constructed and laboratory unit renovated in Ndeiya health centre, Ndeiya ward, Limuru sub county	% of works completed	100	0	To be done in the FY 2021/22
Administration Services	Theatre constructed, wards and access road rehabilitated in Karatina health centre, Nyanduma ward, Lari sub county	% of works completed	100	0	To be done in the FY 2021/22
Administration Services	OPD and laboratory unit renovated in Muchatha dispensary, Muchatha ward, Kiambaa sub county.	% of works completed	100	0	To be done in the FY 2021/22
Administration Services	Laboratory unit renovated in Gatundu level 5 hospital, Ng'enda ward, Gatundu south sub county.	% of works completed	100	100	In use
Administration Services	Laboratory unit renovated in Ngewa health centre, Ngewa ward, Githunguri sub county.	% of works completed	100	0	To be done in the FY 2021/22
Administration Services	Laboratory, offices, stores, laundry and gate rehabilitated/ renovated in Limuru health centre, Limuru central, Limuru sub county.	% of works completed	100	0	To be done in the FY 2021/22
Administration Services	Maternity unit constructed and OPD renovated in Kinoo dispensary, Kinoo ward, Kabete Sub County	% of works completed	100	0	To be done in the FY 2021/22
Administration Services	Buildings rehabilitated/renovated and maternity constructed in	% of works completed	100	0	To be done in the FY 2021/22

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Programme Name: Administration and Planning Programme					
Objective: To ensure effective and efficient health service delivery					
Outcome: An improved health service delivery system that motivates the workforce to achieve set targets					
Sub Programme	Key Outcomes/Outputs	Key Performance indicators	Planned Targets by June 2021	Achieved Targets	Remarks
	Thindigua dispensary, township ward, Kiambu sub county				
Administration Services	Patient toilet block, fence and gate constructed in Karura ka nyungu dispensary, Nyathuna ward, Kabete sub county	% of works completed	100	0	To be done in the FY 2021/22
Administration Services	Patient toilet block, fence and gate constructed in Gathiga Dispensary, Nyathuna ward, Kabete sub county	% of works completed	100	0	To be done in the FY 2021/22
Non Capital projects					
Administration Services	Utility vehicles serviced	No of Serviceable vehicles	40	37	Some of the vehicles are currently at the garage being repaired
Administration Services	Utility vehicles procured	No of vehicle purchased(Utility vehicles	12	2	2 vehicles were purchased during the year under review using THS fund
Administration Services	Health care facilities constructed and equipped	No. of facilities constructed and equipped	2	0	Unavailability of resources
	Health care centers rehabilitated and equipped	No of health care centers rehabilitated and equipped	17	7	Not achieved due to inadequate resources
Administration Services	Facilities fully automated with the HMIS	No. of facilities fully automated with the HMIS	26	1	Only Thika Level 5 hospital is fully automated
	health care facilities with improved Service charters	No. of improved Service health facilities with charters	26 Level 23 4disp	3	Inadequate resources
	Customer care units established in HCFs	No. of customer care service units	19	1	Inadequate resources
	customer complain s handled and completed	No of customer complain s handled and completed	-	18	All reported complaints were resolved
	Improvement of channels for complaints handling	No of Complaints reports submitted	7	5	All reported complaints were resolved
	Conduct customer satisfaction surveys done	No. of customer satisfaction surveys done	13	0	Inadequate resources

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Programme Name: Administration and Planning Programme					
Objective: To ensure effective and efficient health service delivery					
Outcome: An improved health service delivery system that motivates the workforce to achieve set targets					
Sub Programme	Key Outcomes/Outputs	Key Performance indicators	Planned Targets by June 2021	Achieved Targets	Remarks
Support supervision/ monitoring & evaluation	Up to date Health data	No. of facilities submitting DHIS reports	107	107	All the facilities reported using the KHIS
	Support supervision visits done	No. of facilities supervised by CHMT	107	54	Inadequate resources
	Support supervision visits done	No. of facilities supervised by SCHMT	107	99	Inadequate resources
Personnel Services	staff remunerated	No. of staff remunerated	2712	2781	All HCWs were remunerated
	staff recruited	No. of staff recruited	100	153	Additional staff hired to combat Covid -19
	Staff promotions done	No. of staff promotions done	1450	409	Inadequate resources
	Staff Appraised	No. of staff appraised	2712	0	Plans were being developed
	Annual reward events held	Annual reward events	14	0	Inadequate resources
	team building activities done	No. of team building activities done	26	0	Inadequate resources
	Functional procurement committees in place	No. of functional procurement committees in place	13	13	All Procurement committees are functional

Programme Name: Curative Health Services					
Objective: Promotion of curative health services in the county					
Outcome: Reduced morbidity and mortality					
Sub Programme	Key Outcomes/ Outputs	Key Performance indicators	Planned Targets by June 2021	Achieved Target	Remarks
Curative Health Services	facilities adequately equipped with assorted medical equipment	No. of facilities adequately equipped with assorted medical equipment	107	20	Inadequate resources
	facilities provided with Lab reagents	No of facilities provided with Lab reagents	107	81	81 health facilities have laboratories
	facilities provided with non-pharmaceuticals	No of facilities provided with non-pharmaceuticals	109	109	Achieved
	facilities provided with cleansing materials and sanitary items	No. of facilities provided with cleansing materials and sanitary items	109	109	Achieved

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Programme Name: Curative Health Services					
Objective: Promotion of curative health services in the county					
Outcome: Reduced morbidity and mortality					
Sub Programme	Key Outcomes/ Outputs	Key Performance indicators	Planned Targets by June 2021	Achieved Target	Remarks
	facilities providing baby friendly services	No. of facilities providing baby friendly services	15	0	No funds allocated for the activity
	facilities with lactation stations	No of facilities with lactation stations	20	1	No funds allocated for the activity
	facilities with kitchen gardens	No of facilities with kitchen gardens	4	1	No funds allocated for the activity. One kitchen garden started by lottery club in makongeni dispensary
	facilities equipped with nutrition services equipment (assorted)	No. of facilities equipped with nutrition services equipment (assorted)	107	90	no funds allocated for the activity. 9 facilities given combo scales
	oncology centres established and equipped	No. of oncology centres established and equipped	1	0	No Oncology center in the County
	Screening and treatment medical camps done	No. of screening and treatment medical camps done	8	2	Covid protocols
	health facilities offering PWD friendly services	% of health facilities offering PWD friendly services	40	7	Funds unavailable
	functional rehabilitation and treatment centres established	No. of functional rehabilitation and treatment centres established	1	1	MAT clinic in Karuri
	Renal transplant centres established	No. of renal transplant centres established	1	0	Not established due to inadequate funding
	Advanced trauma centres established	No. of an advanced trauma centres established	1	0	Not established due to inadequate funding
	Dental clinics established and equipped	No. of dental clinics established	1	0	Not established due to inadequate funding
	CT scan machines installed	No. of equipment(CT scans) installed for specialised car	1	0	Not installed due to inadequate funding
	MRI Machines installed	No. of MRI machine s installed	1	0	Not installed due to inadequate funding
	oxygen treatment plants installed	No. of oxygen plants installed	1	0	Not installed due to inadequate funding
	Diagnostic Ultrasounds installed	NO. of Diagnostic Ultrasounds installed	1	1	Wangige hospital supplied with ultrasound machine
	Blood gas analysers installed	No. of Blood gas analysers installed	1	0	Not installed due to inadequate funding

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Programme Name: Curative Health Services					
Objective: Promotion of curative health services in the county					
Outcome: Reduced morbidity and mortality					
Sub Programme	Key Outcomes/ Outputs	Key Performance indicators	Planned Targets by June 2021	Achieved Target	Remarks
	health facilities using Pulse Oximeters for assessing Oxygen saturation in management of Pneumonia	No. of health facilities using Pulse Oximeters for assessing Oxygen saturation in management of Pneumonia	20	86	Target surpassed due to covid -19

Programme Name: Curative Health Services					
Objective: Promotion of curative health services in the county					
Outcome: Reduced morbidity and mortality					
Sub Programme	Key Outcomes/ Outputs	Key Performance indicators	Planned Targets by June 2021	Achieved Target	Remarks
Curative Health Services	facilities adequately equipped with assorted medical equipment	No. of facilities adequately equipped with assorted medical equipment	107	20	Inadequate resources
	facilities provided with Lab reagents	No of facilities provided with Lab reagents	107	81	81 health facilities have laboratories
	facilities provided with non-pharmaceuticals	No of facilities provided with non-pharmaceuticals	109	109	Achieved
	facilities provided with cleansing materials and sanitary items	No. of facilities provided with cleansing materials and sanitary items	109	109	Achieved
	facilities providing baby friendly services	No. of facilities providing baby friendly services	15	0	No funds allocated for the activity
	facilities with lactation stations	No of facilities with lactation stations	20	1	No funds allocated for the activity
	facilities with kitchen gardens	No of facilities with kitchen gardens	4	1	No funds allocated for the activity. One kitchen garden started by lottery club in makongeni dispensary
	facilities equipped with nutrition services equipment (assorted)	No. of facilities equipped with nutrition services equipment (assorted)	107	90	no funds allocated for the activity. 9 facilities given combo scales
	oncology centres established and equipped	No. of oncology centres established and equipped	1	0	No Oncology center in the County
	Screening and treatment	No. of screening and	8	2	Covid protocols

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Programme Name: Curative Health Services					
Objective: Promotion of curative health services in the county					
Outcome: Reduced morbidity and mortality					
Sub Programme	Key Outcomes/ Outputs	Key Performance indicators	Planned Targets by June 2021	Achieved Target	Remarks
	medical camps done	treatment medical camps done			
	health facilities offering PWD friendly services	% of health facilities offering PWD friendly services	40	7	Funds unavailable
	rehabilitation and treatment centres established and are functional	No. of functional rehabilitation and treatment centres established	1	1	MAT clinic in Karuri
	Renal transplant centres established	No. of renal transplant centres established	1	0	Not established due to inadequate funding
	Advanced trauma centres established	No. of an advanced trauma centres established	1	0	Not established due to inadequate funding
	Dental clinics established and equipped	No. of dental clinics established	1	0	Not established due to inadequate funding
	CT scan machines installed	No. of equipment(CT scans) installed for specialised car	1	0	Not installed due to inadequate funding
	MRI Machines installed	No. of MRI machines installed	1	0	Not installed due to inadequate funding
	oxygen treatment plants installed	No. of oxygen plants installed	1	0	Not installed due to inadequate funding
	Diagnostic Ultrasounds installed	NO. of Diagnostic Ultrasounds installed	1	1	Wangige hospital supplied with ultrasound machine
	Blood gas analysers installed	No. of Blood gas analysers installed	1	0	Not installed due to inadequate funding
	health facilities using Pulse Oximeters for assessing Oxygen saturation in management of Pneumonia	No. of health facilities using Pulse Oximeters for assessing Oxygen saturation in management of Pneumonia	20	86	Target surpassed due to covid -19

Programme Name: Pharmaceutical Services					
Objective: To offer quality pharmaceutical care services					
Outcome: Quality pharmaceutical services					
Sub Programme	Key Outcomes/ Outputs	Performance indicators	Planned Targets by June 2021	Achieved Targets	Remarks
1. County pharmacies status	Pharmacies renovated	No of pharmacies renovated	26	15	Lack of a set budget for pharmacy infrastructure

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Programme Name: Pharmaceutical Services					
Objective: To offer quality pharmaceutical care services					
Outcome: Quality pharmaceutical services					
Sub Programme	Key Outcomes/ Outputs	Performance indicators	Planned Targets by June 2021	Achieved Targets	Remarks
and functionality					development. Renovations were mostly through partner support and COVID-19 emergency funds
2. Essential medicine supply	essential medicine in facilities all year round stocked	% level of stocking of essential medicine in facilities all year round	90%	87	Variance of 3%, due to lack of quarterly supplies, inadequate budget allocation, poor credit standing with KEMSA & poor order fill rates.
	health facilities supplied with pharmaceuticals	No. of health facilities supplied with pharmaceuticals	114	114	Achieved target
3. Inventory management	facilities practicing good inventory management practices	% of facilities practicing good inventory management practices	90%	85%	Variance of 5%. Lack of adequate personnel for commodity management. More pharmaceutical technologists need to be hired to cover all facilities.
4. Good Storage of Medicines & Medical Supplies	County Pharmacy Store constructed	% Completion	100%	0	Delays in procurement procedures and disbursement of funds

Programme Name: County Health Policy Development and Management					
Objective: Substantially increase health financing and the recruitment, development, training and retention of the health workforce and build the capacity of County health research and development unit					
Outcome: Improve the quality of care and services provided for all at all levels					
Sub Programme	Key Outcomes/ Outputs	Key Performance indicators	Planned Targets by June 2020	Achieved Targets	Remarks
Health Policy, Planning and Financing	1. health care worker to population ratio mapped 2. Health care workers to population rationalized	Ratio of health care workers to population	21.6/10000	8.2/10,000	There is need for recruitment of more Humana resources for health
	1. NHIF clerks recruited 2. No of NHIF clerks enrolled	No of NHIF clerks recruited No of NHIF clerks enrolled	12 12	12 12	Achieved
	3. Population enrolled in to	Population enrolled in to	10,000	9746	NHIF Enrolment on course

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Programme Name: County Health Policy Development and Management					
Objective: Substantially increase health financing and the recruitment, development, training and retention of the health workforce and build the capacity of County health research and development unit					
Outcome: Improve the quality of care and services provided for all at all levels					
Sub Programme	Key Outcomes/ Outputs	Key Performance indicators	Planned Targets by June 2020	Achieved Targets	Remarks
	NHIF	NHIF			
	Emergency and disaster preparedness policy developed	No of emergency and disaster preparedness policy developed	1	1	COVID 19 Emergency Preparedness plan developed
	County Health Act Review meetings held	No. County Health Act Review meetings held	2	1	Not achieved due to covid 19
	Policy brief developed and adopted for improved health quality and standards	No of policy brief developed and adopted for improved health quality and standards	1	0	Policy not developed
	support supervision visits done	No. of support supervision visits done	100	71	45 Facilities were visited by CHMT during infrastructure asses
	consumer customer satisfaction/ experience surveys conducted	No. of consumer customer satisfaction/ experience surveys conducted	1	0	No allocated funds
	Capacity assessment reports prepared	No. of Capacity assessment reports prepared	1	1	Readiness assessment on COVID 19 done to 12 sub-counties
	Key performance indicators reviewed	No. of KPI covering the major programme areas developed and/or adopted	6	20	Target was surpassed due to Development and adoption of COVID 19 , Research and Finance indicators
	health workers trained on mental health	No. of health worker s trained on mental health	48	7	Doctors- 5 ongoing. Nurses 1 ongoing while 1 underwent in the last FY
	IMAM training conducted	No. of IMAM training conducted	2	1	One activity supported Through THS funds

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Programme Name: County Health Policy Development and Management					
Objective: Substantially increase health financing and the recruitment, development, training and retention of the health workforce and build the capacity of County health research and development unit					
Outcome: Improve the quality of care and services provided for all at all levels					
Sub Programme	Key Outcomes/ Outputs	Key Performance indicators	Planned Targets by June 2020	Achieved Targets	Remarks
	Health care workers trainings on nutrition HIV conducted	No. of health care workers trainings on nutrition HIV conducted	2	0	Budget constraints
	Nutrition TB training conducted	No. of Nutrition TB training conducted	4	0	No funds allocated for the activity
	No. of MIYCN training to health workers done	No. of MIYCN training to health workers done	2	0	No funds allocated for the activity
	TB sites done	% of TB sites done OJT	80	50	Inadequate funds allocated for the activity. The scheduled activity through national TB program ended
	funding allocated for medical research	% funding allocated for medical research	0.3%	0%	No direct allocation for research. Inadequate resources.

Programme Name: Reproductive services					
Objective: To provide quality reproductive and maternal child health care services					
Outcome: Increased access to quality reproductive and maternal child health care services					
Sub Programme	Key Outcomes/ Outputs	Key Performance indicators	Planned Targets by June 2020	Achieved Targets9-June 2020)	Remarks
Family planning	women of Reproductive age receiving family planning services	% of women of Reproductive age receiving family planning services	84	30.7	Target not achieved due covid 19
Maternal and child health services	HIV+ pregnant mothers/infants receiving preventive ARV's	%HIV+ pregnant mothers/infants receiving preventive ARV's	100	99	Target achieved
	targeted pregnant women provide d with LLITN' s	% of targeted pregnant women provide d with LLITN' s	65	33.5	Target not achieved
	Targeted deliveries conducted by Skilled Birth Attendant	% of targeted deliveries conducted by Skilled Birth Attendant	100	110.6	Target surpassed

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Programme Name: Reproductive services					
Objective: To provide quality reproductive and maternal child health care services					
Outcome: Increased access to quality reproductive and maternal child health care services					
Sub Programme	Key Outcomes/Outputs	Key Performance indicators	Planned Targets by June 2020	Achieved Targets 9-June 2020)	Remarks
	maternal audits/deaths audits conducted	% maternal audits/deaths audits conducted	100	90	Target not achieved
Maternal and child health services	facilities providing Basic Emergency Obstetric & Neonatal Care (BEmONC) training	% of facilities providing Basic Emergency Obstetric & Neonatal Care (BEmONC) training	90%	28	There was an error in setting the target Fresh mapping done
	facilities providing Comprehensive Emergency Obstetric & Neonatal Care CEmONC training	% of facilities providing Comprehensive Emergency Obstetric & Neonatal Care CEmONC training	65	7	There was an error in setting the target Fresh mapping done
	newborns with low birth weight delivered	% of newborns with low birth weight delivered	1	5.8	Target not achieved
	pregnant women supplemented with Iron and folic	% of pregnant women supplemented with Iron and folic	51.9	82	Target surpassed
	pregnant women attending 4 ANC visits	% of pregnant women attending 4 ANC visits	70	64.5	Target not achieved due to covid restrictions
	Women of Reproductive age screened for breast and Cervical cancers	% Women of Reproductive age screened for breast and Cervical cancers	45	1.9	Target not achieved due to inadequate funding
	facilities providing Immunization	% of facilities providing Immunization	90	100	Target achieved
	fully immunized children	% of fully immunized children	100	97.8	Target achieved
Programme Name: Preventive Health Services					
Objective: Reduction in preventable health conditions					
Outcome: High quality, efficient and effective preventive health services in Kiambu county					
Sub Programme	Key Outcomes/Outputs	Key Performance indicators	Planned Targets by June 2021	Achieved Targets	Remarks
Community Health Services County wide	functional CHUs	No. of functional CHUs	307	279	Not achieved due to inadequate resources
	CHVs offering quality community health	No. of CHVs offering quality community	4740	3085	Not achieved due to inadequate resources

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Programme Name: Reproductive services					
Objective: To provide quality reproductive and maternal child health care services					
Outcome: Increased access to quality reproductive and maternal child health care services					
Sub Programme	Key Outcomes/ Outputs	Key Performance indicators	Planned Targets by June 2020	Achieved Targets 9-June 2020)	Remarks
	services	health services			
	health education sessions held	No. of health education sessions held in the community	48	48	Achieved in the 12 SC for targeted health messages
	stakeholders forum held	No. of stakeholders forum held	12	2	No funds to facilitate coupled with COVID-19 restriction
	quarterly review meeting s held in sub counties	No. of quarterly review meeting s held in sub counties	48	22	Activity is crucial for data quality and performance review thus need funding
	houses fumigated /sprayed	No. of houses fumigated /sprayed	33,3 82	21131	Spraying was mostly to curb the spread of COVID-19
	Increased access to sanitary facilities	No. of households accessing sanitary facilities	6296	2211	Latrine sharing is common especially in rental houses
	people treated against jigger infestation	No. of people treated against jigger infestation	90	67	Most of the jigger infested cases keeps on recurring
	cemeteries inspected and maintained	No. of cemeteries inspected and maintained	20	0	No funds were availed
	outreaches held	No. of outreaches held	4	4	supported by THS funds
	children under 5 weighed in the community per month	% of children under 5 weighed in the community per month	80%	27.6%	The late of the mothers visiting facility for routine weighing went down due to Covid 19
Free Primary Health Care	school going children dewormed	No. of school going children dewormed	60,0 00	104,708	The activity was under targeted
	school health clubs formed	No. of school health clubs formed	150	38	No support was provided to upscale the coverage
	schools with adequate sanitation facilities	No. of schools with adequate sanitation facilities	75	62	Schools are continuously being followed to improve
	of schools installed with leaky tins	No. of schools installed with leaky tins	75	73	Schools are continuously being followed to install hand washing facilities
	teachers , TOTs and champions trained	No. of teachers , TOTs and champions trained	250	0	No funds to facilitate the training
	parents trained on family matters program	No. of parents trained on family matters program	250	0	No funds to facilitate the training

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Programme Name: Reproductive services					
Objective: To provide quality reproductive and maternal child health care services					
Outcome: Increased access to quality reproductive and maternal child health care services					
Sub Programme	Key Outcomes/ Outputs	Key Performance indicators	Planned Targets by June 2020	Achieved Targets 9-June 2020)	Remarks
Community Nutrition	children weighed on routine basis	% of children weighed on routine basis	80	27.6	The late of the mothers visiting facility for routine weighing went down due to covid
	children with malnutrition	% of children with malnutrition	1.5	2.3	The indicator requires a survey to determine the status
	children with stunted growth	% of children with stunted growth	3.1	1	The indicator requires a survey to determine the status
	Underweight children	% of underweight children	2.0	4.4	Need for more community engagement
	children accessing supplements	% of children accessing supplements	87	94.5	Supplementation done at community level
	Sensitization Meetings held	No. of sensitization meetings held	2	1	WBW Supported by Nutrition international
	Nutrition weeks held	No. of nutrition weeks held	1	0	No funds allocated for the activity
Community Workers Basic Health Service Training	CHVs trained on community health services	No. of CHVs trained on community health services	726	510	Sensitized on IPC, COVID-19 and HBIC
	Medical waste collectors vetted, approved and licensed	No. of medical waste collectors vetted, approved and licensed	10	0	No pre-qualified medical waste handling company was identified
	Functional incinerators in place	No. of functional incinerators in the community	3	0	Not achieved due to budget constraints
	Training of staff on medical waste handling	No. of staff trained on medical waste handling	6	30	Participants were drawn for 6 SCs from lower Kiambu
	international travelers immunized	No. of international travelers immunized	2500	36	Vaccine stock out coupled with COVID-19 restriction affected the vaccination
Community and facility based disease surveillance	Community based surveillance reports prepared	Number of weekly community based surveillance reports prepared	52	30	Funds required to train CHVs on CBS
	community units reporting on disease outbreaks	Number of community units reporting on disease outbreaks	240	36	Funds required to train more community units on

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Programme Name: Reproductive services					
Objective: To provide quality reproductive and maternal child health care services					
Outcome: Increased access to quality reproductive and maternal child health care services					
Sub Programme	Key Outcomes/ Outputs	Key Performance indicators	Planned Targets by June 2020	Achieved Targets 9-June 2020)	Remarks
					protocols to report outbreaks
	HCWs trained on disease outbreak preparedness and response	Number of HCWs trained on disease outbreak preparedness and response	400	303	Funds required to train HCWs on disease preparedness and response outbreak
	Zoonotic diseases confirmed	No. of laboratory confirmed Zoonotic diseases	200	0	A challenge because zoonotic diseases confirmation done by laboratories dealing with animal health
	Antimicrobial resistance surveillance lab reports prepared	Number of antimicrobial resistance surveillance lab reports prepared	200	200	Achieved
	RRT members trained	Number of RRT members trained	480	206	Partnership from other stakeholders required to train the whole group
	screened cases of measles and other outbreaks done	Number of screened cases of measles and other outbreaks done	400	42	All suspected cases were screened and investigated
	AFP cases screened	Number of AFP cases screened	120	120	Target for the whole year was achieved
Preparedness and disease response	CERRT review meetings held	Number of CERRT review meetings held	4	4	Achieved
	Formation of rapid response teams	Number of Rapid response teams formed	200	16	Achieved in each sub county and the 4 isolation facilities
	Surveillance stakeholders meetings held	No. of surveillance stakeholders meetings held	2	1	Not achieved due to covid 19 restrictions
Menstrual Health Management	officers trained on quality MHM services	No. of officers trained on quality MHM services	12	0	Activity achieved due to budget constraints
	increased access to quality menstrual services	Number of persons accessing quality menstrual services	3500	3216	Support given through partners and well wishers
	National health days commemorated	No. of National health days commemorated	8	5	Achieved through partnerships
	stakeholders forum	No. of stakeholders	4	1	Activity lacked funds

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Programme Name: Reproductive services					
Objective: To provide quality reproductive and maternal child health care services					
Outcome: Increased access to quality reproductive and maternal child health care services					
Sub Programme	Key Outcomes/ Outputs	Key Performance indicators	Planned Targets by June 2020	Achieved Targets9-June 2020)	Remarks
	held	forum held			to achieve the target
	Quarterly review meetings held	No. of quarterly review meeting s held	36	0	Activity lacked funds to achieve the target
	menstrual champions trained	No. of menstrual champions trained	24	0	Activity lacked funds to achieve the target
	Health clubs trained on MHM	No. of Health clubs trained on MHM	48	0	Activity lacked funds to achieve the target
	WASH facilities provided	No of WASH facilities provided	6296	2022	Activity lacked funds to achieve the target however support was given by partners
Legal and standards compliance	prosecutors and staff trained	No. of prosecutors and staff trained	3	0	Activity lacked funds to achieve the target
	Cases prosecuted	No. of cases prosecuted	12	10	Prosecution done during routine implementation of general public health activities
Food and water quality control services	Samples taken to track food and water safety	No. of Samples taken to track food and water safety	192	181	Achieve through routine sampling; funds for sample procurement and delivery was a challenge
	Certification of food plant and eateries done	No .of certification of food plant and eateries done	10,000	11406	Office support and fast internet connectivity is required for efficient service delivery
	Vaccination and certification of food handlers done	No. of vaccination and certification of food handlers done	18000	15497	Food handlers found fit were only certified but not immunized due to lack of typhim vaccine
	Food laboratory established	No. of food laboratory established	1	0	Activity lacked funds to achieve the target
Health promotion and advocacy	IEC messages designed and disseminated	Number of IEC messages designed and disseminated	10	0	Not achieved due budget constraints
	Health promotion and advocacy stakeholders meeting held	Number of Health promotion and advocacy stakeholders meeting held	48	1	Covid restrictions
	Health promotion and advocacy Barazas held	Number of Health promotion and advocacy Barazas held	720	24	Not achieved due budget constraints
	Social Behavior change communication	Number of Social Behavior change communication (SBCC	60	0	Not achieved due to covid restrictions

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Programme Name: Reproductive services					
Objective: To provide quality reproductive and maternal child health care services					
Outcome: Increased access to quality reproductive and maternal child health care services					
Sub Programme	Key Outcomes/ Outputs	Key Performance indicators	Planned Targets by June 2020	Achieved Targets 9-June 2020)	Remarks
	(SBCC)forum held	)forum held			
	RRI on alcohol done	No of RRI meeting held on alcohol	12	0	Not achieved due to covid restrictions
	Awareness campaigns conducted	Number of awareness campaigns conducted	6	0	Not achieved due budget constraints
	Advocacy sessions done through policy makers and opinion leaders	No of Advocacy sessions done through policy makers and opinion leaders	3	0	Not achieved due budget constraints
	School Health promotion and advocacy sessions held	Number of school Health promotion and advocacy sessions held	2000	12	Not achieved due to Covid restrictions
	stakeholders meetings held	Number of stakeholders meetings held	4	0	Not achieved due budget constraints
	mass media sessions held	Number of mass media sessions held	24	12	Done through partners
	school sessions on ACSM organized	Number school sessions on ACSM organized	120	0	no funding and COVID restrictions
	baraza, political and Religious groups sessions held	Number of baraza, political and Religious groups sessions held	72	0	Not achieved due to COVID restrictions
	world health days marked and celebrated	Number of world health days marked and celebrated	26	4	Not achieved due to inadequate funding
	reduced prevalence of NCD through health education sessions in schools	Number of Health education sessions held in schools	144	22	Not achieved due to Covid restrictions
	screening outreaches for NCD conducted	Number of outreaches for Screening for NCD conducted	144	0	Not achieved due budget constraints
	facility RRI on maternal health formulated	Number of facility RRI on maternal health formulated	160	0	Not achieved due budget constraints
	CHUs sensitized on maternal child health	Number of CHUs sensitized on maternal child health	250	0	Not achieved due budget constraints
	Immunization outreaches conducted	Number of immunization outreaches conducted	1440	1440	RRI on polio
	schools reached with health messages	Number of schools reached with health messages	1500	400	Not achieved due to Covid restrictions
	Outreaches(moonlight, high learning institutions, workplaces) held	Number of moonlight, high learning institutions, workplaces outreaches held	96	20	Not achieved due to Covid restrictions and budget constraints
	Trainings (art guidelines, EMTCT,	Number of art guidelines, EMTCT, HMIS trainings	12	0	Not achieved due to Covid restrictions

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Programme Name: Reproductive services					
Objective: To provide quality reproductive and maternal child health care services					
Outcome: Increased access to quality reproductive and maternal child health care services					
Sub Programme	Key Outcomes/ Outputs	Key Performance indicators	Planned Targets by June 2020	Achieved Targets9-June 2020)	Remarks
	HMIS) done	done			and limited funds
	Targeted Support supervision(All facilities providing HIV services) done	Number of targeted supervisions done	96	12	Supportive supervisions targeted a program area and not all the HIV program areas. This was supported by the implementing partner and NASCOP
	Active case finding (ACF) forums at facility and community level conducted	Number of Active case finding (ACF) forums conducted	12	12	Activity supported through implementing partner
	Targeted TB screening in the private sector workplaces conducted	Number of targeted screening in the private sector conducted	60	12	Activity supported through implementing partners
	CME on TB diagnosis and treatment and management conducted	Number of CME on TB diagnosis and treatment and management conducted	60	12	Ongoing No cost is required
	Targeted TB support supervision done	Number of targeted TB support supervision done	96	48	Activity supported through implementing partner
	Trainings (TB diagnosis and treatment done	Number of trainings (TB diagnosis and treatment) done	12	0	Inadequate funds
	Targeted Outreaches done	Number of targeted outreaches done	12	1	Activity supported through implementing partner
	Monthly DR patient reviews done	Number of monthly DR reviews done	6	6	Ongoing, no cost required
	Trainings (malaria case management done	Number of trainings (malaria case management) done	12	1	Activity supported through National Malaria program
	Targeted support supervision done	Number of targeted support supervisions done	12	5	Activity supported through implementing partner

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j).Table 12. Progress on Attainment of Development Objectives from ADP 2020/2021 - Education, Gender, and Culture & Social Services programmes

PROGRAMME NAME: General Administration, Planning and Support Services					
Objective: To improve service delivery					
Outcome: Improved efficiency and effectiveness in service delivery					
Sub Programme	Key Outcomes	Key performance indicators	Planned Targets	Achieved Targets	Remarks
Administration Services	Improved performance in service delivery	No of office equipment purchased and maintained	1	0	Budgetary constrains
		No. of vehicles purchased	5	0	Budgetary constraints
Personnel Services	Improved service delivery	No of staff remunerated, allowances and statutory deductions paid.	1425	1425	Complete
		No. of institutions monitored and benchmarked	20	0	Budgetary constraints
		No. of team building activities held	1	0	Budgetary constraints
		Number of staff put under performance contract	1635	0	Budgetary constraints
		Number of exhibitions and trade shows held.	5	1	Budgetary constraints
Programme: Vocational, Education and Training					
Objective: To increase access equity quality and relevance in Vocational Training.					
Outcome: Increased number of Youth and Adults with relevant skills for formal and self-employment.					
Sub Programme	Key Outcomes	Key performance indicators	Planned Targets	Achieved Targets	Remarks
Technical trainer and instructor services	Increased supply of qualified instructors in Vocational Centers	No. of instructors recruited and employed	40	0	Budgetary constraints
Vocational training centers development	Increased access to Vocational Training in the County	No of VTCs constructed	5	2	Ongoing. To be completed in the next financial year
		No of existing VTCs renovated and refurbished	7	4	2 are ongoing and 2 were achieved through capitation grants.
	Improved quality of Vocational Training	No of motor vehicle repair and service centers constructed	1	0	Project started but to be completed in the next financial year

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		No of centers of excellence constructed and equipped.	3	0	Budgetary constraints
		Percentage of modern tools and equipment delivered to VTCs	100%	0	To be done in the next financial year
		No of projects monitored and evaluated	15	35	To be done in the next financial year
	Improved sanitation health and hygiene in VTCs	No of ablution blocks constructed in VTCs	8	13	Complete. Done with the help of Capitation grants.
Legal and policy framework.	Key legal framework and policy in place	No of relevant policies developed and in use. (VTC bill)	1	0	Ongoing. To be done in the next financial year
Curriculum coordination with industry Programme	Improved relevance of training	No of industry partners involved in aligning the curriculum to industry needs.	1	2	Complete
		No. of jua kali artisans certified	1200	0	Budgetary constraints
Technical trainer and instructor services	Increased supply of qualified instructors in Vocational centers	No of instructors recruited and employed	40	0	Budgetary constraints
ICT training in youth polytechnics	Improved Integration of ICT into training	No of computer labs constructed and equipped.	13	0	Budgetary constraints

Programme: Early Child Development Education (ECDE)

Objective: To enhance access, equity and quality services for all children from conception to 8 years.

Outcome: Increased number of children under 9 years who are developmentally on track in health, learning and psychosocial wellbeing

Sub Programme	Key Outcomes	Key performance indicators	Planned Targets	Achieved Targets	Remarks
Child Care and feeding Programme.	Improved developmental health, learning and psychosocial wellbeing of ECDE going children	No. of ECDE children benefitting from Nutrition program.	36,789	0	To be done in the next financial year
		No of ECDE centers supplied with learning /teaching materials and play equipment.	515	0	To be done in the next financial year
Nursery Infrastructure Development	Increased, access to early childhood development education	No of ECDE classrooms and ablution blocks constructed	7	5	To be completed in the next financial year
		No of ECDE classrooms renovated	3	0	To be completed in the next

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					financial year
Quality Assurance and standards.	Improved Quality of early childhood education	No. of centres assessed for quality assurance and standards	124	5	Partially achieved due to budget constraints.
Legal and policy framework.	legal framework in place	No. of Policies/ ECDE bills developed	1	0	Budgetary constraint
Teacher training and curriculum development.	Quality curriculum delivery	No of teachers recruited and deployed	1209	1209	Complete
Programme: Gender and Culture					
Objective: To Enhance development, protection, preservation and promotion of Gender, Art, Culture and heritage					
Outcome: Reduced levels of gender disparity, violence and non-discrimination and increased number of people appreciating the local culture and art.					
Sub Programme	Key Outcomes	Key performance indicators	Planned Targets	Achieved Targets	Remarks
Cultural development	Cultural resources promoted and developed	No of cultural and heritage sites conserved and rehabilitated	2	0	Budget constraints and land ownership wrangles
		No. of museums established, equipped and maintained	1	0	Budgetary constraints.
Conservation and Heritage.	Increased number of people appreciating the local culture and art.	No. of monuments and sites mapped, documented and gazetted.	10	0	To be done in the next financial year
		No of conservation and heritage management sensitization programs held	1	0	Budgetary constraints.
County theatre development and promotion	Promotion of live performances and talent development	No. of halls and social halls rehabilitated and converted into a modern theatre.	1	0	To be undertaken in the next financial year.
Public records and Archives management.	Increased reading Culture, information accessibility and management.	No of libraries constructed, equipped and stocked with reading materials.	1	0	To be done in the next financial year
Legal and institutional policy frameworks	Legal and policy framework in place	No of PWD/Gender bills drafted	1	0	Budgetary constraints
Mainstreaming of gender and disability and social welfare	Empowered PLWDs and enhanced gender	No of people provided with assistive devices, sanitary wear, blankets and foodstuffs.	100	500	Complete. Overachieved due to donations.
		No of women, youth and	300	1500	Complete

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		PWDs groups trained and capacity built			
		Number of capacity building held for PWDs	2	0	Budgetary constraints
		Day held in celebration of PWDs	1	1	Achieved
GBV prevention, response and management	Reduced GBV cases, reporting prevention and , prosecution enhanced	No of SGBVRC centers established	1	0	To be done in the next financial year.
		No of multi-sectoral SGBV-TWG groups formed	2	1	Budgetary constraints
Promotion of Kenyan music and dance	Increased number of people appreciating the local culture and dance	No. of cultural groups participating in the preliminaries	1	1	The activity was not held physically due to COVID but it was promoted in other forums.
		No of upcoming artistes mentored and trained	60	0	To be done in the next financial year
		No of cultural exchange programs held	3	0	Budgetary constraints

Programme: Social Services

Objective: To alleviate poverty and strengthen community participation in socioeconomic activities and to provide protection and care to the vulnerable children and the aged in our society.

Outcome: Improve standard of living of the community and provide a safe and conducive environment for the aged and children.

Sub Programme	Key Outcomes	Key performance indicators	Planned Targets	Achieved Targets	Remarks
Bursary fund	Increased access and retention of learners amongst Vulnerable Groups	No. of students benefitting from bursary.	45,600	23,901	Budgetary constraints
Emergency relief and Refugee Assistance	Increased number of people in distress who become self-reliant	No of old persons reached	1200	1200	Achieved
		No of street families rehabilitated	50	10	Less achieved due to budgetary constraints
Community Empowerment.	Revamped social economic development.	No of social halls constructed	2	0	Budgetary constraints
		No of persons trained on community empowerment.	600	600	Achieved

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k) Table 13. - Progress on Attainment of Development Objectives from ADP 2020/2021 - Youth Affairs, Sports and Communication Programmes

Program; Sports					
Objective: To develop and promote a sporting culture in the County through identification, nurturing sports talents, developing and upgrading sports infrastructure.					
Outcome: Increased participation of the youths and sporting activities					
Sub Program	Key Outcomes/ Outputs	Key performance indicators	Planned Targets	Achieved Targets	Remarks*
Administration Services	Improved Performance and service delivery	No of offices constructed and equipped	8	Nil	Budgetary Constraints
Personnel Services	Improved service delivery	No of staff remunerated, allowances and statutory deductions paid	50	50	Complete.
Development and management of sports facilities	Sports facilities developed, operational and well managed in Ruiru stadium	Percentage completion	100%	30%	The project was to be done in phases; however, the project has stalled due to inadequate funding
	Sports facilities developed, operational and well managed in Limuru stadium	Percentage completion	100%	20%	The project was to be done in phases, however no funds were allocated.
	Sports facilities developed, operational and well managed in Thika stadium	Percentage completion	100%	10%	The project was to be done in phases, however the project has stalled due to inadequate funding
	Sports facilities developed, operational and well managed in Kirigiti stadium	Percentage completion	100%	75%	The project is ongoing, However it is being undertaken by the ministry of sports.
	Sports facilities repaired and maintained in 40 wards.	No. of sports field repaired and maintained	40	Nil	The project was to be done in phase, but have stalled due to lack of funds.
	Sports equipment and uniforms purchased for all staff teams	No of staff teams issued with sports equipment and uniforms	17	Nil	Budgetary constraints.
	Sports training and competition	Number of athletes selected for regional competitions.	100	100	100 athletes selected for regional competitions.
	Improved ward level football competition locally and regionally	Number of teams awarded on ward level super cup competition	60	60	60 teams awarded in super cup competition.

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	Referees and coaches trained	No of referees and coaches trained	600	Nil	Not achieved due to budgetary constraints
	staff participating in inter county competition	Number of staff participating	500	Nil	Not held due to covid-19 Pandemic restrictions

Programme: Youth Empowerment

Objective: To empower the youths in the county by equipping them with skills through development of innovative and youth friendly programs

Outcome: Empowered and well equipped youths

Sub Program	Key Outcomes/ Outputs	Key performance indicators	Planned Targets	Achieved Targets	Remarks*
County talent development and promotion	State of the art Amphitheatre constructed at Kirigiti	Percentage completion	100%	30%	The project has stalled due to inadequate funding
Training and capacity building	Empowered youths on AGPO, value addition, driving and entrepreneurship	No. of AGPO, value addition, driving and entrepreneurship trainings held	11	Nil	Not achieved due to budgetary constraints
	Youth trained on Hydroponic , greenhouses and fish farming	No of Youth trained	600	300	Not fully achieved due to budgetary constraints

Programme name: Communication

Objective: Improve dissemination of information on governance to the members of public through diversified platform of communication

Outcome: Increased awareness of government services and operations by members of public

Sub Program	Key Outcomes/ Outputs	Key performance indicators	Planned Targets	Achieved Targets	Remarks*
Public Communication	Weekly newspaper copies distributed	No of weekly newspaper copies distributed	2000	Nil	Not achieved due to lack of funds, however, Department opted for E-version
	Sub County communication desks established	No of Sub-county communication desks established	12	Nil	Not Accomplished due budgetary constraints
	Communication equipment purchased	No of communication equipment purchased	30	Nil	Not Accomplished due budgetary constraints

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m) Table 14. Progress on Attainment of Development Objectives from ADP 2020/2021 -Land, Housing, Physical Planning, Municipal Administration and Urban Development Programmes

Programme Name: Administration, Planning and support Services					
Objective: To improve service delivery					
Outcome: Improved efficiency and effectiveness in service delivery					
Sub Programme	Key Outcomes/ Outputs	Key performance indicators	Planned Targets	Achieved Targets	Remarks*
Personnel services	Training programmes, conferences, peer forums and team building activities attended	Number of Training programmes, conferences, peer forums and team building activities attended	19	7	Training to be continued and enhanced.
Administration and services	Improved service delivery	Number of offices equipped	3	1	More offices to be equipped
	To promote mobility in service delivery	Number of vehicles purchased	7	0	There was no budgetary provision
Programme Name: Physical Planning					
Objective: To provide an overall spatial framework for the county to guide development					
Outcome: Updated, spatial plans and maps for the county					
Sub Programme	Key Outcomes/ Outputs	Key performance indicators	Planned Targets	Achieved Targets	Remarks*
County Spatial Planning and Development	Integrated Strategic Urban Development Plans (ISUDPs) prepared	Number of Integrated Strategic Urban Development Plans (ISUDPs) prepared	12	6	6 ISUDPs completed and forwarded to NAMSIP and another 6 at draft stage
	Part Development Plan (PDPs) completed	Number of Part Development Plan (PDPs) completed	84	36	48 are in draft stage hence not yet completed
	County Spatial Plan	County Spatial Prepared	1	0	1 county spatial plan in final draft stages
	Up to date existing and ongoing building inventories in place	Number of Up to date existing and ongoing building inventories in place	12	12	Completed
	County planning technical committee meetings held	Number of County planning technical committee meetings held	12	20	Technical meetings held twice a month within the year
Public Participation	Stakeholder's forums.	Number of Stakeholders forums held	24	50	Stakeholders forums to be continuously undertaken across the county
Programme Name: Housing and Community Development					
Objective: To ensure sustainable urban growth and development					
Outcome: Livable well managed urban areas with adequate, safe, decent and affordable housing					
Sub Programme	Key Outcomes/ Outputs	Key performance indicators	Planned Targets	Achieved Targets	Remarks*
Housing Development	Increase housing stock	Number of 2BR units constructed and renovated	40	40	Achieved
Office construction, renovation and	Improved working condition	Number of offices renovated	1	1	Achieved

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refurbishment					
County Informal settlement upgrading	Slums upgraded	Number of slums upgraded	1	1	Achieved
Programme Name: Land Administration and Information Management Services					
Objective: To have and efficient spatial data management system					
Outcome: improved revenue, ease in access, use archival and retrieval county land data					
Sub Programme	Key Outcomes/ Outputs	Key performance indicators	Planned Targets	Achieved Targets	Remarks*
County Land Survey, Mapping, Boundaries establishment	Land parcels surveyed	Number of land parcels surveyed	100	50	The Department has prequalified and distributed the market centers to 5 firms.
	Survey maps and land record digitized	Number of Survey maps and land record digitized	300,000	220,000	To be completed in the next financial year
	Land boundary disputes resolved and parcels secured	Number of Land boundary disputes resolved and parcels secured	200	130	Dispute resolution is a continuous engagement process
	Public land plots identified	Number of public land plots identified	300	600	Success attributed to collaboration with Inter-government/Relations committee (IGRC)
Programme Name: Valuation and Asset Management					
Objective: Efficient Administration of Land Valuation for Rating					
Outcome: streamlined rating process and improved revenues					
Sub Programme	Key Outcomes/ Outputs	Key performance indicators	Planned Targets	Achieved Targets	Remarks*
Valuation of properties	Properties captured and valued for rating purposes	Number of Properties captured and valued for rating purposes	10,000	8,717	The process of capturing new property is a continuous process
	Valuation of properties for rate exemption purpose	No of properties valued for rates exemption purpose	23	23	Achieved
	Valuation of County Assets	No of county assets valued	50	50	Achieved
	Valuation of properties for acquisition	No of properties valued for acquisition	10	6	Valuation for Acquisition is on need basis
Programme Name: Municipal Administration and Urban development					
Objective: To Improve Infrastructural Developments in Municipalities and Urban Areas					
Outcome: Creation of livable cities, improved urban infrastructure, revenue improvement					
Sub Programme	Key Outcomes/ Outputs	Key performance indicators	Planned Targets	Achieved Targets	Remarks*
Feasibility and Research studies	Studies carried out and reports prepared	Number of studies carried out and reports prepared	1	1	Achieved
	Research and innovation proposal done on emerging urbanization and development dynamics	Number of research and innovation proposal done on emerging urbanization and development dynamics	22	20	48 feasibility studies carried out under urbanization within the KUSP Programme
	Urban Citizens For	No of Fora conducted	12	12	Achieved

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	a				
Infrastructural Developments	Improvement of Roads	No. of Roads Constructed	30km	27km	The projects are expected to continue running as the KUSP grant is to be implemented within 6 yrs. We are in the 2 nd year of implementation
	Improvement of Sewer System	No. of Sewer lines constructed	17km	15km	
	Improvement of Street Lighting	No. of Street Lights Installed	700	600	
	Construction of Recreational Centers	No. Recreational facilities Constructed	1 SUMP (Sustainable Urban Mobility Plan)	1 SUMP	
	Construction of Storm water Drains	No. of storm water Drains Constructed	30km	27km	
	Management of Solid Waste	No of Solid Waste Management Equipment procured	60 Skips	60 Skips	

n) Table 15. Progress on Attainment of Development Objectives from ADP 2020/2021 - Trade, Industrialization, Tourism, Investment and Cooperative Development programmes

Programme Name: Trade Development and Promotion					
Objective: To promote and develop Trade					
Outcome: Increased contribution to employment, FDIs and Exports leading to increased income					
Sub Programme	Key Outcomes/Outputs	Key performance Indicators	Planned Targets	Achieved Targets	Remarks*
Local market development	Improved market spaces	No. of Markets constructed/ Renovated/ Rehabilitated	10	3	Low uptake of projects by contractors due to pending bills
Local market development	Organized transport system	No. of Bodaboda sheds constructed	12	11	Low uptake of projects by contractors due to pending bills
Local market development	Increased employment	No. of shoe shiner sheds constructed	2	0	There was no budget allocated for this project.
County Trade and Exports Market Development	Increased FDIs and exports	No. of Trade fair / exhibitions attended/held	3	0	Unable to meet target due to Covid restrictions against public gatherings
Fairtrade practices and consumer protection	Promotion of fair play in trading	No of Workshops constructed	2	0	Financial constraints
Fairtrade practices and consumer protection	Creation of awareness on consumer rights	No. of awareness forums held.	4	0	Financial constraints
Fairtrade practices and consumer protection	Verification of trade measurement equipment	No. of trade measurements verified	3200	2305	Unable to meet target due to Covid restrictions against physical meetings
Fairtrade practices and consumer protection	Maintenance of county legal standards	No. of county legal standards calibrated	3 kits 2 check measures	0	Postponement of Calibration in the National Government Laboratory due to the Covid 19 pandemic.
Regulations	market policy, market act, PPP policy,	No. of legislations in place	2	0	Target was not achieved however the 2 policies are in draft form.

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Programme Name: Trade Development and Promotion					
Objective: To promote and develop Trade					
Outcome: Increased contribution to employment, FDIs and Exports leading to increased income					
Sub Programme	Key Outcomes/Outputs	Key performance Indicators	Planned Targets	Achieved Targets	Remarks*
	investment policy				

Programme Name: Industrialization					
Objective: To Promote industries in the County					
Outcome: FDIs contribution to employment, FDIs and Exports leading to increased income					
Sub Programme	Key Outcomes/Outputs	Key performance Indicators	Planned Targets	Achieved Targets	Remarks*
Industrial Development and Investment Promotion	Increased industrial activity in the county	No. of industrial parks established	1	0	Land acquisition not yet finalized but the process already initiated with EPZA
Industrial Development and Investment Promotion	Creation of market linkages and networks	No. of exhibitions /expo/forums undertaken	2	1	Unable to meet target due to Covid restrictions against public meetings
Industrial Development and Investment Promotion	Promote entrepreneurship growth	No of Incubation/start – up development centres established.	4	0	No budget allocated
Industrial Development and Investment Promotion	Increased trading through promotion of recycling (circular economy)	No. of circular economies created	1	0	To be completed in the next financial year
Capacity Building	Promotion of entrepreneurship and innovation among MSMEs	No. of MSMEs group trained	12	20	Target was surpassed since we collaborated with Youth Department and increased the number.
Infrastructural Development	Promotion of establishment of Juakali sheds	No. of Juakali sheds constructed	6	0	No budget allocated for this project.
Infrastructural Development	Establishment of Modern kiosk in all sub-counties	No. of modern kiosks constructed	12	0	Work is ongoing in 6 sites which is at different levels of completion stage

Programme Name: Co-operative Development and Management					
Objective: To promote and develop Co-operative Movement in Kiambu County					
Outcome: Sustainable and empowered socio-economic livelihoods					
Sub Programme	Key Outcomes/Outputs	Key performance Indicators	Planned Targets	Achieved Targets	Remarks*
Co-operative development	Promotion of Co-operative movement	No. of cooperatives management members trained/educated	260	186	Unable to meet target due to Covid restrictions against physical meetings
Co-operative development	Promotion of cooperative movement	No. of training and conferences attended	20	24	Target was surpassed since some trainings were held in collaboration with

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Programme Name: Co-operative Development and Management					
Objective: To promote and develop Co-operative Movement in Kiambu County					
Outcome: Sustainable and empowered socio-economic livelihoods					
Sub Programme	Key Outcomes/ Outputs	Key performance Indicators	Planned Targets	Achieved Targets	Remarks*
					Cooperatives Societies.
Cooperative oversight and compliance	Promotion of transparency in cooperatives	No. of audit vehicles procured	2	0	Lack of funds.
Cooperative oversight and compliance	Promotion of compliance of standards	No of audits,	210	140	Unable to meet target due to Covid restrictions against physical meetings
Cooperative oversight and compliance	Promotion of compliance of standards	No. of risk assessments	20	20	Achieved
Cooperative oversight and compliance	Promotion of compliance of standards	No. of inspections conducted	6	3	Unable to meet target due to Covid restrictions against physical meetings
Co-operative development	To promote service delivery	No of safes and specialised lockers procured	4	0	Lack of funds
Co-operative development	To promote mobility of the Cooperative Division	No of vehicles procured	2	0	Lack of funds
Cooperative Society, Research and Advisory	Streamlining of Co-operative registration	No. of Digitalized systems in place	1	0	Budgetary constraints
Co-operative development	Increased income generation	No. of milk ATMs purchased	10	0	Budgetary constraints
Co-operative development	Enhance productivity	No of Milk vans purchase	5	0	Budgetary constraint
Co-operative development	To provide affordable animal feeds to dairy cooperatives	No. of Animal feeds factory set up	1	0	Transferred to the agriculture department
Co-operative development	Enhance preservation of dairy products	No of Powder milk plant established	1	0	Transferred to the agriculture department
Co-operative development	To promote value addition in dairy cooperatives	No. of dairy cooperatives Supported	16	0	Lack of funds
Co-operative development	To provide affordable lime for coffee cooperatives	No. of coffee societies facilitated with lime	23	0	Lack of funds

Programme Name; Tourism Development and Promotion					
Objective: Promotion and marketing of the Tourism Sector					
Outcome: A vibrant tourism sector leading to job creation and increased income					
Sub Programme	Key Outcomes/ Outputs	Key performance Indicators	Planned Targets	Achieved Targets	Remarks*
Tourism promotion and	Promotion of tourism	No. of tourism expo/events	6	9	Target was surpassed since we collaborated with other

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Programme Name; Tourism Development and Promotion					
Objective: Promotion and marketing of the Tourism Sector					
Outcome: A vibrant tourism sector leading to job creation and increased income					
Sub Programme	Key Outcomes/ Outputs	Key performance Indicators	Planned Targets	Achieved Targets	Remarks*
marketing		done/attended.			stakeholders- State Department for Tourism, Culture and other County departments
Tourism promotion and marketing	Updated Database	No. of tourism sites identified	2	10	Target was surpassed through collaboration with stakeholders
Tourism promotion and marketing	Promotion of tourism	No. of buses purchased	1	0	Lack of funds
Tourism promotion and marketing	Promotion of tourism	No. of competitions held	1	0	Lack of funds
Tourism infrastructure Development	Improved tourism attraction sites	No. of tourist sites rehabilitated / developed	6	0	Financial constraints
Legislation	Well-regulated tourism sector	No. of legal instruments in place	1	0	We have a final Tourism Policy draft which is awaiting approval.
Improvement of Local Heritage sites	Improvement and conservation of local heritage sites	No. of Local heritage sites Preserved	2	0	To be completed in the next financial year

o)Table 16. Progress on Attainment of Development Objectives from ADP 2020/2021 - Roads, Transport, Public Works and Utilities Programmes

Programme Name: P1; Administration, Planning and Support Services						
Objective: To facilitate efficient service delivery by the Department						
Outcome: Improved service delivery and staff motivation						
Sub Programme	Description of Activities	Key Outcomes/ Outputs	Key performance Indicators	Planned Targets	Achieved targets	Remarks
Personnel Services	Staff training	Staff trained	No. of staff Trained	50	20	Target not met due to Corona Virus restrictions
	Performance appraisal	No. of staff appraised	Performance reviews and contracts	397	0	Process set to begin
SP Finance Services	1.3 Acquisition of machineries;	Machines procured	Number of Machines procured	12	7	The plan was revised by order of priority

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Programme Name: P2; Public works and Infrastructure maintenance						
Objective: To develop quality, reliable, sustainable and resilient infrastructure, to support economic development						
Outcome: Improved connectivity and accessibility						
Sub Programme	Description of Activities	Key Outcomes/ Outputs	Key performance Indicators	Planned Targets	Achieved Targets	Remarks
SP 2.1 Maintenance of County Roads and Bridges (Boresha barabara) -Roads -Bus parks	Maintenance of roads	Increased Accessibility	Kilometers of roads maintained	300	300	Achieved
	Maintenance of Bus parks	Organized parking areas in urban centers	No. of Bus parks maintained	1	0	The target not achieved due to budget constraints
	Maintenance of Non- Motorized traffic	Improved pedestrian mobility	Kilometres of non-motorized traffic maintained	5	0	The target not achieved due to budget constraints
	Maintenance of bridges	Increased connectivity	No of bridges maintained	3	0	The target was not achieved due to budget constraints
SP 2.2 Rehabilitation of county roads, bridges and bus parks	Rehabilitation of roads	Increased Accessibility	Kilometers of roads rehabilitated	260	260	Achieved
	Rehabilitation of Bus parks	Organized parking areas in urban centers	No of Bus Parks Rehabilitated	2	0	The target not achieved due to budget constraints

Programme Name: P3: Roads Transport						
Objective: To develop quality, reliable, sustainable and resilient infrastructure to support economic development						
Outcome: Improved roads connectivity and accessibility						
Sub Programme	Description of Activities	Key Outcomes/ Outputs	Key performance Indicators	Planned Targets	Achieved Targets	Remarks
SP 3.1 Design and Construction of County Roads and Bridges	Designing and Construction of County Roads	Improved accessibility	Kilometers of roads designed and constructed	25	5	To be completed in the FY 2021/22
	Designing and Construction of Bridges	Increased connectivity	No. of bridges designed and constructed	1	3	Revision was done due to demand for bridges
	Design and Construction of Bus Park	Organized parking areas, in urban centers	No. of Bus parks designed and constructed	1.	0	Not done due to budgetary constraints
	Design and Construction of footbridges	Reduction In pedestrian's accidents	No. of foot bridges designed and constructed	1	8	Revision of the target was done due to demand for the Footbridges

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Programme Name: P4; Energy, Disaster Management, Fire, Safety and Rescue						
Objective: Improved security and safety of people and property						
Outcome: Promote 24-hour economy and attraction of investors						
Sub Programme	Description of Activities	Key Outcomes/ Outputs	Key performance Indicators	Planned Targets	Achieved Targets	Remarks
SP 4.1 Electricity Distribution	Installation of Streetlights	Increased Security through street lighting	No. of Streetlights installed	300	92	Due to budgetary constraints the target was not achieved
	Installation of flood masts	Increased security through flood masts	No. of Flood masts Installed	60	0	Due to budgetary constraints the target was not achieved
SP 4.2 Fire, Safety and Rescue -Construction and Rehabilitation of Fire stations and academy	Construction and Rehabilitation of Fire stations	Reduced rescue response time	No. of Fire stations constructed and rehabilitated	3	0	Project did not take off due to budget constraints
	Equipping of Fire stations and academy	Improved service delivery	No. of Academy and fire stations equipped	2	0	Due to budgetary constraints the target was not achieved
SP 4.3 Disaster Management Trainings	Training of staff on disaster management	Increased disaster awareness	No. of staff trained	50	20	Under achieved due to budgetary constraints and Covid19 restrictions.

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4. CORPORATE SOCIAL RESPONSIBILITY STATEMENT/SUSTAINABILITY REPORTING

Kiambu County Executive aims to transform lives of the residents which is our purpose and the driving force behind everything we do. It is what guides us to deliver on our development plans: putting the customer/Citizen first, delivering relevant goods and services, and improving operational excellence to ensure the County's sustainability.

Sustainability strategy and profile

The County executive is committed to uphold Environmental, Social and Governance Standards that exceed the applicable legal and regulatory requirements. To this end, the management has adopted all reasonable and practical measures to establish Environmental, Social and Governance objectives and targets, measure progress and report our performance in a bid to accelerate the achievement of the United Nations Sustainable Development Goals and the principles of the United Nations Global Compact.

At Kiambu we have a pragmatic approach to sustainability we focus on identifying and putting into practice initiatives and programs that deliver real world and lasting benefits in our areas of sustainability activities

Environmental performance

The County executive through the department of Water, Environment, Energy and Natural resources has drafted relevant regulation such as: Climate Change policy and Natural Resource & Forestry Policy Developed to safeguard the available natural resources. Relevant legislation have been put in place in management of waste and the county is currently undertaking a pilot phase on waste re-cycling.

Employee welfare

The county has an independent board that manages recruitment process. During hiring process, minimum conditions are set up to ensure gender and special categories are taken into consideration. A human resource manual exists to enhance fairness on employees' welfare. The county has established appraisal mechanisms in an effort to rewards performance.

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The county has put in place mechanisms in which the employees are provided with the best working environment. A Healthy life style is promoted and all employees provided with medical cover. Indeed, employees are encouraged to have annual health screening that helps to identify any problems early on.

To motivate and ensure that the staffs are able to deal with the emerging challenges the employees are encouraged to continually build on their skills and knowledge. The county has invested heavily in the learning and development program for employees. These includes course on leadership, management and technical competencies relevant to each employee.

Market place practices-

To promote fair trade practices, the county has a function “Weight and Measures” division under the department of Trade which ensure fair trade practices in the county. The Public health unit has been undertaking water and food quality surveillance activities through sampling of fortified food stuffs and samples with unsatisfactory results were dealt with in accordance with the provided statutes.

The County has adopted an E-procurement system to enhance accountability. To ensure all contracts and payments are honoured, the county has committed to clear all the eligible bills by creating a vote line to be dedicated for their clearance. In addition, to ensure ethical marketing practices, the county has endeavoured to publish opportunities in the county through advertisements in newspaper with wide circulations. There is also a grievance mechanism where pending issues are handled through.

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

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

Approval of the financial statements

The County Executive's financial statements were approved and signed by the CEC member for finance on 29/03/ 2022 .

Sign _____

Wilson Mburu Kangethe

CEC Finance ICT and Economic Planning

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5. STATEMENT OF MANAGEMENT RESPONSIBILITIES

Sections 163,164 and 165 of the Public Finance Management Act, 2012 requires that, at the end of each financial year, the County Treasury shall prepare financial statements of each County Government entity, receiver of receipts and consolidated 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 of the County Government is responsible for the preparation and presentation of the County Executive's financial statements, which give a true and fair view of the state of affairs of the County Executive for and as at the end of the financial year ended on June 30, 2021. 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 Executive;
- (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 Executive;
- (v) Selecting and applying appropriate accounting policies; and
- (vi) Making accounting estimates that are reasonable in the circumstances.

The CEC member for finance accepts responsibility for the County Executive'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 is of the opinion that the County Executive's financial statements give a true and fair view of the state of the County Executive's transactions during the financial year ended June 30, 2021, and of its financial position as at that date.

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REPORT OF THE AUDITOR-GENERAL ON COUNTY EXECUTIVE OF KIAMBU FOR THE YEAR ENDED 30 JUNE, 2021

PREAMBLE

I draw your attention to the contents of my report which is in three parts:

- A. Report on the Financial Statements that considers whether the financial statements are fairly presented in accordance with the applicable financial reporting framework, accounting standards and the relevant laws and regulations that have a direct effect on the financial statements.
- B. Report on Lawfulness and Effectiveness in Use of Public Resources which considers compliance with applicable laws, regulations, policies, gazette notices, circulars guidelines and manuals and whether public resources are applied in a prudent, efficient, economic, transparent and accountable manner to ensure Government achieves value for money and that such funds are applied for intended purpose.
- C. Report on Effectiveness of Internal Controls, Risk Management and Governance which considers how the entity has instituted checks and balances to guide internal operations. This responds to the effectiveness of the governance structure, the risk management environment, and the internal controls developed and implemented by those charged with governance for orderly, efficient and effective operations of the entity.

An unmodified opinion does not necessarily mean that an entity has complied with all relevant laws and regulations, and that its internal controls, risk management and governance systems are properly designed and were working effectively in the financial year under review.

The three parts of the report are aimed at addressing the statutory roles and responsibilities of the Auditor-General as provided by Article 229 of the Constitution, the Public Finance Management Act, 2012 and the Public Audit Act, 2015. The three parts of the report, when read together constitute the report of the Auditor-General.

REPORT ON THE FINANCIAL STATEMENTS

Qualified Opinion

I have audited the accompanying financial statements of County Executive of Kiambu set out on pages 1 to 64, which comprise the statement of assets and liabilities as at 30 June, 2021, and the statement of receipts and payments, statement of cash flows and

statement of comparison of budget and actual amounts for the year then ended, and a summary of significant accounting policies and other explanatory information in accordance with the provisions of Article 229 of the Constitution of Kenya and Section 35 of the Public Audit Act, 2015. I have obtained all the information and explanations which, to the best of my knowledge and belief, were necessary for the purpose of the audit.

In my opinion, except for the effect of the matters described in the Basis for Qualified Opinion section of my report, the financial statements present fairly, in all material respects, the financial position of County Executive of Kiambu as at 30 June, 2021 and of its financial performance and its cash flows for the year then ended, in accordance with International Public Sector Accounting Standards (Cash Basis) and comply with the Public Finance Management Act, 2012.

Basis for Qualified Opinion

1. Inaccuracies in the Financial Statements

1.1 Understated Revenue

The statement of receipts and payments and as disclosed in Note 9 to the financial statements reflects County's own generated receipts of Kshs.2,392,873,847. Out of the twelve (12) Sub Counties, six (6) Sub-Counties were sampled for physical verification exercise carried out in the month of November, 2021. Revenues examined during the verification revealed the following variances:

Sub-County	Cashbook (Kshs.)	Revenue Returns (Kshs.)	Variance (Kshs.)
Githunguri Sub-County	38,678,058	40,948,747	(2,270,689)
Limuru Sub-County	84,858,020	114,684,694	(29,826,674)
Kabete Sub-County	72,612,894	70,875,598	1,737,296
Kiambu Sub-County	237,901,845	204,740,870	33,160,975
Kikuyu Sub-County	131,457,198	150,766,202	(19,309,006)
Total	565,508,015	582,016,111	(16,508,098)

Further, ZIZI revenue summaries for Ruiru Sub-County were not submitted for audit verification as requested. However, analysis of County Pro-revenue for the year under review for the same Sub County revealed that a total of Kshs.360,366,480 was collected as compared to the amount of Kshs.220,920,498 reflected in the Sub County revenue cashbook resulting to an unexplained and unreconciled variance of Kshs.139,445,982.

In the circumstance, the accuracy of county own generated receipts Kshs.2,392,873,847 cannot be confirmed.

1.2 Variance Between Financial Statements and Ledger

The statement of receipts and payments and as disclosed in Note 9 to the financial statements reflects County own generated receipts of Kshs.2,392,873,847. Included in

the amount is Kshs.30,640,179 relating to liquor licenses. An examination of the ledger provided for audit review revealed that revenue collected during the year amounted to Kshs.30,588,820 and differs with the balance of Kshs.30,640,719 reflected in the financial statements resulting to an unexplained and unreconciled variance of Kshs.51,359.

Further, the financial statements of Kiambu County Alcoholic and Drinks Control Fund for the year 2020/2021 indicate that the fund transferred to County Revenue Fund (CRF) Kshs.30,978,619 during the year under review resulting to an unreconciled variance of Kshs.338,440.

In the circumstance, the accuracy of liquor licenses balance of Kshs.30,640,179 cannot be confirmed.

1.3 Variance Between Revenue Reports and Financial Statements Balances

As disclosed in Note 9, the statement of receipts and payments reflects county own generated receipts of Kshs.2,392,873,847. An analysis of revenue schedules for the year under review revealed that the County collected a total of Kshs.1,537,601,730 through the County Pro revenue collection system. However, the balance differs with the detailed database report which reflects a balance of Kshs.1,132,664,224 resulting to unexplained and unreconciled variance of Kshs.404,937,505. Further, the revenue schedules and the detailed database reports differed with the reported county own generated receipts by Kshs.855,272,117 and Kshs.1,260,209, 623 respectively.

In the circumstance, the accuracy of County own generated receipts of Kshs.2,392,873,847 cannot be confirmed.

1.4 Payables

Annex 2 to the financial statement reflects Kshs.4,103,246,898 in respect of analysis of pending accounts payable. Included in this balance is Kshs.915,769,006 relating to supply of goods. The supply of goods pending bill schedule shows outstanding bills relating to Kenya Medical Supplies Agency (KEMSA) amounting to Kshs.44,246,985 which differs with the balance of Kshs.106,000,000 reported in the financial statements for KEMSA as at 30 June, 2021 resulting to an unexplained and unreconciled difference of Kshs.61,932,666.

In the circumstance the accuracy of supply of goods pending bills of Kshs.915,769,006 cannot be ascertained

1.5 Receipts - Proceeds from Domestic and Foreign Grants

The statement of receipts and payments and as disclosed in Note 2 to the financial statements reflects proceeds from domestic and foreign grants of Kshs.1,506,804,721. Included in this amount is receipt in form of Covid-19 donation of Kshs.32,073,740 from Médecins Sans Frontières (MSF) Belgium, in respect to reimbursement of staff costs of Medically Assisted Therapy (MAT) clinic at Karuri Level Four Hospital. However, examination of the records of CRF bank statement and its cashbook revealed that the

grant was not received through the CRF. Further, it was not possible to ascertain the account into which the donation was deposited.

Consequently, the accuracy, completeness and existence of Kshs.32,073,740 could not be confirmed.

1.6 Overstated Accounts Payables - Deposits and Retentions

As disclosed in Note 23 to the financial statements, the statement of assets and liabilities reflects accounts payables – retention money and deposit of Kshs.141,274,486. However, review of the deposit cashbook showed that some transactions made in July, 2021 were recorded as part of the receipts and payments for the year thereby overstating the accounts payables balances for the period by Kshs.2,723,098.

In the circumstances, accounts payable – deposits and retention balance of Kshs.141,274,486 is overstated by Kshs.2,723,098.

1.7 Misclassification of expenditures

An analysis of expenditures reported during the financial year ending 30 June, 2021 revealed misclassification of expenditures totalling to Kshs.158,214,206 as shown below:

Wrongly Charged to Account	Amount Charged (Kshs.)	Correct Account to Charge
Routine Maintenance - Other Assets	6,734,000	Membership Fees, Dues and Subscription to Professional Bodies
Construction of Roads	1,247,928	Construction and Civil Works
Construction and Civil Works	32,850,143	Construction of Roads
Compensation of Employees	117,382,135	Use of Goods and Services
Total	158,214,206	

The misclassification of expenditures totalling Ksh.158,214,206 results in distortion of actual expenditure lines used by Management in budgeting and reporting and thus renders the financial information misleading.

2. Unsupported payments

2.1 Prior Year Adjustments

The statement of assets and liabilities as at 30 June, 2021 and as disclosed in Note 25 reflects a prior year adjustments debit balance of Kshs.602,470,815. The balance comprises of unspent balances from the County Revenue Fund (CRF) Account (10000170646) of Kshs.384,465,627, Kshs.344,197 unspent balance in operations account transferred back to CRF Account at closure of financial year and an overcast error of Kshs.217,661,021. However, the supporting records of these balances were not submitted for audit review.

Consequently, the accuracy and validity of the prior year adjustments of Kshs.602,470,815 cannot be confirmed.

2.2 Accounts Payables Balance (Retention Monies)

The statement of assets and liabilities as at 30 June, 2021 and as disclosed in Note 23 to the financial statements reflects Kshs.141,274,486 relating to accounts payables (retention monies). However, the balance was not supported by a retention register. In addition, the summary of non-current asset register indicates that during the year, the total additions were Kshs.2,029,750,697 which would translate into Kshs.202,975,070 in retention monies instead of Kshs.141,274,486 as captured in the financial statements.

In the circumstance, the accuracy of account payable balance (retention monies) of Kshs.141,274,486 cannot be confirmed.

2.3 Use of Goods and Services

The statement of receipts and payments and as disclosed in Note 12 to the financial statements reflects Kshs.1,788,338,045 in respect to use of goods and services. However, expenditure totalling to Kshs.18,040,211 being expenditure relating to insurance costs and finance costs of Kshs.5,940,211 and Kshs.12,100,000 respectively was not supported by any documentation.

Consequently, validity of the expenditure of Kshs.18,040,211 cannot be confirmed.

2.4 Acquisition of Assets

The statement of receipts and payments and as disclosed in Note 17 to the financial statements reflects an expenditure of Kshs.2,032,503,092 in respect to acquisition of assets. However, expenditure totalling to Kshs.74,677,888 being expenditure in regard to purchase of vehicles and other transport equipment, rehabilitation and civil works and purchase of specialized plant, equipment and machinery of Kshs.18,300,000, Kshs.33,800,000 and Kshs.22,577,888 respectively was not supported by any documentation.

Consequently, the validity of the expenditure of Kshs.74,677,888 could not be confirmed.

2.5 Pending Bills

Other important disclosures to the financial statements under Section 7.10 reflects pending bills balance as at 30 June, 2021 of Kshs.5,747,218,618 comprising of the following: -

Category	(Kshs.)
Pending Accounts Payables	4,103,246,898
Pending Staff Payables	37,925,702
Other Pending Payables	1,606,046,018
Total	5,747,218,618

However, sampled pending bills amounting to Kshs.218,553,484 were not supported by payment vouchers or documentation for audit verification.

In the circumstance, the occurrence and validity of pending bills of Kshs.218,553,484 cannot be confirmed.

2.6 Outstanding Facility Improvement Funds (FIF)

Included in the other pending payables of Kshs.1,606,046,018 is a balance of Kshs.993,830,923 in respect of Facility Improvement Funds (FIF) which were not remitted to the health facilities within Kiambu County. A detailed analysis of how much is owed to which health facility was not provided for audit review.

As a result, the completeness of the pending bills of Kshs.5,747,218,618 as at 30 June, 2021 cannot be confirmed.

3. County Own Generated Receipts

3.1 Duplicate Receipt Numbers

The statement of receipts and payments and as disclosed in Note 9 to the financial statements reflects County own generated receipts of Kshs.2,392,873,847. However, an analysis of the transaction file for the Riverbank system (ZIZI) revealed duplicated receipt numbers for receipts totalling Kshs.19,067,308. Duplicated receipts numbers pose a risk of receipting unpaid for services since it's difficult to determine the substantive services paid for and outstanding receivables from duplicate receipts. Further, duplicate receipts may result in loss of revenue as a result of charging lower rates than approved in relation to services rendered.

In the circumstance, the accuracy of county own generated receipts of Kshs.2,392,873,847 cannot be ascertained.

3.2 Incomplete Property Records

The statement of receipts and payments reflects county own generated receipts of Kshs.2,392,873,847. Included in this balance is Kshs.292,531,794 in respect of property income. A review of property records maintained on the County Pro System revealed incomplete details/information in the database. The incomplete information included 5379 properties without annual rent or rate mapped, 1244 properties without corresponding plot numbers and 4992 properties without corresponding block numbers.

Consequently, it was not possible to confirm the validity, completeness and accuracy of property income of Kshs.292,531,794.

4.0 Compensation of Employees

As disclosed in Note 11 to the financial statements, the statement of receipts and payments reflects an expenditure of Kshs.6,782,828,838 relating to compensation of employees. Included in this amount is wages of temporary employees of Kshs.299,079,462. However, the following anomalies totalling Kshs.100,235,876 were noted: -

- i. Vote accounts code correction of Kshs.17,500,000 dated 30 June, 2021 had not been supported by any documentation.
- ii. Manual adjustment on various dates amounting to Kshs.57,162,476 have not been supported by any documentation and approvals.
- iii. Double payments of Kshs.11,816,858 made on 1 October, 2020 were not supported by payment vouchers as required.
- iv. Misclassification of expenditure of Kshs.13,756,542 being IPPD net payroll for May, 2021 was charged on contractual employees - item 2210201.

As a result, the completeness of Kshs.299,079,642 in respect of wages of temporary employees could not be confirmed.

5.0 Cash and Cash Equivalents

5.1 Inaccuracies in Cash and Cash Equivalents Balance

The statement of assets and liabilities reflects a balance of Kshs.1,011,961,312 as at 30 June, 2021 held in seventeen (17) bank accounts. Information provided under disclosure of balances in revenue collection accounts under Note 7.10 (other important disclosures), indicate that various County Government entities held a total of Kshs.325,516,490 in thirty-three (33) Bank Accounts maintained in various Commercial Banks. Evidence adduced during the audit indicate that Management did not submit on a monthly basis, bank reconciliation statements for all the thirty-three (33) bank accounts for audit review. Further, certificates of bank balances, bank reconciliation statements and board of survey reports were not provided for audit verification.

It was also noted that the County did not operate a County Treasury Single Account (CTSA) as required by law. Further, examination of the cashbook balance, bank reconciliations statements and financial statements (FS) balances shows varying amounts for balances as at 30 June, 2021 that ordinarily should agree as analyzed below:-

Bank	Account Number	Financial Statements (Kshs)	Bank Reconciliation Statements (Kshs)	Cashbook (Kshs)
CBK - Kiambu County Revenue Fund - Kshs	10000170646	803,420,757	803,420,757	Not provided
CBK - Kiambu County Deposit Account - Kshs	10000299142	141,274,485	138,551,386	137,255,977
CBK - Kiambu County-Road Maint. Levy Fund - Kshs	10000250836	879,656	Not provided	Not provided
CBK - Kiambu County Special Purpose Health - Kshs	1000336358	41,580,074	41,580,074	41,580,074
CBK - Kiambu County Special Purpose Education - Kshs	1000368648	5,148	5,148	5,148
CBK - Kiambu County Special Purpose Agriculture - Kshs	1000365919	0.08	0.08	Not provided

Bank	Account Number	Financial Statements (Kshs)	Bank Reconciliation Statements (Kshs)	Cashbook (Kshs)
CBK - Kiambu County KE Urban Support Progress - Kshs	1000370718	1.35	Not provided	Not provided
Family Bank - Kiambu County Operations	1000044058	Nil	3,120	Not provided
Cooperative Bank - Kiambu County Revenue Bank	01141371543502	24,692,851	54,291,306	Not provided
Total		1,011,852,972	1,037,851,791	178,841,199

In the circumstance, the accuracy of cash and cash equivalents of Kshs.1,011,961,312 cannot be confirmed.

5.2 Undisclosed Bank Accounts

Review of the list of Bank Accounts operated by the Executive provided for audit review revealed that a total of sixty (60) Bank Accounts were maintained in various commercial banks. These Bank Accounts have not been disclosed in the financial statements and their bank reconciliation statements were not submitted to the Office of the Auditor General on a monthly basis as required under law.

Consequently, the completeness and accuracy of cash and cash equivalents of Kshs.1,011,961,312 cannot be confirmed.

5.3 Bank Reconciliation Statements

- a) Note 21A to the financial statements reflects cash and cash equivalents balance of Kshs.1,011,961,312 as at 30 June, 2021. Included in the balance is Kshs.605 relating to the recurrent bank account maintained at the Central Bank of Kenya (Account No.10000170409). A review of the bank reconciliation statements as at 30 June, 2021 reveals the following: -
 - i. Payments in the cashbook not yet recorded in bank statement (unpresented cheques) totalling Kshs.1,126,749,327 which had not been cleared at the end of the year. The payments were recorded in the cashbook in the month of June, 2021 while the corresponding payment dates for the reconciling items in the bank reconciliation statement were indicated to be in the month of July, 2021.
 - ii. A sample of reconciling items valued Kshs.303,000,000 were selected for testing from payments in the cashbook not yet recorded in the bank statements to confirm accuracy of the reconciling items. However, out of the selected sample for testing, payments totalling Kshs.214,067,232 could not be traced to the cashbook.
- b) Examination of the cashbook for operations bank account maintained at Family Bank (Account No.1000044058) indicate a nil balance as at 30 June, 2021. However, the cashbook and bank reconciliation statement revealed the following issues: -

- i. The cash book reflects numerous overwriting on various pages which had not been counter signed.
- ii. Examination of the bank reconciliation statement as at 30 June, 2021 reflects Kshs.13,756,167 being receipts in cash book not reflected in the bank statement as at 30 June, 2021. Further, payments amounting to Kshs.11,174,708 are reflected as payments in the cashbook not in bank statements for recurrent account.

Consequently, the accuracy and completeness of the cash and cash equivalents balance of Kshs.1,011,961,312 as at 30 June, 2021 cannot be ascertained.

6. Outstanding Payables

Included in the other pending payables of Kshs.1,606,046,018 under Annex 4 is a balance of Kshs.399,511,656 in respect of NHIF Rebates. The details of how much each of the facilities was owed had not been provided. Failure by the Management to remit the NHIF receipts to respective hospitals affects service delivery to the residents of Kiambu because they may not access quality health care services.

In the circumstances, it was not possible to confirm the validity of Kshs.399,511,656.

7. Understatement of Acquisition of Assets

The statement of receipts and payments and as disclosed in Note 17 to the financial statements reflects Kshs.2,032,503,092 in respect of acquisition of assets. Included in this balance is Kshs.62,170,000 relating to purchase of vehicles and other transport equipments. However, a review of expenditure records revealed a total of Kshs.78,170,000 was incurred on purchase of motor vehicle.

As a result, acquisition of assets expenditure is understated by Kshs.16,000,000.

The audit was conducted in accordance with International Standards of Supreme Audit Institutions (ISSAIs). I am independent of the County Executive of Kiambu Management in accordance with ISSAI 130 on Code of Ethics. I have fulfilled other ethical responsibilities in accordance with the ISSAI and in accordance with other ethical requirements applicable to performing audits of financial statements in Kenya. I believe that the audit evidence I have obtained is sufficient and appropriate to provide a basis for my qualified opinion.

Key Audit Matters

Key audit matters are those matters that, in my professional judgment, are of most significance in the audit of the financial statements. There were no key audit matters to report in the year under review.

Other Matter

1. Budgetary Control and Performance

1.1 Under-Collection of Revenue

The summary statement of appropriation - recurrent and development combined indicate that the County Executive had budgeted to generate revenue amounting to

Kshs.3,795,881,193 from local sources. However, the actual amount collected was Kshs.2,392,873,847 which resulted into revenue shortfall of Kshs.1,403,007,346 or approximately 37%. The Management attributed the shortfall to the significant decline from public health facilities stream arising from Covid-19 and the effect of the pandemic on small scale traders leading to a decline in market fees.

Failure to collect the anticipated revenue may have impacted negatively on service delivery.

1.2 Late Exchequer Releases

The statement of receipts and payments reflects exchequer releases of Kshs.10,781,542,963. A review of records revealed that Kshs.2,695,990,552 of the Exchequer releases were received during the months of June and July, 2021, an indication of delayed disbursements of funds by The National Treasury.

Failure to remit Exchequer funds by The National Treasury may have impacted negatively the County's service delivery objectives.

1.3 Budget Under-Absorption

The statement of receipts and payments reflect total payments of Kshs.14,824,927,517 for the period under review against recurrent and development combined approved budgeted expenditure of Kshs.17,878,401,138 and thereby resulting in under-absorption of Kshs.3,053,473,621(17%) as summarized below: -

Payment Details	Budget (Kshs.)	Actual (Kshs.)	Under- Expenditure (Kshs.)	Change (%)
Compensation of Employees	6,965,727,056	6,782,828,838	182,898,218	2.6
Use of Goods and Services	2,292,079,307	1,788,338,045	503,741,262	22
Other Grants and Transfers	190,000,000	100,000,000	90,000,000	47
Transfer to Other Government Entities	5,699,851,708	4,083,460,889	316,512,275	5.5
Social Security Benefits	47,107,853	25,696,653	21,411,200	45.5
Acquisition of Assets	2,671,535,214	2,032,503,092	639,032,122	23.9
Total	17,866,301,138	14,812,827,517	3,053,473,621	17

Failure to fully absorb the budgeted funds may deny the residents of Kiambu County the much needed services.

2. Pending Payables

As disclosed under Annex 2, 3 and 4, the financial statements under other important disclosures reflects total pending bills amounting to Kshs.5,747,218,618 as at 30 June, 2021. Included in the balance is pending bills of Kshs.3,786,831,109 being balance brought forward from financial year 2019/2020 and earlier years.

Failure to settle pending bills within the year which they relate affects the budget operations of the succeeding year and it may attract interests and penalties.

3. Property Income and House Rent Arrears

The statement of receipts and payments reflects county own generated receipts of Kshs.2,392,873,847. Included in this balance is housing receipts of Kshs.27,201,382 and property income of Kshs.292,531,794. An analysis of rental houses and properties data maintained by the Strathmore system revealed that as at 30 June, 2021, there was house rent arrears amounting to Kshs.207,219,015 and net accumulated arrears and penalties on properties totalling Kshs.26,988,117 that were not disclosed by Note or Annexure to the financial statements. Further, Management did not provide explanation or evidence on measures being taken to recover the revenue.

REPORT ON LAWFULNESS AND EFFECTIVENESS IN USE OF PUBLIC RESOURCES

Conclusion

As required by Article 229(6) of the Constitution, based on the audit procedures performed, except for the matters described in the Basis for Conclusion on Lawfulness and Effectiveness in Use of Public Resources section of my report, I confirm that, nothing else has come to my attention to cause me to believe that public resources have not been applied lawfully and in an effective way.

Basis for Conclusion

1. Compensation of Employees

As disclosed in Note 11 to the financial statements, the statement of receipts and payments reflects an expenditure of Kshs.6,782,828,838 relating to compensation of employees. However, following unsatisfactory matters were noted relating to non-compliance to laws, regulations and human resource policies: -

1.1 Unsustainable Wage Bill

The total combined County Government revenue (receipts and own generated revenue) during the year amounted to Kshs.15,081,231,092 whereas the actual expenditure on compensation of employees was at Kshs.6,782,828,838 translating to approximately 45% of the total revenue. The amount is approximately 10 percentage points higher than the recommended maximum threshold of 35% as stipulated under Section 25(1)(b) of the Public Finance Management (County Governments) Regulations, 2015.

Further, Kiambu County Government does not have an approved staff establishment contrary to the law.

In the circumstance, the Management was in breach of the law.

1.2 Officers Earning Less Than a Third Basic Pay

Review of payroll data for a period of nine (9) months for the year under review revealed that there were 3,324 employees who were paid a net salary of less than a third (1/3) of their basic pay contrary to the provisions of the County Human Resource Manual, 2019,

Section D.1.0 (3), public officers shall not over commit their salaries beyond two thirds of their basic salaries and heads of human resource units should ensure compliance.

In the circumstances, Management breached the law.

1.3 Non-Compliance with Minimum Requirements on Employee Ethnic Composition

A review of Integrated Payroll & Personnel Database (IPPD) Payroll data maintained by the Management revealed that there were 5664 employees as at 30 June, 2021 with the dominant ethnic community in the County comprising 83% of the staff composition while the remaining balance of 17% of positions shared among the other twenty-eight (28) ethnic communities. As a result, the County Management is in breach of Section 65(1)(e) of the County Government Act, 2012 that require the County Public Service Board (CPSB) to consider at least thirty percent (30%) of the vacant posts at entry level to be filled by candidates who are not from the dominant ethnic community in the County.

In the circumstances, Management breached the law.

1.4 Overpayment of Emergency Call Allowance

Analysis of payroll data during the year under review revealed that the County Executive paid 835 employees in the medical field Kshs.92,524,285 more than their emergency call allowance entitlement contrary to the provisions of Salaries and Remuneration Commission (SRC) Circular Ref. No.SRC/TS/CGOVT/3/61 Vol.III/(136) dated 14 September, 2015 that determined the emergency call allowance payable to Doctors (Medical Officers, Dentists, Pharmacists) deployed in hospitals at the rate of Kshs.30,000 per month irrespective of grade.

In the circumstances, Management breached the law.

1.5 Payment of Salaries Using Manual Payrolls

Examination of IPPD system data and personal files provided for audit review as at 30 June, 2021 indicates that, the County Executive had a total of 7,216 employees. It was noted that salaries for 5,664 of the employees were processed through the Government approved IPPD while an amount of Kshs.555,494,447 was paid through manual payrolls and no explanation was provided for the anomaly. Further, sixteen (16) employees did not have Personal Numbers and Tax Pins contrary to Section 37(1) and (2) of the Income Tax Act Cap 470.

In the circumstances, Management breached the law.

1.6 Irregular Hiring of Casual Employees

Examination of records provided for audit review revealed that the Management hired two thousand two hundred and ninety-nine (2,299) casual employees, during the year under review, at cost of Kshs.299,079,462. However, the records provided lacked details of the

hiring procedures and personal information including ID's, KRA PIN and approvals by advisory committees.

In the circumstances, Management breached the law.

1.7 Non-Compliance with Deductions and Remittances of Statutory Dues

As disclosed in Note 16, the statement of receipts and payments indicate that a total of Kshs.25,696,653 was paid out under the Pension and other Social Security Scheme Regulations. However, the remittance to the statutory bodies could not be confirmed since the acknowledgement of payments were not provided for audit verification.

Consequently, the Management is in breach of Section 20(1) of the National Social Security Fund Act, 2013.

1.8 Irregular Appointments of Acting Sub-County Administrators

Audit review of the Sub-County Offices revealed that four (4) out of the twelve (12) Sub-County Administrators were on acting capacity. All the administrators had been acting for more than 6 months. Review of the personal files revealed that the appointments had not been confirmed or recommended by the County Public Service Board. It was also noted that even though the officers have been acting for a long time, they have never been paid acting allowance. Further, a review of the personal files showed that three (3) out of the four had written requesting to be paid acting allowance which was declined by the Chief Officer Administration stating that their job groups were below the Sub-County Administrator's grade hence they did not qualify to act in that capacity.

In the circumstance, Management was in breach of the requirements for appointment on acting capacity as stipulated in the Kiambu Public Services Manual.

1.9 Irregular Hiring of Casual Workers

Examination of documents provided for audit review revealed that casuals' and Locum employees were paid Kshs.28,178,909. The following unsatisfactory observations were made:

- i. The County Public Service Board was not involved in the hiring of the casuals.
- ii. The Management did not keep reports on the work the casuals have done for the assessment of the effectiveness of the casuals after the completion of the assignments hence it is difficult to ascertain value for money in accordance with Section 149(1 and 2) of the Public Finance Management Act, 2012.
- iii. Details on how the casuals were identified and recruited were not provided for audit verification.
- iv. Approved establishment showing the department or sections with vacancies or shortage to justify the need for hiring of casual employees was not provided for audit review.

In the circumstances, Management breached County Human Resource policy.

2. Use of Goods and Services

2.1 Hospitality Supplies and Services

The statement of receipts and payments and as disclosed in Note 12 to the financial statements reflects use of goods and services of Kshs.1,788,338,045. Included in this balance is Kshs.69,632,081 relating to hospitality supplies and services expenditure. An analysis of payment records and procurement documents revealed that payments totalling Kshs.15,987,095 were made without compliance with the following sections of the Public Procurement and Asset Disposal Act, 2015; Sections 57 on list of prequalified suppliers, Section 68 on procurement records, Part IX on methods of procurement of goods, works and services and Part XI on procurement contracts .

2.2 Other Operating Expenses

Note 12 to the financial statements reflects an expenditure of Kshs.251,119,073 relating to other operating expenses. Review of payment vouchers revealed anomalies in relation to an expenditure amounting to Kshs.45,005,792 which include non-taxation of allowances, unjustified and unsupported payments contrary to Cap 470 of the laws of Kenya.

2.3 Specialized Materials and Services

The statement of receipts and payments and Note 12 to the financial statements indicate that the County spent Kshs.319,607,589 in respect of specialized materials and services. Review of payments in relation to the expenditure revealed that the Management made payments amounting to Kshs.29,997,399 without adherence to the following sections of the Public Procurement and Assets Disposal Act, 2015; Sections 57 on list of prequalified suppliers, Section 68 on procurement records, Part IX on methods of procurement of goods, works and services and Part XI on procurement contracts.

2.4 Irregular Payment of Domestic Travel and Subsistence Allowances

Note 12 to the financial statements reflects an expenditure of Kshs.114,037,821 relating to domestic travel and subsistence for the financial year under review. Analysis of the ledger and payment vouchers revealed that Management paid allowances amounting to Kshs.24,063,830 to staff in form of claims. However, the payments lacked prior approvals, and were not subjected to income tax as required under Cap 470 of the laws of Kenya. Further, records availed for audit revealed that the County Executive made payments amounting to Kshs.3,971,354 to various members of staff through refunds/claims of expenditure spent on domestic travel contrary to the provisions of Section 93 of the Public Finance Management (County Government) Regulations, 2015 which states that an imprest shall be issued for a specific purpose, and any payments made from it, shall be only for the purposes specified in the imprest warrant.

In the circumstances, Management did not comply with the stipulated laws.

3. Acquisition of Assets

The statement of receipts and payments and as disclosed in Note 17 reflects acquisition of assets of Kshs.2,032,503,092 for the year ended 30 June, 2021. Included in this balance is Kshs.555,473,869 relating to construction of buildings. Review of the payment records and procurement documents relating to the expenditure of Kshs.23,670,020 revealed various non-compliance with the Public Procurement and Assets Disposal Act, 2015 including unauthorized direct procurement methods and failure to use prequalified list of suppliers.

Consequently, Management was in a breach of Sections 103 and 106 of the Public Procurement and Asset Disposal Act, 2015.

4. Use of Expired Contract on Revenue Collection System

A consultancy company was contracted for electronic revenue collection solution and payment services as per agreement dated 7 November, 2014. The agreement was valid for two years with a termination date of 7 November, 2016. During the financial year under review, the Management paid a total of Kshs.64,060,701 in relation to the contract being administration cost at 7%. However, the following anomalies were noted: -

- i. No evidence was provided to show that the contractor made a justification or request for contract extension and that the extension was evaluated by a tender evaluation committee and recommended for approval as required under Section 139(2) of the Public Procurement and Assets Disposal Act, 2015.
- ii. No evidence was provided for audit review to confirm that the head, supply chain unit wrote a professional opinion to the accounting officer advising on the recommendation of the Evaluation Committee to grant contract extension as required under Section 84 of the Public Procurement and Assets Disposal Act, 2015.

In the circumstances, the Management was in breach of the law.

5. Failure to Prepare Financial Statements for the Six (6) Municipalities

The statement of receipts and payments and as disclosed in Note 14 to the financial statements reflects, Kshs.4,083,460,889 relating to transfer to other government units. Included in this balance is Kshs.2,308,648,645 is in relation to other capital grants and transfers. During the year, the County Executive made payments to t six (6) municipalities within Kiambu County amounting to Kshs.1,901,066,600. However, three (3) years after the Municipalities were established complete with Municipality Boards, no evidence has been availed to show that Municipality Boards and Managers were executing their mandate as stipulated in law including preparing and submitting budget estimates to the County Treasury for consideration and submission to the County Assembly for approval and preparation and submission of financial statements and all proper books and records of accounts for the financial years 2018/2019, 2019/2020 and 2020/2021 for audit.

In the circumstance's, the County Executive was in breach of Section 46 of the Urban Areas and Cities Act, No.13 of 2011.

6. Unresolved Prior Year Audit Matters

In the audit report of the previous year, several issues were raised under the Report on Financial Statements, Report on Lawfulness and Effectiveness in Use of Public Resources, and Report on Effectiveness of Internal Controls, Risk Management and Governance. However, the Management has not resolved the issues or given any explanation for the same.

7. Irregular Hiring of Casual Workers – Thika Level 5 Hospital

Review of documents provided revealed that casuals were paid Kshs.27,650,183. This amount has risen from Kshs.19,378,380 or 30% from the previous financial year 2019/2020. The following observations were made;

- i. The County Public Service Board was not involved in the recruitment of the casuals.
- ii. The Management did not keep reports on the work the casuals have done for the assessment of the effectiveness of the casuals after the completion of the assignments hence it's difficult to ascertain value for money in accordance with Section 149 (1 and 2) of the Public Finance Management Act, 2012.

The County Executive was in breach of the law.

8. Juja Sub-County

8.1 Construction of Darasha Bridge

Review of the supporting documents provided for audit indicated that Management paid Kshs.5,899,909 in the year under review in respect to construction of Darasha bridge under contract No: CGK/RTPW and U/167/2017/2018. The contract was awarded at a sum of Kshs.16,208,453.80 in the financial year 2017/2018 and the amount certified to date amounts to Kshs.11,601,450.

Field verification carried out in the month of November, 2021 for the bridge revealed that the contractor was not on site and the construction works were incomplete. Channeling of the river had not been properly done and construction of gabions to protect against erosion was yet to start. Failure to complete the construction works may lead to dilapidation of the works so far done resulting to loss of value.

Further, the contract documents, bill of quantities and works officer progress reports were not provided for audit review hence impossible to confirm whether the works were carried out as stipulated in the contract.

In the circumstance, value for money on this project may not have been obtained.

8.2 Improvement to Bitumen Standards of A2 Junction Kimbo-Matangini Road

The contract for construction of A2 Junction Kimbo-Matangini road was awarded at a contract price of Kshs.170,552,895. The scope involved improvement of the road starting

at Thika Superhighway Kimbo junction to Magomano in Theta Ward. However, the award letter, contract documents and the bill of quantities were not provided for audit review hence the detailed works could not be confirmed.

Physical verification carried out in the month of November, 2021 revealed that out of 5.1kms, approximately 2.1kms had been completed leaving a balance of 3kms. It was also observed that an amount of Kshs.108,774,424 had been paid to the contractor leaving a balance of Kshs.61,778,471. The contractor had abandoned the site and the project had stalled. It was further observed that some sections of the road had big potholes and the road appeared uneven and some section of the tarmac had come out. Further, although the culverts had been installed, the culverts had started collapsing and breaking which is a clear indication of poor workmanship.

In the circumstance, value for money on this project may not have been obtained.

9. Thika Sub-County

9.1 Improvement of Thika Town Entrance - Garissa Road Junction at Gatitu and Kenyatta Road

Review of contract payment records amounting to Kshs.5,500,000 in respect of improvement of Thika Town E/161/2014-2015 Entrance-Garissa Road Junction at Gatitu and Kenyatta road under contract No: CGK/RTP and U/161/2014-2015 revealed the following irregularities;

- i. The works were awarded to a contractor at a contract sum of Kshs.221,005,870 on 25 June, 2015 and work commenced works on July, 2015 for a period of 18 months. The works certified by the time of audit amounted to Kshs.201,341,981 and it was indicated in the certificate that the contract was varied by Kshs.57,900,391 although no evidence was provided to confirm whether a approved variations in the scope of works was done as per Section 139(2) of the Public Procurement and Assets Disposal Act, 2015.
- ii. Further, the contract document, letter of award, project inspection reports together with the bills of quantities were not made available for audit and therefore the scope of works could not be confirmed. In addition, there was no evidence that the contractor sought for contract extension and whether the contractor furnished the County with renewed price bid which is contrary to Section 139(2) of the Public Procurement and Assets Disposal Act, 2015.
- iii. An audit inspection of the project undertaken on November, 2021 revealed that a stretch adjacent to Thika Prison had not been done due to what was explained as delay in relocation of senior prison staff houses. The progress of work completed at that time was 62% as reported in the previous certificate. Although the contract period had expired, no liquidated damages had been recovered from the contractor.

Consequently, the Management was therefore in breach of the law and value for money may not have been realized.

9.2 Githunguri Sub County - Improvements of Various Roads in Komothai Ward (Kibichoi Gwa Kario Road)

Review of the payment records for Improvements of various roads in Komothai Ward (Kibichoi Gwa Kario road) procured through request for quotation method under quotation No: CGK/RTPW&U/415/2017-2018 for Kshs.3,920,753 and awarded on 31 May, 2018 revealed the following irregularities;

- i. The request for quotation documents were issued on 10 May, 2018 but did not give dates when the quotations should have been submitted which is contrary to Section 106 Subsection (1b) of the Public Procurement and Asset Disposal Act, 2015.
- ii. Further, the tender opening minutes, the appointment of tender opening committee members, and professional opinion were not provided for audit review hence it was not possible to confirm the validity of the process could not be confirmed.
- iii. Physical verification carried out on 12 November, 2021 revealed that although the culverts had been installed they had started collapsing and breaking an indication of poor workmanship as the contractor never installed culvert shoulders. The road had poor drainage due to poor workmanship resulting to potholes and trenches on the road.

Consequently, the Management was in breach of Public Procurement and Assets Disposal Act, 2015 and value for money was not achieved.

10. Kabete Sub County - Wangige Hospital

10.1 Digital X-Ray Machine

Included in transfer of funds from CRF to Kenya Devolution Support Program-Kiambu County is payment made to a supplier for a Digital X-ray machine at the cost of Kshs.8,190,000. The machine was delivered on 10 August, 2020 as per the delivery note but was rejected and returned on 06 August, 2021 as per the goods return note. No plausible explanation was provided for non-replacement of the medical equipment one year later.

In the circumstance, Management did not achieve value for money for purchase of the medical equipment at a cost of Kshs.8,190,000.

10.2 Supply and Delivery of Hospital Equipment

Schedule attached to transfer of funds to Kenya Devolution Support Program-Kiambu County shows that a supplier was paid Kshs.8,177,000 for delivery of hospital equipment to Wangige Level 4 Hospital. Upon physical verification conducted on 11 November, 2021, it was established that the hospital had not received any equipment in relation to the payment. Management did not provide explanation for payments before delivery and acceptance of goods.

In the circumstance, Management did not achieve value for money.

10.3 Idle Equipment

Wangige Level 4 Hospital received an Ultra Sound machine of Serial No. UK87002116 worth Kshs.2,370,770. As per delivery Note number SH0000015052 it was delivered on 17 June, 2020 but had not been put to use. In addition, two (2) infant incubators and a placenta macerator valued at Kshs.5,644,589 delivered by a supplier on 11 August, 2020 had also not been put into use.

In the circumstance, Management did not achieve value for money for the procured items costing Kshs.8,015,359.

10.4 Partial Delivery of Contract

Review of documents showed that a supplier was paid Kshs.18,596,140 for supply of hospital equipment to Wangige Level 4 hospital. Delivery note dated 29 July, 2021 indicated that only supplies valued Kshs.2,913,000 had been received at the hospital. At the time of audit verification in November, 2021 the balance of equipment valued at Kshs.15,683,140 had not been supplied. Management did not provide explanation for payments before full contract delivery and acceptance of goods.

In the circumstance, Management did has not achieved value for money. .

11. Tigoni Hospital

Examination of payment records amounting to Kshs.50,000,000 paid during the year under review from Kenya Devolution Support Program Kiambu County included Kshs.10,723,147 paid to a supplier for supply and delivery of hospital equipment to Tigoni Hospital. However, Physical verification carried out in the Hospital on 11 November, 2021 revealed the following anomalies;

- i. Although the supplier had been indicated to be the one to supply the hospital equipment, a circular dated 3 November, 2020 addressing the CEC Health Services Kiambu County indicated that medical equipment, instruments and linens for the new complex building were supplied by various suppliers as opposed to the supplier who was paid for the service.
- ii. It was not possible to confirm that the goods were received and taken on charge as required under Section 162(1) of the PPADA, 2015 since key documents such as delivery Notes, Counter Receipt Voucher (S13) were not provided for audit verification.

In view of the foregoing, the Management may not have obtained value for money on these projects.

The audit was conducted in accordance with ISSAI 4000. The standard requires that I comply with ethical requirements and plan and perform the audit to obtain assurance about whether the activities, financial transactions and information reflected in the financial statements are in compliance, in all material respects, with the authorities that govern them. I believe that the audit evidence I have obtained is sufficient and appropriate to provide a basis for my conclusion.

REPORT ON EFFECTIVENESS OF INTERNAL CONTROLS, RISK MANAGEMENT AND GOVERNANCE

Conclusion

As required by Section 7(1)(a) of the Public Audit Act, 2015, based on the audit procedures performed, except for the matters described in the Basis for Conclusion on Effectiveness of Internal Controls, Risk Management and Governance section of my report, I confirm that, nothing else has come to my attention to cause me to believe that internal controls, risk management and overall governance were not effective.

Basis for Conclusion

1.0 Inappropriate Allocation of User Rights and Segregation of Duties

Review of system controls relating to ZIZI revenue collection system revealed that forty-seven (47) transactions worth Kshs.722,151 in the ZIZI system were voided and the entire process was executed by a single individual from initiation, approvals to execution. The functions were not executed in line with system controls requirement for segregation of duties involving initiation, approval and authorization thus exposing the County to possible loss of revenue, inaccurate and incomplete records affecting revenue reports.

2.0 Lack of Risk Management Policy

During the year under review, it was noted that the County lacks a risk management policy thus it does not have a framework for management of risk and hence it is not possible to identify, assess and control risk.

As a result, it is not possible to define the entity's risk appetite and set the risk tolerance levels by identifying boundaries against unacceptable exposure to risk.

3.0 Casuals Assigned to Revenue Collection

The revenue directorate hired fifty-five (55) casuals as revenue collectors, billing officers, accountants, revenue supervisors and cashiers. By assigning casuals to carry out tasks on revenue supervision and cashiers reduces the level of accountability and responsibility hence increase the risk of revenue loss due to lack of commitment and loyalty by non-permanent staff.

4.0 Lack of Approved Staff Establishment

Kiambu Level 5 Hospital operates without an authorized staff establishment that would ensure efficient, quality and productive services for the citizens of the County.

In the absence of a staff establishment, Management may not be able to make sound decisions on human resources needs for effective service delivery.

5.0 Incomplete Projects

It was noted that projects worth Kshs.1,204,058,237 remained incomplete as at the time of audit. Further, out of sampled construction projects verified in the month of

November, 2021, some projects had stalled and no reasons were provided for this unsatisfactory status.

In the circumstances the County did not get value for money of these projects.

The audit was conducted in accordance with ISSAI 2315 and ISSAI 2330. The standards require that I plan and perform the audit to obtain assurance about whether effective processes and systems of internal control, risk management and overall governance were operating effectively, in all material respects. I believe that the audit evidence I have obtained is sufficient and appropriate to provide a basis for my conclusion.

Responsibilities of Management and those Charged with Governance

Management is responsible for the preparation and fair presentation of these financial statements in accordance with International Public Sector Accounting Standards (Cash Basis) and for maintaining effective internal control as Management determines is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error and for its assessment of the effectiveness of internal controls, risk management and governance.

In preparing the financial statements, Management is responsible for assessing the County Executive's ability to continue to sustain services, disclosing, as applicable, matters related to sustainability of services and using the sustainability of services basis of accounting unless Management is aware of the intention to dissolve the County Executive or to cease operations.

Management is also responsible for the submission of the financial statements to the Auditor-General in accordance with the provisions of Section 47 of the Public Audit Act, 2015.

In addition to the responsibility for the preparation and presentation of the financial statements described above, Management is also responsible for ensuring that the activities, financial transactions and information reflected in the financial statements are in compliance with the authorities which govern them, and that public resources are applied in an effective way.

Those charged with governance are responsible for overseeing the County Executive's financial reporting process, reviewing the effectiveness of how the entity monitors compliance with relevant legislative and regulatory requirements, ensuring that effective processes and systems are in place to address key roles and responsibilities in relation to governance and risk management, and ensuring the adequacy and effectiveness of the control environment.

Auditor-General's Responsibilities for the Audit

The audit objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes my opinion in accordance with the provisions of Section 48 of the Public Audit Act, 2015 and submit the audit report in compliance with Article 229(7) of the Constitution. Reasonable assurance is a high level of assurance, but

is not a guarantee that an audit conducted in accordance with ISSAIs will always detect a material misstatement and weakness when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

In addition to the audit of the financial statements, a compliance audit is planned and performed to express a conclusion about whether, in all material respects, the activities, financial transactions and information reflected in the financial statements are in compliance with the authorities that govern them and that public resources are applied in an effective way, in accordance with the provisions of Article 229(6) of the Constitution and submit the audit report in compliance with Article 229(7) of the Constitution.

Further, in planning and performing the audit of the financial statements and audit of compliance, I consider internal control in order to give an assurance on the effectiveness of internal controls, risk management and governance processes and systems in accordance with the provisions of Section 7(1)(a) of the Public Audit Act, 2015 and submit the audit report in compliance with Article 229(7) of the Constitution. My consideration of the internal control would not necessarily disclose all matters in the internal control that might be material weaknesses under the ISSAIs. A material weakness is a condition in which the design or operation of one or more of the internal control components does not reduce to a relatively low level the risk that misstatements caused by error or fraud in amounts that would be material in relation to the financial statements being audited may occur and not be detected within a timely period by employees in the normal course of performing their assigned functions.

Because of its inherent limitations, internal control may not prevent or detect misstatements and instances of non-compliance. Also, projections of any evaluation of effectiveness to future periods are subject to the risk that controls may become inadequate because of changes in conditions, or that the degree of compliance with the County Executive's policies and procedures may deteriorate.

As part of an audit conducted in accordance with ISSAIs, I exercise professional judgement and maintain professional skepticism throughout the audit. I also:

- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for my opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by the Management.
- Conclude on the appropriateness of the Management's use of the applicable basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the County

Executive's ability to continue to sustain its services. If I conclude that a material uncertainty exists, I am required to draw attention in the auditor's report to the related disclosures in the financial statements or, if such disclosures are inadequate, to modify my opinion. My conclusions are based on the audit evidence obtained up to the date of my audit report. However, future events or conditions may cause the County Executive to cease to sustain its services.

- Evaluate the overall presentation, structure and content of the financial statements, including the disclosures, and whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation.
- Obtain sufficient appropriate audit evidence regarding the financial information and business activities of the County Executive to express an opinion on the financial statements.
- Perform such other procedures as I consider necessary in the circumstances.

I communicate with the Management regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that are identified during the audit.

I also provide Management with a statement that I have complied with relevant ethical requirements regarding independence, and to communicate with them all relationships and other matters that may reasonably be thought to bear on my independence, and where applicable, related safeguards.


CPA Nancy Gathungu, CBS
AUDITOR-GENERAL

Nairobi

30 June, 2022

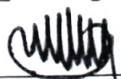
KIAMBU COUNTY EXECUTIVE
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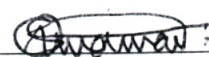
7. FINANCIAL STATEMENTS

7.1. STATEMENT OF RECEIPTS AND PAYMENTS FOR THE YEAR ENDED 30TH JUNE 2021

		2020/2021	2019/2020
	Note	Kshs	Kshs
RECEIPTS			
Exchequer releases	1	10,781,542,963	9,159,290,563
Proceeds from Domestic and Foreign Grants	2	1,506,804,721	1,838,170,751
Transfers from Other Government Entities	3	400,009,560	453,217,062
Proceeds from Domestic Borrowings	4	0	0
Proceeds from Foreign Borrowings	5	0	0
Proceeds from Sale of Assets	6	0	0
Reimbursements and Refunds	7	0	0
Returns of Equity Holdings	8	0	0
County Own Generated Receipts	9	2,392,873,847	2,466,345,109
Returned CRF issues	10	536,140,509	1,201,095,086
TOTAL RECEIPTS		15,617,371,601	15,118,118,571
PAYMENTS			
Compensation of Employees	11	6,782,828,838	6,404,588,617
Use of goods and services	12	1,788,338,045	1,866,411,228
Subsidies	13	0	0
Transfers to Other Government Units	14	4,083,460,889	4,349,872,517
Other grants and transfers	15	100,000,000	100,000,000
Social Security Benefits	16	25,696,653	18,550,821
Acquisition of Assets	17	2,032,503,092	1,817,733,018
Finance Costs, including Loan Interest	18	12,100,000	0
Repayment of principal on Domestic and Foreign borrowing	19	0	0
Other Payments	20	0	0
TOTAL PAYMENTS		14,824,927,518	14,557,156,200
SURPLUS/DEFICIT		792,444,083	560,962,371

The accounting policies and explanatory notes to these financial statements form an integral part of the financial statements. The County Executive financial statements were approved on 29/03/2022 and signed by:


 Chief Officer – Finance
 Name: William Kimani
 ICPAK No. 6066


 Head of Treasury Accounting
 Name: Solomon Waweru
 ICPAK M/NO. 14406

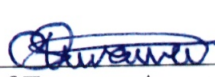
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7.2 STATEMENT OF ASSETS AND LIABILITIES AS AT 30TH JUNE 2021

		2020/2021	2019/2020
FINANCIAL ASSETS	Note	Kshs	Kshs
Cash and Cash Equivalents			
Bank Balances	21A	1,011,961,312	761,057,633
Cash Balances	21B	-	-
Total Cash and cash equivalents		1,011,961,312	761,057,633
Accounts receivables	22	6,353,220	72,496,556
TOTAL FINANCIAL ASSETS		1,018,314,532	833,554,189
FINANCIAL LIABILITIES			
Accounts Payables –Retention money and deposit	23	141,274,486	146,487,412
NET FINANCIAL ASSETS		877,040,046	687,066,777
REPRESENTED BY			
Fund balance b/fwd	24	687,066,777	1,327,189,501
Prior year adjustments	25	(602,470,815)	(1,201,085,096)
Surplus/Deficit for the year		792,444,083	560,962,371
NET FINANCIAL POSITION		877,040,045	687,066,776

The accounting policies and explanatory notes to these financial statements form an integral part of the financial statements. The County Executive financial statements were approved on 29/03/2022 and signed by:


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7.3 STATEMENT OF CASHFLOWS FOR THE PERIOD ENDED 30TH JUNE 2021

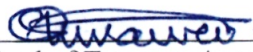
		2020/2021	2019/2020
	Note	Kshs	Kshs
CASH FLOW FROM OPERATING ACTIVITIES			
Receipts from operating income			
Exchequer releases	1	10,781,542,963	9,159,290,563
Proceeds from Domestic and Foreign Grants	2	1,506,804,721	1,838,170,751
Transfers from Other Government Entities	3	400,009,560	453,217,062
Reimbursements and Refunds	7	0	0
Returns of Equity Holdings	8	0	0
County Own Generated Receipts	9	2,392,873,847	2,466,345,109
Returned CRF issues	10	536,140,509	1,201,095,086
Payments for operating expenses			
Compensation of Employees	11	(6,782,828,838)	(6,404,588,617)
Use of goods and services	12	(1,788,338,045)	(1,866,411,228)
Subsidies	13	0	0
Transfers to Other Government Units	14	(4,083,460,889)	(4,349,872,514)
Other grants and transfers	15	(100,000,000)	(100,000,000)
Social Security Benefits	16	(25,696,653)	(18,550,821)
Finance Costs, including Loan Interest	18	(12,100,000)	0
Other Payments	20	0	0
Adjusted for:			
Decrease/(Increase) in Accounts Receivables	26	66,143,336	(29,354,723)
Increase/(Decrease) in Accounts Payables-retention money and deposit	27	(5,212,926)	16,773,276
Other Adjustments-Prior year Adjustments	25	(602,470,815)	(1,201,085,096)
Net cash flows from operating activities		2,283,406,770	1,165,028,847
CASHFLOW FROM INVESTING ACTIVITIES			
Proceeds from Sale of Assets	6	0	0
Acquisition of Assets	17	(2,032,503,092)	(1,817,733,018)
Net cash flows from investing activities		(2,032,503,092)	(1,817,733,018)
CASHFLOW FROM FINANCING ACTIVITIES			
Proceeds from Domestic Borrowings	4	0	0
Proceeds from Foreign Borrowings	5	0	0

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Repayment of principal on Domestic and Foreign borrowing	19	0	0
Net cash flow from financing activities		0	0
NET INCREASE IN CASH AND CASH EQUIVALENT		250,903,678	(652,704,171)
Cash and cash equivalent at BEGINNING of the year	21	761,057,634	1,413,761,805
Cash and cash equivalent at END of the year	24	1,011,961,312	761,057,634

The accounting policies and explanatory notes to these financial statements form an integral part of the financial statements. The County Executive financial statements were approved on 29/03/ 2022 and signed by:


 Chief Officer – Finance
 Name: William Kimani
 ICPAK No. 6066


 Head of Treasury Accounting
 Name: Solomon Waweru
 ICPAK M/NO. 14406

KIAMBU COUNTY EXECUTIVE
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7.4 SUMMARY STATEMENT OF APPROPRIATION: RECURRENT AND DEVELOPMENT COMBINED

Receipt/Expense Item	Original Budget	Adjustments	Final Budget	Actual on Comparable Basis	Budget utilization difference	% of Utilization
	Kshs	Kshs	Kshs	Kshs	Kshs	Kshs
	a	b	c=a+b	d	e=c-d	f=d/c %
RECEIPTS						
Exchequer releases	10,381,866,763	399,676,200	10,781,542,963	10,781,542,963	-	100%
Proceeds from Domestic and Foreign Grants	2,340,036,691	25,764,540	2,365,801,231	1,506,804,721	858,996,510	64%
Transfers from Other Government Entities	293,374,561	106,634,999	400,009,560	400,009,560	-	100%
Proceeds from Domestic Borrowings	-				-	
Proceeds from Foreign Borrowings	-	-	-	-		
Proceeds from Sale of Assets	-	-	-	-		
Reimbursements and Refunds	-	-	-	-		
Returns of Equity Holdings	-	-	-	-		
County Own Generated Receipts	3,669,554,783	126,326,410	3,795,881,193	2,392,873,847	1,403,007,346	63%
Returned CRF issues	-	535,166,190	535,166,190	536,140,509	(974,319)	100%
TOTAL	16,684,832,798	1,193,568,339	17,878,401,137	15,617,371,600	2,261,029,537	87%
PAYMENTS						
Compensation of Employees	6,657,912,372	307,814,684	6,965,727,056	6,782,828,838	182,898,218	97%
Use of goods and services	1,986,682,276	305,397,031	2,292,079,307	1,788,338,045	503,741,262	78%
Subsidies	-	-	-	-	-	
Transfers to Other Government Units	5,237,724,230	462,127,478	5,699,851,708	4,083,460,889	1,616,390,819	72%
Other grants and transfers	100,000,000	90,000,000	190,000,000	100,000,000	90,000,000	53%

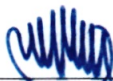
KIAMBU COUNTY EXECUTIVE
Annual Reports and Financial Statements
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Social Security Benefits	35,251,226	11,856,627	47,107,853	25,696,653	21,411,200	55%
Acquisition of Assets	2,587,162,694	84,372,520	2,671,535,214	2,032,503,092	639,032,122	76%
Finance Costs, including Loan Interest	100,000	12,000,000	12,100,000	12,100,000	-	100%
Repayment of principal on Domestic and Foreign borrowing	-	-	-	-	-	
Other Payments	80,000,000	(80,000,000)	-	-	-	
TOTAL	16,684,832,798	1,193,568,340	17,878,401,138	14,824,927,517	3,053,473,621	83%

Changes between the original and final budget are as a result of unspent balances from prior financial years. There were also prior year funds allocations based on CARA which were received in the reporting financial year; 2020/2021. Additionally, there was re-allocation of Kshs. 80 million within the budget

County own generated realization rate was at 63%, (deficit of Kshs. 1,403,007,346) due to negative impacts of covid-19 which affected economic activities in the county. Main affected areas were the public health and markets. This poor performance led to poor realization rate across all payment categories with the non-discretion payment of "compensation of employees".

The County Executive financial statements were approved on 29/03/ 2022 and signed by:


 Chief Officer – Finance
 Name: William Kimani
 ICPAK NO. 6066


 Head of Treasury - Accounting
 Name: Solomon Waweru
 ICPAK NO. 14406

KIAUSU COUNTY EXECUTIVE
Annual Reports and Financial Statements
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7.5. SUMMARY STATEMENT OF APPROPRIATION: RECURRENT

Receipt/Expense Item	Original Budget	Adjustments	Final Budget	Actual on Comparable Basis	Budget utilization difference	% of Utilization
	Kshs	Kshs	Kshs	Kshs	Kshs	Kshs
	a	b	c=a+b	d	e=c-d	f=d/c %
RECEIPTS						
Exchequer releases	7,934,140,502	82,655,447	8,016,795,949	8,016,795,949	-	100%
Proceeds from Domestic and Foreign Grants	156,282,331	25,764,540	182,046,871	184,964,089	(2,917,218)	102%
Transfers from Other Government Entities	0	106,634,999	106,634,999	106,635,000	(1)	100%
Proceeds from Domestic Borrowings	-				-	
Proceeds from Foreign Borrowings	-	-	-	-	-	
Proceeds from Sale of Assets	-	-	-	-	-	
Reimbursements and Refunds	-	-	-	-	-	
Returns of Equity Holdings	-	-	-	-	-	
County Own Generated Receipts	2,957,870,522	26,125,063	2,983,995,585	2,370,721,235	613,274,350	79%
Returned CRF issues		535,104,087	535,104,087	536,078,406	(974,319)	100%
TOTAL	11,048,293,355	776,284,136	11,824,577,491	11,215,194,679	609,382,812	95%
PAYMENTS						
Compensation of Employees	6,657,912,372	307,814,684	6,965,727,056	6,782,828,838	182,898,218	97%
Use of goods and services	1,904,682,276	262,397,031	2,167,079,307	1,664,741,645	502,337,662	77%
Subsidies	-	-	-	-	-	
Transfers to Other Government Units	2,132,678,544	27,903,275	2,160,581,819	1,805,283,025	355,298,794	84%
Other grants and transfers	100,000,000	90,000,000	190,000,000	100,000,000	90,000,000	53%

KIAMBU COUNTY EXECUTIVE
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For the Year ended 30th June 2021

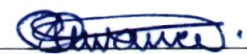
Social Security Benefits	35,251,226	11,856,627	47,107,853	25,696,653	21,411,200	55%
Acquisition of Assets	217,668,938	64,312,520	281,981,458	41,627,180	240,354,278	15%
Finance Costs, including Loan Interest	100,000	12,000,000	12,100,000	12,100,000	-	100%
Repayment of principal on Domestic and Foreign borrowing	-	-	-	-		
Other Payments	-	-	-	-		
TOTAL	11,048,293,356	776,284,137	11,824,577,493	10,432,277,341	1,392,300,152	88%

Changes between the original and final budget are as a result of unspent balances from prior financial years. There were also prior year funds allocations based on CARA which were received in the reporting financial year; 2020/2021. Additionally, there was re-allocation of Kshs. 80 million within the budget

County own generated realization rate was at 63%, (deficit of Kshs. 1,403,007,346) due to negative impacts of covid-19 which affected economic activities in the county. This poor performance led to poor realization rate across all payment categories with the non-discretion payment of "compensation of employees"

The County Executive financial statements were approved on.....29/03/..... 2022 and signed by:


 Chief Officer – Finance
 Name: CPA William Kimani
 ICPAK NO. 6066


 Head of Treasury - Accounting
 Name: CPA Solomon Waweru
 ICPAK NO. 14406

KILIMBOBU COUNTY EXECUTIVE
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For the Year ended 30th June 2021

7.6 SUMMARY STATEMENT OF APPROPRIATION: DEVELOPMENT

Receipt/Expense Item	Original Budget	Adjustments	Final Budget	Actual on Comparable Basis	Budget utilization difference	% of Utilization
	Kshs	Kshs	Kshs	Kshs	Kshs	Kshs
	a	b	c=a+b	d	e=c-d	f=d/c %
RECEIPTS						
Exchequer releases Equity	2,447,726,261	317,020,753	2,764,747,014	2,764,747,014	0	100%
Proceeds from Domestic and Foreign Grants	2,183,754,360	0	2,183,754,360	1,321,840,632	861,913,728	61%
Transfers from Other Government Entities	293,374,561	0	293,374,561	293,374,560	1	100%
Proceeds from Domestic Borrowings						
Proceeds from Foreign Borrowings						
Proceeds from Sale of Assets						
Reimbursements and Refunds						
Returns of Equity Holdings						
County Own Generated Receipts	711,684,261	100,201,347	811,885,608	22,152,612	789,732,996	3%
Returned CRF issues	0	62,103	62,103	62,103	0	100%
TOTAL	5,636,539,443	417,284,203	6,053,823,646	4,402,176,921	1,651,646,725	73%
PAYMENTS						
Compensation of Employees	-	-	-	-		
Use of goods and services	82,000,000	43,000,000	125,000,000	123,596,400	1,403,600	99%
Subsidies	-	-	-	-	-	
Transfers to Other Government Units	3,105,045,686	434,224,203	3,539,269,889	2,278,177,864	1,261,092,025	64%

KIAMBU COUNTY EXECUTIVE
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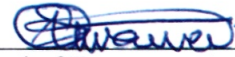
Other grants and transfers	-	-	-	-	-	
Social Security Benefits	-	-	-	-	-	
Acquisition of Assets	2,369,493,756	20,060,000	2,389,553,756	1,990,875,912	398,677,844	83%
Finance Costs, including Loan Interest	-	-	-	-	-	
Repayment of principal on Domestic and Foreign borrowing			-		-	
Other Payments	80,000,000	(80,000,000)	-		-	
TOTAL	5,636,539,442	417,284,203	6,053,823,645	4,392,650,176	1,661,173,469	73%

Changes between the original and final budget are as a result of unspent balances from prior financial years. There were also prior year county's funds allocations based on CARA which were received in the reporting financial year; 2020/2021. Additionally, there was re-allocation of Kshs. 80 million within the budget

County own generated realization rate was at 63%, (deficit of Kshs. 1,403,007,346) due to negative impacts of covid-19 which affected economic activities in the county. This poor performance led to poor realization rate across all payment categories with the non-discretion payment of "compensation of employees"

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KIAMBU COUNTY EXECUTIVE
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7.7 BUDGET EXECUTION BY PROGRAMMES AND SUB-PROGRAMMES

Program	Sub Program	Description	Original Budget	Adjustments	Final Budget	Actual	Budget utilization difference
			Kshs	Kshs	Kshs	Kshs	Kshs
4060		Default - Non Programmatic			0	650,500	-650,500
	0	Default - Non Programmatic			0	650,500	-650,500
101004060		Crop, Livestock and Fisheries development and Management	936,576,269	63,000,000	999,576,269	904,710,658	94,865,611
	101014060	General administration and support services	499,103,285	-27,171,368	471,931,917	435,938,574	35,993,343
	101024060	Livestock resource management and development	67,000,000	7,400,000	74,400,000	63,128,570	11,271,430
	101034060	Fisheries Development	11,000,000	6,000,000	17,000,000	14,941,800	2,058,200
	101044060	Crop production and management	359,472,984	76,771,368	436,244,352	390,701,714	45,542,638
102004060		Land Management and Physical Planning; & Housing Development	328,534,698	-87,364,355	241,170,343	190,930,803	50,239,540
	102024060	Land Management and Physical Planning	290,534,698	-103,364,355	187,170,343	137,047,478	50,122,865
	102034060	Housing Development	38,000,000	16,000,000	54,000,000	53,883,326	116,674
105004060		Municipal Administration & Urban Development	1,900,993,000	3,152,915	1,904,145,915	1,041,091,094	863,054,821
	105014060	Municipal Administration and Urban Development	1,900,993,000	3,152,915	1,904,145,915	1,041,091,094	863,054,821
201004060		Maintenance of Roads, Bridges, Land Transport, Constr & Maintenance	1,423,374,561	166,000,000	1,589,374,561	1,293,797,894	295,576,667
	201014060	General administration and support services		0	0	0	0

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	201024060	Construction of road and civil works	1,423,374,561	166,000,000	1,589,374,561	1,293,797,894	295,576,667
202004060		Administration, planning & support	423,275,910	30,000,000	453,275,910	422,535,568	30,740,342
	202014060	General Administration and Support services	423,275,910	30,000,000	453,275,910	422,535,568	30,740,342
301004060		Industrial, Investments, Tourism, Trade and Cooperative Development	398,885,025	2,200,000	401,085,025	345,134,026	55,950,999
	301014060	General administration and support services	84,659,247	-919,152	83,740,095	75,850,804	7,889,291
	301024060	Trade, Industrial Development and Investments	267,175,000	10,625,000	277,800,000	252,405,062	25,394,938
	301034060	Tourism Development and Promotion	7,000,000	-7000000	0	0	0
	301044060	Cooperative Development and promotion	40,050,778	-1,705,848	38,344,930	15,878,160	22,466,770
	301054060	Enterprise Development		1,200,000	1,200,000	1,000,000	200,000
401004060		Curative and preventive health care services	838,716,765	27,336,714	866,053,479	709,267,575	156,785,904
	401014060	General administration and support services		0	0	-11,378,594	11,378,594
	401024060	Health curative services	838,716,765	27,336,714	866,053,479	720,646,169	145,407,310
	401034060	Preventive and promotive health services		0	0	0	0
402004060		Administration, Planning and Support Services	4,023,345,403	137,736,542	4,161,081,945	4,063,814,395	97,267,550
	402014060	General Administration and Support Services	4,023,345,403	137,736,542	4,161,081,945	4,063,814,395	97,267,550
403004060		Preventive Health Services	81,055,329	60,419,402	141,474,731	72,645,167	68,829,564
	403014060	Community Health Services	81,055,329	60,419,402	141,474,731	72,645,167	68,829,564
404004060		Curative and Rehabilitative Health Services	734,191,973	40,000,000	774,191,973	637,067,671	137,124,302
	404014060	County Hospital Infrastructure	734,191,973	40,000,000	774,191,973	637,067,617	137,124,302

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405004060		County Pharmaceutical Services	75,000,000	50,000,000	125,000,000	114,086,197	10,913,803
	405024060	Pharmaceutical and Non Pharmaceutical supplies	75,000,000	50,000,000	125,000,000	114,086,197	10,913,803
501004060		Pre-primary edu, Promotion of Culture; ICT and social Services	161,984,894	-21,400,000	140,584,894	133,300,045	7,284,849
	501014060	General administration and support services		0	0	0	0
	501024060	Pre primary education and youth polytechnics services	161,984,894	-21,400,000	140,584,894	133,300,045	7,284,849
	501044060	Culture and social service		0	0	0	0
502004060		General Administration and support Services	662,528,538	283,000	662,811,538	587,797,682	75,013,856
	502014060	General Administration and support Services	662,528,538	283,000	662,811,538	587,797,682	75,013,856
503004060		Pre-primary education, Vocational Education and Training	210,767,664	53,117,000	263,884,664	119,539,356	144,345,308
	503014060	Early Childhood Development	210,767,664	30,117,000	240,884,664	111,055,514	129,829,150
	503024060	Vocational Training Centres		23,000,000	23,000,000	8,483,842	14,516,158
504004060		Culture Gender and Social Service Development	10,000,000	14,000,000	24,000,000	3,185,850	20,814,150
	504014060	Culture, Gender and Social services	10,000,000	14,000,000	24,000,000	3,185,850	20,814,150
702004060		Leadership and Co-ord of County Administration and Departments	0	0	0	100,000	-100,000
	702014060	General Administration and support services		0	0	100,000	-100,000
703004060		Leadership and Admin of HR mgnt and dev in County Public Service	78,962,096	-8,300,000	70,662,096	53,126,214	17,535,882
	703014060	General Administration and support services		0	0	-464,108	464,108

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For the Year ended 30th June 2021

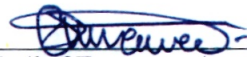
	703024060	Human Resource development and management services	78,962,096	-8,300,000	70,662,096	53,590,322	17,071,774
704004060		Public Finance Management and Economic Policy and Strategy	1,315,421,276	477,300,767	1,792,722,043	1,473,383,435	319,338,608
	704014060	General Administration and support services	1,117,625,155	450,280,459	1,567,905,614	1,260,865,790	307,039,824
	704024060	financial management services	187,796,121	27,020,308	214,816,429	203,129,445	11,686,984
	704034060	Economic planning services	10,000,000	0	10,000,000	9,388,200	611,800
705004060		Admin & co-ord of county affairs, HR Dev, Mngt, Capacity Building	20,121,529	-6,286,000	13,835,529	11,396,900	2,438,629
	705034060	Human resource development and management	20,121,529	-6,286,000	13,835,529	11,396,900	2,438,629
706004060			978,679,576	90,374,003	1,069,053,579	941,300,998	127,752,581
	706014060	General Administration and Support Services	978,679,576	90,374,003	1,069,053,579	941,300,998	127,752,581
707004060			71,710,000	-15,730,630	55,979,370	51,392,199	4,587,171
	707014060	Representation services	71,710,000	-15,730,630	55,979,370	51,392,199	4,587,171
901004060		Promotion and development of sports; Youth services	226,920,000	39,200,000	266,120,000	109,921,893	156,198,107
	901014060	General administration and support services	226,920,000	39,200,000	266,120,000	109,921,893	156,198,107
	901034060	Youth affairs		0	0	0	0
902004060			80,944,321	-15,000,000	65,944,321	31,687,926	34,256,395
	902014060	ICT Services	80,944,321	-15,000,000	65,944,321	31,687,926	34,256,395
1001004060		Water Resources Mngt, Environment Protection and Conservation	206,944,735	-32,540,000	174,404,735	146,682,387	27,722,348
	1001014060	General administration and support services		0	0	-300,000	300,000

KIAMBU COUNTY EXECUTIVE
Annual Reports and Financial Statements
For the Year ended 30th June 2021

	1001024060	Environmental management	50,944,735	-11,979,136	38,965,599	34,194,735	4,770,864
	1001034060	Water provision and management	134,000,000	-6,020,864	127,979,136	106,490,652	21,488,484
	1001044060	Natural Resources conservation and Management	15,000,000	-9,540,000	5,460,000	5,430,000	30,000
	1001054060	Renewable Energy and Climate Change	7,000,000	-5,000,000	2,000,000	867,000	1,133,000
	1002004060		340,371,300	-18,281,626	322,089,674	288,764,463	33,325,212
	1002014060	General Administration and Support Services	340,371,300	-18,281,626	322,089,674	288,764,463	33,325,212
<i>County Assembly</i>		<i>Transfer to County Assembly for execution of planned programmes</i>	<i>1,155,527,936</i>	<i>144,350,608</i>	<i>1,299,878,544</i>	<i>1,077,616,676</i>	<i>222,261,868</i>
		Grand Total	16,684,832,798	1,193,568,340	17,878,401,138	14,824,927,518	3,053,473,620

The County Executive financial statements were approved on 29/03/ 2022 and signed by:


 Chief Officer – Finance
 Name: CPA William Kimani
 ICPAK NO. 6066


 Head of Treasury - Accounting
 Name: CPA Solomon Waweru
 ICPAK NO. 14406

7.8. SIGNIFICANT ACCOUNTING POLICIES

The principle accounting policies adopted in the preparation of these financial statements are set out below:

1. Statement of compliance and basis of preparation

The financial statements have been prepared in accordance with Cash-basis IPSAS financial reporting under the cash basis of Accounting, as prescribed by the PSASB and set out in the accounting policy notes below. This cash basis of accounting has been supplemented with accounting for; a) receivables that include imprests and salary advances and b) payables that include deposits and retentions.

The receivables and payables are disclosed in the Statement of Assets and Liabilities.

The financial statements are presented in Kenya Shillings, which is the functional and reporting currency of the County Executive all values are rounded to the nearest Kenya Shilling. The accounting policies adopted have been consistently applied to all the years presented.

The financial statements comply with and conform to the form of presentation prescribed by the PSASB.

2. Reporting entity

The financial statements are for the Kiambu County Executive. The financial statements encompass the reporting entity as specified under section 164 of the PFM Act 2012.

3. Recognition of receipts and payments

a) Recognition of receipts

The County Executive recognises all receipts from the various sources when the event occurs, and the related cash has actually been received by the Executive.

KIAMBU COUNTY EXECUTIVE
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SIGNIFICANT ACCOUNTING POLICIES (Continued)

i) Tax receipts

Tax Receipts is recognized in the books of accounts when cash is received. Cash is considered as received when notification of tax remittance is received.

ii) Transfers from the Exchequer

Transfer from Exchequer is recognized in the books of accounts when cash is received. Cash is considered as received when payment instruction is issued to the bank and notified to the receiving Executive

iii) External Assistance

External assistance is received through grants and loans from multilateral and bilateral development partners.

Donations and grants

Grants and donations shall be recognized in the books of accounts when cash is received. Cash is considered as received when a payment advice is received by the Executive or by the beneficiary. In case of grant/donation in kind, such grants are recorded upon receipt of the grant item and upon determination of the value. The date of the transaction is the value date indicated on the payment advice.

Proceeds from borrowing

Borrowing includes Treasury bill, treasury bonds, corporate bonds; sovereign bonds and external loans acquired by the County Executive or any other debt the County Executive may take on will be treated on cash basis and recognized as receipts during the year of receipt.

SIGNIFICANT ACCOUNTING POLICIES (Continued)

Undrawn external assistance

These are loans and grants at reporting date as specified in a binding agreement and relate to funding for projects currently under development where conditions have been satisfied or their ongoing satisfaction is highly likely and the project is anticipated to continue to completion. During the year ended 30th June 2021, there were no instances of non-compliance with terms and conditions which have resulted in cancellation of external assistance loans. The amount of undrawn external assistance for the year is detailed in the notes to the financial statements.

iv) County Own Generated Receipts

These include Appropriation-in-Aid and relates to receipts such as trade licences, cess, fees, property income among others generated by the County Government from its citizenry. These are recognised in the financial statements the time associated cash is received.

v) Returns to CRF Issues

These relate to unspent balances in the development, recurrent and deposit accounts at the end of the year which are returned to the County Revenue Fund (CRF) and appropriated through a supplementary budget to enable the County to spend funds. These funds are recognised once appropriated through a supplementary budget process.

b) Recognition of payments

The County Executive recognises all expenses when the event occurs and the related cash has actually been paid out.

SIGNIFICANT ACCOUNTING POLICIES (Continued)

i) Compensation of employees

Salaries and Wages, Allowances, Statutory Contribution for employees are recognized in the period when the compensation is paid.

ii) Use of goods and services

Goods and services are recognized as payments in the period when the goods/services are consumed and paid for. Such expenses, if not paid during the period where goods/services are consumed, shall be disclosed as pending bills.

iii) Interest on borrowing

Borrowing costs that include interest are recognized as payment in the period in which they incurred and paid for.

iv) Repayment of borrowing (principal amount)

The repayment of principal amount of borrowing is recognized as payment in the period in which the repayment is made. The stock of debt is disclosed as an annexure to the County consolidated financial statements.

v) Acquisition of fixed assets

The payment on acquisition of property plant and equipment items is not capitalized. The cost of acquisition and proceeds from disposal of these items are treated as payments and receipts items respectively. Where an asset is acquired in a non-exchange transaction for nil or nominal consideration and the fair value of the asset can be reliably established, a contra transaction is recorded as receipt and as a payment. A fixed asset register is maintained by each public entity and a summary provided for purposes of consolidation. This summary is disclosed as an annexure to the consolidated financial statements.

SIGNIFICANT ACCOUNTING POLICIES (Continued)

4. In-kind contributions

In-kind contributions are donations that are made to the County Executive in the form of actual goods and/or services rather than in money or cash terms. These donations may include vehicles, equipment or personnel services. Where the financial value received for in-kind contributions can be reliably determined, the County Executive includes such value in the statement of receipts and payments both as receipts and as an expense in equal and opposite amounts; otherwise, the contribution is not recorded.

a) Third Party Payments

This relates to payments done directly to supplier on behalf of the county Executive s such as; national government may fund the operation of health or education program, a donor may pay directly for construction of a given market etc. Details of payments by third parties on behalf of the county Executive is detailed in the notes to this financial statement.

5. 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.

a) Restriction on cash

Restricted cash represents amounts that are limited /restricted from being used to settle a liability for at least twelve months after the reporting period. This cash is limited for direct use as required by stipulation. Amounts maintained in deposit bank accounts are restricted for use in refunding third party deposits. As at 30th June 2021, this amounted to KShs 141,274,485.75 compared to KShs 146,487,412 in prior period as indicated on note 23.

There were no other restrictions on cash during the year

SIGNIFICANT ACCOUNTING POLICIES (Continued)

6. Accounts Receivable

For the purposes of these financial statements, imprests and advances to authorised public officers and/or institutions which were not surrendered or accounted for at the end of the financial year is treated as receivables. This is in recognition of the government practice where the imprest payments are recognized as payments when fully accounted for by the imprest or AIE holders. This is an enhancement to the cash accounting policy. Other accounts receivables are disclosed in the financial statements.

7. Accounts Payable

For the purposes of these financial statements, deposits and retentions held on behalf of third parties have been recognized as accounts payables. This is in recognition of the government practice of retaining a portion of contracted services and works pending fulfilment of obligations by the contractor and to hold deposits on behalf of third parties. This is an enhancement to the cash accounting policy adopted and prescribed by the Public Sector Accounting Standards Board. Other liabilities including pending bills are disclosed in the financial statements.

8. Non-current assets

Non-current assets are expensed at the time of acquisition while disposal proceeds are recognized as receipts at the time of disposal. However, the acquisitions and disposals are reflected in the County Executive's fixed asset register a summary of which is provided as a memorandum to these financial statements.

9. Pending bills

Pending bills consist of unpaid liabilities at the end of the financial year arising from contracted goods or services during the year or in past years. As pending bills do not involve the payment of cash in the reporting period, they are recorded as 'memorandum' or 'off-balance' items to provide a sense of the overall net cash position of the County Executive at the end of the year.

KIAMBU COUNTY EXECUTIVE
Annual Reports and Financial Statements
For the Year ended 30th June 2021

SIGNIFICANT ACCOUNTING POLICIES (Continued)

Pending bills form a first charge to the subsequent year budget and when they are finally settled, such payments are included in the statement of receipts and payments in the year in which the payments are made.

10. Contingent Liabilities

Section 185 (2) (i) of the PFM Act requires the County Government to report on the payments made, or losses incurred, by the county government to meet contingent liabilities as a result of loans during the financial year, including payments made in respect of loan write-offs or waiver of interest on loans

A contingent liability is:

- a) A possible obligation that arises from past events and whose existence will be confirmed only by the occurrence or non-occurrence of one or more uncertain future events not wholly within the control of the entity; or
- b) A present obligation that arises from past events but is not recognised because:
 - i) It is not probable that an outflow of resources embodying economic benefits or service potential will be required to settle the obligation; or
 - ii) The amount of the obligation cannot be measured with sufficient reliability.

Some of contingent liabilities may arise from: litigation in progress, guarantees, indemnities. Letters of comfort/ support, insurance, Public Private Partnerships. The County Executive does not recognize a contingent liability but discloses details of any contingencies in the notes to the financial statements unless the possibility of an outflow of resources embodying economic benefits or service potential is remote. There were no contingent liabilities to disclose

KIAMBU COUNTY EXECUTIVE
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SIGNIFICANT ACCOUNTING POLICIES (Continued)

11. Contingent Assets

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

12. Budget

The budget is developed on the same accounting basis (cash basis), the same accounts classification basis, and for the same period as the financial statements. The County Executive's budget was approved as required by Law and as detailed in the County Allocation Revenue Allocation Act. The original budget was approved by the County Assembly on **26th June 2020** for the period 1st July 2020 to 30 June 2021 as required by law. There was two number of supplementary budgets passed in the year. A high-level assessment of the County Executive's actual performance against the comparable budget for the financial year under review has been included in an annex to these financial statements.

13. Comparative figures

Where necessary comparative figures for the previous financial year have been amended or reconfigured to conform to the required changes in presentation.

14. Subsequent events

Events subsequent to submission of the financial year end financial statements to the National Treasury and other stakeholders with a significant impact on the financial statements may be adjusted with the concurrence of National Treasury.

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SIGNIFICANT ACCOUNTING POLICIES (Continued)

15. Errors

Material prior period errors shall be corrected retrospectively in the first set of financial statements authorized for issue after their discovery by: i. restating the comparative amounts for prior period(s) presented in which the error occurred; or ii. If the error occurred before the earliest prior period presented, restating the opening balances of assets, liabilities and net assets/equity for the earliest prior period presented.

16. Related party transactions

Related party transactions involve cash and in-kind transactions with the National Government, National Government entities and County Government entities. Specific information with regards to related party transactions is included in the disclosure notes

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7.9 NOTES TO THE FINANCIAL STATEMENTS

1. EXCHEQUER RELEASES

	2020/2021	2019/2020
	Kshs	Kshs
Total Exchequer Releases for quarter 1	811,126,200	1,641,115,800
Total Exchequer Releases for quarter 2	3,112,461,000	1,697,706,000
Total Exchequer Releases for quarter 3	1,804,040,211	2,935,844,211
Total Exchequer Releases for quarter 4	5,053,915,552	2,884,624,552
Cumulative Amount	10,781,542,963	9,159,290,563

The above comprises transfers from the Exchequer comprising of equitable share and Level 5 Hospitals. FY.2019/2020 pending equitable share of Kshs. 811,126,200 was budgeted and received in FY 2020/2021

1A. Equitable Share

	2020-2021	2019-2020
	KShs	KShs
Total Equitable Share for quarter 1	811,126,200	1,641,115,800
Total Equitable Share for quarter 2	3,112,461,000	1,697,706,000
Total Equitable Share for quarter 3	1,556,230,500	2,688,034,500
Total Equitable Share for quarter 4	4,763,008,500	2,593,717,500
Total	10,242,826,200	8,620,573,800

Kshs. 811,126,200 received in quarter 1 was equitable share releases due for FY. 2019.2020. The balance of Kshs. 9.4317 billion was the equitable release as budgeted in CARA 2020

1B: Level 5 Hospitals Allocation

FY	2020-2021	2019-2020
Description	Kshs	Kshs
Total Level Hospital Allocation for Quarter 1	-	-
Total Level Hospital Allocation for Quarter 2	-	-
Total Level Hospital Allocation for Quarter 3	247,809,711	247,809,711
Total Level Hospital Allocation for Quarter 4	290,907,052	290,907,052
Total	538,716,763	538,716,763

The county government was allocated Kshs. 538,716,763.00 in the CARA and received the total amount in the Q3 and Q4 of the FY 2020/2021

KIAMBU COUNTY EXECUTIVE
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NOTES TO THE FINANCIAL STATEMENTS- Continued

2. PROCEEDS FROM DOMESTIC AND FOREIGN GRANTS

Description	2020 - 2021	2019 - 2020
	KShs	KShs
Proceeds from Domestic and foreign grants received through exchequer		
DANIDA - Universal Healthcare in Devolved Units Programme	26,820,000	38,367,500
World Bank – THUSCP	46,398,807	80,079,439
National Agricultural & Rural Inclusive Growth Project (NARIGP)	221,762,739	230,751,500
Kenya Devolution Support Programme	45,000,000	30,000,000
Youth Polytechnic support grant	61,984,894	55,113,298
Abolishment of user fees in health centres and dispensaries	34,671,542	34,671,542
Kenya Urban Support Programme	1,027,156,004	1,357,735,362
Agriculture Sector Development Support Project (ASDSP)	10,936,995	11,452,110
Sub total	1,474,730,981	1,838,170,751
Proceeds from domestic and foreign grants received directly by the county		
Covid-19 Donations		
MSF Belgium	32,073,740	-
Sub total	32,073,740	-
Grand Total	1,506,804,721	1,838,170,751

Kshs. 537,057,639.50 KUSP fund received during the FY 2020/2021 grants were grants due for the FY. 2019/2020. The Medecins Sans Frontieres, (MSF) Belgium grant was received as reimbursement of staffs' costs of Medically Assisted Therapy (MAT) clinic at Karuri Level 4 hospital. The funds were not received through exchequer nor were they under the CARA 2020. The program aims to reduce mortality and morbidity associated with illegal drug use (Including drug overdose) and common ailments among PWUD in Kiambu County.

The overall proceeds from foreign and domestic grants declined by 14%. This was attributed to a reduction of foreign grants of THSUCP and KUSP at 42% and 24% respectively. The county did not receive funds on account of Covid-19 from foreign sources in the FY 2020/2021.

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NOTES TO THE FINANCIAL STATEMENTS- Continued

3. TRANSFERS FROM OTHER GOVERNMENT ENTITIES

	2020 - 2021	2019 - 2020
	Kshs	Kshs
Transfers from Central government entities		
Road maintenance levy fund	293,374,560	267,725,062
Covid-19 Fund	106,635,000	185,492,000
Others	-	-
Transfers from Counties		
Nil	-	-
Nil	-	-
Total	400,009,560	453,217,062

Kshs. 293,374,560.45 was received from Kenya Road Board for road improvement in the County. Kshs. 106,635, 000 were FY 2019/2020 funds received from the Ministry of Health for Frontline Health Care Workers in Kiambu County. Generally, there was a decline in allocation under this category during the year in comparison to prior financial year 2019/2020.

4. PROCEEDS FROM DOMESTIC BORROWINGS

Description	2020 - 2021	2019 - 2020
	Kshs	Kshs
Borrowing within General Government	0	0
Borrowing from Monetary Authorities (Central Bank)	0	0
Other Domestic Depository Corporations (Commercial Banks)	0	0
Borrowing from Other Domestic Financial Institutions	0	0
Borrowing from Other Domestic Creditors	0	0
Domestic Currency and Domestic Deposits	0	0
Total	0	0

There was no domestic borrowing in the period 2020/2021

5. PROCEEDS FROM FOREIGN BORROWINGS

Description	2020 - 2021	2019 - 2020
	Kshs	Kshs
Foreign Borrowing -- Draw-downs Through Exchequer	0	0
Foreign Borrowing - Direct Payments	0	0
Foreign Currency and Foreign Deposits	0	0
Total	0	0

There was no foreign borrowing during the financial year 2020/2021

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NOTES TO THE FINANCIAL STATEMENTS- Continued

6. PROCEEDS FROM SALE OF ASSETS

Description	2020 - 2021	2019 - 2020
	Kshs	Kshs
Receipts from the Sale of Buildings	0	0
Receipts from the Sale of Vehicles and Transport Equipment	0	0
Receipts from the Sale Plant Machinery and Equipment	0	0
Receipts from Sale of Certified Seeds and Breeding Stock	0	0
Receipts from the Sale of Strategic Reserves Stocks	0	0
Receipts from the Sale of Inventories, Stocks and Commodities	0	0
Disposal and Sales of Non-Produced Assets	0	0
Total	0	0

There were no proceeds from sale of assets during the financial year 2020/2021

7. REIMBURSEMENTS AND REFUNDS

Description	2020 - 2021	2019 - 2020
	Kshs	Kshs
Refund from World Food Programme (WFP)	0	0
Reimbursement of Audit Fees	0	0
Reimbursement on Messing Charges (UNICEF)	0	0
Reimbursement from World Bank – ECD	0	0
Reimbursement from Individuals and Private Organisations	0	0
Reimbursement from Local Government Authorities	0	0
Reimbursement from Statutory Organisations	0	0
Reimbursement within Central Government	0	0
Reimbursement Using Bonds	0	0
Total	0	0

There were no reimbursements and refunds during the financial year 2020/2021

8. RETURNS OF EQUITY HOLDINGS

Description	2020 - 2021	2019 - 2020
	Kshs	Kshs
Returns of Equity Holdings in Domestic Organizations	0	0
Returns of Equity Holdings in International Organizations	0	0
Total	0	0

There were no reimbursements and refunds during the financial year 2020/2021

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NOTES TO THE FINANCIAL STATEMENTS- Continued

9. COUNTY OWN GENERATED RECEIPTS

Description	2020 - 2021	2019 - 2020
	Kshs	Kshs
RECEIPTS		
Interest Received	-	-
Profit and Dividends	-	-
Rent	-	-
Plan Approvals	-	-
Property Income	292,531,794	241,976,369
Sales of Market Establishments	-	-
Receipts from Administrative Fees and Charges	344,500	18,000
Receipts from Administrative Fees and Charges - Collected as A.I.A	872,496	5,440,219
Receipts from Sales of Non-Market Establishments	-	-
Receipts from sales of Incidental Goods	-	-
Fines, Penalties and Forfeitures	7,810,160	1,210,482
Receipts from voluntary transfers other than grants	-	-
Business permits	244,995,000	185,192,395
Liquor license	30,640,719	89,120,787
Cess	129,751,540	102,680,630
Poll rates	-	-
Plot rents	-	-
Administrative Services fees	4,541,662	11,374,507
County's natural resources	-	-
Lease/rental of council's infrastructure assets	-	-
Medium term loans (1-3yr repayment)	-	-
Long term loans (over 3 yr repayment)	-	-
Transfer from reserve funds	-	-
Donations	-	-
Fund raising events	-	-
Market/trade Centre fee	11,038,680	33,359,712
Vehicle parking fees	164,055,999	230,746,433
Housing	27,201,382	17,090,205
Social premise use charges	130,000	903,020
School fees	-	-
Other education - related receipts	-	-

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Public health services	105,587,491	83,915,017
Public health facilities operations	565,259,963	832,332,043
Environment & conservancy Administration	82,913,868	48,308,462
Slaughter houses administration	42,376,068	36,865,578
Water supply administration	-	-
Sewerage administration	-	-
Other health & sanitation receipts	-	-
Technical services fees	618,545,946	497,407,107
External services fees	64,276,580	48,404,144
Other miscellaneous receipts	-	-
TOTAL	2,392,873,847	2,466,345,109

Positive growth was realized in some core revenue streams such as Technical services, (Kshs. 121.14M - 24%), Business Permits, (Kshs. 59.80 M - 32%), Environment, (Kshs. 34.12M -71%) and Cess management; (Kshs. 27.07M -26%). However, overall own source revenue declined by Kshs. 73.47million (2.98%) in the period. This was mainly attributed to a significant decline of Kshs. 267M (32.09%) from Public Health facilities stream operations arising from Covid-19. Apart from the waivers granted at the county hospitals, the County operationalized Tigoni level 4 hospital as the County Covid-19 centre where no fees were levied. The pandemic also affected small scale traders that led to a decline of Kshs. 22.32M (66.91%) in market fees

10. RETURNED CRF ISSUES

Description	2020 - 2021	2019 - 2020
	Kshs	Kshs
Unspent Balances in Special Purpose Accounts	60,424,550	
Unspent Balances in County Revenue Fund Account	384,465,627	1,201,095,086
Unspent Balances in Operations accounts returned to CRF Accounts	344,197	
Liquidation of Kiambu Jijenge Fund	90,906,135	
Total	536,140,509	1,201,095,086

Unspent balances relate to closing cash balances for the financial year 2019/2020. Kshs. 60,424,550 relates to closing balances of Kshs. 60,419,402 in SPA Health and Kshs. 5,148 in SPA Education. Kshs. 384,465,627 was CRF unspent balance whereas Kshs. 344,197 were unspent balances in operations accounts transferred back to the CRF account at closure of financial year. Kshs. 90,906,135 relates to funds transferred to CRF after winding up of Jijenge fund.

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NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

11. COMPENSATION OF EMPLOYEES

Description	2020 - 2021	2019 - 2020
	Kshs	Kshs
Basic salaries of permanent employees	6,056,207,253	5,937,701,473
Basic wages of temporary employees	299,079,462	273,037,810
Personal allowances paid as part of salary	233,644,392	112,608,061
Personal allowances paid as reimbursements	-	-
Personal allowances provided in kind	-	-
Employer Contribution to compulsory National Social Schemes	193,897,731	81,241,273
Employer Contribution to Compulsory National health Insurance Schemes	-	-
Pension and other social security contributions	-	-
Social benefit schemes outside government	-	-
Other personnel payments	-	-
Total	6,782,828,838	6,404,588,617

There was a comparative increase in the compensation of employees category mainly related to annual incremental in salaries, employment of new staff in the critical health care workers and Covid -19 allowances of Kshs. 106 million paid in July 2020 to Frontline Health Care Workers.

12. USE OF GOODS AND SERVICES

Description	2020 - 2021	2019 - 2020
	Kshs	Kshs
Utilities, supplies and services	125,580,217	89,063,281
Communication, supplies and services	63,751,186	29,904,493
Domestic travel and subsistence	114,037,821	204,729,044
Foreign travel and subsistence	16,065,480	50,926,406
Printing, advertising and information supplies & services	92,776,845	45,558,204
Rentals of produced assets	56,074,132	482,400
Training expenses	59,851,234	60,252,811
Hospitality supplies and services	69,632,081	76,574,068
Insurance costs	144,666,158	198,187,202
Specialized materials and services	319,607,589	290,864,514
Office and general supplies and services	52,899,496	49,019,314
Fuel, oil and lubricants	180,899,076	306,550,186
Other operating expenses	251,119,073	147,737,526
Routine maintenance – vehicles and other transport equipment	62,096,612	63,797,072
Routine maintenance – other assets	179,281,045	252,764,707
Total	1,788,338,045	1,866,411,228

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There was a general decline of Kshs. 78,073,183 across items in this category. This was mainly attributable to increasing efficiencies obtained from areas of fuel and lubricants, reduced domestic and foreign travel and routine maintenance of motor vehicles

13. SUBSIDIES

Description	2020 - 2021	2019 - 2020
	Kshs	Kshs
Subsidies to Public Corporations	-	-
Subsidies to Private Enterprises		
Total	-	-

The county did not make payments under this category during the financial year

14. TRANSFER TO OTHER GOVERNMENT UNITS

Description	2020 - 2021	2019 - 2020
	Kshs	Kshs
Transfer to County Assembly of Kiambu	1,077,616,676	971,372,957
Other Current Transfers, Grants and Subsidies	697,195,568	640,378,226
Other Capital Grants and Trans	2,308,648,645	2,738,121,334
Transfers to Other Counties	-	-
Transfers to National Government entities	-	-
Transfer to the Council of Governors	-	-
TOTAL	4,083,460,889	4,349,872,517

The transfers relate to to self-reporting entities and independent expenditure reports per specific charts of account exist.

Other current transfers related to transfers to Hospitals (FIF), THSUCP, User fees foregone and Danida funds while capital transfers related to Level 5 conditional grant, KUSP, NARIGP, KDSP, Fuel Levy, ASDSP and transfer for Youth Polytechnic.

15. OTHER GRANTS AND PAYMENTS

Description	2020 - 2021	2019 - 2020
	Kshs	Kshs
Scholarships and other educational benefits	100,000,000	100,000,000
Emergency relief and refugee assistance	-	-
Subsidies to small businesses, cooperatives, and self employed	-	-
TOTAL	100,000,000	100,000,000

The fund refers to bursary funds disbursed during the period. The specific charts of accounts expenditure have been disclosed in the financial statements for the bursary fund.

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NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

16. SOCIAL SECURITY BENEFITS

Description	2020 - 2021	2019 - 2020
	Kshs	Kshs
Government pension and retirement benefits	25,696,653	18,550,821
Social security benefits	0	0
Employer Social Benefits	0	0
Total	25,696,653	18,550,821

The expense refers to staffs' costs attributed to retirement and were paid to Laptrust and Lap-Fund

17. ACQUISITION OF ASSETS

Description	2020 - 2021	2019 - 2020
	Kshs	Kshs
Non-Financial Assets	-	-
Purchase of Buildings		
Construction of Buildings	555,473,869	350,094,626
Refurbishment of Buildings	65,856,835	38,578,391
Construction of Roads	733,865,318	765,870,096
Construction and Civil Works	317,139,813	404,888,754
Overhaul and Refurbishment of Construction and Civil Works	-	-
Purchase of Vehicles and Other Transport Equipment	62,170,000	21,168,635
Overhaul of Vehicles and Other Transport Equipment	-	
Purchase of Household Furniture and Institutional Equipment		2,255,363
Purchase of Office Furniture and General Equipment	11,590,180	36,005,494
Purchase of Specialized Plant, Equipment and Machinery	111,668,888	86,666,145
Rehabilitation and Renovation of Plant, Machinery and Equip.	-	
Purchase of Certified Seeds, Breeding Stock and Live Animals	126,571,190	55,218,764
Research, Studies, Project Preparation, Design & Supervision	14,367,000	9,552,196
Rehabilitation of Civil Works	33,800,000	47,434,554
Acquisition of Strategic Stocks and commodities	-	-
Acquisition of Land	-	-
Acquisition of Intangible Assets	-	-
Financial Assets		
Domestic Public Non-Financial Enterprises	-	-
Domestic Public Financial Institutions	-	-
Total	2,032,503,092	1,817,733,018

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There was a comparative increase of expenditure under this category mainly attributable to increasing absorption of development funds

18. FINANCE COSTS, INCLUDING LOAN INTEREST

Description	2020 – 2021	2019 - 2020
	Kshs	Kshs
Bank Charges	12,100,000.00	0
Interest Payments on Foreign Borrowings	0	0
Interest Payments on Guaranteed Debt Taken over by Govt	0	0
Interest on Domestic Borrowings (Non-Govt)	0	0
Interest on Borrowings from Other Government Units	0	0
Total	12,100,000.00	0

Finance cost mainly related to bank charges incurred in the county

19. REPAYMENT OF PRINCIPAL ON DOMESTIC LENDING AND ON-LENDING

Description	2020 - 2021	2019 - 2020
	Kshs	Kshs
Repayments on Borrowings from Domestic	0	0
Principal Repayments on Guaranteed Debt Taken over by Government	0	0
Repayments on Borrowings from Other Domestic Creditors	0	0
Repayment of Principal from Foreign Lending & On – Lending	0	0
Total	0	0

20. OTHER PAYMENTS

Description	2020 - 2021	2019 - 2020
	Kshs	Kshs
Budget Reserves	0	0
Civil Contingency Reserves	0	0
Other expenses	0	0
Total	0	0

There were no other payments during the FY 2020/2021

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NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

21. CASH AND BANK BALANCES

21A. BANK BALANCES

Name of Bank, Account, Name. & Currency	Account Number	Indicate whether Rec, Dev, Dep or CRF etc	2020 – 2021	2019 - 2020
			Kshs	Kshs
CBK- Kiambu County Recurrent-Kes	10000170409	Recurrent	605	344
CBK-Kiambu County Development-Kes	10000170457	Development	107,733	62,103
CBK- Kiambu County Revenue Fund-Kes	10000170646	Revenue	803,420,757	602,470,815
CBK - Kiambu County Deposit Account-Kes	10000299142	Deposit	141,274,486	146,487,412
CBK - Kiambu County-Road Maint. Levy Fund-Kes	10000250836	Development	879,657	-
CBK -Kiambu County Special Purp. Health-Kes	1000336358	Recurrent	41,580,074	
CBK- Kiambu County Special Purpose Educ-Kes	1000368648	Recurrent	5,148	
CBK- Kiambu County Spec Purp Agricul-Kes	1000365919	Recurrent	0	
CBK- Kiambu County Ke Urban Support Prog-Kes	1000370718	Development	1	
Family Bank - Kiambu County Operations	1000044058	Recurrent		47
Ruiru Sub county		Recurrent		556
Kikuyu Sub County	102000016536.00	Recurrent		4,339
Lari Sub County	047000027126	Recurrent		147,445
Nyathuna Dispensary	01141678108800	Receipt		4,875
Wangige Dispensary	01141678108500	Receipt		35,505
Cooperative Bank -Kiambu County Revenue Bank	01141371543502	Receipt	24,692,851	11,843,258
KCB Revenue collection	1164796372	Receipt		935
Total			1,011,961,312	761,057,633

Included in the FY 2020/2021 are Central Bank accounts balances that affect the fund balance. Kshs. 24,692,851 was revenue funds "liened" at Co-operative bank following a court order. Other commercial bank cash balances have been reported under disclosure.

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NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

21B. CASH IN HAND

Description	2020 - 2021	2019 - 2020
	Kshs	Kshs
Cash in Hand – Held in domestic currency	0	0
Cash in Hand – Held in foreign currency	0	0
Total	0	0

There were no cash in hand as at end of FY 2020/2021

Cash in hand should also be analysed as follows:

	2020 - 2021	2019 - 2020
	Kshs	Kshs
Location 1	0	0
Location 2	0	0
Location 3	0	0
Total	0	0

There were no cash in hand as at end of FY 2020/2021

22. ACCOUNTS RECEIVABLE

Description	2020 - 2021	2019 - 2020
	Kshs	Kshs
Government Imprests	6,353,220	72,496,556
Salary Advance	-	-
Clearance accounts	-	-
Total	6,353,220	72,496,556.00

All imprest issued during the period had not been surrendered. However, the County treasury had installed strict measures on imprest management which led to a reduction of outstanding imprest during the reporting period from Kshs 72,496,556 in year 2019/2020 to Kshs. 6,353,220 in the year under review

Breakdown of imprest and salary advance per department	2020 - 2021	2019 - 2020
Imprest	KShs	KShs
County Executive	1,681,540	22,174,420
County Public Service Board	301,800	4,149,644
Finance, Economic Planning & ICT	1,008,500	13,531,865
Administration ,Public Service & Communication	268,100	3,265,811
Agriculture, Crop Production & Irrigation	125,100	6,349,308
Water, Energy ,Environment & Natural Resources	72,900	1,848,280

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Health Services	249,400	2,378,300
Education, Gender ,Culture & Social Services	1,344,880	1,819,215
Youth Affairs, Sports & Communication	298,000	7,866,982
Land, Housing, Physical Planning & Urban Development	502,000	5,252,766
Trade, Tourism, Cooperatives & Enterprise Development	200,000	1,113,020
Roads, Transport, Public Works & Utilities	301,000	2,746,945
Sub-Total	6,353,220	72,496,556
Salary advance		
Nil	0	0
	0	0
Sub-Total	0	0
Grand Total	6,353,220	72,496,556

List of imprest holder is hereby annexed

23. ACCOUNTS PAYABLE – RETENTION MONET AND DEPOSITS

Description	2020 - 2021	2019 - 2020
	Kshs	Kshs
Deposits	0	0
Retention monies	141,274,486	146,487,412
Total	141,274,486	146,487,412

Retention money was held for any defects that might occur during the contractual period.

24. FUND BALANCE BROUGHT FORWARD

Description	2020 - 2021	2019 - 2020
	Kshs	Kshs
Bank accounts	761,057,633	1,413,761,804
Cash in hand	0	0
Accounts Receivables - Imprest	72,496,556	43,141,833
Accounts Payables – Retention Money and deposit	(146,487,412)	(129,714,136)
Total	687,066,777	1,327,189,501

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NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

25. PRIOR YEAR ADJUSTMENTS

	Balance b/f	Adjustments	Adjusted **	Adjustments
	FY 2019/2020 as per audited financial statements	during the year relating to prior periods	Balance b/f	during the previous period
			FY 2019/2020	
Description of the error	Kshs	Kshs	Kshs	Kshs
Bank account Balances	761,057,633	(602,470,815)	1,201,085,096	-1,201,085,096
Cash in hand	0	0	0	0
Accounts Payables	0	0	0	0
Receivables	0	0	0	0
Others (<i>specify</i>)	0	0	0	0
Total	761,057,633.33	(602,470,815)	1,201,085,096.00	(1,201,085,096)

Prior year adjustments of Kshs 602,470,815 relates to closing balances in the CRF account for the FY. ended June. 2020. It consist of Kshs. 384,465,627 CRF unspent balance, Kshs. 344,197 unspent balances in operations accounts transferred back to the CRF account at closure of financial year and an over cast error of Kshs. 217,661,021. The unspent balance of Kshs. 384,465,627 and return from operations to CRF of Kshs. 344,197 have been recognized under "Return to CRF issue" - Receipts and Payment whereas. The casting error is significant and has been corrected by decreasing the funds balance brought forward accordingly.

26. INCREASE/ (DECREASE) IN IN ACCOUNT RECEIVABLES - IMPRESTS

Description	2020 - 2021	2019 - 2020
	Kshs	Kshs
Receivables as at 1 st July 2020 (a)	72,496,556	43,141,833
Receivables as at 30 th June 2021 (b)	6,353,220	72,496,556
Increase)/ Decrease in Receivables (c=(b-a))	66,143,336	- 29,354,723

27. INCREASE / (DECREASE) IN ACCOUNTS PAYABLES - RETENTION MONEY AND DEPOSITS

Description	2020-2021	2019 - 2020
	Kshs	Kshs
Payables as at 1 st July 2020 (a)	146,487,412	129,714,136
Payables as at 30 th June 2021 (b)	141,274,486	146,487,412
Increase/ (Decrease) in payables c= b-a	- 5,212,926	- 16,773,276

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7.10. OTHER IMPORTANT DISCLOSURES

1. Pending Accounts Payable (See Annex 2)

	Balance b/f	Additions for the period	Paid during the year	Balance c/f
	FY 2019/2020			FY 2020/2021
Description	Kshs	Kshs	Kshs	Kshs
Construction of buildings	154,653,166	-	24,637,950	130,015,216
Construction of civil works	1,958,744,060	491,446,822	231,738,885	2,218,451,996
Supply of goods	832,508,653	281,770,090	198,509,737	915,769,006
Supply of services	246,156,281	646,178,727	53,324,328	839,010,680
Total	3,192,062,159	1,419,395,639	508,210,900	4,103,246,898

2. Pending Staff Payables (See Annex 3)

	Balance b/f	Additions for the period	Paid during the year	Balance c/f
	FY 2019/2020			FY 2020/2021
Description	Kshs	Kshs	Kshs	Kshs
Senior management	236,747	1,659,538		1,896,285
Middle management	946,988	6,638,152		7,585,140
Unionisable employees	3,077,712	21,573,995		24,651,706
Others	473,494	3,319,076		3,792,570
Total	4,734,941	33,190,761		37,925,702

3. Other Pending Payables (See Annex 4)

	Balance b/f	Additions for the period	Paid during the year	Balance c/f
	FY 2019/2020			FY 2020/2021
Description	Kshs	Kshs	Kshs	Kshs
Amounts due to National Government entities	-	-	-	-
Amounts due to County Government entities (FIF and NHIF rebates)	1,098,244,909	507,801,109	-	1,606,046,018
Amounts due to third parties	-	-	-	-
Total	1,098,244,909	507,801,109	-	1,606,046,018

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OTHER IMPORTANT DISCLOSURES- Continued

4. External Assistance

External Assistance

	FY 2020/2021	FY 2019/2020
Description	Kshs	Kshs
External assistance received in cash	0	0
External assistance received as loans and grants	0	0
External assistance received in kind- as payment by third parties	0	0
Total	0	0

There was nil external assistance

a) External assistance relating loans and grants

	FY 2020/2021	FY 2019/2020
Description	Kshs	Kshs
External assistance received as loans	0	0
External assistance received as grants	0	0
Total	0	0

There was nil external assistance relating to loans and grants

b) Undrawn external assistance

	Purpose for which the undrawn external assistance may be used	FY 2019/2020	FY 2018/2019
Description		Kshs	Kshs
Undrawn external assistance – loans		0	0
Undrawn external assistance – grants		0	0
Total		0	0

There was nil undrawn external assistance

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OTHER IMPORTANT DISCLOSURES- Continued

c. Classes of providers of external assistance

	FY 2020/2021	FY 2019/2020
Description	Kshs	Kshs
Multilateral donors (DANIDA,NAGRIP,KDSP,THSUCP, KUSP,ASDSP)	1,474,740,980.95	1,838,170,751
Bilateral donors	0	0
International assistance organization	0	0
NGOs	0	0
National Assistance Organization	0	0
Total	1,474,740,980.95	1,838,170,751

d. Non-monetary external assistance

	FY 2020/2021	FY 2019/2020
Description	Kshs	Kshs
Goods	0	42,753,200
Services	0	0
Total	0	42,753,200

There was nil non-monetary assistance during the reporting period

E. Purpose and use of external assistance

PAYMENTS MADE BY THIRD PARTIES	FY 2019/2020	FY 2018/2019
Compensation of Employees	0	0
Use of goods and services	0	50,253,200
Subsidies	0	0
Transfers to Other Government Units	0	0
Other grants and transfers	0	0
Social Security Benefits	0	0
Acquisition of Assets	0	0
Finance Costs, including Loan Interest	0	0
Repayment of principal on Domestic and Foreign borrowing	0	0
Other Payments	0	0
TOTAL	0	50,253,200

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OTHER IMPORTANT DISCLOSURES- Continued

f. External Assistance paid by Third Parties on behalf of the County Executive by Source

This relates to external assistance paid directly by third parties to settle obligations on behalf of the County Executive.

	FY 2020/2021	FY 2019/2020
Description	Kshs	Kshs
National government	0	0
Multilateral donors	0	0
Bilateral donors	0	0
International assistance organization	0	0
NGOs	0	0
National Assistance Organization	0	0
Total	0	0

There was nil External Assistance paid by Third Parties on behalf of the County Executive by Source

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OTHER IMPORTANT DISCLOSURES (Continued)

5. Payments by Third Party on Behalf of the County Executive

This relates to payments done directly to supplier on behalf of the county Executive such as national government may fund the operation of health or education program, a donor may pay directly for construction of a given market etc.

5.1 Classification by Source

	FY 2020/2021	FY 2019/2020
Description	Kshs	Kshs
National government	0	0
Multilateral donors	0	0
Bilateral donors	0	0
International assistance organization	0	0
NGOs	0	0
National Assistance Organization	0	0
<i>Total</i>	<i>0</i>	<i>0</i>

There were nil Payments by Third Party on Behalf of the County Executive

5.2 Classification of payments made by Third Parties by Nature of expenses

PAYMENTS MADE BY THIRD PARTIES	FY 2020/2021	FY 2019/2020
Compensation of Employees	0	0
Use of goods and services	0	0
Subsidies	0	0
Transfers to Other Government Units	0	0
Other grants and transfers	0	0
Social Security Benefits	0	0
Acquisition of Assets	0	0
Finance Costs, including Loan Interest	0	0
Repayment of principal on Domestic and Foreign borrowing	0	0
Other Payments	0	0
TOTAL	0	0

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OTHER IMPORTANT DISCLOSURES- Continued

6. Related Party Disclosures

Description	2020- 2021	2019- 2020
	Kshs	Kshs
Key Management Compensation (Governors, CEC Members and COs)	83,340,936.40	109,006,624.35
<u>Transfers to related parties</u>		
Transfer to the County Assembly	1,077,616,676.00	971,372,957.00
Transfers to other County Government Entities	2,998,452,817.95	3,378,499,560.00
Transfers to Development Projects		
Transfers to non-reporting entities e.g schools and welfare		
Transfers to County Water Service Providers		
Expenses paid on behalf of County Water Service Providers		
Total Transfers to related parties	4,076,069,494	4,349,872,517
<u>Transfers from related parties</u>		
Transfers from the Exchequer	10,781,542,963.00	9,159,290,563.00
Transfers from MDAs	1,506,804,720.95	1,838,170,751.00
Transfers from SCs and SAGAs- National Government	400,009,560.45	453,217,062.00
(Insert any other transfers received)		
Total Transfers from related parties	12,688,357,244.40	11,450,678,376.00

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OTHER IMPORTANT DISCLOSURES- Continued

7. Establishment of other County Government Entities

The PFM Act, 2012 section 182 enables the County Government to establish and dissolve County Corporations/ entities. For purposes of follow up on financial reporting, audit and disclosure, outlined below is a list of entities established by the County Government since inception.

Entity	Date Established/Date taken over	Location	Accounting Officer responsible
Kiambu Bursary Fund	19th May, 2014	Kiambu county	Mr. Karanja Kenneth Njihia
Kiambu Alcoholics Drinks Control Fund	9 th March, 2018	Kiambu county	Mr. Charles Njuguna Gikonyo
Kiambu County Executive staff Mortgage Scheme Fund	4th Feb 2016	Kiambu county	Mr. Jacob Macharia, Deputy Director Accounting Services
Kiambu County Jijenge Fund	14th June 2018	Kiambu county	George Ndungu Thuku, C.O Youth Affairs, Sports, Ict & Communication
Kiambu County Emergency Fund	20th Dec. 2013	Kiambu county	Wilson Mburu, C.E.C.M Finance & Economic Planning
Thika Water & Sewerage Company Ltd	8th July 2009	Thika Sub County	Moses Kinya - MD
Ruiru Juja Water & Sewerage Company Ltd	Mar-06	Ruiru Sub County	Simon Mwangi - Caretaker Manager
Kiambu Water & Sewerage Company Ltd	20th September 2004	Kiambu Sub County	Boniface Mbugua - Ag. MD
Limuru Water & Sewerage Company Ltd	13th March 2006	Limuru Sub County	Margaret Maina - MD
Kikuyu Water Company Ltd	10th March 2006	Kikuyu Sub County	Jane Murage - MD
Gatundu Water & Sanitation Company Ltd	8th October 2014	Gatundu South Sub County	Patrick Mwangi - MD
Githunguri Water & Sanitation Company Ltd	24th April 2007	Githunguri Sub County	Charles Wahogo - Ag. MD
Karuri Water & Sanitation Company Ltd	24th April 2007	Kiambaa Sub County	John Karioki - MD

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OTHER IMPORTANT DISCLOSURES- Continued

8. Disclosure of Balances in Revenue Collection Accounts

County Government Own source revenue is recognized in the financial statements when it has been swiped to CRF. Revenue collection account balances need to be disclosed at the end of the reporting period as below. Revenue collection accounts should be swept to CRF on reporting dates.

Name of Bank, Account No. & currency	Amount in bank account currency*	Ex. rate (if in foreign currency)	2020 – 2021	2019 - 2020
			KShs	KShs
Cooperative Bank -Kiambu County Revenue Account, 01141371543502-	Kes	1	54,291,306.00	11,843,258.00
KCB, Kiambu Revenue collection Account, 1164796372	Kes	1	15.66	935.00
Total			54,291,321.66	11,844,193.00

Disclosure of Other Commercial Bank Account Balances as at 30th June 2021

No	Account name	Bank Name	Bank Account number	Amount
1	Kiambu County COVID-19 Grant Account	Family Bank of Kenya	5000067974	92,661,550
2	Gatundu Level 5 Hospital Operational	Kenya Commercial Bank	1157013422	508
3	NHIF Gatundu Level 5 Hospital	Kenya Commercial Bank	1256633011	5,494,195
4	Kiambu Level 5 Conditional Grant	Family Bank of Kenya	1000046394	6,125
5	Limuru Sub County Operation Account	Family Bank of Kenya	47000027118	109
6	Kiambu Municipal Administration	Family Bank of Kenya	5000068023	61,577

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7	Kiambu Municipal Administration Awaiting to close	Co-operative Bank of Kenya	1141678586700	79
8	Kiambu Municipal UDG Account	Family Bank of Kenya	1000046296	192,095,989
9	Karuri Municipal UDG Account	Family Bank of Kenya	51000019923	105,266,313
10	Limuru Municipal UDG Account	Family Bank of Kenya	47000037171	149,517,767
11	Thika Municipal UDG Account	Family Bank of Kenya	5000063374	240,391,128
12	Ruiru Municipal UDG Account	Family Bank of Kenya	24000031555	432,529,492
13	Kikuyu Municipal JDG Account	Family Bank of Kenya	102000034007	496,051,591
14	Kiambu County Nutrition International	Co-operative Bank of Kenya	1141371543517	362,160
15	NHIF Kiambu Level 5 Hospital	Kenya Commercial Bank	1256260770	8,279,040
16	Kiambu County Liquor Revenue Collection	Co-operative Bank of Kenya	1141371543516	594,400
17	Kiambu Revenue Collection Account	Kenya Commercial Bank	1164796372	16
18	Nyathuna Sub County Hospital	Kenya Commercial Bank	1157590187	172,006
19	Kabete Sub County Operation Account	Family Bank of Kenya	10200016634	63
20	Gatundu North Sub County Operation Account	Family Bank of Kenya		0
21	Githunguri Sub County Operation Account	Family Bank of Kenya		249
22	Kiambu County —UNICEF Account	Family Bank of Kenya	5000067996	495,741
23	Kiambu County Thika Level 5 Hospital	Co-operative Bank of Kenya	1141371994600	416,975
24	NHIF Igenania Level 4 Hospital	Kenya Commercial Bank	1256178829	259,319
25	NHIF Wangige Level 4 Hospital	Kenya Commercial Bank	1263814220	10
26	NHIF Lusigettii Level 4 Hospital	Kenya Commercial Bank	1263472885	-

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27	NHIF Nyathuna Level 4 Hospital	Kenya Commercial Bank	1263474445	864
28	NHIF Kigumo Level 4 Hospital	Kenya Commercial Bank	1256291250	910,074
29	NHIF Ruiru Level 4 Hospital	Kenya Commercial Bank	1256161306	202,676
30	NHIF Karatu Level 4 Hospital	Kenya Commercial Bank	1256632805	-
31	NHIF Tigoni Level 4 Hospital	Kenya Commercial Bank	1256365351	-
32	Kiambu County Water & Sewerage Company	Kenya Commercial Bank	1239295685	248,431
33	Kiambu Aquaculture Business Development Programme	Kenya Commercial Bank	1275488684	495,741
34	Veterinary Services Development Fund	Kenya Commercial Bank	1102753696	-
35	Karuri Level 4 hospital	Kenya Commercial Bank Bank	11577720137	522
36	Lari Level 4 hospital	Kenya Commercial Bank Bank	1157607691	944,025
37	Kihara Level 4 hospital	Co-operative Bank Ltd	1141475765800	199,590
38	Kiambu Level 5 Hospital	Kenya Commercial Bank Bank	1156959950	26,761,202
39	Karatu Level 4 hospital	Kenya Commercial Bank Bank	1118019970	52,136
40	Tigoni Level 4 hospital	Kenya Commercial Bank Bank	1256365351	2,661,735
41	Igegania Level 4 hospital	Co-operative Bank Ltd	1141558217300	2,104,231
42	Kigumo Level 4 hospital	Kenya Commercial Bank Bank	115709384	898,604
43	Wangige Level 4 hospital	Kenya Commercial Bank Bank	1157562256	4,742,444
44	Lusingetti Level 4 hospital	Kenya Commercial Bank Bank	1157562094	845,718
45	Ruiru Level 4 hospital	Kenya Commercial Bank Bank	1156993164	631
46	Gatundu Level 5 Hospital	Family Bank of Kenya Bank of Kenya	4000035634	43,975

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47	Gatundu Level 5 hospital	Kenya Commercial Bank Bank-grant	1266726470	239,520
48	Githunguri Level 4 hospital	Kenya Commercial Bank Bank	1157862969	4,222,290
49	Thika Level 5 hospital	Kenya Commercial Bank Bank	1256599956	16,940,090
50	Thika Level 5 hospital conditional grant	Family Bank of Kenya Bank of Kenyaof Kenya	5000067439	1,370,748
51	Thika Level 5 hospital fif	Kenya Commercial Bank Bank	1157019552	19,713,287
52	Kenta Devolution Support ProgramDSP	Family Bank of Kenya Bank of Kenyaof Kenya	1150051	116,690,150
53	NARIGP	Kenya Commercial Bank Bank	1234535416	109,320,414
54	Agricultural Sector Development Support Programme	Kenya Commercial Bank Bank	1235695220	16,876,385
55	Gatundu North Sub County	Family Bank of Kenya Bank of Kenya	5000048221	- 40
56	Gatundu South Sub County	Family Bank of Kenya Bank of Kenya	4000028892	548
57	Githunguri Sub County	Family Bank of Kenya Bank of Kenya	2000028063	249
58	Limuru Sub County	Family Bank of Kenya Bank of Kenya		109
59	Kiambaa Sub County	Family Bank of Kenya Bank of Kenya	51000011625	-
60	Lari Sub County	Family Bank of Kenya Bank of Kenya	47000027126	- 747
61	Kikuyu Sub County	Family Bank of Kenya Bank of Kenya	102000016536	32
62	Kabete Sub County	Family Bank of Kenya Bank of Kenya		70
63	Kiambu Sub County	Family Bank of Kenya Bank of Kenya	1000030774	29
64	Juja Sub County	Family Bank of Kenya Bank of Kenya	5000048212	1,116
65	Thika Sub County	Co-operative Bank Ltd	1141558368800	0

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66	Thika Sub County	Co-operative Bank Ltd	1141371543504	887,429
67	Ruiru Sub County	Family Bank of Kenya Bank of Kenya	24000021700	0
Total				2,052,030,679

9. Leasing of Medical Equipment

An amount relating to leased medical equipment is included in the County Allocation Revenue Act and is budgeted for by the Counties. This amount is deducted at source and therefore not included in the exchequer. Since this is not a cash item, it is not included in the statement of receipts and payments. In the year 2020/21 amounts relating to leased medical equipment was Kshs 132,021,277 (FY2019/2020 was Kshs. 131,914,894)

10. Contingent Liabilities

Contingent liabilities	2020-2021	2019-2020
	Kshs	Kshs
Nil	N/a	N/a
Total		

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11. Covid- 19 Funds

Covid -19 Funds	2020-2021	2019-2020
	Kshs	Kshs
Balance B/f	185,492,000	
Receipts		
Receipts from the National Government to fight (Note 3)	106,635,000	185,492,000
Other donations for Covid-19 received directly (Note 2)	-	
Others (Specify)	-	
Total Receipts	292,127,000	185,492,000
Payments		
Purchase of Covid 19 materials- masks, sanitizers etc	19,771,460	-
Allowances to Health Frontline Health Care workers	106,635,000	
Purchase of beds and ICU units		-
Subsidies to the community		-
Other Operating Expenses Under Covid-19 Management	12,708,915	
Payment of hospital bills		-
Donations to schools and other institutions		-
Other expenses (Construction of Pannelled Building Covid -19 Centre in Ruiru Level 4 Hospital)	61,067,660	-
Total payments	200,183,035	-
Balance in the covid 19 Fund	91,943,965	185,492,000

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7.11. PROGRESS ON FOLLOW UP ON PRIOR YEAR AUDITOR'S RECOMMENDATIONS

The Audit report for the financial year 2019.2020 is not yet finalized.

Below is the a summary of issues raised in FY. 2018.2019. We have nominated focal persons to resolve the various issues as shown below with the associated time frame within which we expect the issues to be resolved.

Reference No. on the external audit Report	Issue / Observations from Auditor	Management comments	Focal Point person to resolve the issue (Name and designation)	Status: (Resolved / Not Resolved)	Timeframe (Put a date when you expect the issue to be resolved)
1.	Variances Between the Financial Statements and IFMIS Figures	<i>Reconciliation is still ongoing and the documents are available for audit verifications.</i>	Financial Reporting unit	Partially resolved	Dec 2021
1.3	Variances Between the financial Statements and Supporting Schedules	<i>A print out for the right schedule has been availed to support the figures in this report.</i>	Financial reporting unit	Resolved	
1.4	Variances between 2018/2019 Comparative Figures and audited 2017/2018 financial statements	<i>The anomalies have been reconciled in the revised financial statements and there are no variances.</i>	Financial reporting Unit	Resolved	
1.5	Variances between budget in the statement of Appropriation and statements of budget by programmes and sub-programmes	<i>The variances have been resolved</i>	Financial reporting unit/ In charge IFMIS	Resolved	
2.1	Accuracy of Opening Cash and Cash Equivalents	<i>This presentation error has been addressed in the revised financial statement. Cash and cash equivalent in the</i>	Financial Reporting unit	Resolved	

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Reference No. on the external audit Report	Issue / Observations from Auditor	Management comments	Focal Point person to resolve the issue (Name and designation)	Status: (Resolved / Not Resolved)	Timeframe (Put a date when you expect the issue to be resolved)
		<i>revised Financial statement</i>			
2.2	Failure to Prepare Bank Reconciliation Statements	<i>The bank reconciliation statements for various bank accounts as raised in the audit report has been prepared and are available for audit verification.</i>	Financial Reporting unit	Resolved	
2.3	Variances between the Financial Statements and the Reconciled Cash Book Balances	<i>The cash and bank balances as disclosed in the revised financial statement agree with the reconciled cashbook balances. However;</i> <i>a. The variance in CBK Development account 10000170457 was due to transposition error but has</i>	Financial Reporting unit	Resolved	

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Reference No. on the external audit Report	Issue / Observations from Auditor	Management comments	Focal Point person to resolve the issue (Name and designation)	Status: (Resolved / Not Resolved)	Timeframe (Put a date when you expect the issue to be resolved)
		since been rectified in the revised financial statement to reflect the correct balance as per cash book amounting to 3,271,798.00 b. The variance in co-op revenue collection and kcb revenue collection account was due to omission of the two accounts but they have been included in the revised financial statement			

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Reference No. on the external audit Report	Issue / Observations from Auditor	Management comments	Focal Point person to resolve the issue (Name and designation)	Status: (Resolved / Not Resolved)	Timeframe: (Put a date when you expect the issue to be resolved)
3	Unaccounted for Funds Transferred to Operations Bank Account	<i>The payment documents and relevant supporting annexures used for accounting for all monies transferred to kiambu operation accounts have been retrieved and available for audit</i>	Accountant in charge of petty cash	Resolved	
4.	The financial statements presented for audit review do not include progress on follow up of auditor recommendations	<i>The auditors follow up has been included in the revised financial statement</i>	Financial reporting unit	Resolved	
4.1	some officers were issued with multiple additional imprests before surrendering or accounting for existing imprests, contrary to the provisions of Regulation 93(3) of the Public Finance Management	<i>Issue under investigation</i>	CO Finance	Pending	Dec. 2021
4.2	Inaccuracy of Accounts Receivable Balance	<i>The variance of 40,074,796 was caused by imprests which were surrendered by the end of the financial year under review but had not been capture in the IFMIS though they</i>	IFmis In charge	Resolved	

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Reference No.	Issue / Observations	Management Comments	Responsible Person to resolve the issue (Name and designation)	Status	Timeline
		were captured in the manual register as surrender. However, the management is pursuing the imprest holders to surrender the outstanding imprest			
4.3	Undisclosed Outstanding Imprests	The management is in the process of tracing supporting documents for these imprests	Imprest Accountant	Not Resolved	1 Months
5	Wrong Classification of Expenditure and Other Transactions	The figure in suspense account has changed and will continue to change due to the ongoing system auto reconciliation of cash figure, cash in transit, cash clearances and system generated liabilities. The figure in the R/D account is due to normal receivable activities of fund received from bank, but the R/D receivable activity	IFMIS	Not Resolved	Dec 2021

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Sl. No.	Issue/Concern	Management Comments	Responsible Officer (Name and designation)	Status (Resolved/Not Resolved)	Time Frame (Date when the issue is resolved)
		<i>has not been defined by National Treasury, hence the figure is yet to be reconciled.</i> <i>Temporary imprests, prepayments, and standing imprests have changed slightly due to surrenders effected in the system for F/Y 2018/19. The accruing figure has been accumulating since 2014</i>			
6.1	Variance Between the financial statements and Revenue Records	<i>Reconciliation has been done.</i>	Director revenue	Resolved	
7	Unsupported/Unvouchered Expenditure	<i>The payment vouchers supporting the expenditure have been retrieved and are available for audit.</i>	Director accounting	Resolved	
8	Unaccounted for Funds for Leasing of Medical Equipment	<i>The Kshs.200 millions were recognized in the County Allocation of Revenue Act,</i>	Chief Officer Helath	Resolved	

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Reference No. of the annual audit Report	Issue / Observations from Auditor	Management Comments	Final Point raised by Director Budget and Finance	Status December 2020 Resolved	Remarks
		CARA 2018. Consequently this had to be accounted for in the county budget and in particular Health services department where the equipments are domiciled. However, the funds are not disbursed to the County (Health Services department) but settled between the ministry of health and national treasury at the national level			
1.1	<u>Budget Performance</u> Overall Budget Performance	The underutilization of the budget was occasioned by Unmet revenue target and over expenditure was brought by reduction of expended budget during supplementary budget approval.	Director Budget	Resolved	

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Item No.	Name / Observation from Auditor	Management comments	Focal Point person to resolve the issue (Name and designation)	Status (Resolved / Not Resolved)	Time frame (Please state when you expect the issue to be resolved)
1.2	Over-expenditure against approved budget	<i>The transfer to Other Government units includes transfers to the Assembly which had not been budgeted for</i>	Financial Reporting unit	Resolved	
1.3	Revenue Budget on County Own Generated Receipts	<i>Unexplained under collection was as a result of over projection in some of the revenues stream by the various performance units / departments while coming up with their budgets. Failing to take cognizance of the revenue trends from these streams over the past years caused such huge variances between the projected and actual revenues.</i>	Director Revenue	Resolved	
2	Arrears of Revenue	<i>There were court cases filed by JAMOFOSTA (Thika Subcounty) and KIKOTWA (Kiambu Subcounty) which no determination has been reached</i>	Director revenue	Not Resolved	1 month

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Reference No. on the external audit Report	Issue / Observations from Auditor	Management comments	Focal Point person to resolve the issue (Name and designation)	Status: (Resolved / Not Resolved)	Timeframe (Put a date when you expect the issue to be resolved)
		<i>hence the county was not able to collect rent as expected. Further, lack of political goodwill has made it impossible to collect arrears on these houses</i>			
3.1	<u>Compensation of Employees</u> High Wage Bill	<i>The huge wage bill has been caused by the inherited staff members from defunct local authorities</i>	County Public Service Board	Not Resolved	Continuing
3.2	Unauthorized Changes in the payroll	<i>The IPPD requires regular update of staff data in the staff register and the payroll. Editing is entrusted to officers with passwords. It is true that there was editing done as indicated. The editing was prompted by special circumstances where officers were required to work over the weekend in 2014</i>	Director Human Resource	Resolved	

KIAMBU COUNTY EXECUTIVE
Annual Reports and Financial Statements
For the Year ended 30th June 2021

Reference No. on the external audit Report	Issue / Observations from Auditor	Management comments	Focal Point person to resolve the issue (Name and designation)	Status: (Resolved / Not Resolved)	Timeframe : (Put a date when you expect the issue to be resolved)
		<i>after the adoption of the IPPD system. Also, in 2017, a return to work formula was negotiated and agreed between the management and nurses who had gone on strike prompting an urgent intervention to have the nurses reinstated on payroll.</i>			
3.3	Payment of Salaries Outside the IPPD Payroll	<i>Employees in the IPPD system are defined under the following categories. AA- Devolved Officers BA- CPSB recruited officers, AC- Local Authorities AB- Formerly in TSC and AY -Political Appointees. There</i>	Director Human Resources		

KIAMBU COUNTY EXECUTIVE
Annual Reports and Financial Statements
For the Year ended 30th June 2021

Reference No. on the external audit Report	Issue / Observations from Auditor	Management comments	Focal Point person to resolve the issue (Name and designation)	Status: (Resolved / Not Resolved)	Timeframe (Put a date when you expect the issue to be resolved)
		are disparities in the earnings of the various categories. The officer indicated, payroll number 2009000339 is in pay group AC (Local Authorities category) job group N and as per the CBA, she is in salary scale point 2 in the basic salary progression amounting to 59,630/= as per the attached salary scales points schedule from the IPPD system. She is therefore earning the correct basic pay			
4.1	<u>Communication supplies and Services</u>	The head of	Director procuremen	Not Resolved	1 Month

KIAMBU COUNTY EXECUTIVE
Annual Reports and Financial Statements
For the Year ended 30th June 2021

Reference No. on the external audit Report	Issue / Observations from Auditor	Management comments	Focal Point person to resolve the issue (Name and designation)	Status: (Resolved / Not Resolved)	Timeframe : (Put a date when you expect the issue to be resolved)
	Procurement of goods from non-prequalified suppliers	<i>procurement function shall maintain and update lists of registered suppliers, contractors and consultants in the categories of good, works and services according to the procurement needs. Currently this process has been automated and therefore the county is in the process of validating all previous manual lists</i>	t		
5.1	<u>Domestic Travel and Subsistence</u> Unsupported and Unaccounted for Domestic Travel and Allowances	<i>Supporting Documents have been availed for verification</i>	Imprest Accountant	Resolved	

KIAMBU COUNTY EXECUTIVE
Annual Reports and Financial Statements
For the Year ended 30th June 2021

Reference No. on the external audit Report	Issue / Observations from Auditor	Management comments	Focal Point person to resolve the issue (Name and designation)	Status: (Resolved / Not Resolved)	Timeframe : (Put a date when you expect the issue to be resolved)
6	Foreign Travel and Subsistence	<i>Documents have been availed for audit verification</i>	Imprest Accountant	Resolved	

Guidance Notes:

- (i) Use the same reference numbers as contained in the external audit report;
- (ii) Obtain the "Issue/Observation" and "management comments", required above, from final external audit report that is signed by Management;
- (iii) Before approving the report, discuss the timeframe with the appointed Focal Point persons within your entity responsible for implementation of each issue;
- (iv) Indicate the status of "Resolved" or "Not Resolved" by the date of submitting this report to National Treasury.

CEC, County Treasury

Sign.....

Date.....

29/3/22

KIAMBU COUNTY EXECUTIVE
Annual Reports and Financial Statements
For the Year ended 30th June 2021

ANNEXES

ANNEX 1 – ANALYSIS OF TRANSFERS FROM THE EXCHEQUER

Period (2020/21)	Quarter 1	Quarter 2	Quarter 3	Quarter 4	Total (Kshs)
	(Kshs)	(Kshs)	(Kshs)	(Kshs)	
Equitable Share	811,126,200	3,112,461,000	1,556,230,500	4,763,008,500	10,242,826,200
Level 5 Hospitals	-	-	247,809,711	290,907,052	538,716,763
DANIDA - Universal Healthcare in Devolved Units Programme	-	-	-	26,820,000	26,820,000
World Bank – THUSCP	-	-	20,064,393	26,334,414	46,398,807
National Agricultural & Rural Inclusive Growth Project (NARIGP)	-	202,525,924	-	19,236,815	221,762,739
Kenya Devolution Support Programme	-	-	45,000,000	-	45,000,000
Youth Polytechnic support grant	-	-	30,992,447	30,992,447	61,984,894
Abolishment of user fees in health centres and dispensaries	-	-	-	34,671,542	34,671,542
Kenya Urban Support Programme	-	537,057,640	-	490,098,365	1,027,156,004
Agriculture Sector Development Support Project (ASDSP)	-	-	10,752,077	184,918	10,936,995
Fuel Levy	-	-	146,687,280	146,687,280	293,374,560
Covid-19 Allowances - Health Frontliners	106,635,000	-	-	-	106,635,000
Total	917,761,200	3,852,044,564	2,057,536,408	5,828,941,332	12,656,283,504

The above comprises transfers from the Exchequer from CARA 2020 allocation and CARA 2019 pending disbursement. It comprises of equitable share, Level 5 and donor funds released through the exchequer.

KIAMBU COUNTY EXECUTIVE
Annual Reports and Financial Statements
For the Year ended 30th June 2021

ANNEX 2 – ANALYSIS OF PENDING ACCOUNTS PAYABLE

	Balance b/f	Additions for the period	Paid during the year	Balance c/f
	FY 2019/2020			FY 2020/2021
Description	Kshs	Kshs	Kshs	Kshs
Construction of buildings	154,653,166	-	24,637,950	130,015,216
Construction of civil works	1,958,744,060	491,446,822	231,738,885	2,218,451,996
Supply of goods	832,508,653	281,770,090	198,509,737	915,769,006
Supply of services	246,156,281	646,178,727	53,324,328	839,010,680
Total	3,192,062,159	1,419,395,639	508,210,900	4,103,246,898

ANNEX 3 – ANALYSIS OF PENDING STAFF PAYABLES

	Balance b/f	Additions for the period	Paid during the year	Balance c/f
	FY 2019/2020			FY 2020/2021
Description	Kshs	Kshs	Kshs	Kshs
Senior management	236,747	1,659,538	-	1,896,285
Middle management	946,988	6,638,152	-	7,585,140
Unionisable employees	3,077,712	21,573,995	-	24,651,706
Others	473,494	3,319,076	-	3,792,570
Total	4,734,941	33,190,761	-	37,925,702

KIAMBU COUNTY EXECUTIVE
Annual Reports and Financial Statements
For the Year ended 30th June 2021

ANNEX 4 – ANALYSIS OF OTHER PENDING PAYABLES

	Balance b/f	Additions for the period	Paid during the year	Balance c/f
	FY 2019/2020			FY 2020/2021
Description	Kshs	Kshs	Kshs	Kshs
Amounts due to National Government entities	-	-	-	-
Amounts due to County Government entities (FIF and NHIF rebates)	1,098,244,909	507,801,109	-	1,606,046,018
Amounts due to third parties	-	-	-	-
Total	1,098,244,909	507,801,109	-	1,606,046,018

KIAMBU COUNTY EXECUTIVE
Annual Reports and Financial Statements
For the Year ended 30th June 2021

ANNEX 5 – ANALYSIS OF ACCOUNTS RECEIVABLES

(a) Government Imprest

List of Un -surrendered Imprest as at 30th June 2021 for the FY. 2020.2021				
No	Operating Unit	Payee	Imprest Warrant	Amount
1	Kiambu - Adminstration, and Public Service and Communication	Andrew Maina Muturi	4035162	37,800
2	Kiambu - Adminstration, and Public Service and Communication	Charles Njuguna Gikonyo	4196253	50,400
3	Kiambu - Adminstration, and Public Service and Communication	George Ndungu Thuku	4035367	63,000
4	Kiambu - Adminstration, and Public Service and Communication	Kiambu County Government Operations Account	4274581	50,400
5	Kiambu - Adminstration, and Public Service and Communication	Mary Onyango Awuor	4027745	24,500
6	Kiambu - Adminstration, and Public Service and Communication	Peter Mbaya Miriti	4274850	42,000
7	Kiambu - Agriculture,Crop Production and Irrigation	Grace Wambuku Gitau	4196176	50,000
8	Kiambu - Agriculture,Crop Production and Irrigation	Lilian Wambui Kinyua	3999315	24,000
9	Kiambu - Agriculture,Crop Production and Irrigation	Martin Gathura Kimani	4381741	19,600
10	Kiambu - Agriculture,Crop Production and Irrigation	Martin Marangu Kimathi	4035327	31,500
11	Kiambu - County Executive	Agnes Nancy Wacuka	3999048	29,650
12	County Executive	Alex Kibaki Gacheru	3999120	32,200
13	County Executive	Ann Wairimu Kinuthia	4027507	42,000

KIAMBU COUNTY EXECUTIVE
Annual Reports and Financial Statements
For the Year ended 30th June 2021

14	County Executive	Annie Njeri Koimbori	3994189	16,500
15	County Executive	Bernard K Kimani	4189326/1	84,000
16	County Executive	Betty Nduku Kasyoka	4189293	18,000
17	County Executive	Catherine Mbaire Mwago	4035396	27,090
18	County Executive	David Kirigi Ngure	4004012	320,000
19	County Executive	Dorcas Muthoni Waweru	3999113	630,000
20	County Executive	Dorcas Muthoni Waweru	4027716/1	52,500
21	County Executive	Eston Mbuthia Karimi	4188325	29,600
22	County Executive	Francis Magero	4188212	200,000
23	County Executive	Gabriel Karimi Muriithi	4004445	200,000
24	County Public Service Board	Gabriel Karimi Muriithi	4274697	104,000
25	County Public Service Board	Gabriel Kinyua Wahome	4381809/1	14,700
26	County Public Service Board	George Ndung'u Thuku	4188375	33,600
27	County Public Service Board	George Wambugu Muriithi	4035354	24,500
28	County Public Service Board	Gillian Waruguru Ndungu	4188051	125,000
29	Education, Youth, Sports, Culture and Social Services	Mary Wangu Waikwa	4196081/1	109,200
30	Education, Youth, Sports, Culture and Social Services	Michael Kioko Mutuku	4004454	73,000
31	Education, Youth, Sports, Culture and Social Services	Michael Kioko Mutuku	4027504	42,000
32	Education, Youth, Sports, Culture and Social Services	Mwangi Kelvin Kamau	4035355	24,500
33	Education, Youth, Sports, Culture and Social Services	Mwenda Kinyuru	3999336	59,280
34	Education, Youth, Sports, Culture and Social Services	Naomi Wairimu Migwi	4188379	27,400

KIAMBU COUNTY EXECUTIVE
Annual Reports and Financial Statements
For the Year ended 30th June 2021

35	Education, Youth, Sports, Culture and Social Services	Nyambura Mary Maina	4189325	84,000
36	Education, Youth, Sports, Culture and Social Services	Peter Maingi Kiarie	3994350	21,300
37	Education, Youth, Sports, Culture and Social Services	Purity Njeri Wandui	4027703	682,600
38	Education, Youth, Sports, Culture and Social Services	Richard Gitonga	4189324/1	84,000
39	Education, Youth, Sports, Culture and Social Services	Royford Kinyua Murungi	4004493	33,600
40	Education, Youth, Sports, Culture and Social Services	Ruth Muthoni Waweru	4196238	104,000
41	Finance,ICT and Economic Planning	Alex Karanja Mbugua	4188150	19,600
42	Finance,ICT and Economic Planning	Allen Kimani Ndungu	4035099	19,700
43	Finance,ICT and Economic Planning	Allen Kimani Ndungu	4189420	76,000
44	Finance,ICT and Economic Planning	Charles Kagunda Ndegwa	4256435	14,700
45	Finance,ICT and Economic Planning	Hellen Wambui Ndungu	4027506	33,600
46	Finance,ICT and Economic Planning	Hellen Wambui Ndungu	4004459	60,400
47	Finance,ICT and Economic Planning	Humphrey Thuo Muigai	3999271	200,000
48	Finance,ICT and Economic Planning	Irene Wairimu Munyua	3999415	33,600
49	Finance,ICT and Economic Planning	Jackson Ndilo Kasomo	4004366	23,900
50	Finance,ICT and Economic Planning	John Kamau Kiromo	4188278	40,000
51	Finance,ICT and Economic Planning	John Ngugi Irari	4188266	60,000
52	Finance,ICT and Economic Planning	Joseph Njenga Njau	4274762	250,000
53	Finance,ICT and Economic Planning	Joseph Njuguna Kabuga	4196226	52,000
54	Finance,ICT and Economic Planning	Kiambu County Government Operations Account	4035182/1	25,200
55	Finance,ICT and Economic Planning	Allen Ndungu	4035334	90,000
56	Finance,ICT and Economic Planning	Kiambu County Government Operations Account	4035180	9,800

KIAMBU COUNTY EXECUTIVE
Annual Reports and Financial Statements
For the Year ended 30th June 2021

57	Health Services	Samuel Njuguna Karanja	4004471	73,000
58	Health Services	Samuel Njuguna Karanja	4196415	42,000
59	Health Services	Stephen Kiritu Mwangi	4274954	58,000
60	Health Services	Stephen Thenya Mwangi	3847999	57,500
61	Health Services	Stephen Wanyoike Karanja	4035250	18,900
62	Lands, Physical Planning and Housing	Samuel Ndungu Ngugi	3847824	254,000
63	Lands, Physical Planning and Housing	Samuel Ndungu Ngugi	3847819	248,000
64	Roads, Transport and Public Works	Samuel Njuguna Karanja	4027510	42,000
65	Roads, Transport and Public Works	Samuel Njuguna Karanja	4035473	79,500
66	Roads, Transport and Public Works	Samuel Njuguna Karanja	4035473/1	79,500
67	Roads, Transport and Public Works	Samuel Njuguna Karanja	4196389	100,000
68	Trade, Tourism, Industry and Co-operative	Samuel Njuguna Karanja	3999483	200,000
69	Water, Energy, Environment and Natural Resources	Mary Evelyne Wanjiru Manyeki	4188287	20,900
70	Water, Energy, Environment and Natural Resources	Mary Onyango Awuor	4027745	52,000
71	Youth and Sports	Ruth Muthoni Waweru	4381764	104,000
72	Youth and Sports	Salome Wambui Ngigi	4004462	60,400
73	Youth and Sports	Salome Wambui Ngigi	4004497	33,600
74	Youth and Sports	Samuel Ndungu Ngugi	3994342	100,000
	Total			6,353,220

KIAMBU COUNTY EXECUTIVE
Annual Reports and Financial Statements
For the Year ended 30th June 2021

ANNEX 6 – SUMMARY OF NON-CURRENT ASSET REGISTER

Asset class	Historical cost b/f (KShs)	Additions during the year (KShs)	Disposals during the year (KShs)	Transfers in/(out) during the year	Historical cost c/f (KShs)
	2019/2020	2020/2021		(KShs)	2020/2021
Land	113,400,000	-		-	113,400,000
Buildings and structures	1,965,823,507	621,330,704		-	2,587,154,211
Transport equipment	229,528,078	62,170,000		-	291,698,078
Office equipment, furniture and fittings	357,594,618	11,590,180		-	369,184,798
ICT Equipment	431,405,314			-	431,405,314
Machinery and Equipment	1,142,696,791	111,668,888		-	1,254,365,679
Biological assets	114,222,029			-	114,222,029
Intangible assets	12,470,672	126,571,190		-	139,041,862
Infrastructure assets- Roads, Rails	1,975,420,780	-		-	1,975,420,780
Work in progress	831,217,287	1,084,805,130		-	1,916,022,417
Investments	60,000,000			-	60,000,000
Total	7,233,779,076	2,032,503,092		-	9,266,282,168

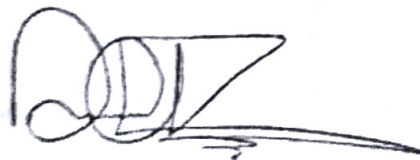
KIAMBU COUNTY EXECUTIVE
Annual Reports and Financial Statements
For the Year ended 30th June 2021

ANNEX9 – BANK RECONCILIATION/FO 30 REPORT

(Attach FO 30 Reports from IFMIS)

KIAMBU COUNTY EXECUTIVE
Annual Reports and Financial Statements
For the Year ended 30th June 2021
ANNEX 7 – INTER-ENTITY TRANSFERS

Ref	Entity	Quarter 1	Quarter 2	Quarter 3	Quarter 4	Amount transferred	Amount
						KShs	Confirmed as received
							KShs
	County Assembly of Kiambu	98,374,211	287,776,318	279,614,616	411,851,531	1,077,616,676	1,077,616,676
	Total	98,374,211	287,776,318	279,614,616	411,851,531	1,077,616,676	1,077,616,676



Director of Finance
County Executive



Director of Finance
County Assembly/fund/project

KIAMBU COUNTY EXECUTIVE
Annual Reports and Financial Statements
For the Year ended 30th June 2021

ANNEX 8. CONTINGENT LIABILITIES REGISTER

	Contingent Liability	Contingent Liability	Contingent Liability	Contingent Liability	Contingent Liability	Contingent Liability
1	2	3	4	5	6	7
1	Nil	n/a				
2						
3						
4						

KIAMBU COUNTY EXECUTIVE
Annual Reports and Financial Statements
For the Year ended 30th June 2021

ANNEX9 – BANK RECONCILIATION/FO 30 REPORT

(Attach FO 30 Reports from IFMIS)

KIAMBU COUNTY EXECUTIVE
Annual Reports and Financial Statements
For the Year ended 30th June 2021

ANNEX 10. – OTHER RECEIVABLES: PROPERTY RATES AND HOUSE RENT
ARREARS

Category	Location	No	Amount (Kshs)
House Rent Arrears	Thika Sub County	1,838	136,163,633
	Ruiru Sub County	220	14,236,146
	Kiambu Sub County	55	7,899,561
	Gatundu South Sub County	5	38,759,529
	Limuru Sub County	35	637,304
	Kikuyu Sub County	6	144,000
	Githunguri Sub County	3	9,522,842
Property Rates	Across The County	100,820	3,724,205,343
TOTAL		102,982	3,931,568,358

SPA HEALTH - 1 Fm 15 fo 30

REPUBLIC OF KENYA
BANK RECONCILIATION

Page 1 of 2

P.O. 30

From Date : 18-JUL-20 To : 28-JUL-21

Too Many row

Bank : Central Bank of Kenya , Branch : Head Office , Account Number : 1000336358

Balance as per bank certificate

41,580,074.00

Less --

1. Payment in Cash Book not yet recorded in Bank Statement
(Unpresented Cheques)

2. Receipts in Bank Statement not yet recorded in Cash Book

Add --

3. Payment in Bank Statement not yet recorded in Cash Book

4. Receipts in Cash Book not yet Recorded in Bank Statement

Bank Balance as per Cash Book

41,580,074.00

Reconciled by: BONIFACE BICIRI Signature: [Signature] Date: 3/1/2022

Reviewed by: NONNIE K. Signature: [Signature] Date: 3/1/2022

Approved by: Signature: Date:

REPUBLIC OF KENYA
BANK RECONCILIATION

From Date : 18-JUL-20 To : 28-JUL-21

Too Many row

Bank : Central Bank of Kenya , Branch : Head Office , Account Number : 1000336358

1. PAYMENTS IN CASH BOOK NOT YET RECORDED IN BANK STATEMENT (UNPRESENTED CHEQUES)

Cheque		Payee	Amount
No	Date		
Total			

2. RECEIPTS IN BANK STATEMENT NOT YET RECORDED IN CASH BOOK

Receipts		Amount
No	Date	
Total		

3. PAYMENTS IN BANK STATEMENT NOT YET RECORDED IN CASH BOOK

Cheque		Amount
No	Date	
Total		

4. RECEIPTS IN CASH BOOK NOT YET RECORDED IN BANK STATEMENT

Receipts		Amount
No	Date	
Total		

SPA KUSP

REPUBLIC OF KENYA

Page 1 of 2

F.O. 30

BANK RECONCILIATION

From Date : 18-JUL-20 To : 28-JUL-21

Too Many row

Bank : Central Bank of Kenya , Branch : Haile Selassie , Account Number : 1000370718

Balance as per bank certificate

0.95

Less --

1. Payment in Cash Book not yet recorded in Bank Statement
(Unpresented Cheques)

2. Receipts in Bank Statement not yet recorded in Cash Book

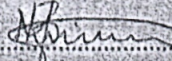
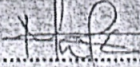
Add --

3. Payment in Bank Statement not yet recorded in Cash Book

4. Receipts in Cash Book not yet Recorded in Bank Statement

Bank Balance as per Cash Book

0.95

Reconciled by: BONIFACE BIRIDI Signature:  Date: 3/11/2022Reviewed by: NOKNIE K. Signature:  Date: 2/11/2022

Approved by: Signature: Date:

REPUBLIC OF KENYA
BANK RECONCILIATION

From Date : 18-JUL-20 To : 28-JUL-21

Too Many row

Bank : Central Bank of Kenya , Branch : Haile Selassie , Account Number : 1000370718

1. PAYMENTS IN CASH BOOK NOT YET RECORDED IN BANK STATEMENT (UNPRESENTED CHEQUES)

Cheque		Payee	Amount
No	Date		
			Total

2. RECEIPTS IN BANK STATEMENT NOT YET RECORDED IN CASH BOOK

Receipts		Amount
No	Date	
Total		

3. PAYMENTS IN BANK STATEMENT NOT YET RECORDED IN CASH BOOK

Cheque		Amount
No	Date	
Total		

4. RECEIPTS IN CASH BOOK NOT YET RECORDED IN BANK STATEMENT

Receipts		Amount
No	Date	
Total		

SPA AGRICULTURE

REPUBLIC OF KENYA

Page 1 of 2

F.O. 30

BANK RECONCILIATION

From Date : 18-JUL-20 To : 28-JUL-21

Too Many row

Bank : Central Bank of Kenya , Branch : Haile Selassie , Account Number : 1000365919

Balance as per bank certificate

0.00

Less --

1. Payment In Cash Book not yet recorded In Bank Statement
(Unpresented Cheques)

2. Receipts in Bank Statement not yet recorded in Cash Book

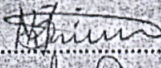
Add --

3. Payment In Bank Statement not yet recorded in Cash Book

4. Receipts in Cash Book not yet Recorded in Bank Statement

Bank Balance as per Cash Book

0.00

Reconciled by: BONFACE BIZIER Signature:  Date: 31/1/2022Reviewed by: KENNIE KINTANGI Signature:  Date: 31/1/2022

Approved by: Signature: Date:

REPUBLIC OF KENYA
BANK RECONCILIATION

Page 2 of 2

F.O. 30

From Date : 18-JUL-20 To : 28-JUL-21

Too Many row

Bank : Central Bank of Kenya , Branch : Haile Selassie , Account Number : 1000365919

1. PAYMENTS IN CASH BOOK NOT YET RECORDED IN BANK STATEMENT (UNPRESENTED CHEQUES)

Cheque		Payee	Amount
No	Date		
			Total

2. RECEIPTS IN BANK STATEMENT NOT YET RECORDED IN CASH BOOK

Receipts		Amount
No	Date	
Total		

3. PAYMENTS IN BANK STATEMENT NOT YET RECORDED IN CASH BOOK

Cheque		Amount
No	Date	
Total		

4. RECEIPTS IN CASH BOOK NOT YET RECORDED IN BANK STATEMENT

Receipts		Amount
No	Date	
Total		

KIAMOU
1000044058

BANK

SPECIAL
PURPOSE
EDUCATION

AS AT 30TH JUNE 21

KIAMBU COUNTY HEAD QUARTERS

REPUBLIC OF KENYA

Balance as per Bank certificate

Lens

1. Payments in cash book not yet recorded in Bank statement (unpresented cheques)

2. Receipts in bank

statement not yet

recorded in Cash Book

Add

3. Payments in bank

Statement not yet

recorded in Cash Book

4. Receipts in cash

Book not yet recorded

in Bank Statement

Shs	Shs	Shs
		5,148.00
		0.00
0	Bank Balance as Per Cash Book	5,148.00

I certify that I have verified the Bank Balance in the Cash Book with the Bank Statement and that the above Reconciliation is

1. PAYMENTS IN THE CASH BOOK NOT YET RECORDED IN THE BANK STATEMENT (UNPRESENTED CHEQUES)

EXPENSES NOT YET RECORDED IN THE BANK STATEMENT (UNPRESENTED CHEQUES)			
CHEQUE NO.	DATE	PAYEE	AMOUNT SHS.
TOTAL			0.00

1. DEPOSIT IN THE CASIBOOK NOT YET RECORDED IN THE BANK STATEMENT (UMUR 2 SENTI)

CREDIT		DEBIT	
NO.	DATE	DATE	AMOUNT
1			
TOTAL			

2. RECEIPT IN BANK STATEMENT NOT

DETAILS	AMOUNT SHS
TOTAL	

3. PAYMENTS & BANK STATEMENTS - NOT YET RECORDED IN THE CASH BOOK

[illegible]

4. RECEIPTS IN DASH BOOK NOT YET

[illegible]

A/C NO
BANKKIAMBU
100017409
CBK RECURRENTREPUBLIC OF KENYA

AS AT 30TH JUNE 2021

KIAMBU COUNTY HEAD QUARTERS

Balance as per Bank certificate

Less1. Payments in
cashbook not yet
recorded in Bank
statement (unpresented
cheques)2. Receipts in bank
statement not yet

recorded in Cash Book

Add3. Payments in bank
statement not yet

recorded in Cash Book

4. Receipts in cash

Book not yet recorded in

Bank Statement

Shs	Shs	Shs
		18,756.45
1,126,749,327.55		
-	1,126,749,327.55	-
-		
1,126,731,176.00	1,126,731,176.00	(18,151.55)
Bank Balance as Per Cash Book		604.90

I certify that I have verified the Bank Balance in the Cash Book with the Bank Statement and that the above Reconciliation is

1. PAYMENTS IN THE CASH BOOK NOT YET RECORDED IN THE BANK STATEMENT (UNPRESENTED CHEQUES)

CHEQUE		PAYEE	AMOUNT	CHEQUE	PAYEE	AMOUNT
NO.	DATE		SHS	NO.		SHS
1						
2						
3						
4						
5						
6						
7						
8						
9						
10						
11						
12						
TOTAL			-	TOTAL		

1. PAYMENTS IN THE CASH BOOK NOT YET RECORDED IN THE BANK STATEMENT (UNPRESENTED

2. RECEIPT IN BANK STATEMENT NOT

CHEQUE		PAYEE	AMOUNT	DETAILS		AMOUNT
NO.	DATE		SHS			SHS
1						
TOTAL			-	TOTAL		

3. PAYMENTS IN BANK STATEMENT NOT YET RECORDED IN THE CASH BOOK

4. RECEIPTS IN CASH BOOK NOT YET

DETAILS		AMOUNT	DETAILS		AMOUNT
		SHS			SHS
TRFS					
TRFS					
TRFS					
TRFS					
TRFS					
		-	TOTAL		-

KIAMBU
1000170457
DEVELOPMENT CBK

REPUBLIC OF KENYA
RECONCILIATION

BANK RECONCILIATION

Station

KIambu County Head Quarters

	Shs	Shs	Shs
Balance as per Bank certificate			238,333.45
Less			
1. Payments in cashbook not yet recorded in			
Bank statement (unpresented cheques)	648,018,939.65	-	
2. Receipts in bank statement not yet recorded in Cash Book	-	648,018,939.65	
Add			
3. Payments in bank statement not yet recorded in Cash Book	-	-	
4. Receipts in cash Book not yet recorded in Bank Statement	-	647,888,339.00	(130,600.65)
Bank Balance as Per Cash Book			107,732.80

I certify that I have verified the Bank Balance in the Cash Book with the Bank Statement and that the above Reconciliation is correct.

[illegible][illegible][illegible][illegible]

COUNTY
A/C NO
BANK

KIAMBU
1000299142
DEPOSIT

F.O 30

REPUBLIC OF KENYA BANK RECONCILIATION

AS AT 30TH JUNE 2021

Station KIAMBU COUNTY HEAD QUARTERS

Balance as per Bank certificate

Less

1. Payments in cashbook not yet recorded

in Bank statement (unpresented cheques)

2. Receipts in bank statement not yet
recorded in Cash Book

Add

3. Payments in bank statement not yet

4. Receipts in cash Book not yet recorded
in Bank Statement

Shs	Shs	Shs
		138,551,386.15
118,404.00		
	118,404.00	
2,841,503.10	2,841,503.10	2,723,099.10
Bank Balance as Per Cash Book		141,274,485.25

I certify that I have verified the Bank Balance in the Cash Book with the Bank Statement and that the above Reconciliation is correct.

1. PAYMENTS IN THE CASH BOOK NOT YET RECORDED IN THE BANK STATEMENT (UNPRESENTED CHEQUES)

CHEQUE	PAYEE	AMOUNT	CHEQUE	PAY	AMOUNT
NO.	DATE	SHS	NO.	EE	SHS
BUSUNI ENTERPRISES		118,404.00			
TOTAL		118,404.00	TOTAL		-

1. PAYMENTS IN THE CASH BOOK NOT YET RECORDED IN THE BANK STATEMENT (UNPRESENTED CHEQUES)

CHEQUE	PAYEE	AMOUNT	DETAILS	AMOUNT
NO.	DATE	SHS		SHS
TOTAL			TOTAL	-

2. RECEIPT IN BANK STATEMENT NOT YET RECORDED IN CASH BOOK

3. PAYMENTS IN BANK STATEMENT NOT YET RECORDED IN THE CASH BOOK

4. RECEIPTS IN CASH BOOK NOT YET RECORDED IN BANK STATEMENT.

DETAILS	AMOUNT	DETAILS	AMOUNT
	SHS		SHS
		NAKIMS	500,000.00
		LIMTEC	153,810.10
		NAKIMS	211,870.80
		NAKIMS	288,129.20
		LIMTEC	461,113.00
		RHINOTECH	462,110.00
		JOSKAM	64,470.00
		SOSKAH	700,000.00
TOTAL		TOTAL	2,841,503.10

GPX(L)

KIAMBU COUNTY EXECUTIVE
Annual Reports and Financial Statements
For the Year ended 30th June 2021

ANNEX 10. – OTHER RECEIVABLES: PROPERTY RATES AND HOUSE RENT
ARREARS

Category	Location	No	Amount (Kshs)
House Rent Arrears	Thika Sub County	1,838	136,163,633
	Ruiru Sub County	220	14,236,146
	Kiambu Sub County	55	7,899,561
	Gatundu South Sub County	5	38,759,529
	Limuru Sub County	35	637,304
	Kikuyu Sub County	6	144,000
	Githunguri Sub County	3	9,522,842
Property Rates	Across The County	100,820	3,724,205,343
TOTAL		102,982	3,931,568,358

