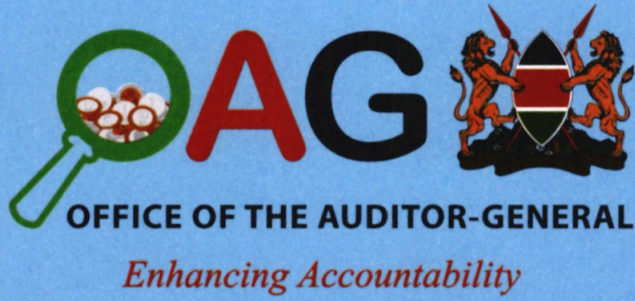


REPUBLIC OF KENYA



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REPORT

OF

THE AUDITOR-GENERAL

ON

COUNTY EXECUTIVE OF KIAMBU

**FOR THE YEAR ENDED
30 JUNE, 2023**

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COUNTY GOVERNMENT OF KIAMBU

ANNUAL REPORT AND FINANCIAL STATEMENTS

FOR THE FINANCIAL YEAR ENDED

JUNE 30, 2023

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

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a) Acronyms

ADP	Annual Development Plan
AI	Artificial Insemination
AMR-MPTF	Antimicrobial Resistance Multi-partner Trust Fund
ANC	Anti-Natal Clinic
AMS	Antimicrobial Stewardship
ASDSP	Agricultural Sector Development Support Programme
BEOC	Basic Emergency Obstetric Care
CA	County Assembly
CARA	County Allocation of Revenue Act
CECM	County Executive Committee Member
CHMT	County Health Management Team
CHU	Community Health Unit
CIDP	County Integrated Development Plan
CPAC	County Public Accounts Committee
CPIC	County Public Investment Committee
CRF	County Revenue Fund
DAT	Disruptive Agricultural Technologies
ECDE	Early Childhood Development and Education
GBV	Gender Based Violence
HCW	Health Care Worker
HMIS	Health Management Information System
HDU	High dependence unit
IFMIS	Integrated Financial Management Information System
ICU	Intensive Care Unit
JICA	Japan International Co-corporation Agency
KDSP	Kenya Devolution Support Programme
KHIS	Kenya Health Information System
KEMSA	Kenya Medical Supplies Authority
KUSP-UDG	Kenya Urban Support Programme
KICOSCA	Kenya Counties Sports & Cultural Association
LAN	Local Area Network
MCPR	Modern Contraceptive Prevalence Rate
MSME	Micro, Small and Medium Enterprises
MTEF	Medium Term Expenditure Framework
MTP	Medium Term Plan,
NARIGP	National Agricultural & Rural Inclusive Growth Project
NCPB	National Cereals and Produce Board
NEMA	National Environmental Management Authority
NGO	Non-Governmental Organization

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NHIF	National Hospital Insurance Fund
NMT	Non-Motorized transport
NSNP	National Safety Net Programme
OAG	Office of the Auditor General
OCOB	Office of the Controller of Budget
ODF	Open Defecation Free
OPCT	Older Persons Cash Transfer
OPD	Out Patient Department
OSR	Own Source Revenue
OVC	Orphans and Vulnerable Children
PBB	Programme Based Budget
PPP	Public Private Partnership
PPR	Peste des Petits Ruminants
PSDP	Public Sector Development Programme
PWD	Persons with Disability
PWSD-CT	Persons with Severe Disability Cash Transfer
REA	Rural Electrification Authority
RH	Reproductive Health
RMNCAH	Reproductive, Maternal, Neonatal, Child and Adolescent Health
RRT	Rapid Response Team
RVF	Rift Valley Fever
SACCO	Savings and Credit Cooperative Organization
SDG	Sustainable Development Goals
SDGs	Sustainable Development Goals
SETA	Sustainable Energy Technical Assistance
SLM	Sustainable land management
SETAT	Sustainable Energy Technical Assistance Team
SPAC	Senate Public Account Committee
THSUCP	Transforming Health Care for Universal Health Coverage
TIMP	Technical Innovative Management
TVET	Technical and Vocational Education and Training
TWG	Technical Working Group
UNDP	United Nations Development Programme
UON	University Of Nairobi
VTC	Vocational Training Centre
WASH	Water Sanitation and Hygiene
WSPs	Water Service Providers
BMS	Breast Milk Substitute
CNTF	County Nutrition Technical Forum
SCNTF	Sub-County Nutrition Technical Forum
MAM	Moderate Acute Malnutrition

SAM	Severe Acute Malnutrition
IMAM	Integrated Management of Acute Malnutrition
MTC	Medical Training College
OJT	On Job Training

b) Glossary of Terms

Fiduciary Management: The key management personnel who had financial responsibility

Baseline: an analysis describing the initial state of an indicator before the start of a project/programme, against which progress can be assessed or comparisons made

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

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

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

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

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

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

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

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

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

1. Key Entity Information And Management

a) Background information

The County is constituted as per the Constitution of Kenya 2010 is headed by the County Governor, who is responsible for the general policy and strategic direction of the County. The County Executive is comprised of the following departments whose responsibility are indicated in the table below:

The table below shows departments and their responsibilities;

Table 1. County Executive Documents and Responsibilities

No.	Department	Major Responsibility
1	County Executive	Provides policy direction and guidelines through cabinet meetings, involvements in issuance of policy guidelines and statements, cabinet circulars security interventions and development of bills for the county assembly for approval.
2	Finance and Economic Planning	Management of County Treasury and Planning
3	County Public Service Board	Provide overall policy and leadership direction to Kiambu county human resource function in the county public service
4	Administration and Public Service	To provide effective and efficient services through guided formulation and implementation of regulatory framework to the public, To provide awareness and curb irresponsible use of counterfeit alcohol, drugs and substance abuse, enhance responsible and legal betting and gaming
5	Water environment renewable energy and natural resources	Provision of water and sanitation services, environmental management, natural resource management and to enhance the resilience to climate change in the county.
6	Health Services	To provide health care service delivery in the county
7	Agriculture and Livestock and Fisheries	Overseeing County Agriculture, animal husbandry and Fish farming

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8	Education Gender culture and social services	Management of ECDEs and vocation training centers ,social protection and welfare of the vulnerable members of the society and promotion of the creative industry
9	Youth Affairs Sports and communication	<ul style="list-style-type: none"> Formulation of a sports management legislative policy to govern sporting activities in the county and nurturing of sporting talent in the county. Overseeing construction, repair and rehabilitation of sporting facilities, training and funding of county teams, establishment of county sports Academy and sports trust fund.
10	Lands Housing Physical Planning ,Municipal Administration and Urban Development	Preparation of county land use plans, building regulations & bylaws , Surveying public land, titling and solving land disputes., Construction affordable housing, improvement of informal settlements and refurbishment of residential and non-residential buildings.
11	Trade, Tourism industrialization and investments	Promote investments in Trade, Tourism, Co-operative Development and Industrialization by providing an enabling environment for sustainable socio-economic development in the County.
12	Roads transport and public works	Construction, maintenance and improving of county roads, bus parks and bridges to increase county and inter county connectivity.

b) Key Management team

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

- i. Office of the Governor
- ii. Deputy Governor
- iii. County Secretary &Head of Public Service
- iv. County Attorney
- v. CECM Finance, ICT & Economic Planning
- vi. CECM Lands, Housing Physical Planning Municipal Administration & Urban development
- vii. CECM Administration and Public Service
- viii. CECM Education, Gender, Culture & Social Services
- ix. CECM Water, Energy, Environment & Natural Resources
- x. CECM Youth Affairs, Sports and Communication

- xi. CECM Trade, Industrialization Tourism and investment
- xii. CECM Roads, transport, Public Works & Utilities
- xiii. CECM Agriculture, Crop Production & Irrigation
- xiv. CECM Health service

c) Fiduciary Management

The key management personnel who held office during the financial year ended 30th June 2023 and who had direct fiduciary responsibility were as indicated in the table below:

Table 2. Fiduciary Management Members

No	Name	Designation
1	Nancy Kirumba Wilson Mburu Kang'ethe	CECM Finance, ICT and Economic Planning
2	William Kimani	Accounting Officer Finance & Economic Planning
3	Charles Njuguna Gikonyo	Accounting Officer Administration and Public Service
4	Emily Nkoroi	Ag. Accounting Officer Education, Gender, Culture & Social
5	Jeniffer Kanini Musyoki	Accounting Officer Water, Energy, Environment & Natural Resources
6	George Ndungu Thuku 1 st July 2022-14 th March Kenneth Karanja 15 th March to 30 th June 2023	Accounting Officer Youth Affairs and Sports
7	Mary Waithera	Accounting Officer Trade, Industrialization Tourism and investment

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8	Peter Njoroge Ndegwa	Accounting Officer Cooperatives & Enterprise Development
9	Daniel Kinyanjui Njenga	Accounting Officer Roads, Transport, Public Works
10	John Ngige Kuria March 2023-30 th June 2023 David K.Ndũngu 1st July 2022 -March 2023	Accounting Officer Agriculture, Crop Production & Irrigation
11	John Ngige Kuria	Accounting Officer Livestock, Fisheries & Veterinary Services
12	Martin Njeri	Secretary/CEO County Public Service Board
13	Franklin Wambugu 1st July -14 th March 2023 Kenneth Karanja 15 th March to 30 th June 2023	Accounting Officer Communication &Public Relations. Ag. Accounting Officer Communication &Public Relations
14	Dr Patrick Njeru Nyaga	Accounting Officer Health Services
15	Zacharia Karanja Gitua	Accounting Officer Revenue, ICT, Supply Chain Management &Internal Audit
16	Edmund Njihia	Accounting Officer Lands, Housing Physical Planning, Municipal Administration & Urban Development

d) Fiduciary Oversight Arrangements

The County fiduciary oversight arrangements is vested on the County Assembly, Controller of Budget, Senate, Development Partners, and Office of the Auditor General. Below is a brief description of fiduciaries activities undertaken during the period;

- i. Budget and Appropriation Committee of the County Assembly of Kiambu:** The fund budget which constituted the resource envelop for the County Government of Kiambu for the FY. 2022/2023 was adopted by the Budget and Appropriation Committee of the Kiambu County Assembly and further approved by the whole house on 28th June 2022. It was assented by the County Governor on 7th July 2022. One supplementary budget was approved during the period
- ii. Office of the Controller of Budget:** All withdrawals from the County Revenue Fund to County Executive's accounts amounting to Kshs. 11,695,560,079 were approved by the office of the Controller of Budget.
- iii. Development Partners oversight:** Direct development partners who had financial fiduciary oversight during the overall County budget process were Medecins Sans Frontiers, (MSF) Belgium and Nutritional Internationals. Funds received from these partners were credited in the CRF account and transferred to Special Purposes Accounts as per specific agreements.
- iv.** The County Government has also prepared this financial and non-financial report which will be audited by the Office of the Auditor General (OAG). The OAG will give an opinion on the report, compliance of the law and review of the existing internal control mechanisms. The Senate Finance Committee will have the legal mandate to review and give recommendations on the performance of the fund based on the Auditor's opinion and findings.

e) County Executive Headquarters

P.O. Box 2344-00900
County Headquarter Offices
Municipal Hall
Kiambu Nairobi Highway

Kiambu, Kenya

f) County Executive Contacts




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

g) County Executive Bankers

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

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

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

	<p>Mr. Wilson Mburu Kangethe</p> <p>CECM Roads, transport, Public Works & Utilities</p>
	<p>Mr. Wilfred Mwenda</p> <ul style="list-style-type: none"> ✓ CECM Agriculture, Livestock, Crop Production & Irrigation ✓ Ag. CECM Education, Gender, Culture & Social Services
	<p>Dr. Elias Maina</p> <p>CECM Health Service</p>

a) County Engagement with its stakeholders

Kiambu County involves its citizens in development initiatives and the decisions on the resources, which affects them by holding ward /Sub-county public participation forums. This helps to promote public disclosure of budget and other financial information. In this case, fiscal transparency is seen as an important precondition for effective governance, improved economic performance and prudent fiscal policy. In addition to generating economic benefits, fiscal transparency also functions

as a political expression of democratic governance by giving citizens and taxpayers the information this is done.

b) Safeguards against unethical conduct and corruption.

County has embraced key risk management strategies such as: revenue mobilization through automation of revenue collection system, control of County's high wage bill by doing staff audit to get rid of ghost workers, and use of E-procurement method during tendering.

c) Indicate your County Engagement with the County Assembly and the Senate

The County Executive engage with the County Assembly through various committees such as Budget and Appropriations (BAC), Public Investments and Accounts Committee (PIAC), in its day to day operations. During the financial year ended 30th June 2023 the County Executive submitted three bills to the assembly which were assented and enforced that is Revenue bill, Finance bill and housing policy bill.

In addition, the County Executive engaged with the Senate when responding to the various audit queries raised by the Office of the Auditor General in the previous years.

d) Risk management

The county has informal risk management strategies such as looking back at its past mistakes, evaluating them, correcting them, working on them and ensuring they don't happen again. However, the county is in the process of seeking a consultant partner to guide in the preparation of risk management policy framework.

e) Brief descriptions of appointment operation and membership of the audit committee and its charter.

Kiambu County Executive has an Audit Committee that is established in accordance with the provisions of the Public Finance Management (PFM) Act, PFM Regulations and Audit Committee Guidelines (Gazette Notice 2690 of April, 2016) The establishment and duties of the committee are broadly defined in Sections 66 and 73(5) of the Public Finance Management Act of 2012, read

together with Public Finance Management Regulation Part XII on Internal Audit and Audit Committees, Regulation 153 – 175 of 2015 (County governments). The Kiambu County was on 20th August 2022 and comprises of chairman and three external members. Internal member is the secretary to the committee who is the head of audit from the finance department.

The committee has audit service charter which governs its relationship with the County government and also provides its role, responsibility and operations. The committee prepares its work plan on annual basis with at least quarterly meetings to discuss audit reports which are shared to the governor.

f) Compliance

The County has the following laws/regulations which guides its operations : The Kiambu County Climate Change Act , The Kiambu County Emergency fund Act , The Kiambu County Mortgage loan regulation, The Kiambu County Jjinue regulations , The Kiambu County Alcoholic drinks fund Act and The Kiambu County Health Services Act. All these Acts follow the PFMA Act in all their operations and are prepared in as per the templates issued by IPSASB and submitted to relevant offices as required by the PFMA Act(2012).

g) Any other Governance issue include committees that the county may need to disclose.

The County executive has also appointed independent directors to offer governance issues and strategic directions to its County municipalities, county hospitals and water companies.

3. Foreword by the CECM Finance, ICT and Economic Planning

This section gives a detailed overview of the functions of the County Government as per the County Government Act, the budget performance against actual amounts for the financial year 2022/2023 and status of county flagship projects. It also gives an overview of value for money achievement, challenges encountered in the implementation of the identified objectives and key risks management strategies applied in the county

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

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

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

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

Revenue

During the period, the County executive received Kshs. 12,983,549,247 11,695,560,079 against its projected budget estimate of Kshs. 16,034,027,199. Kshs. 11,695,560,079 were receipts from the County Revenue Fund, Kshs. 1,182,161,856 was Facility improvement fund that was accounted as

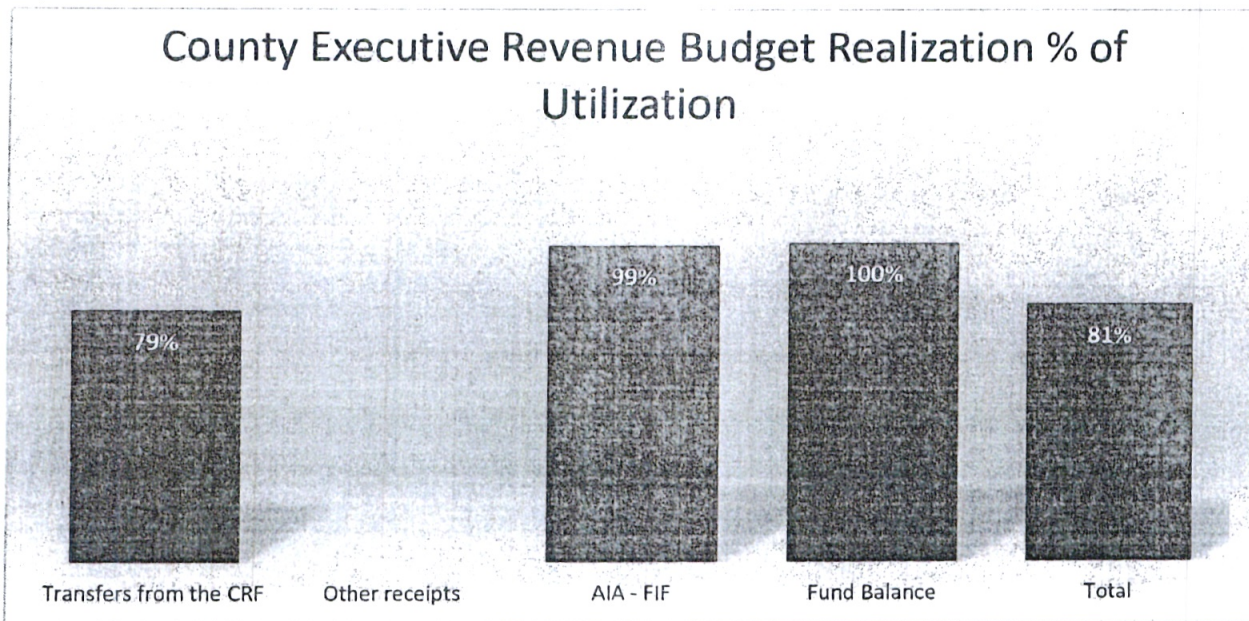
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appropriation in aid, Kshs. 104,030,825 were opening fund balances and Kshs. 1,796,487 were prior year imprests received during the reporting period.

Table below summarizes the budget realization during the reporting period;

Table 4. County Executive Revenue Budget Realization

Receipt	Final Budget	Actual Budget Realized	% of Utilization
Transfers from the CRF	14,737,697,394	11,695,560,079	79%
Other receipts	-	1,796,487	
AIA - FIF	1,192,298,980	1,182,161,856	99%
Fund Balance	104,030,825	104,030,825	100%
Total	16,034,027,199	12,983,549,247	81%



There was poor performance of transfer from the CRF which was occasioned by two main factors;

- i. 47% of the exchequer was received in the CRF during the last quarter of the financial year. Consequently, more than Kshs. 2.5 billion was not transferred to the operations accounts; both for County Executive and County Assembly.

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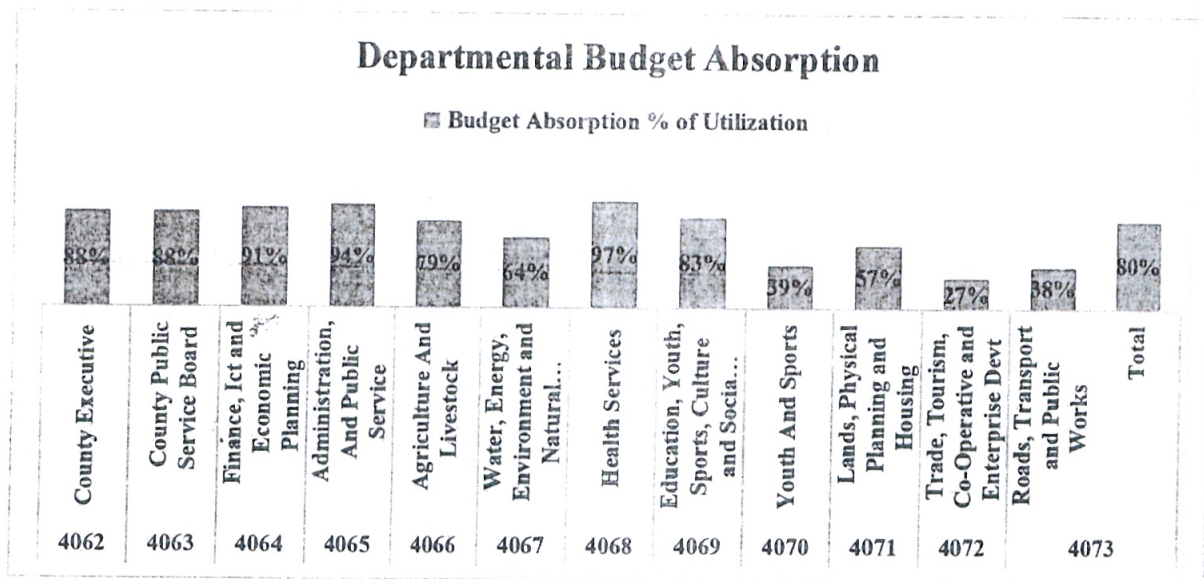
- ii. There was poor performance of Own Source Revenue (OSR) and grants thus limiting the funding component of the County executive, (*Detailed analysis has been presented under the County Revenue Fund and the Receiver of Revenue Reports*)

Expenditure

The table below summarizes the County executive expenditure for the reporting period;

Table 5; Budget Absorption

Vote	Head	Approved Budget	Actual Expenditure	% of Utilization
4062	County Executive	341,580,991	300,452,107	88%
4063	County Public Service Board	78,096,211	68,962,395	88%
4064	Finance, Ict and Economic Planning	2,260,758,620	2,056,302,447	91%
4065	Administration, And Public Service	866,988,341	819,159,915	94%
4066	Agriculture And Livestock	1,308,819,592	1,033,879,994	79%
4067	Water, Energy, Environment and Natural Resources	684,103,466	435,752,053	64%
4068	Health Services	5,993,194,323	5,817,467,400	97%
4069	Education, Youth, Sports, Culture and Social Services	1,339,210,194	1,113,632,115	83%
4070	Youth And Sports	302,115,367	117,918,888	39%
4071	Lands, Physical Planning and Housing	493,429,274	280,551,016	57%
4072	Trade, Tourism, Co-Operative and Enterprise Development	531,600,912	141,646,608	27%
4073	Roads, Transport and Public Works	1,834,129,908	687,964,291	38%
	Total	16,034,027,199	12,873,689,229	80%



Overall budget absorption was at 80% due to poor budget realization. Highest absorption was in Health Services due to their non-discretionary costs on Human for Health services and full operationalization of the FIF fund. Poor absorption was observed in departments whose proportion of development to recurrent budget were high such as Trade, Tourism, Co-Operative and Enterprise Development and Roads, Transport and Public Works

Physical progress based on outputs, outcomes and impacts in the financial year 2022/2023
County Government

County Executive

The department comprises of three directorates, administration (executive), public participation and civic education and the office of the county attorney. The administration (executive) provides policy direction, the guidelines and policy statements through cabinet meetings, cabinet papers and circulars, Public participation and civic education provides civic education and enhance public participation in governance, policies formulation and implementation while the county attorney provides public legal services.

Summary of key achievements

In the period under review the department achieved the following;

- Provision of policy direction and guidelines through cabinet meetings
- Development of various county government policies and various cabinet papers. This also included developing bills for submission to the County Assembly for approval.
- Several Cases were represented in court by the office of the County Attorney.
- Involved in public participation on CIDP (2023-2027) and the budget for FY 2023-2024.

County Public Service Board

The County Public Service Board sector provides overall policy and leadership direction to Kiambu county human resource function in the county public service. The core mandate of the County Public Service Board is to provide leadership in public service management, to ensure efficiency and effectiveness in service delivery, management and development of human resources in the public service, comprehensive restructuring to ensure the county public service function effectively and optimally utilizes available human resources.

Key Achievements

- The directorate recruited personnel to fill in the vacant positions which were previously advertised.
- The directorate facilitated promotions of employees.
- Human resource meetings and stakeholders' engagement forums were held to improve on service delivery for sustainable socioeconomic development in the public county service.
- Training and capacity building forums were conducted.

Finance, ICT and Economic Planning

The department is mandated with the preparation of annual estimates of revenues and expenditures including the preparation of supplementary estimates as the need arises. It ensures that external resources (grants, loans, donations) are effectively mobilized, disbursed and effectively utilized and that there is prudent public debt management. It is 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.

Summary of the Key Achievements

The department steered the Medium Term Expenditure Framework (MTEF) budget making process and prepared the County Fiscal Strategy Paper (CFSP) which sets out the broad strategic priorities and policy goals that guides the county government in preparing its budget for the next financial year and over the medium term period.

In addition, the department guided the sector working groups on the preparation of MTEF sector reports which outlines the priority programmes to be implemented over the next MTEF period (2023/24 – 2025/26).

The department continued to implement revenue enhancement initiatives with an aim of enhancing revenue collection as resource mobilization strategies. Monthly and quarterly financial statements/reports were prepared as well as conducting training and capacity building in order to develop human capacity.

The department undertook internal audit exercises that helped in monitoring compliance to internal controls, setting standards and advising on governance and risk management.

During the period under review, the department further started the procurement process of a Data Centre Server to improve on service delivery. Installation of LAN in Juja Sub County Offices and HMIS at the headquarters was also done. In addition, the department connected LAN at Red Nova Offices and the work is ongoing.

Administration and Public Service

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

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

Summary of the Key Achievements

During the year under review the following are the key achievements

- An improved and effective service delivery through; ensuring coordination of all devolved government functions, aiding capacity building of various members of staff, provision of comprehensive medical insurance cover for the staffs and procurement of uniforms and equipment for sub county administrators, ward administrators, gaming inspectors and enforcement officers.
- Reduction of irresponsible and illegal betting and gaming through: carrying out field inspections and crackdowns in various sub counties, licensing betting and gaming outlets and drafting of the Kiambu County Betting, Lotteries and Gaming Act, 2023.
- Ensured better service delivery through; provision of effective sentry services to government premises and installations, provision of traffic Marshall services, enforcement of revenue collection and enforcement of various county laws.

- Reduced incidences of alcohol and substance abuse through; carrying out inspection and licensing of alcoholic drinks outlets across the county, crackdown of illicit brews and substance abuse and engagement with major stakeholders in alcoholic drinks business.

Agriculture, Livestock and Irrigation

The Department of comprises of four directorates namely: Crop and Irrigation, Agribusiness and Marketing, Livestock & Veterinary, Fisheries Development. In addition there are two institutions; Agricultural Training Centre at Waruhiu and Agricultural Mechanization Service in Ruiru.

Summary of Key Achievements

Crop Production and Irrigation

- Procured 203.34 tonnes of maize seed and 60,000 hass avocado seedlings.
- Reached 47,429 farmers in collaboration with different stakeholders through trainings, group visits, individual farm visits, office consultations, tours, field days/Barazas, and demonstrations held. The farmers were trained on good agricultural practices, soil fertility improvement, fruit trees husbandry, subsidized fertilizer program, pests & disease control, climate smart farming, crop damage assessment compost making, greenhouse management, dam and pan inspection. They were also trained on banana establishment, value addition, solar drying of indigenous vegetables, fertilizer application, multi-storey gardens, safe use of pesticides, crop husbandry, fertilizer use, local poultry production, crop damage compensation and post-harvest handling.

Agribusiness and Marketing

- Procured 300 tonnes of coffee fertilizer
- Trained 60 farmers/Agri entrepreneurs on value addition technologies
- Trained 150 farmers on potato value addition and 180 farmers on banana value addition under NARIGP project.
- Trained 21 youth on coffee value addition
- Trained 2,320 farmers on coffee production management as well as training of 20 staff on coffee production management and value addition.

National Agricultural & Rural Inclusive Growth Project (NARIGP)

- Completed six (6) Sustainable Land Management investments namely; Kamwamba, Githaruru, Gatharo, Renguti, Kamae and Kibera SLM Projects.
- Completed Kamwamba Multi-community Irrigation project.
- Funded 56 micro-projects
- Trained farmers on Technical Innovative Management Practices (TIMPs) and enrolled 6,255 farmers in implementation of Disruptive Agricultural Technologies (DATs)
- Procured and installed pasteurizer for Kiriita dairy Producer Organization (PO) and Gatamaiyu dairy PO
- Equipped Mangu dairy Producer Organization and Gatundu United Producer Organization milk collection centers
- Procured and installed yoghurt equipment in Kikuyu dairy Producer Organization as well as Yogurt equipment and packaging for Limuru dairy Producer Organization.

Agricultural Sector Development Support Program

- Identified host Value Chain Actors (VCAs)/ Value chain organizations (VCOs) for innovations for dairy, and indigenous chicken value chains.
- Developed specifications for procurement of innovations for the Value chains
- Initiated innovation procurement process for the value chains
- Sensitized Indigenous chicken Value chain organizations
- Trained Value Chain Actors on entrepreneurship
- Trained agro-dealers and farmers on quality inputs
- Linked farmers to financial service providers

Livestock, Fisheries and Veterinary Services

- Trained 20,000 value chain actors on Climate Smart technologies
- Trained 6,000 farmers on livestock enterprises
- Trained 800 farmers on drug residue in milk, eggs and meat

- Carried out one Foot and Mouth Disease, one Lumpy Skin Disease and one rabies vaccination campaign.
- Procured 120,000 1-month old indigenous chicken
- Procured 166,000 fingerlings

Aquaculture Business Development Program

- Conducted 6 Sub County program Implementation Team (SCPIT) meetings.
- Trained 16 small holder aquaculture group on organizational skills.
- Held 7 Social and Behaviour Change & Communication (SBCC) fish fare event in 7 wards across the county.
- Trained 14 Gitwa fish farmers and 17 officers trained on kitchen gardening technologies in Ngethu Works Primary School in Gatundu North Sub County.
- Conducted 7 Gender & Action Learning Systems (GALS) training in Limuru, Kikuyu and Gatundu South sub counties where a total of 143 farmers were trained.
- Constructed 294 new ponds.
- Rehabilitated 79 ponds.
- Stocked 342,100 fingerlings.
- Harvested 2,075kg of fish.

Water, Environment, Energy and Natural Resources

The has four directorates namely; Water and 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.

Summary of the Key Achievements

Directorate of Water & Sanitation

- Drilling complete of a new borehole at Karuri primary school and a Panel House complete to provide a dedicated water source for the Karuri disaster centers as well as improve supply in Muchatha ward-Karuri Primary School Borehole.
- Drilling complete of a new borehole at Kahuho town center and a Panel House complete to provide water to the underserved areas of Kahuho-Kahuho Water Project.
- Supply and delivery done for pipes and fittings for Ngochi borehole water supply project.
- Supply and delivery done for pipes and fittings for Mitahato borehole water supply project.
- Supply and delivery done for pipes and fittings for Mirangine borehole water supply project is yet to be delivered.
- Partial Supply and delivery done for pipes and fittings for Gathiurure, Gatina, Gathiru, Gatei, Gathaite, Gatono and Mirigi water supply projects.
- Supply and delivery done for pipes and fittings for Gitaru Kingeero borehole water supply project.
- Supply and delivery done for pipes and fittings for Ngegu Turitu borehole water supply project.
- Supply and delivery done for pipes and fittings for Ondiri borehole water supply project.
- Supply and delivery done for pipes and fittings for Kagongo water supply project.
- Supply and delivery done for pipes and fittings for Gatina borehole water supply project.
- Supply and delivery done for pipes and fittings for Muthurwa borehole water supply project.
- Supply and delivery done for pipes and fittings for Mukua borehole water supply project.
- Supply and delivery done for 30 number, 10,000litres plastic tanks for delivery across Kiambu County.

Directorate of Environment and Solid Waste Management

- Conducted county monthly clean ups in all wards through the collaboration of Kiambu employees and residents.
- Repaired 6 Backhoes, 4 Compactor, 4 Tricycles, 2 Sideloaders, 7 Large dumptrucks, 1 small dump trucks and 11 skiploaders, Serviced 1 bulldozer and 1 excavator.
- Repaired sanitary landfill at Kangoki.

- Supply and delivery of garbage skips- awaiting delivery.
- Supply and delivery of triple litter bins-awaiting delivery
- Supply and delivery of two dump truck-awaiting payment and delivery
- 250 Environmental awareness campaigns held in all sub counties.
- Trained plant Operators &pickers at Kang'oki, by Nema-Kajiado and Department of Agriculture trained on Solid waste at Nyeri County.
- Trained drivers by KENHA on issues of weigh bridge.
- Trained skip loaders drivers by ISUZU East Africa on skip loader op
- Training of environment officers by NEMA on rapid environmental response
- Maintained 2 KM Access road at Kangoki dumpsite and improved 1.5 KM of drainage.
- Repaired 20 Skip bins in Thika, Lari, Gatundu north and all sub counties to enhance waste collection
- Procured assorted Personnel Protective Equipment (PPE), Clothing & Pharmaceutical items.
- Routine repair and maintenance of Kang'oki Tipping platform.

Directorate of Natural Resources Conservation and Forest Management

- Raised 102,210 tree seedlings and 3000 flowers in county tree nurseries.
- In collaboration with water companies and MCAs planted trees seedlings with farmers, in schools and public places.
- Maintained Christina Garden, Moi Garden, Mugumoini garden, Mama Ngina Garden, Starehe garden and 7 roundabouts in Thika town.
- Landscaping and beatification of Kiambu county HQ and Red-nova offices compounds.
- In collaboration with water companies, protected and conserved rivers and wetland by creating awareness and planting water friendly trees.
- Issued quarrying invoices to quarry owners in Juja and Thika Sub counties to enhance revenue collection.

Updated quarries database totaling to 59 quarries in Juja and Thika sub-county.

Directorate of Renewable Energy and Climate Change

- Held Consultative meeting with SETA team and technical team from nexus sectors on preparation of County Energy Plan under the Sustainable Energy Technical Assistant (SETA) programme funded by the Ministry of Energy and European Union.
- Enumerators and ward administrators trained by Sustainable Energy Technical Assistant (SETA) team on County Energy Plan data collection tool.
- Completed surveys assist in development of a County Energy Plan in; Households county health facilities, SMEs, ECDEs, TVETs, and Institutions.
- In partnership with EKI; mapped 184 households in Kiambu County using traditional 3 stone cook stove, and trained officers on how to fill the EKI cook stove data collection tool to aid in distribution of Jikos.
- Geo- referenced and trained beneficiaries on the use of Jikos and distributed 184 Jikos under the pilot project.
- In partnership with trade department, the directorate assessed the energy use in Juja and Ruiru markets.
- The directorate carried out a power analysis at Kiambu Headquarters and WEENR offices to assess energy use and demand.

Under the Kenya's Financing Locally Led Climate Action (FLLoCA) Program, the directorate conducted Participatory County Climate Risk Assessment (PCRA) and County Climate Action Planning (CCCAP) process which entailed; **Phase 1** whose focus was on the PCRA process and resulted in the development of a county climate risk assessment report, which identified the key climate risks for the county as well as strategic investment areas for climate resilience. The outputs for Phase 1 entailed;

- Training of Cross Sectorial Technical Working Group on their role to spearhead the PCRA and CCCAP processes.
- Training of Sub County and Ward Administrators on their role in the establishment of Ward Planning and Development Committees, participatory climate risk assessment and action planning process.
- Induction training of Sub County Climate Change Committees.
- Sensitization of Wider Technical Working Group to provide inputs to enrich the PCRA process.

- Participated in the Annual performance assessment under the FLLoCA program.
- Nomination of members of Ward Planning and Development Committees.

Health Services department

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

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

Summary of the Key Achievements

1. Administration and planning and support service

- 95% completion in the construction of a 4-storeyed type medical ward block at Tigoni and Wangige 80% and 90% construction of Githunguri level 4 hospital.
- Renovations and refurbishment already done at the Walk way in Gichuru dispensary.
- Perimeter fence ongoing, OPD and laboratory unit refurbished/ renovated in Juja farm health center.
- OPD building expanded in Kereita forest dispensary with Laboratory, fence, gate and toilet block provided.
- Renovation of Limuru health center done with Laboratory, offices, stores, laundry and gate renovated.
- 5 customer care desks and clerks provided
- 100% of health workers capacity built on research.
- Getting to 80% in the process of completing operational research studies and publishing in peer reviewed journals.
- 100% achievement in the development of processes and results performance monitoring tools for health facilities and hospital managers
- 96% of licensed facilities submitting the routine HMIS reports at the KHIS.
- 85% of the health facilities with the required data collection and reporting tools.

- 60 health facilities visited annually

Curative and rehabilitative services

- 20 health care workers of all genders trained on BMS Act implementation framework to enhance BMS act enforcement to promote and protect breastfeeding
- 1 CNTF and SCNTF meetings conducted to strengthen nutrition coordination and program implementation
- 1 nutrition commodity and security TWG meetings held to enhance nutrition commodity security
- 2 facilities equipped with nutrition services equipment (assorted)
- 88% of children 0-6 months visiting facilities exclusively breastfed and vitamin A given to all under five children and 88% of infants breastfed within one hour after delivery.
- 89.4% of pregnant women attending ANC supplemented with Iron and Folic Acid to improve the maternal nutrition and pregnancy outcome
- 1 lactation stations established to promote and protect breastfeeding at the workplace
- 45% of outpatients receiving NACS services and receiving Nutrition assessment and counselling, 10 % of MAM, SAM patients supported with IMAM commodities to manage acute malnutrition and 20% of facilities providing therapeutic feeds to improve and manage Acute Malnutrition

County Pharmaceutical service

- 80% of facilities practicing good inventory management practices
- 41 facilities received pallets with shelving done at 2 sites i.e. Lari and Igeganja. This was supported by UON CRISSP, a total of 300 pallets were received and distributed
- Procurement and distribution of essential medicines in 114 health facilities with County allocation supplies done in addition to facility (FIF) orders within the financial year
- conducted sensitization meetings for HCWs in all Level IV/Level V facilities to promote activation of dormant Medical Therapeutic Committees
- 80% of facilities practicing good inventory management practices, with OJTs and continuous SSV perfumed to facilitate achievement of target

- 6 facilities with fully functional HMIS with plans underway for Karuri and Kihara
- 78.4% level of stocking of essential medicines in health facilities
- Attaining 85% of functional hospital Medicines & Therapeutic Committees (MTC's)
- Kiambu level V Pharmacy Renovated
- 3 facilities i.e. Thika, Kiambu and Tigoni with fully functional HMIS
- Construction and equipping of a county medical store is at 70%
- Medicines & Therapeutic Committees sensitization and operationalization meeting conducted for all L4 and L5 facilities with 6 functional hospital (MTC's)
- 55 % of facilities practicing good inventory management practices with commodity management training conducted in 23 health facilities in Lower Kiambu and 25 facilities in Upper Kiambu.
- Provision of patient centred pharmaceutical care and patient safety services was achieved through
- sensitization meetings conducted for HCWs in all LIV/LV facilities to promote activation of dormant MTCs
- Equipping of facilities with hardware and inventory management software is fully functional in Thika LV, Kiambu LV, Tigoni L4, Gatundu LV while in Karuri, Kihara it is available not yet functional
- Quarterly commodity security committee meetings conducted.

Preventive and Promotive Health services

- Attained CHU coverage of 62.7%
- 60% of children (12-59 months) de-wormed against a target of 50%
- 87% of children 0-6 months visited facilities exclusively breastfed.
- 96% of children (6-59 months) received Vitamin A Supplementation twice annually
- 1 Malezi bora activity carried out to scale up MNCH activities in the county
- 98.9% of HIV + pregnant mothers received Preventive ARVs to reduce risk of MTCT
- 98% of HIV Exposed Infants on Prophylaxis

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- 69% in reduction of the new HIV infection
- 100% of targeted health promotion sessions held
- 80% of suspected measles cases identified
- 81% of eligible pediatric HIV clients were on ARVs and 94% of HIV Exposed Infants on Prophylaxis and 100% of clients who had potential HIV exposure provided with PEP within 72 hours
- 86% of TB patients successfully completed treatment
- 94.5% of co-infected clients tested and put on care and treatment
- 26 outreaches done to create awareness on NCD
- 16 RRIs conducted on MNCH
- The call center integrated to ensure Integration of the county call center to the PHEOC and 1 electronic call center database developed
- Improved call center data management system through developing an electronic data tool and 3 call center reports developed
- 53% of women of Reproductive age received family planning against a target of 40%
- 50% of targeted pregnant women provided with LLITNs and 76.7% of pregnant women attending 4 ANC visits
- 90% of pregnant women attended ANC supplemented with Iron and Folic Acid against a target of 72%
- Getting to 45 as the facility maternal mortality ratio per 100,000 against a target of 55
- There was a decrease in the HIV new infections from 4030 to 3708 during the year under review and an increase of the new infections among the 10-14 years (37 from 16) and the 15-24 years (484 from 430)

Education, Gender, Culture and Social Services department

The department has three directorates namely: Directorate of Early Childhood Development Education, Vocational Education, Gender, Culture and Social Services.

Key Achievements

In the year under review, the following are the achievements for the Department:

- In collaboration with Uthiru Development Project Organization, Uthiru VTC borehole was operationalized.
- 1184 trainees were presented for KNEC and NITA Exams and certified.
- Disbursed Kshs 61M to VTCs as capitation grant.
- Constructed twin workshops in Gakoe VTC in collaboration with Housing Finance
- Trained of the ECDE coordinators on new trends of teaching in partnership with ECDE Network of Kenya.
- Capacity built ECDE head teachers.
- Preparation of ECDE assessment tool in partnership with USAID World Vision Tumikia Mtoto project.
- Held a review workshop on Integration of ICT in teaching under EIDU program.
- Renovation of ECDE classrooms at Gathiruni Primary ECDE sponsored by Safaricom Kenya.
- Operationalized Wangunyu SGBV Safe Shelter in Kiambaa sub county.
- Held GBV sensitization forums with boda boda operators and Thika subcounty SGBV-TWG.
- Rescued three Teenage girls in partnership with the Children's Department and one mentally challenged young woman.
- Marked the Day of the African Child, International Women's Day, International Widow's Day, PWD day and marked the 2022 16 days of activism by holding mentorship programmes in the DREAMS program.
- Inducted the Gender/Culture/SS Assembly sectoral committee
- Carried out adolescent Boys mentorship program-*Kijana Kamili*.
- Conducted training for bursary chairpersons and secretaries in partnership with USAID World Vision.
- Distributed of success cards to 2022 KCPE and KCSE candidates.
- Distributed of foodstuffs to vulnerable members of the society during the Christmas period.
- Held a sectoral committee training on the bursary act.
- Constructed of a twin workshop in Gakoe VTC in collaboration with Housing Finance.

- Distributed sanitary wear to school going girls and vulnerable members of the society.
- Disbursed bursary worth 100M to needy and deserving students.
- Received building and construction tools for Muguga VTC from child fund worth 600,000shs.

Youth Affairs, Sports and Communication

The department of Youth Affairs Sports and Communication is mandated with the construction, repair and rehabilitation of sporting facilities, training and funding of county teams, establishment of county sports Academy and sports trust fund, formulation of a sports management legislative policy to govern sporting activities in the county and nurturing of sporting talent in the county.

In addition, the department is tasked with assisting the youth by creating a conducive environment for growth and development of small and medium enterprise sectors such as key artisans in mechanics and other Jua kali operatives, creating a new brand of entrepreneurs to undertake activities such as construction of county sporting facilities, repair and maintenance, involving youths in cleaning and providing sanitary services in keys towns, markets and other private and county owned facilities.

The department also aims at financially empowering youth, women, and people living with disabilities through sustainable and accessible revolving funds.

Summary of the key Achievements.

- Selection/ Participation over 400 staff in KICOSCA games which were held in Kisumu
- Disbursed of Jiinue funds
- Held a youth fun day on 9th and 10th April 2023, the event was to enhance youth friendly engagements.
- Trained football coaches

Lands Housing Physical Planning and Urban Development Administration

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

mandated to construct affordable housing, improvement of informal settlements and refurbishment of residential and non-residential buildings. Land Valuation is mandated on property rating and valuation while the main mandate of urban development and administration is upgrading of the urban town status and to review the municipal boundaries.

Key Achievements

Land Administration, Survey & Geo-Informatics

- Titling Programme in Thika informal settlement, Ruiru Kiu Block 6 (Githurai Ting'ang'a) Mwhoko LR/No. 10902/10 & 11, Ndeiya Karai Settlement Scheme.
- Acquisition of Modern Survey Equipment including (The Trimble® TDC150 GNSS handheld receiver) for GIS
- Acquisition of Satellite images up to 2cm High resolution are in progress.
- Resolution of land related disputes done on need basis

Housing & Community Development

- Construction of 40 two-Bedroom units in Thika Municipality
- Renovation of 6 one-bedroom rental units in Kikuyu Municipality
- Renovation of offices at Red-Nova headquarters

Physical and land use Planning

- Public participation -12 land clinic and citizen Engagement.
- Completion of 12 Integrated strategic urban development plans for 12 urban areas & 1 corridor plan.
- Approval of 5 Part Development Plans.
- Processing of 2260 development applications across the county

Urban Development and Administration

Improvement of urban infrastructure through;

- Upgrading to bituminous standards of connectivity Roads
- Storm water drainage
- Security Improvement through High mast, solar street lights, sewer reticulation,
- Land scaping & beatification that is Urban Parks, landscaping and beatification in major round about.

Trade, Industrialization, Tourism and Investments department

The department comprises of four directorates namely: Trade, Industrialization, Tourism, Investments. The core mandate of the department is to promote investments in Trade, Tourism, and Industrialization by providing an enabling environment for sustainable socio-economic development in the County.

Summary of the key achievements

- To improve the trading environment in markets, to broaden and facilitate market access, the Directorate of Trade and Markets initiated the construction of four markets, that is, Kigumo market in Komothai Ward, Rironi market phase II in Limuru East, Gitaru market in Gitaru Ward and Kiganjo market in Kiganjo Ward. These markets are ongoing and are at various levels of completion. Two additional markets are being constructed in collaboration with Kenya Urban Support Programme (KUSP) that is Kimende market in Kijabe Ward and Lusigetti market in Nachu Ward. The two markets are also ongoing and are also at various levels of completion.
- The directorate also completed the renovation of Wangige market and Limuru/Rongai market. Additionally, the directorate is rehabilitating the floor and the roads in Jamhuri market in Thika, works are also ongoing.
- The directorate undertook revenue enhancement measures by fencing Dagoretti Market Goat Holding Yard and created office space by refurbishing containers.
- The directorate also undertook joint site visits together with the State Department for Housing & Urban Development to initiate the construction of ESP, modern and prototype markets in the County.
- The directorate further conducted pre site tender visits at Kiaora, Gikambura, Thogoto and Gatuanyaga markets to familiarize the bidders with the nature and scope of works. Additionally, a benchmarking visit to Nakuru County was done for knowledge sharing on market building designs.
- Additionally, the directorate also successively conducted market committee elections in Kangangi, Limuru, Soko Mjinga, Gakoe, Ngewa, Gitaru, Madaraka, Lussinget, Ndenderu, Ting'ang'a, Moi and Wangige markets, and held conflict resolution meetings with market traders in Githunguri, Gatundu, Ruiru and Limuru.

- To promote fair trade practices and consumer protection the Weights and Measures section verified and stamped; 3,736 weights, 2,622 weighing instruments and 1,437 measuring instruments. Out of the verification exercise, revenue amounting to Kshs 4,748,430 was collected as verification fees.
- The Directorate of Industrialization has initiated the construction of 2 carwash stations in Kamangu, Kikuyu Sub-County and Kanyariri, Kabete Sub-County which are at various levels of completion.
- The directorate also conducted avocado farmers training targeting 40 co-operatives officials, the training was done in conjunction with the small business development programme which is funded by USAID.
- Further, the Directorate of Industrialization organized a sensitization forum for 20 contractors on the youth empowerment programme under USAID from which over 500 youths were trained on various business skills including sales and marketing.
- In conjunction with the Chamber of Commerce and Kenya Human Rights Commission, the Directorate of Industrialization organized a half-day conference on sensitization of business human rights for business people in Kiambu.
- The directorate has also initiated the process of establishment of Kiambu County Aggregation and Industrial Park at Waruhiu Farm. This includes concepts on the projects and identification of the value-chains.
- The directorate had been working towards settling the Juakali artisans in their designated lands, across the County, so far the directorate has completed settlement on Juja and the process is being finalized in Gatuanyaga.
- The directorate also initiated a capacity building programme in conjunction with Stanbic Bank, the programme targets to capacity build 600 women in every Sub-County.
- The directorate had been active in the SBDC programme and participated in an exhibition organized by the programme, the directorate has also been involved in the identification and training of SMEs.
- The directorate developed the concept on MSMEs mapping and TORs however the exercise was transferred to the Department of Finance.
- The directorate also came up with the Kiambu County Industrialization policy which is awaiting the necessary approvals.

- The Directorate of Tourism reviewed and prepared a new Tourism promotion policy for Kiambu County which is in draft form.
- The directorate also participated in the SODA conference on tourism.
- Through the Directorate of tourism, the department earned revenue amounting to Kshs 908,900 as entrance fees from 14 falls tourism attraction sites in the period under review.
- The Directorate of Investment in collaboration with the Directorate of Industrialization participated in Kenya International Investment Conference (KIICO) where products made by MSMEs from Kiambu County were showcased and the diverse investment opportunities available across all sectors within the County were also highlighted.
- The directorate has also proposed the establishment of an investment Company as the preferred investment vehicle to coordinate investment within the County. Further, the directorate has submitted to the County Attorney, draft registration documents (Memorandum & Articles of Association) for review and advisory.
- The Directorate of Co-operatives Development managed to train 1286 co-operatives members and 136 co-operatives committee member groups to promote efficiency in the management of cooperatives.
- To promote compliance with co-operatives' standards; 123 co-operatives' financial year audits, 17 co-operative societies inspections and 10 risk assessments on cooperatives were done in the period under review, collecting revenue amounting to Kshs 2,100,000 as audit fees.
- The directorate had initiated the process of procuring 5 ATMs for 5 eligible dairy cooperatives. The process is ongoing and the tenders have already been awarded.

Roads, Transport, Public Works and Utilities department

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

The public works oversees planning, development and maintenance of public buildings, maintenance of inventory of government property, provision of electrical and mechanical services, consultants for buildings and civil works and material supplied and other public works including

foot bridges. In addition, the directorate offered quality assurance and technical support services to other departments within the county as far as works is concerned during the period under review. Utilities directorate ensures economic stability by providing quality, affordable and sustainable energy to all households, trading centers and public institutions.

Summary of the Key Achievements

During the year under review the directorates achieved the following: They include;

- Under the Boresha Barabara program, there was continuous maintenance of roads in all the wards.
- Rehabilitated of Kiambu town and Makongeni Busparks
- Rehabilitated/reconstructed bridges such as Darasha, Riuriro and Mugutha bridges in Theta ward so as to create connectivity in the region.
- Installed of 73 number of streetlights in order to enhance security in the town centers.

County flagship projects and how they have been achieved.

The table below summarizes the major county flagship projects. Majority of the project are multi-year projects

Table 6. County Flagship Projects

S/N o	Sector	Project Name	(Location of the Project)	Contract sum (Kshs.)	Budget (Kshs.)	Implementation status	Source of Funding	Remarks
1	Health	Construction of Githunguri level 4 hospital	Githunguri ward, Githunguri sub county	676,000,000	100,000,000	90% complete	GOK	Ongoing
2	Roads, Transport, Public works & utilities	Proposed upgrading to bitumen standards of Mugutha bridge -Ruiru road	Murera ward	40,000,000	5,797,541	0	GOK	Ongoing

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3	Health	Construction of Bibirioni level 4 hospital	Bibirioni ward, Limuru sub county.	285,999,364	106,000,000	60% complete	GOK	Ongoing
4	Roads, Transport, Public works & utilities	flood Mast Installation (5 No)	Thika	221,005,870	16,000,000	90% complete	GOK	Ongoing
5	Health	Construction of 4-storeyed type medical ward block at Wangige level 4 hospital	Kabete ward	220,283,842	20,000,000	95% complete	GOK	Ongoing
6	Health	Construction of wards in Lari level 4 hospital	Lari/Kirenga ward, Lari sub county	191,807,805	-	85% complete	GOK	Ongoing
7	Roads, Transport, Public works & utilities	Thogoto-Ndaire Road	Kikuyu	181,452,509.90	30,500,000	95%	GOK	Ongoing
8	Roads, Transport, Public works & utilities	Spot improvement of Thika town Entrance Garissa junction	Thika	221,005,870.30	5,000,000	90%	GOK	ongoing
9	Health	Construction of 4-storeyed type medical ward block at Tigoni level 4 hospital	Tigoni/Ngecha	160,740,400	29,091,482	95% complete	GOK	Ongoing

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10	Roads, Transport, Public works & utilities	Road C64-C65	Githunguri	145,346,505	-	100%	GOK	Complete
11	Roads, Transport, Public works & utilities	Completion of Thogoto Ndaire, Gatitu Junction-Kenyatta Avenue, Kimende Town roads	Kikuyu/Thika Township/Kijabe	100,000,000	-	90%	GOK	Ongoing
12	Health	Construction of modern funeral home at Gatundu level 5 hospital-builders works	Ng'enda ward	58,815,874	18,815,874	50% Complete	GOK	Pending
13	Health	Construction of a central medical store at Ruiru level 4 hospital	Biashara ward, Ruiru	41,000,000	41,000,000	60% Complete	GOK	Ongoing
14	Trade, Industrialization, Tourism, Investments And Cooperative Development	Construction of Market in Theta Juja Sub County	Juja Sub County	21,111,772	21,111,772	-	GOK	Complete awaiting payment
15	Health	Construction of perimeter wall at Gachororo health centre	Juja ward, Juja subcounty	13,331,380	13,350,000	10% Complete	COK	ongoing

c) Value-for-money achievements.

Health Sector

With construction, rehabilitation and equipping of various medical facilities, the residents don't need to travel for many kilometers 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.

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 well-being.

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.

d) 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.
- 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 in the current financial year
- 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

**The Land Housing Physical Planning & Municipal Administration & Urban Development
Department specific challenges:**

- Insufficient Survey equipment
- Delay in data sharing from the Ministry of Lands i.e Lands registries and Survey of Kenya.
- Unreliable electronic development application processing management system (EDAMS)
- Suspension of the new rating regime via executive order
- Implementation of a system that is not comprehensive in regards to property rating data
- Encroachment on road way-leaves, delay in relocation of Utility services in projects implementation
- Lack of proper mechanism for handling complains and dispute from Project Affected Persons (PAPs) leading to delay of dispute resolutions.
- Delayed response to requests from other Government agencies where there issues of overlap of scope of works (e.g. KENHA, KERRA, Nairobi Water & Sewerage Company, etc)
- High cost of building materials affecting social and affordable housing

County's future outlook

In the financial year 2023/2024 the county has a proposed plan of 37.764 Billion whereas the allocated budget is 21.571Billion with health, roads and finance department getting the highest allocations. The proposed projects are documented in the Annual Development plan (ADP) for the financial year 2023/2024.

e) Key Risk Management Strategies Applied by The County Executive

Kiambu County Executive has embraced key risk management strategies such as: revenue mobilization through automation of revenue collection, control of County's high wage bill by doing staff audit to get rid of ghost workers, reduce over reliance on National Government transfers by increasing internal revenues, cost effective measures to reduce expenditure like meetings being held

in the county boardroom instead of hotels, continuous enhancement of communication channels at all levels of the department.



.....
Ms. Nancy Kirumba
CECM Finance, ICT and Economic Planning
County Government of Kiambu
Date 11th December 2023

4. Statement of Performance against County Predetermined Objectives

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 had identified 42 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 Vision 2030, SDGs and the MTP III.

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

The key development objectives of the Kiambu County's CIDP are to:

1. To provide effective and efficient public service delivery for enhanced governance and accountability
 1. To enhance crop, livestock, fisheries productivity and increase incomes
 2. To provide adequate, affordable, safe clean water and sanitation services
 3. To ensure effective and efficient health care service delivery
 4. To promote trade and develop Investment opportunities in Kiambu county
 5. To develop quality, reliable, sustainable and resilient infrastructure, to support economic development
 6. To increase forest cover and sustainable management of natural resources
 7. To ensure sustainable urban growth and development through providing affordable housing.

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

Table 7 : Progress made in attaining the objectives of the Kiambu CIDP (2018-2022) for Kiambu County.

S/N	Strategic Objective as per CIDP	Targeted Outcome	Performance/Progress made up since inception from the latest CIDP	Remarks
1	To provide effective and efficient public service delivery for enhanced governance and accountability	Good governance	<ul style="list-style-type: none"> - Inter -county relations enhanced - Held cabinet meetings - Handover to current governor done - issued circulars - and developed service charters for departments 	Achieved
2	To ensure compliance with the set laws, regulations and procedures.	Orderly and transparent institutions with sound interpersonal relations	<ul style="list-style-type: none"> - There has been co-ordination between the departments / sectors in formulation of sector plans and policies. 	Partially achieved since some national policies are yet to be domesticated to the County level
3	To ensure departments work towards achieving the institution goals and objectives	Harmonized departmental	<ul style="list-style-type: none"> - Service charters developed 	Achieved
4	To improve service	Improved service delivery	<ul style="list-style-type: none"> - Developed Human Resource manuals 	Achieved

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	delivery in the public sector through increased productivity of human resources		- Staff trainings, promotions and recruitments done when need arises	
5	To ensure prudent utilization of public resources	Improved prudence and compliance in the management of public resources	<ul style="list-style-type: none"> - Complied to IPSAS in accounting - Annual procurement plans done yearly done - Complied to internal controls - Annual and Quarterly internal audit reports prepared and submitted 	Achieved
6	To coordinate planning , policy formulation and tracking of results	Improved service delivery	- Prepared ADPs, CBROP,PBB,CFSP and submitted to the County assembly and relevant bodies	Achieved
7	To enhance resource mobilization and streamline revenue collection	Increased County Revenue Base	- Increased revenue base by automation revenue collection system	Achieved

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8	To reduce and create awareness on alcohol, Drug and substance abuse and offer rehabilitation services	Reduced instances of Alcohol and Substance Abuse	<ul style="list-style-type: none"> - Reduced cases of alcohol and drugs abuse arising from enacted and enforced county laws. - Rehabilitation programmes initiated and implemented - public awareness campaigns done 	Achieved
9	To enhance responsible betting and curb illegal gambling	Reduced irresponsible betting and illegal gambling	<ul style="list-style-type: none"> - Regulated And Coordinated Betting And Gaming Outlets - Public Awareness Forums Held To Sensitize People Against Irresponsible Betting And Illegal Gaming 	Achieved
10	To improve public participation and create citizen awareness on services offered by the County government	En-lighted citizens	<ul style="list-style-type: none"> - Held public participation forums 	Achieved
11	To develop and maintain an effective and efficient county	Improved service delivery	<ul style="list-style-type: none"> - Training of staff - staff insured with comprehensive medical cover, work injury benefits - reviewed human resources 	Achieved

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	workforce		<p>policy manuals</p> <ul style="list-style-type: none"> - procured uniforms and equipment for inspectorate officers 	
12	To create an enabling environment for agricultural, livestock and fisheries investment	Increased productivity	<ul style="list-style-type: none"> - Subsidised agricultural inputs 	Achieved
13	To enhance crop productivity and increase incomes	Increased crop productivity, market access and value addition	<ul style="list-style-type: none"> - Training done on value addition, conservation agriculture 	Over achieved NARIGP, ASDSP and AGRIFI facilitate continuous training
14	To increase livestock and fisheries productivity, profitability and utilization	Increased livestock and fisheries productivity, profitability and utilization	<ul style="list-style-type: none"> - High quality heifers bred Free AI programme 	Achieved in collaboration with ASDSP Kenya National Dissemination of Agricultural Technology, FAO, Kenya Dairy Board
15	To increase fisheries productivity	Increased fish productivity	<ul style="list-style-type: none"> - Constructed fish ponds, - Rehabilitated aquatic ecosystems - fish marketing outlets 	Achieved in collaboration with ABDP

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			established in	
16	To enhance clean environment	Enhanced clean and healthy environment	<ul style="list-style-type: none"> - Constructing Organic Waste Composting hub and waste segregation unit - Held environmental awareness - Procurement of additional waste collection skips bins procured 	A over performance due to the support of Kenya urban support programme(KUS P)
17	To provide adequate, affordable, safe clean water and sanitation services	Increased access to clean, safe water and sanitation services	<ul style="list-style-type: none"> - Support water utilities in mapping their pipelines and connections done - Increased water sources within the county by drilling boreholes - Procured water storage tanks - Constructed and rehabilitated public toilets 	Achieved
18	To increase forest cover and sustainable management of natural resources	Improved natural resources and forest cover	<ul style="list-style-type: none"> - Planted trees in public areas - Water catchment and riparian areas are conserved 	Achieved
19	To Reduce Carbon Footprint and Increase	Improved Environmental Performance	<ul style="list-style-type: none"> - Policy documents developed (Climate change Policy) - Develop Public Finance 	Achieved

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	Resilience to Impacts of climate Change		Management (Kiambu County Climate Change Fund Regulations, 2021) - Created Public awareness on Climate Change issues	
20	To ensure effective and efficient health service delivery	An improved health service delivery system that motivates the workforce to achieve set targets	- Several hospitals constructions done	Achieved though there was under performance due to budgetary constrains
21	Promotion of curative health services in the county	Reduced morbidity and mortality	- Facilities equipped with assorted medical equipment - Lactation stations established - Kitchen gardens in health facilities provided - Screening and treatment medical camps conducted - Dental clinics established - Mental health units functional isolation units established	Achieved
22	Reduction in preventable health conditions	Reduced illnesses	- Supporting Community Health Services - school health clubs established - school going children sensitized and dewormed - nutrition supplements to	Achieved

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			<p>children aged 6–59 months given</p> <ul style="list-style-type: none"> - Increased % of children exclusively breast fed - weekly community-based surveillance reports conducted - functional dedicated field and clinical response teams operations established - food premises certified/licensed 	
23	To provide quality reproductive and maternal child health care services	Improve maternal health care	<ul style="list-style-type: none"> - Women of reproductive age with family planning services given - LLITNs provided to targeted pregnant women - Increased % HIV + pregnant mothers receiving preventive ARV's - Increased % of pregnant women attending 4 ANC visits - Supplements provided to pregnant women 	Achieved
24	To offer quality pharmaceutical care services	Quality Pharmaceutical Services	<ul style="list-style-type: none"> - Renovation of pharmacies hospitals fully stocked with nutraceuticals 	Achieved though there was budget constrain
25	To increase	Increased	<ul style="list-style-type: none"> - Youth polytechnics 	Achieved

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	access equity quality and relevance in Vocational Training	number of Youth and Adults with relevant skills for formal and self-employment	re-branded and offering training in new courses <ul style="list-style-type: none"> - Construction and rehabilitation of VTCs classrooms and workshops - VTCs equipped with modern tools and equipment and instructional materials 	
26	To enhance access, equity and quality services for all children from conception to 8 years	Increased number of children under 9 years who are developmentally on track in health, learning and psycho-social well-being	<ul style="list-style-type: none"> - ECDE children benefiting from Nutrition program. - ECDE centers supplied with learning /teaching materials and play equipment - New and Existing ECDEs constructed, equipped and operationalized - ECDE Teachers recruited and deployed 	Achieved
28	To Enhance development of Gender, Culture and Creative Arts	Reduced levels of gender disparity, violence and non-discrimination and increased number of people appreciating the local culture and art.	<ul style="list-style-type: none"> - County theatre development and promotion - GBV prevention, response and management - Capacity buildings and programs held for upcoming artistes 	Achieved
29	To alleviate poverty and strengthen	Improve standard of living of the	<ul style="list-style-type: none"> - Old, vulnerable and needy persons supported - Old people benefiting from 	Achieved

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	community participation in socioeconomic activities and to provide protection and care to the vulnerable children and the aged in our society.	community and provide a safe and conducive environment for the aged and children.	donations, and foodstuffs in International Day of old persons - Needy learners benefiting from bursary.	
30	To develop and promote a sporting culture in the County	Increased participation of the sporting activities through identification, nurturing sports talents, developing and upgrading sports infrastructure.	- Sports equipment and uniforms purchased for all staff teams Held talents shows - Construction and rehabilitation of sports infrastructure - Equipping youths with skills through development of innovative and youth friendly programs	Achieved
31	To have and efficient spatial data management system	improved revenue, ease in access, use archival and retrieval county land data	- Survey and registration (Titling) of Unsurvey plots - Land Records Digitized - Acquisition of modern Survey Equipment	Achieved

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32	To ensure sustainable urban growth and development	Liveable well managed urban areas with adequate, safe, decent and affordable housing	<ul style="list-style-type: none"> - Affordable houses constructed - Informal settlements upgraded/improved - County rental houses repaired & maintained 	Achieved
33	To provide an overall spatial framework for the county to guide development	Updated, spatial plans and maps for the county	<ul style="list-style-type: none"> - Building regulation and by-laws completed - Record management, Capacity building & Awareness 	Achieved
34	To have an Efficient Administration of Land Valuation for Rating	streamlined rating process and improved revenues	<ul style="list-style-type: none"> - Valuation roll implemented - Land valuation & rating system in procured 	Achieved
35	To Improve Infrastructure Development in Municipalities and Urban Areas	Creation of liveable cities, improved urban infrastructure, revenue improvement	<ul style="list-style-type: none"> - Creation/Upgrading of Municipalities - Policy development, Implementation and Coordination - Construction and upgrading of Municipal Infrastructures - Construction of Storm water Drains - No. of Fire stations constructed and Disaster management Equipment 	Achieved

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			Purchased	
36	To promote and develop Trade	Improved trading environment	<ul style="list-style-type: none"> - Markets constructed/renovated/rehabilitated - Bodaboda and shoe shiners shed constructed - trade measurements verified 	Achieved
37	To promote industrial and entrepreneurial development in the County.	Increased employment opportunities and enhanced income	<ul style="list-style-type: none"> - MSME groups trained - Value addition chains training done - Modern stalls constructed. 	Achieved
38	To promote and develop Investment opportunities in Kiambu county	Increased FDI and DDIs in the County	<ul style="list-style-type: none"> - Investment promotion and facilitation developed - Investment events/forums done. 	Achieved
39	To promote and develop Co-operative Movement in Kiambu County	Increased income for Cooperative members.	<ul style="list-style-type: none"> - Committee member training sessions done. - Training, bench-marking visit and conferences attended 	Achieved
40	To promote and develop Tourism in Kiambu county	Sustainable development of tourism in the county.	<ul style="list-style-type: none"> - Tourism Infrastructure improved Tourism sites identified/mapped and profiled 	Achieved

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41	To develop quality, reliable, sustainable and resilient infrastructure, to support economic development	To develop quality, reliable, sustainable and resilient infrastructure, to support economic development	<ul style="list-style-type: none"> - Maintenance of County Roads and Bridges (Boresha barabara), Roads - Bus parks 	Achieved
42	Improved security and safety of people and property	promote 24 hour economy and attraction of investors	<ul style="list-style-type: none"> Installation of streetlights and flood masts Fire, Safety and Rescue Construction and Rehabilitation of Fire stations Equipping of Fire stations and academy 	Achieved

Progress on Attainment of Development Objectives from Annual Development Plan for FY 2022-2023

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.

Table 8: Progress on Attainment of Development Objectives from ADP for FY 2022-2023 - Executive

Objective	Outcome	Indicator	Performance
To provide effective and efficient public service delivery for enhanced governance and accountability	Good governance	No. of bills assented	3
		No of County executive committee meetings	Several
		State of the County Address to the County Assembly	1
		No. of policy guidelines issued	3
		No. of circulars issued	5
		No. of memos generated	12
		Legal Services	Representation Services
No. cases arbitrated upon	2		

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Table 9: Progress on Attainment of Development Objectives from ADP for FY 2022/23- County Public Service board

Objective	Outcome	Indicator	Performance
To improve service delivery in the public sector through increased productivity of human resources	improved service delivery	No. of Staff recruitment and 5 promotions done	2150
		cases of non-compliance resolved	4
		No. of human resource policy manuals developed	1
		No of Departments with fully functioning HR Unit	10

Table 10: Progress on Attainment of Development Objectives from ADP for FY 2022/23 - Finance, ICT & Economic Planning

Objective	Outcome	Indicator	Performance
To ensure prudent utilization of public resources	Improved prudence and compliance in the management of public resources	No. of Finance and Appropriation bills drafted and tabled to the County assembly	2 Completed and submitted on time
		Number of officers capacity built	400
		Number of staffs registered with personnel bodies	100
		% compliance to IPSAS	100%

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		No. of quarterly financial statements prepared and submitted	4
		No. of annual financial statements prepared and submitted	1
		% compliance to procurement laws and regulations	100%
		% compliance to internal controls	100%
		No. of quarterly internal audit reports prepared and submitted	4
		No. of annual internal audit reports prepared and submitted	1
To coordinate planning , policy formulation and tracking of results	Improved service delivery	No. of ADPs prepared and submitted to the County assembly	1
		No. of monitoring and evaluation reports prepared	
		No. of quarterly and	4

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		<p>annual progress reports prepared reports</p> <p>No. of CBROP prepared and submitted to the County assembly</p> <p>No. of CFSP prepared and submitted to the County assembly</p> <p>No. of PBB prepared and submitted to the County assembly</p>	<p>4quarterly 1 annual</p> <p>1</p> <p>1</p> <p>1</p>
To enhance resource mobilization and streamline revenue collection	Increased County Revenue Base	<p>Amount in Kshs collected annually as internal revenue</p> <p>No of sub-county offices facilitated to undertake revenue collection</p>	<p>3.59B</p> <p>12</p>
To development of a vibrant ICT infrastructure and establishment of a functional and dynamic information management system	A well-developed ICT infrastructure and a functional Management Information System	No. of Offices connected to functional LAN	10

Table 11: Progress on Attainment of Development Objectives from ADP for FY 2022/23 - Administration and public service

Objective	Outcome	Indicator	Performance
To provide quality administrative services and availing competent skilled and accountable human resource for effective and efficient service delivery.	Improved Service delivery	Number of uniforms and equipment procured for inspectorate officers	300
To provide and maintain an effective and efficient county workforce	improved service delivery	Number of human resources policies developed Number of staff insured with comprehensive medical cover, work injury benefits, and group insurance cover.	one policy developed all permanent employees staff
To enforce various county laws and ensure compliance	Well-coordinated efficient and effective enforcement services	Number of county laws enforced	all
To reduce and create awareness on Alcohol, Drug and Substance Abuse	Reduced instances of Alcohol and Substance Abuse	Number of prevention and treatment programs initiated and implemented	12
To enhance responsible betting and curb illegal gambling	Reduced irresponsible betting and illegal gambling	Number of regulated and coordinated betting and gaming activities	Done on regular basis

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		Number of public awareness forums held to sensitize people against irresponsible and illegal betting and gaming	12
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Table 12: Progress on Attainment of Development Objectives from ADP for FY 2022/23 - Agriculture, irrigation, livestock and fisheries

Objective	Outcome	Indicator	Performance
To improve crop production	Enhanced food security	No. of tonnes of fertilizer procured	300
		No of trainings held on quality inputs	3
		No of farmers trained on quality inputs	130
		No of tree seedlings procured and distributed	30,000
		Tonnes of drought tolerant seeds procured and distributed	100
		No. of soil samples collected and tested	6
		No. of Farmers reached with extension services	2,600
		No. of farmers accessing training in Waruhiu ATC	60
		No. of service providers and Value Chain Actors trained on entrepreneurship	6
		No. of farmers linked to financial service providers	50
No of farmers/agri entrepreneurs trained on value addition technologies	35		

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		No of farmers trained on potato value addition	10
		No of farmers trained on banana value addition	10
		No of innovations identified and documented	1
		No of youth trained on coffee value addition	21
		No of farmers trained on coffee production management	2320
		No staff trained on production management and value addition	10
To increase area under Irrigation		% Increase in acreage under Irrigation	0.05%
To control and manage pests and diseases	Increased production	No of stockiest/Argo-dealers trained on quality inputs	3
Livestock and fisheries			
To increase livestock and fisheries production	Enhanced food security	Number of farmers trained on livestock enterprise	6000
		No. of farmers accessing subsidized AI	10000
		No. of value chain actors trained on Climate Smart technologies	20,000
		No of vaccination campaigns carried out	1
		No of farmers Trained on drug residue in milk, eggs and meat	800
		No of 1-month old indigenous chicken Procured	120,000
		No of fingerlings procured	342,100

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	No of new ponds Constructed	294
	No of Rehabilitated ponds.	79
	No of demonstration units	8
	No of training conducted	12
	No of farmers equipped with modern aquaculture technologies	255

Table 13: Progress on Attainment of Development Objectives from ADP for FY 2022 /23 - Water Environment Energy and Natural Resources

Objective	Outcome	Indicator	Performance
Water			
To Increase water sources within the county	Increased water supply	No of Boreholes drilled and equipped	2 (karuri primary and Kahoho water project)
		No of pipes and fittings procured and distributed	Distributed to several boreholes
Increased water storage	Enhanced water storage	No of storage tanks procured and distributed	30 number, 10,000litres plastic tanks
Environment			
To increase environmental awareness	Clean environment	No of environmental campaigns held	12
		No of county monthly clean ups done	Done on every month
		No Training done on environmental issues	1 for Environmental officers and one for plant Operators &pickers at Kang'oki, by

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			Nema-Kajiado, and Department of Agriculture trained on Solid waste at Nyeri County
		No of Skip bins Repaired	20 in Thika, Lari, Gatundu north and all sub counties to enhance waste collection
		No Routine repair and maintenance of Kang'oki Tipping platform.	Done at Kang'oki Tipping platform.
Renewable energy			
To Increase access to clean energy To Conserve environment To reduce environmental pollution	-Increased access to clean energy -Conservation of environment -reduced environmental pollution	No of Consultative meeting held on preparation of County Energy Plan under the Sustainable Energy Technical Assistant (SETA) programme funded by the Ministry of Energy and European Union.	Held Consultative meeting with SETA team and technical team from nexus sectors on preparation of County Energy Plan under the Sustainable Energy Technical Assistant (SETA) programme funded by the Ministry of Energy and European Union
To create Awareness creation on renewable energy and climate change issues throughout the	Enhanced awareness on environmental sustainability issues Adoption of	No training energy saving	Done for Enumerators and ward administrators on by Sustainable Energy Technical Assistant (SETA) team on County Energy Plan data collection tool.

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county	green practices		
To Increase access to clean energy	-Increased access to clean energy	No of Geo- referenced Jikos and distributed No training energy saving methods No of households in Kiambu County using traditional 3 stone cook stove, No of training done on energy saving jikos.	184 Jikos distributed and beneficiaries one done to beneficiaries In partnership with EKI; mapped 184 households in Kiambu County using traditional 3 stone cook stove, and trained officers on how to fill the EKI cook stove data collection tool to aid in distribution of Jikos
Natural resources			
To increase forest cover	Increased forest cover	No of tree seedlings raised.	102,210 tree seedlings and 3000 flowers in county nurseries
		No of Landscaping and beatification done	<ul style="list-style-type: none"> ▪ Done at Kiambu county HQ and RedNova offices compounds ▪ Maintained Christina Garden, Moi Garden, Mugumoini garden, Mama Ngina Garden, Starehe garden and 7 roundabouts in Thika town
		▪ Identified and conserved 15 rivers	planted 58,066 water friendly trees in 15 rivers

		and wetland by creating awareness	
		▪ No. of Updated quarries database	44 quarries in Juja and Thika sub-county
		No of trees Planted	49,769 trees together with the MCAs in schools and public places.

Table 14: Progress on Attainment of Development Objectives from ADP for FY 2022 /23 - Health Services

Objective	Outcome	Indicator	Performance
To ensure effective and efficient health service delivery	Improved service delivery	No. of sensitization meetings conducted for HCWs to promote activation of dormant Medicines & Therapeutic Committees	Done for all 8 LIV/LV facilities
		No of facilities Equipped with hardware and inventory management software	Done in Thika LV, Kiambu LV, Tigoni L4, Gatundu LV, Karuri, and Kihara
		No of wards constructed completed	95% completion in the construction of a 4-storeyed type medical ward block at Tigoni and Wangige and 90% construction of Githunguri level 4 hospital.
		No renovations done	Renovations and refurbishment already done at the Walk way in Gichuru dispensary

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		No of hospital constructions done	Perimeter fence ongoing, OPD and laboratory unit refurbished/renovated in Juja farm health center OPD building expanded in Kereita forest dispensary with Laboratory, fence, gate and toilet block provided. Renovation of Limuru health center done with Laboratory, offices, stores, laundry and gate renovated.
		No of facilities equipped with nutrition services	2 facilities equipped with nutrition services equipment (assorted)
To substantially increase health financing development, training and retention of the health workforce and build capacity of County health research and development unit	Improved service delivery	No. of training conducted	20 health care workers of all genders trained on BMS Act implementation framework 100% of health workers capacity built on research
To Prevent and Promote Health services	Improved health	% of children (12-59 months) dewormed	60% of children (12-59 months) dewormed
		% of TB patients successfully completing treatment	86% of TB patients successfully completing treatment
		% of children (6-59 months) receiving Vitamin A Supplementation twice	96% of children (6-59 months) receiving Vitamin A Supplementation twice annually

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		annually	
		% of children 0-6 months visiting facilities exclusively breastfed	87% of children 0-6 months visiting facilities exclusively breastfed
		% of suspected measles cases identified	80% of suspected measles cases identified
		No of outreaches done to create awareness on NCD	26 outreaches done
		No of an electronic data tool and 3 call center reports developed	developed an electronic data tool and 3 call center reports developed
		No of RRI's conducted on MNCH	16 RRI's conducted on MNCH
		% of women of Reproductive age receiving family planning	53% of women of Reproductive age received family planning against a target of 40%
		% of pregnant women provided with LLITNs	50% of targeted pregnant women provided with LLITNs and 76.7% of pregnant women attending 4 ANC visits
		% of pregnant women attending ANC and supplemented with Iron and Folic Acid	90% of pregnant women attending ANC supplemented with Iron and Folic Acid against a target of 72%
		% Reduced HIV	81% of eligible paediatric HIV

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		infections	clients are on ARVs and 94% of HIV Exposed Infants on Prophylaxis and 100% of clients who had potential HIV exposure provided with PEP within 72 hours There was a decrease in the HIV new infections from 4030 to 3708 this financial year. However an increase of the new infections among the 10-14 years (37 from 16) and the 15-24 years (484 from 430)
		No. of facilities with lactation stations	1
To Provide of pharmaceutical and non-pharmaceuticals to all facilities	Improved service delivery	No. of facilities provided with non-pharmaceuticals and pharmaceutical	114
		No of facilities receiving pallets	41 facilities received pallets with shelving done at 2 sites i.e. Lari and Igegania. This was supported by UON CRISSP, a total of 300 pallets were received and distributed
		No of Pharmacies Renovated	One in Kiambu level V
			41 facilities received pallets with shelving done at 2 sites i.e. Lari and Igegania. This was

			supported by UON CRISSP, a total of 300 pallets were received and distributed
Promotion of curative health services in the county	Improved service delivery	No. of facilities with lactation stations	One facility

Table 15: Progress on Attainment of Development Objectives from ADP for FY 2022/23 -Education, Gender, and Culture & Social Services

Objective	Outcome	Indicator	Performance
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.	Improve standard of living of the community and provide a safe and conducive environment for the aged and children.	Amount disbursed to needy and deserving students	Disbursed bursary worth 100M to needy and deserving students.
		No of training for bursary chairpersons and secretaries Conducted	Conducted training for bursary chairpersons and secretaries in partnership with USAID World Vision
		No of old people benefiting from donations, and foodstuffs in International Day of old persons	Several benefited
To increase access equity quality and relevance in Vocational Training	Increased number of Youth and Adults with relevant skills for formal and self-employment.	No. of twin workshops Constructed	One Constructed twin workshops in Gakoe VTC in collaboration with

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			Housing Finance
		Amount of money Disbursed	61M to VTCs as capitation grant.
To enhance access, equity and quality services for all children from conception to 8 years.	Increased number of children under 9 years who are developmentally on track in health, learning and psycho-social well-being	No of Capacity building training for ECDE teachers/coordinators	One for ECDE teachers One for ECDE coordinators
		No of Renovations of ECDE classrooms	Renovation of ECDE classrooms at Gathiruini Primary ECDE sponsored by Safaricom Kenya.
To Enhance development, protection, preservation and promotion of Gender, Art, Culture and heritage	Reduced levels of gender disparity, violence and non-discrimination and increased number of people appreciating the local culture and art.	No of GBV sensitization forums held	Held GBV sensitization forums with boda boda operators and Thika sub-county SGBV-TWG.
		No of adolescent Boys mentor-ship Carried out program	one adolescent Boys mentor-ship program Carried out - <i>Kijana Kamili</i> .
		No of sanitary wear distributed to school going girls and vulnerable members of the society.	Distributed to school going girls and vulnerable members of the society.

Table 16: Progress on Attainment of Development Objectives from ADP for FY 2022/23- Youth Affairs, Sports and Communication

Objective	Outcome	Indicator	Performance
To Improve Public Sports participation	Improved Public Sports participation	No. of championships and tournaments	19 football tournament
		No of coach and referee training done	60 coaches were trained.
		No of players Selected and participated in KICOSCA games,	over 400 staff at KICOSCA games in Kisumu where several teams emerged winners
		No of youth fun days conducted	Youth fun day held on 9 th and 10 th April 2023.

Table 17: Progress on Attainment of Development Objectives from ADP for FY 2022 /23 - Land, Housing, Physical Planning, Municipal Administration and Urban Development

Objective	Outcome	Indicator	Performance
To improve living standards	Increase housing stock	Number of 2BR units constructed and renovated Standards	<ul style="list-style-type: none"> ▪ Construction of 40 two-Bedroom units in Thika Municipality ▪ Renovation of 6 one-bedroom rental units in Kikuyu Municipality
To construct and renovate offices	Improved working condition	Number of offices renovated	<ul style="list-style-type: none"> ▪ Renovation of offices at Red-Nova headquarters
To improve urban development	Improvement of Roads	No. of Roads Constructed	<ul style="list-style-type: none"> • Upgrading to bituminous standards of connectivity Roads • Storm water drainage

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			<ul style="list-style-type: none"> • Security Improvement through High mast, solar street lights, sewer reticulation, • Landscaping & beatification that is Urban Parks, landscaping and beatification in major round about.
To have proper county Assets records	Improved county land record	No of titling programme done	Titling Programme in Thika informal settlement, Ruiru Kiu Block 6 (Githurai Ting'ang'a) Mwhoko LR/No. 10902/10 & 11, Ndeiya Karai Settlement Scheme.
To provide effective and efficient Survey Maps	Effective and efficient survey	No of modern survey equipment procured	Acquisition of Modern Survey Equipment including (The Trimble® TDC150 GNSS handheld receiver) for GIS
To ensure compliance with the set laws, regulations and procedures.	Land boundary disputes resolved and parcels secured	Number of Land boundary disputes resolved and parcels secured	Resolved land disputes as need arises
To ensure compliance with the set laws, regulations and procedures.	Improved land service delivery	<p>No of Public participation -12 land clinic and citizen Engagement</p> <p>No of Integrated strategic urban development plans done</p>	<ul style="list-style-type: none"> ▪ 12 Public participation land clinics and citizen Engagement done ▪ Completion of 12 Integrated strategic urban development plans for 12 urban areas & 1 corridor plan. ▪ Approval of 5 Part Development Plans. ▪ Processing of 2260 development

		<p>No of Approval of Part Development Plans done</p> <p>No of development applications processed across the county</p>	<p>applications across the county</p>
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Table 18: Progress on Attainment of Development Objectives from ADP for FY 2022 /23 - Trade, Industrialization, Tourism, Investment and Cooperative Development

Objective	Outcome	Indicator	Performance
To improve working relations in the market	Enhanced cooperation	No of market committees in place	Conducted market committee elections for most markets
To improve market space	Increased contribution to employment, FDI's and Export Leading to increased income.	No. of Markets constructed/renovated/rehabilitated	Four markets, that is, Kigumo market in Komothai Ward, Rironi market phase II in Limuru East, Gitaru market in Gitaru Ward and Kiganjo market in Kiganjo Ward. These markets are ongoing and are at various levels of completion. Two additional markets are being constructed in collaboration with Kenya Urban Support Programme (KUSP) that is

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			Kimende market in Kijabe Ward and Lusigetti market in Nachu Ward.
To improve market spaces		No of markets renovated	Renovation of Wangige market and Limuru/Rongai market. -Rehabilitating the floor and the roads in Jamhuri market in Thika -fencing Dagoretti Market Goat Holding Yard and created office space by refurbishing containers.
To promote entrepreneurship through construction of car wash		No. of car-wash constructed	construction of 2 car-wash
To promote entrepreneurship and innovation among MSMEs		No. of MSMEs entrepreneurs trained	500 youth empowerment programme under USAID
To promote fair play in trading		No. of trade measurements verified	Weights-3,736 Weighing instruments-2,622 Measuring instruments-1,437
To promote addition of value addition chains and training	Increased incomes	No. of value addition chains training done	1 avocado training
To promote compliance with	Enhanced cooperative	No of cooperatives members trained /no of cooperative committee trained	1286 co-operatives members and 136

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co-operatives' standards	movement		co-operatives committee member
To promote compliance with co-operatives' standards;		No of cooperatives audited /risk assessed and inspected	123 co-operatives' financial year audits, 17 co-operative societies inspections and 10 risk assessments on cooperatives were done

Table 19: Progress on Attainment of Development Objectives from ADP for FY 2022 - Roads, Transport, Public Works and Utilities

Objective	Outcome	Indicator	Performance
To increase Accessibility	Increased accessibility	No. Of Km of Access Roads Maintained	Under the Boresha Barabara program, there has been continuous maintenance of roads in all the wards.
To create connectivity	Increased Connectivity	No. of Bridges Constructed	3 done -Darasha, Riuriro and Mugutha bridges in Theta ward
To decongest town centers	Well Organized town centers	No. of Bus parks Constructed	2- Kiambu town and Makongeni Busparks
To Improve on Security through Lighting	Increased security through Street lighting	No. Of Street Lights Installed	73

5. Environmental and Sustainability Reporting

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

I. 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.

The County executive has a pragmatic approach to sustainability by identifying and putting into practice initiatives and programs that deliver real world and lasting benefits in its areas of sustainability activities

II. 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.

III. 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.

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.

IV. Market place practices-

a) Responsible Supply chain and supplier relations- The County has adopted an E-procurement system to enhance accountability. To ensure all contracts and payments are honored, the county committed to clear all the eligible bills by setting aside more than Kshs. 1 billion to clear pending bills. In addition, to ensure ethical marketing practices, the county has endeavored 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.

b) Responsible ethical practices- The County Executive have expressed itself that it's a corruption free zone environment. This is done through billboards in corruption prone environments such as hospitals and revenue collection points

c) Stewardship of goods and Services- 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.

V. Community Engagements:

The County Executive through the department of land has assisted local communities in disaster management especially on fire extinguishing. Seedlings and fertilizer have been offered to the unfortunate members of the society.

6. Statement of Management Responsibilities

Section 164 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 in accordance with the standards and formats prescribed by the Public Sector Accounting Standards Board.

The County Executive Committee (CEC) member for Finance and Economic planning 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, 2023. 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 (iv) 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, 2023, and of its financial position as at that date.

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 its financial statements as well as the adequacy of the systems of internal financial control.

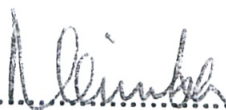
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The CEC member for finance confirms that the County Executive has complied fully with applicable Government Regulations and the terms of external financing covenants (where applicable), and that the County Executive's funds received during the year 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

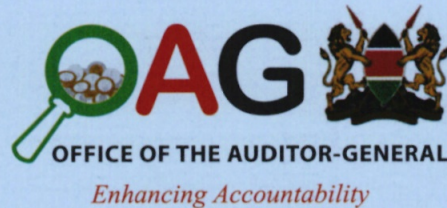
The County Executive's financial statements were approved and signed by the CEC member for finance on 11th December 2023.

.....

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

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REPORT OF THE AUDITOR-GENERAL ON COUNTY EXECUTIVE OF KIAMBU FOR THE YEAR ENDED 30 JUNE, 2023

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 the 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

Adverse Opinion

I have audited the accompanying financial statements of County Executive of Kiambu set out on pages 1 to 48, which comprise the statement of assets and liabilities as at 30 June, 2023 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, because of the significance of the matters discussed in the Basis for Adverse Opinion section of my report, the financial statements do not present fairly, in all material respects, the financial position of the County Executive of Kiambu as at 30 June, 2023, 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 do not comply with the Public Finance Management Act, 2012.

Basis for Adverse Opinion

1. Inaccuracies in the Financial Statements

Review of the financial statements submitted for audit revealed various inaccuracies as detailed in the paragraphs below;

1.1 Variances Between Financial Statements and Supporting Ledgers

The statement of receipts and payments reflects an expenditure of Kshs.2,005,432,642 under use of goods and services which, as disclosed in Note 4 to the financial statements, includes amounts of Kshs.114,144,855 and Kshs.71,201,900 in respect of domestic travel and subsistence, and hospitality supplies and services. However, the amounts of Kshs.114,144,855 and Kshs.71,201,900 differs from the corresponding ledger balances of Kshs.114,068,855 and Kshs.71,101,900 resulting to an unreconciled variances of Kshs.76,000 and Kshs.100,000 respectively.

1.2 Variances Between Financial Statements and IFMIS Trial Balance

Review of the financial statements and IFMIS trial balance submitted for audit revealed variances between the two set of records as detailed in the table below;

Description	Financial Statements Balance (Kshs.)	IFMIS Trial Balance (Kshs.)	Variance (Kshs.)
Outstanding Imprests and Advances	10,630,360	12,129,160	2,406,800
Exchequer Release/Provisioning	0	110,435,217,817	110,435,217,817
Remittances to Exchequer	0	101,616,801	101,616,801
Development Bank Account	938,553	15,801,311	14,862,758
Deposit Bank Accounts	151,924,641	184,472,846	32,548,205
Cash in Hand	0	49,622,980	49,622,980
Other Debtors and Prepayments	0	90,000	90,000

1.3 Incorrect Balances

1.3.1 Related Party Transactions

The statement of receipts and payments reflects an amount of Kshs.951,971,640 being transfers to other Government entities which, as disclosed in Note 6A to the financial statements, includes other current transfers, grants and subsidies and other capital grants and transfers amounting to Kshs.370,937,922 and Kshs.581,033,718 respectively. However, Note 6 to the financial statements on other important disclosures reflects total transfers to related parties amounting to Kshs.1,567,203,132 resulting to an unreconciled variance of Kshs.615,231,492.

1.3.2 Summary of Non-Current Asset Register

The statement of receipts and payments reflects an expenditure of Kshs.764,867,560 under acquisition of assets as disclosed in Note 9 to the financial statements. However, Annex 6 - summary of non-current asset register reflects assets acquired during the year amounting to Kshs.331,007,210. The resultant variance of Kshs.433,860,350 was not reconciled or explained.

1.4 Misclassification of Expenditure

Review of the financial statements presented for audit revealed expenditure totalling to Kshs.273,080,785 charged to the incorrect expenditure item as detailed below:

Item	Expenditure Charged to Incorrect Account (Kshs.)	Correct Expenditure Item Chargeable
Compensation of Employees		
Basic Salaries of Permanent Employees	21,953,031	Basic Wages of Temporary Employees
Employer Contribution to Compulsory National Social Scheme	131,852,289	Other Personnel Payments
Employer Contribution to Compulsory National Social Scheme	6,909,661	Basic Salaries of Permanent Employees
Use of Goods and Services		
Domestic Travel and Subsistence	691,072	Foreign Travel and Subsistence
Hospitality Supplies and Services	460,800	Communication, Supplies and Services
Specialized Materials and Services	9,935,667	Domestic Travel and Subsistence
Other Operating Expenses	7,448,749	Compensation of Employees
Transfers to Other Government Entities	54,440,422	Domestic Travel and Subsistence
Acquisition of Assets		
Construction and Civil Works	975,300	Construction of Buildings
Purchase of Vehicles and Other Transport Equipment	16,918,000	Use of Goods and Services

Item	Expenditure Charged to Incorrect Account (Kshs.)	Correct Expenditure Item Chargeable
Research Studies, Project Preparation, Design and Supervision	18,000,000	Purchase of certified seeds, breeding stock and live animals.
Other Domestic Accounts Payables	3,037,594	Communication, Supplies and Services
Other Domestic Accounts Payables	458,200	Printing, Advertising and Information Supplies and Services
Total	273,080,785	

In the circumstances, the accuracy and completeness of the financial statements for the year ended 30 June, 2023 could not be confirmed.

2. Unsupported Balances

2.1 Pending Payables

Note 20 to the financial statements on other important disclosures reflects pending payable balance of Kshs.6,002,623,881 which includes pending accounts payables, pending staff payable and other pending payables balances of Kshs.3,999,661,490, Kshs.21,396,440 and Kshs.1,981,565,951 respectively. However, the pending bills listing provided for audit revealed pending bills amounting to Kshs.5,835,692,306 resulting to an unreconciled variance of Kshs.166,931,575. Further, review of the pending bills listing revealed that pending bills amounting to Kshs.748,971,917 related to 2017/2018 and earlier years. It was not clear why the pending bills did not a form first charge on the County Revenue Fund in the subsequent years. This may result in the County Government incurring nugatory costs arising from interest payments on overdue amounts.

In addition, Note 20 to the financial statements indicates that pending payables totalling Kshs.660,709,445 were paid during the year under review. On the other hand, Note 9 to the financial statements reflects pending bills amounting to Kshs.543,361,880 as having been paid during the year. The resultant variance of Kshs.117,347,565 was not explained or supported.

Further, pending bills amounting to Kshs.172,893,412 were sampled for review. However, out of the sampled amount, pending bills amounting to Kshs.36,930,039 were not supported by authentic and verifiable source documents and schedules clearly indicating the goods or services supplied, contracted amount, the amount paid during the year and the outstanding balances at the end of the year.

2.2 Unsupported Expenditure on Use of Goods and Services

The statement of receipts and payments reflects an expenditure of Kshs.2,005,432,642 in respect of use of goods and services as disclosed in Note 4 to the financial statements. Review of the expenditure revealed the following anomalies;

2.2.1 AIE Expenditure to Sub-Counties

The expenditure of Kshs.2,005,432,642 on use of goods and services includes amounts of Kshs.50,640,448 and Kshs.142,010,080 relating printing, advertising and information supplies and services and other operating expenses respectively. Review of documents provided for audit in respect of printing, advertising and information supplies and services and other operating expenses revealed that amounts of Kshs.716,945 and Kshs.7,600,000 respectively all totalling to Kshs.8,316,945 was paid as Authority to Incur Expenditures (AIEs) to sub-counties and expensed. However, supporting documents including expenditure returns from the sub-counties indicating the AIEs issued and whether they were spent as per the approved budget were not provided for audit.

2.2.2 Domestic Travel and Subsistence Allowances

The expenditure of Kshs.2,005,432,642 on use of goods and services further includes domestic travel and subsistence allowances amounting to Kshs.114,144,855 out of which an amount of Kshs.5,687,750 was paid as meal allowances and facilitation allowances to officers for working beyond normal working hours while carrying out different assignments in various departments. However, justification on why staff were getting extra payments for performing their normal duties within their workstations was not provided. Further, an additional amount of Kshs.3,258,000 was paid in respect of rapid results initiative to inspectorate staff at the rate of Kshs.2,000 per person per day to all participants taking part in the inspection despite having different job group ranks.

2.2.3 Allowances to Players, Team Managers and Coaches for KIKOSCA Games

The expenditure of Kshs.2,005,432,642 on use of goods and services also includes other operating expenses amounting to Kshs.142,010,080 out of which an amount of Kshs.12,730,000 was paid as allowances to players, team managers and coaches for the 9th edition of KICOSCA games in Kisumu County from 15 to 21 January, 2023. However, the payment was not supported with proof of travel such as, work tickets, back-to-office reports, attendance register, certificate of participation in the KICOSCA games and evidence of registration of teams and players hence it was not possible to confirm those who attended the event. Further, the allowances paid were directly expensed before surrender hence the allowances issued were not accounted for.

Further, the other operating expenses of Kshs.142,010,080 includes an amount of Kshs.1,287,720 paid to various officers under the Office of the Governor and Deputy Governor in respect of allowances for extraneous duties such as working early morning, lunch and late evening. However, the extraneous allowances payments were not supported with prior approvals, acknowledgements of receipt of such payments by the officers, or attendance registers.

2.3 Payment of Salary Arrears

The statement of receipts and payments reflects an expenditure of Kshs.7,864,014,565 in respect of compensation of employees as disclosed in Note 3 to the financial statements. Analysis of staff payroll data for the year revealed frequent payment of salary arrears totalling Kshs.102,746,443. Further, twenty (20) officers were paid arrears of Kshs.500,000 and above totalling to Kshs.20,022,099. However, the basis for the

payment of the salary arrears was not explained and supporting schedules for the payments with individual breakdown of the arrears indicating total salary in arrears, amount paid and balance as at 30 June, 2023 were not provided for audit.

2.4 Legal Expenditure

The statement of receipts and payments reflects an expenditure of Kshs.764,867,560 under acquisition of assets which, as disclosed in Note 9 to the financial statements, includes an amount of Kshs.543,361,880 in respect of other domestic accounts payables. The latter balance includes an amount of Kshs.7,367,133 relating to payment for legal services made to two (2) Advocates. However, procurement documents including requisition for the legal services, contract agreements, Tender Opening and Evaluation Committee minutes and evidence on procurement method used in selecting the service providers were not provided for audit.

In the circumstances, the accuracy and completeness of the balances totaling to Kshs.6,071,923,888 could not be confirmed.

3. Cash and Cash Equivalents

The statement of assets and liabilities reflects a balance of Kshs.184,338,850 in respect of cash and cash equivalents, as disclosed in Note 13 to the financial statements. Review of cash and bank records provided for audit revealed the following anomalies;

3.1 Unsupported Cash and Cash Equivalents

The County Government of Kiambu provided an approved list of one hundred and thirty-one (131) bank accounts maintained in various banks. However, review of the records provided for audit revealed that out of the one hundred and thirty-one (131) bank accounts listed, forty-seven (47) did not have cashbooks, bank statements and bank reconciliation statements. Further, Management did not present bank reconciliation statements for every month to the County Treasury and the Office of the Auditor-General as required by Regulation 90(1) of the Public Finance Management County Government, Regulation, 2015.

In addition, review of the trial balance submitted for audit revealed a cash and cash equivalents balance of Kshs.264,453,336 resulting to an unexplained variance of Kshs.80,114,486.

In the circumstances, the accuracy and completeness of the cash and cash equivalents balance of Kshs.184,338,850 as at 30 June, 2023 could not be confirmed.

3.2 Irregularities in Preparation and Maintenance of Cashbooks for Hospitals

Review of cashbooks maintained by Kiambu County Hospitals revealed the following anomalies;

- i. Ten (10) bank accounts presented for audit had their cashbooks maintained in Excel which can easily be manipulated instead of the system-generated cashbooks.
- ii. Kigumo Level IV Hospital-Operation account maintained in a local commercial bank had a balance of Kshs.407,021 which was not transferred to Facilities Improvement

Fund (FIF) Account as of 30 June, 2023. In addition, the cashbook was not balanced off, checked, or verified monthly by a senior officer.

- iii. Gatundu North Sub County–Revenue account and Gatundu South Sub County Revenue account maintained in a local bank had previous month's balances that were not transferred to the next month. In addition, balancing and closing of the cashbooks and bank reconciliations was not done.
- iv. Kiambu Level V Hospital's FIF account maintained in a commercial bank had a cashbook which was not balanced off, checked, or verified every month by a senior officer. Further, the cash book for the month of June, 2023 had no opening balance carried forward from May, 2023. In addition, the bank balance of Kshs.29,713,727 as at 30 June, 2023 was not transferred to FIF Account.
- v. Kiambu Level V Hospital Grant account maintained in a commercial bank had the cashbook prepared and bank reconciliation done monthly. However, unrepresented cheques totalling to Kshs.2,137,539 as at 30 June, 2023 had all gone stale and had not been reversed. The stale cheques included an amount of Kshs.930,216 in respect of unremitted taxes to the Kenya Revenue Authority.

3.3 Unreconciled Cash and Cash Equivalents

Note 13 to the financial statements reflects cash and cash equivalents balances of Kshs.1690, Kshs.938,553 and Kshs.879,657 in respect of CBK-Recurrent, CBK-Development and CBK- Road Maintenance Levy Fund respectively which differs from the cash book balances of nil for the CBK-Recurrent and Development and Kshs.303,200,584 for CBK Road Maintenance Levy Fund. The variance of Kshs.303,261,170 was not reconciled.

In the circumstances, the accuracy and completeness of the cash and cash equivalents balance of Kshs.184,338,850 as at 30 June, 2023 could not be confirmed.

4. Payment for Undelivered Goods

The statement of receipts and payments reflects an expenditure of Kshs.764,867,560 under acquisition of assets which, as disclosed in Note 9 to the financial statements, includes an amount of Kshs.81,864,400 relating to purchase of certified seeds, breeding stock and live animals. The latter balance includes an amount of Kshs.16,590,010 paid to a Trading Corporation for supply of 13,063 bags of coffee fertilizers which was not delivered. Further, review of Issue and Receipt Vouchers (S12) provided for audit revealed an unexplained balance of 11,116 bags of fertilisers worth Kshs.14,117,320 which were not issued and was not in store.

Further, the County procured semen, liquid nitrogen, plastic socks, hand gloves and paper towels from Kenya Animal Genetic Resources Center in March and June, 2020 through Government to Government partnership and paid an amount of Kshs.11,204,000. However, only goods worth Kshs.5,481,670 were supplied leaving a balance of Kshs.5,722,330 worth of goods not delivered. The County also procured maize seeds valued at Kshs.34,783,000 from Kenya National Trading Corporation. However, the County Government received goods amounting to Kshs.20,323,600 as per counter receipt vouchers which was Kshs.14,459,400 less than the ordered quantity.

In addition, based on a local purchase order issued on 15 March, 2023 for supply and delivery of 60,000 chicks, delivery for 12,000 and 10,500 chicks was done in July and August, 2023 respectively totaling to Kshs.22,500 chicks. No explanation was provided as to why the supplier did not supply the remaining 37,500 chicks. The invoice was also not issued by the supplier although the total contract price of Kshs.18,000,000 for the supply and delivery of one-month old chicks was fully paid on 23rd March, 2023 through payment voucher No.3154 including the undelivered 37,500 chicks amounting to Kshs.11,250,000. Further, a review of payment voucher No.3383 amounting to Kshs.18,000,000 for supply and delivery of one-month old chicks revealed that the amount was fully paid on 20 April, 2023, however, the respective 60,000 chicks had not been delivered as at the time of audit.

In the circumstances, the regularity and completeness of the payment made for undelivered goods amounting to Kshs.80,139,060 could not be confirmed.

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 audit of financial statements in Kenya. I believe that the audit evidence I have obtained is sufficient and appropriate to provide a basis for my adverse opinion.

Emphasis of Matter

1. Budgetary Control and Performance

The statement of comparison of budget and actual amounts - recurrent and development combined reflects final budgeted receipts of and actual on comparable basis of Kshs.16,034,027,199 and Kshs.12,983,549,247 respectively resulting to an under collection of Kshs.3,050,477,952 or 19%. Similarly, the statement reflects approved budgeted expenditure of Kshs.16,034,027,199 and actual on comparable basis of Kshs.12,873,689,229 resulting to an under-expenditure of Kshs.3,160,337,970 or 20%.

The under collection and under absorption of approved budget is an indication that all activities and projects in the annual work-plan were not implemented by the County Executive which may have negatively impacted on the delivery of services to the public.

2. Late Exchequer Releases

The statement of receipts and payments reflects transfers from County Revenue Fund in form of Exchequer Releases amounting to Kshs.11,695,560,079. Review of revenue records provided for audit revealed that funds amounting to Kshs.2,987,969,059 or 26% of the Exchequer releases were received during the month of June, 2023. Late disbursement of Exchequer releases by The National Treasury impacted negatively on service delivery to the citizens of Kiambu County.

3. Non-Payment for Development of County Integrated Financial Management Systems

A contract for revenue collection and management system was awarded to a local consultancy firm for a contract price of Kshs.60,025,000 for supply and installation and

Kshs.117,500,000 or 6.4% of total revenue collected annually for recurrent costs. Review of the pending bills' report for the year ended 30 June, 2023 revealed that the County owed the service provider a total amount of Kshs.281,184,403 which excludes the recurrent cost of Kshs.235,000,000 for the two years of the contract that was not disclosed in the pending bills report. The service provider has been offering the services to enhance revenue collection in the County and the contract is still in force despite the fact that no payments were made in the year under review. Failure to settle pending bills in relation to the revenue management system may affect the revenue collection in the County.

My opinion is not modified in respect of these matters.

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

Unresolved Prior Year Matters

In the audit report of the previous year, several issues were raised under Report on the 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 had not resolved the issues or given any explanation for failure to adhere to the provisions of the Public Sector Accounting Standards Board templates.

REPORT ON LAWFULNESS AND EFFECTIVENESS IN USE OF PUBLIC RESOURCES

Conclusion

As required by Article 229(6) of the Constitution, because of the significance of the matters discussed in the Basis for Conclusion on Lawfulness and Effectiveness in Use of Public Resources section of my report, I confirm that public resources have not been applied lawfully and in an effective way.

Basis for Conclusion

1. Issuance of Multiple Imprest and Unsurrendered Imprest

The statement of assets and liabilities reflects a balance of Kshs.10,630,360 in respect of outstanding imprests and advances as disclosed in Note 14 to the financial statements. Review of domestic and subsistence allowances payments revealed that an amount of Kshs.1,002,800 was paid to a State Corporation as allowance to officers who participated in activation of satellite store centers for distribution of subsidized fertilizer. However, the imprest was not recorded in the imprest register and was not surrendered.

Further, review of the imprest register revealed that imprest amounting to Kshs.977,400 issued on 13 March, 2023 had not been surrendered as at the time of audit. Further, there were instances of staff members issued with multiple imprests and imprests not

surrendered within the specified time. This was contrary to Regulation 93(4)(b) and Regulation 93(5) of the Public Finance Management (County Governments) Regulations, 2015 which requires that before issuing temporary imprests, the Accounting Officer shall ensure that the applicant has no outstanding imprests and a holder of a temporary imprest shall account or surrender the imprest within 7 working days after returning to duty station.

In the circumstances, the regularity and completeness of the outstanding imprests balance of Kshs.10,630,360 as at 30 June, 2023 could not be confirmed.

2. Over-Expenditure on Appropriations-In-Aid

The statement of comparison of budget and actual amounts - recurrent and development combined reflects budgeted expenditure for Appropriations-In-Aid – Facilities Improvement Fund (FIF) amounting to Kshs.987,123,668 against the actual expenditure of Kshs.1,182,161,856 resulting to an over-expenditure of Kshs.195,038,188 or approximately 20% which was not authorized. This was contrary to Section 43(2) of the Public Finance Management (County Governments) Regulations, 2015 on budget execution which requires County Government entities to execute their approved budgets based on the annual appropriation legislation and the approved annual cash flow plan.

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

3. Irregularities in the Provision of Wide Area Network Connectivity and Internet Services

During the year, an amount of Kshs.29,437,780 was paid to a telecommunication company for supply of internet services. The contract was signed on 1 January, 2016 for a period of one year at a contract price of Kshs.16,717,920 and was automatically renewable for a further period of one year. The amount of Kshs.16,717,920 was payable in equal installments quarterly in advance on or before 10 day of the month which the quarter falls due. However, the contract expired on 1 January, 2018 and there was no evidence provided for an extension or renewal of the contract binding to date.

Further, the service provider charged the County on a monthly basis instead of per year which within a period of 11 months from 1 July, 2022 to May, 2023, the County had been billed and paid a total of Kshs.29,437,780. The monthly payments made amounted to Kshs.12,719,860 over and above the contract amount of Kshs.16,717,920.

In the circumstances, value for money for the payment amounting to Kshs.12,719,780 could not be confirmed.

4. Irregular Use of Imprest to Train Coaches

The County Government through an initiative programme to improve the capacity of individuals interested in pursuing a career in coaching budgeted an amount of Kshs.1,125,000 for the program and an imprest of Kshs.1,125,000 was issued. Review of the surrender vouchers revealed that the amount of Kshs.554,000 was used as allowance to facilitate the activity while an amount of Kshs.205,000 was used to directly procure approved coaching and training kits. This was contrary to Regulation 90(6) of the Public Procurement and Asset Disposal Regulations, 2020 which requires that any direct procurement shall require the prior approval by the Accounting Officer in writing.

Further, it was observed that there was no commitment or agreement between the County Government and the trainees that they were to participate in the County programmes after the training hence the County may not benefit from training the Coaches and there was no documentary evidence that the training took place.

In the circumstances, Management was in breach of the law and the value for money for the expenditure amounting to Kshs.1,125,000 could not be confirmed.

5. Irregular Use of Direct Procurement Method for Facilitation of Huduma Mashinani Initiative

The CECM Finance, ICT and Economic Planning through a memorandum dated 31 May, 2023 to Chief Officer Revenue, ICT and Supply Chain Management requested for facilitation for revenue enhancement initiative titled Huduma Mashinani from 12 to 30 June, 2023. Temporary imprest totalling to Kshs.4,914,000 was issued to all sub-county finance officers at Kshs.409,500 each for hire of various services.

Audit of the imprest surrender documents revealed that all the services were directly procured and paid using the temporary imprest contrary to Regulation 90(6) of the Public Procurement and Asset Disposal Regulations, 2020 which requires that any direct procurement shall require prior approval by the Accounting Officer in writing. Further, all payment receipts were not supported by electronic tax register receipts.

In addition, the goods were not inspected and taken on charge contrary to Section 48 of the Public Procurement and Asset Disposal Act, 2015 and details on how the data bundles were utilized were not provided for audit. It was further observed that an amount of Kshs.900,000 was used as lunch allowance for officers who participated in the initiative. However, attendance registers for the 15 days were not provided for review.

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

6. Irregular Payment of Subsistence Allowances

Review of payments under other operating expenses revealed that Management irregularly paid meal allowances amounting to Kshs.1,080,320 to officers for working beyond normal working hours that is early morning, lunch hour and late in the evening without necessary supporting authority from the Accounting Officer. However, the duties performed and for which the allowances were based on are the ordinary duties for which the officers are employed to carry out and for which staff draw a monthly salary. Further, an amount of Kshs.2,495,800 was paid to Task Force Committee Members carrying out various activities based on post facto approval. However, the duties performed and for which the allowances were based on are the ordinary duties for which the officers are employed to carry out and for which staff draw a monthly salary and no reports were provided for audit review.

In addition, an amount of Kshs.905,720 was paid as allowances to youth officers attending a training workshop at a local hotel from 27 September to 1 October, 2023. However, an approved list of participants or evidence of the training taking place was not provided.

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

7. Irregular Procurement of Goods

The County Government procured 8,000 fertilizer bags of 50kgs worth Kshs.26,200,000, maize seeds amounting to Kshs.34,783,000, and sixty thousand (60,000) one-month old chicks through LPO No. 4116706 dated 15 March, 2023 worth Kshs.18,000,000 from various State Corporations in the year under audit using the direct procurement method. However, there was no evidence that Management reported to the Authority the direct procurement within fourteen days after the notification of the award of the contract exceeding Kshs.500,000 contrary to Regulation 90(1)(b) of Public Procurement and Asset Regulations of 2020.

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

8. Irregular Payment for Conference Facilities

During the year under review, an amount of Kshs.1,150,000 was paid to a local hotel for provision of conference facilities held in December, 2021. Review of documents provided for audit revealed that a requisition was raised on 9 December, 2021 for the budget committee meeting and the request for quotations were sent to 3 prequalified service providers but the date for issue of the request was not indicated. Further, the quotations were not signed, dated or stamped.

In addition, the date the Tender Opening Committee opened the quotations was not indicated in the quotations, and recommendation from the Committee to either award the service provider with a contract or reject was not approved by the Accounting Officer contrary to Section 106(5)(c) of Public Procurement and Asset Disposal Act, 2015. Further, the County Government placed a local purchase order to the successful bidder on 10 December, 2021. However, there was no confirmation in writing from the service provider contrary to Section 106(5)(b) of the Public Procurement and Asset Disposal Act, 2015. It was further observed that the County Government had procured a full day conference for 115 persons but the attendance list indicated that only 52 persons attended the budget committee conference leading to an overpayment of Kshs.630,000 since 63 persons did not attend the conference.

Furthermore, the County Government paid an amount of Kshs.343,000 to a local hotel for full day conference for a multi-sectoral committee workshop in February, 2022. However, the procurement documents were not provided for audit verification.

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

9. Irregular Cash Purchases of Airtime

During the year under review, the County Government incurred expenditures of Kshs.5,521,000 and Kshs.992,187 on purchase of airtime and Internet Subscriptions respectively. However, the respective payments were not supported with acknowledgement from beneficiaries including electronic tax register receipts issued by the respective vendors, imprest warrants and a memorandum cash book to support the expenditure.

Further, the airtime was purchased using cash and exceeded the threshold for cash purchases or low value procurement set at a maximum of Kshs.50,000. This was contrary

to Section 107(a) of the Public Procurement and Disposal Act, 2015 which states that a procuring entity may use a low-value procurement procedure if the entity is procuring low-value items which are not procured on a regular or frequent basis and are not covered in framework agreement; maximum level of expenditure under this method is Kshs.50,000 and Kshs.100,000 for goods and services respectively per financial year. Further, Management used the direct method of procurement for internet subscription services without justification contrary to the provisions of Section 103 of the Public Procurement and Asset Disposal Act, 2015 on when direct procurement may be used.

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

10. Irregular Procurement of Repair and Maintenance of Motor Vehicles Services Using Imprest

Review of sampled payment vouchers under routine maintenance-vehicles and other transport equipment expenditure revealed that Management issued standing imprests totalling to Kshs.6,292,317 to five (5) officers for repair and maintenance of motor vehicles contrary to Regulation 91(1) of the Public Finance Management (County Governments) Regulations, 2015 which provides that for the purposes of this regulation and Regulations 92, 93, and 94, an imprest means a form of cash advance or a float which the Accounting Officer may authorize to be issued to officers who in the course of duty are required to make payments which cannot conveniently be made through the cash office of a Government entity or bank account.

Further, review of the surrender documents revealed that the imprest holder did not maintain an updated memorandum cash book and the receipts were not supported by electronic tax register receipts. In addition, some imprests were replenished without fully surrendering the previously issued imprests. It was further noted that requisitions for the motor vehicle repairs and mechanical inspection reports justifying the need for the repairs were not provided for audit. In addition, items bought for the repairs and maintenance were not received in the store hence it was not possible to confirm if the items were bought. It was further observed that the post mechanical inspection report showing the status of the motor vehicle after repairs was not provided for audit. This was contrary to Section 48 of the Public Procurement and Asset Disposal Act, 2015.

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

11. Irregular Procurement of Toners and Printing Materials Using Imprest

Review of sampled payment vouchers relating to hospitality supplies and services expenditure revealed that Management issued standing imprests totalling Kshs.2,244,536 to officers in various departments for procurement of toners and printing materials contrary to Regulation 91(1) of the Public Finance Management (County Governments) Regulations, 2015 which provides that for the purposes of this regulation and Regulations 92, 93, and 94, an imprest means a form of cash advance or a float which the Accounting Officer may authorize to be issued to officers who in the course of duty are required to make payments which cannot conveniently be made through the cash office of a Government entity or bank account. As a result, Management used direct procurement method for the purchase of toners and printing materials without justification contrary to the law. Further, review of the surrender documents revealed that the imprest

holder did not maintain an updated memorandum cash book and the receipts were not supported by electronic tax register receipts. In addition, the goods were purchased without requisition and were not inspected and taken on charge contrary to Section 48 of the Public Procurement and Asset Disposal Act, 2015.

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

12. Irregular Issue of Standing Imprests

Review of other operating expenses and sampled payment vouchers provided for audit revealed that standing imprests amounting to Kshs.2,522,174 were issued for office operations in various departments. However, the imprests were issued for office operations without controls as there were no authorized floats and a detailed memorandum cash book for accountability purposes which is contrary to the Public Finance Management Regulations, 2015, Regulations 93(14) and (15) hence it was not possible to establish the frequency of reimbursements.

Further, no register was provided in respect of standing imprest as required by Section 93(11) and (13) of the Public Finance Management (County Governments) Regulations, 2015. In addition, the expenditures were not adequately supported with ETR receipts.

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

13. Non-Compliance with Fiscal Responsibility Principles on Development Expenditure

The statement of receipts and payments reflects total payments amounting to Kshs.12,873,689,229 and the summary statement of appropriation - development reflects actual development expenditure amounting to Kshs.1,462,905,257 which represents 11% of the total expenditure for the year contrary to Regulation 25(1)(g) of the Public Finance Management (County Governments) Regulations, 2015 which requires the County Government to spend at least 30% of the actual expenditure on development purposes.

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

14. Non-Compliance with Effectiveness of Citizen Participation in County Government Planning and Budgeting

Review of sampled payment records revealed that the County Executive issued a temporary imprest of Kshs.1,500,000 and Kshs.750,000 for public participation on 2023 County financial strategy paper and medium-term budget 2023/24-2025/26 respectively. Review of imprest surrender documents revealed that the County Government selected only fifty (50) representatives from each ward to participate in the process despite Management, in a discussion on budget process indicating that public participation in budget process was open to all residents of the County. However, surrender vouchers were not supported by documents on how the representatives were selected to take part in the process.

Further, there were no invitations to public participation or mechanisms to facilitate public communications and information access to the residents of Kiambu County. In addition, an interview with Management revealed that no allowance or facilitation is paid to the

residents of the County to participate in the process, however, the temporary imprest of Kshs.1,500,000 was used to facilitate the selected participants which was irregular. This was contrary to Article 174(c) of the Constitution of Kenya, 2010, which lays down the participation of people in the exercise of powers of the state and in making decisions affecting them as one of the objects of devolution of Government.

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

15. Irregular Payment of Allowances to Members of County Assembly

During the year under review, the County Government paid an amount of Kshs.1,083,600 to twenty-one (21) Members of the Kiambu County Assembly as subsistence and travel allowance to attend a consultative workshop for County Planning and Urbanization Committee held in Nakuru from 18 to 20 April, 2023.

Further, the County Government paid a total amount of Kshs.637,000 to a local hotel for the provision of conference facilities to Members of the County Assembly Budget and Appropriation Committee to discuss the budget estimates for the 2023/2024 financial year. There was no explanation on why the activities of the County Assembly were funded by the County Executive, yet they have their own budget. It was further noted that the allowances amounting to Kshs.1,720,600 were not recorded as imprest or surrendered hence the payment was irregular as the County Assembly has its own budget.

In the circumstances, the regularity of the payment amounting to Kshs.1,720,600 could not be confirmed.

16. Irregular Payment of Foreign Travel Allowance Claim

During the year under review, the County Government paid an amount of Kshs.429,000 to an officer as a claim for quarter per diem for attending a training on 'Next Generation Network Technologies and Future Trends' at the Centre of Excellence in Telecom Technology and Management in Mumbai, India between 18 August, 2018 and 13 October, 2018 without supporting documents/evidence. The Government of India catered for the cost of airfare, course fees, accommodation and study tours. The participants were required to carry with them only Kshs.50,000 for miscellaneous expenditures as per the approval attached. However, the payment of Kshs.429,000 exceeded the estimated limit in the approval and invitation letter by Kshs.379,000. The claim was made on 20 November, 2018 but paid on 20 June, 2023, four (4) years later without explanation. Further, the foreign travel was not approved by the State Department of Devolution.

Further, review of a payment amounting to Kshs.261,672 made on 25 October, 2022 to an officer as claim for travel costs to Dubai between 4 - 6 February, 2019 to attend International Dental Conference and Arabs Exhibition revealed that the travel was not supported by stamped visa card for entry in both Countries. Further, the request and invitation letter for the conference and accommodation documents were not provided for audit. The imprest was approved on 5 February, 2019 a day after travel but later cancelled without justification and the claim was not included in the pending bills for the financial years 2019-2020, 2020/2021 and 2021/2022. This was contrary to Regulation 104(1) of the Public Finance Management (County Governments) Regulations, 2015 which requires all receipts and payment vouchers of public monies to be properly supported by

pre-numbered receipts and payment vouchers and be supported by appropriate authority and documentation.

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

17. Irregular Payment of Claims

The statement of receipts and payments and Note 4 to the financial statements reflect use of goods and services expenditure amounting to Kshs.2,005,432,642 which includes other operating expenses amounting to Kshs.142,010,080. Review of records provided for audit revealed that the County Executive made payments amounting to Kshs.1,371,621 to various members of staff through refunds/claims of expenditure spent on domestic travel and subsistence allowances contrary to the provisions of Regulation 91(2) and 93(4) of the Public Finance Management (County Governments) Regulations, 2015, on the management of temporary imprest. No explanation was given as to why the concerned staff did not apply for the imprest before undertaking various journeys.

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

18. Irregular Payment to Council of Governors

During the year under review, the County Government paid an amount of Kshs.3,400,000 to the Council of Governors out of which an amount of Kshs.2,000,000 was for the annual intergovernmental contribution to the Council, Kshs.1,000,000 for annual contributions towards legal fees and Kshs.400,000 for eight prominent booths during the development conference. This was contrary to Section 37 of the Intergovernmental Relations Act, 2012 which provides for funding of operations of the Council of Governors by the National Government.

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

19. Non-Compliance with Fiscal Responsibility Principles on Wages

The statement of receipts and payments reflects total revenue amounting to Kshs.12,879,518,422 and compensation of employees amounting to Kshs.7,864,014,565. The wage bill constituted sixty-one percent (61%) of the total revenue which was contrary to Regulation 25(1)(a) of the Public Finance Management (County Governments) Regulations, 2015 which requires the County Government's expenditure on wages and benefits for public officers not to exceed thirty-five percent (35%) of the total County revenue.

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

20. Non-Compliance with Law on Ethnic Composition

Review of employee records for Kiambu County Government showed that the dominant ethnic community employed by the County as at 30 June, 2023 constituted 86% (5,667) of the total population of 6,621 staff members. This was 53% above the provision of the National Cohesion and Integration Act, 2008 which provides that no public establishment shall have more than one-third of its staff from the same ethnic community.

Further, examination of master data and payroll records and list of recruits for the year ended 30 June, 2023 revealed that the County Government recruited twenty-two (22) new staff members. However, the dominant ethnic community employed by the County constituted 18 persons out of the 22 which is equivalent to 81% of the recruits. This was contrary to Section 7(1) of the National Cohesion and Integration Act, 2008, which requires that all public establishments shall seek to represent the diversity of the people of Kenya in the employment of staff.

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

21. Non-Adherence to the One-Third Basic Salary Rule

Review of payroll data for the year ended 30 June, 2023 revealed that a total of 2,250 employees were paid a net salary that is less than a third (1/3) of their basic pay between July, 2022 and June, 2023. The excessive deductions resulted from Management allowing the staff to incur loans and other liabilities whose repayments deduction put the officers at risk of pecuniary embarrassment. Further, it was observed that some staff members had total deductions equal to their gross pay thus having a zero-net pay. This was contrary to Part C.1 (3) of the Human Resource Policies and Procedures Manual for the Public Service, 2016 which stipulates that public officers shall not over-commit their salaries beyond two-thirds (2/3) of their basic salaries and Heads of Human Resource Units should ensure compliance.

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

22. Irregular Payment of Non-Practicing Allowance

Analysis of Kiambu County Government payroll data revealed that one staff member was paid non-practicing allowance of Kshs.12,000 per month totalling to Kshs.144,000 in the year under audit. Examination of personal files revealed that the officer was not qualified to earn the allowance since she lacked the professional skill to warrant the payment. In addition, personal files for three officers paid a total of Kshs.145,000 for non-practicing allowance were not provided for audit.

In the circumstances, the regularity of the payment amounting to Kshs.289,000 could not be confirmed.

23. Irregular Refund of Imprest Recovered

During the year under review, the County Government issued and recovered unsurrendered imprest from officers who had not surrendered within timelines specified as per Regulations 93(10) of Public Finance Management (County Governments) Regulations, 2015. However, it was observed that the County Government refunded an amount of Kshs.917,875 which was part of the recovered salary deducted from the employees due to unsurrendered imprest contrary to Regulation 92(10) of the Public Finance Management (County Governments) Regulations which provides that; If an imprest is to be recovered from any public officer by installments, the Accounting Officer shall personally authorize such recovery and such moneys shall no longer be an imprest but an unauthorized advance from Government Funds, and in addition to the interest charged under paragraph (6), the Accounting Officer shall take appropriate disciplinary action against the officer concerned for the abuse of the imprest.

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

24. Irregularities on Payment of Leave Allowances

Analysis of payroll data for the year under audit revealed that two officers were paid leave allowance twice amounting to Kshs.87,739. In addition, analysis of payroll data revealed that 756 officers were paid a total of Kshs.29,911,339 as leave allowance above the required rates set by the Salaries and Remuneration Commission.

In the circumstances, Management was in breach of the Salaries and Remuneration Commission guidelines.

25. Irregular Recruitment of Casuals

The County Government through the County Public Service Board recruited casuals who were posted in various Departments during the year under audit. However, details of how the casuals were identified and recruited were not provided for audit and there was no staff rationalization report showing any vacancy or shortage in any department to justify the need to hire casuals.

Further, there were no annual recruitment plans from any department forwarded to the County Public Service Board at the beginning of the financial year indicating any need of casuals. Although, all payments were supported by a muster roll ticked on all days. However, there were no attendance registers signed by casuals when they checked in and checked out from work. This was contrary to Section B.2 (2) of Public Service Commission-Human Resource Policies, May, 2016 which states that on the basis of these Human Resource plans, Ministries/State Departments shall be required to develop annual recruitment plans which will be forwarded to the Public Service Commission at the beginning of each financial year to enable it plan to fill the vacancies.

In addition, review of the casual's payments records provided for audit revealed that the County Government engaged casuals who were contracted for one year as casual workers in revenue collection activities which include parking revenue collectors, revenue collectors in sub-counties and revenue accountants. There was no authority from the collector of revenue authorizing the casuals to be involved in revenue collection. This was contrary to Section 62(1) of the Public Audit Act, 2015 which states that the receiver of revenue shall, in accordance with Section 158 of the Act, authorize a public officer or any of the County Government entities to be a collector of revenue for County Government for the collection of, and accounting for, such items of revenue as the receiver of revenue may specify.

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

26. Irregular Engagement of Casual Workers

During the year under review, the County Government engaged casual workers on a contract of service for a period of one year renewable as per sample of contract letters provided. However, a list of all casuals engaged by the County Public Service Board was not provided thus it was not possible to confirm the number of casual workers engaged by the County Government. Further, casuals' personal records were not maintained by the Human Resource Directorate to show how they were recruited and on boarded

contrary to Sections 66, 67 and 68 of the County Governments Act, 2012 which requires all appointment or assignment of any duty in a County Public Service to be in writing and the County Public Service Board to maintain a record of all applications received in response to advertisements inviting applications.

In addition, there were no casual payroll data at the payroll department. All payment of casuals was done monthly through payment vouchers addressed to the head of departments or sub county officers casting doubt on whether payments of casual wages were paid to the right persons and at the correct rate.

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

27. Irregular Procurement of Goods, Works and Services

The statement of receipts and payments and as disclosed in Note 9 to the financial statements reflects acquisition of assets expenditure of Kshs.764,867,560, out of which an amount of Kshs.194,760,224 was spent on various projects initiated during the year and payment of pending bills brought forward from the previous years. However, review of procurement records and other supporting documents revealed several irregularities and non-compliance with the Public Procurement and Asset Disposal Act, 2015 as detailed in **Appendices I, II and III**.

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

28. Irregular Supply and Delivery of Pharmaceuticals

During the period under audit, a Medical Supplies Agency, KEMSA, was issued with purchase orders totalling to Kshs.130,809,670 on different dates to supply and deliver pharmaceuticals, laboratory reagents and non-pharmaceuticals. Review of the procurement documents provided for audit revealed that requisitions from the user departments, tender evaluation reports, professional opinions and inspection and acceptance committee report were not provided for audit. This was contrary to Section 114(1) of the Public Finance Management (County Governments) Regulations, 2015 which states that all purchases of goods, works and services from suppliers, including capital investments, shall comply with the provisions prescribed in the Public Procurement and Asset Disposal Act, 2015, and the Regulations made thereunder and shall have the prior approval of the Accounting Officer.

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

29. Irregularities in Supply and Delivery of Staff Uniforms

During the period under review, a contract for supply and delivery of staff uniforms of quotation No. KCG/QTN/005/2020/2021 was awarded to a local supplier for a contract price of Kshs.1,614,000 on 21 July, 2020. Review of the procurement documents revealed that the contract agreement was not prepared, the successful bidder did not present a letter of acceptance to the offer, the professional opinion was not prepared and the supplier was not on the list of prequalified suppliers. In addition, evaluation minutes were not signed page by page by all the evaluation committee members and evaluation of the bidders did not involve preliminary examinations on the suitability of the companies

to supply goods which include legal, ownership and compliance to tax payment. Further, the contract was awarded without confirmation of the budget and procurement plan.

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

30. Irregularities in Supply and Delivery of Revenue Uniforms; Gumboots and Branded Umbrellas

During the period under review, a contract for the supply and delivery of revenue uniforms-gumboots and branded umbrellas of quotation No. KCG/QTN/154/2021/2022 was awarded to a local supplier for a contract price of Kshs.2,629,368 on 10 December, 2021. Review of the procurement documents revealed that appointment letters for the opening and evaluation committee, tender evaluation committee minutes and contract agreement were not provided for audit. In addition, the successful bidder did not present a letter of acceptance to the offer, professional opinion was not prepared and the supplier was not in the list of prequalified suppliers.

In addition, the recommendation to award the contract was done at the quotation opening stage without proceeding to the evaluation stage, where the contract was awarded to a bidder at a contract price of Kshs.2,629,368. Review of the request for quotation documents submitted by the awarded bidder on 1 December, 2021 revealed that CR12 submitted was for 1 September, 2020 hence more than twelve (12) months of issue and Tax Compliance Certificate submitted expired on 31 August, 2021. Further, a local purchase order was issued to the bidder on 10 December, 2021 to supply gumboots and umbrellas and delivered on 4 April, 2022 which is fourteen (14) weeks later contrary to the Request for Quotation terms of one (1) month on issuance with a purchase order for the supply of goods. It was further observed that the contract was awarded without confirmation of the budget and procurement plan.

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

31. Irregularities in Supply and Delivery of Dry Storage Containers

Review of the payment voucher numbered 3069 amounting to Kshs.2,600,000 revealed that the contractor for supply and delivery of dry storage containers of 20ft by 40ft was awarded to a local company under request for quotation No: CGK/QTN/OO06/2022/2023. However, the winning bidder was notified of the award on 1 February, 2023, while the contract was signed on 7 February, 2023 which was approximately 6 days after the notification of the award contrary to Section 135(3) of the Public Procurement and Asset Disposal Act, 2015 which states that the written contract shall be entered into within the period specified in the notification but not before fourteen days have elapsed following the giving of that notification provided that the contract is within the tender validity period.

Further, requests for quotation documents were issued on 30 January, 2023 and they were to be returned by 6 February, 2023 at 12pm. However, the quotations were opened and evaluated on 1 February, 2023 which was before the quotations were officially closed.

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

32. Irregularities in Procurement of Consultancy Services for Mapping of all Cooperatives in Kiambu County and Creation of an Online Register

Review of a payment voucher number 4722 amounting to Kshs.2,992,800 for consultancy services for mapping of all cooperatives in Kiambu County and creation of an online register under Negotiation No: 860471-2020/2021 awarded to a local company revealed that the contract was entered into on 27 May, 2021 for a duration of six months and a local service order issued on 18 June, 2021. However, the invoice was issued on 16 May, 2022 which indicates that the consultancy services were completed after 12 months. There was no evidence that the supplier sought for contract extension and that approval was granted. Further, the contractor's detailed work plan and deliverables set were not provided for audit hence it was not possible to determine whether the intended purpose was achieved and if there was value for money.

In addition, the appointment letter for the inspection and acceptance committee and the report showing whether the contract was executed as intended were not provided for audit.

In the circumstances, the value for money for the Kshs.2,992,800 in respect of the contract could not be confirmed.

33. Irregularities in Procurement for Repackaging and Branding of Fertilizer in Bags of 50kg to 10kg Bags

Review of payment details for a payment voucher numbered 3895/2 amounting to Kshs.1,136,800 for repackaging and branding of fertilizer in bags of 50kg to 10kg bags which was awarded to a local supplier revealed that the County used direct procurement method in sourcing the supplier. However, Management did not report the direct procurement to the Public Procurement Oversight Authority (PPOA) within fourteen (14) days after the notification of the award of the contract contrary to Regulation 9(1)(b).

In addition, the local service order issued on 31 May, 2023 was not acknowledged by the supplier in writing. Further, invoice for the repackaged fertilizers were not provided for review hence it was not possible to confirm how the payments were approved.

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

34. Irregular Procurement of Event Management and Logistical Support Services

Review of a payment vouchernumber 3823 amounting to Kshs.5,300,040 for event management and logistical support for the Kiambu Innovation Week and Business Awards awarded to a local company under request for proposal no: RFP/YAS/003/2020/2021 revealed the following irregularities;

- i. The winning bidder was notified of the award on 29 April, 2021, however the contract was signed on 7 May, 2021 which was approximately 9 days after the notification of the award contrary to Section 135(3) of the Public Procurement and Asset Disposal Act, 2015 which states that the written contract shall be entered in to within the period specified in the notification but not before fourteen days have elapsed following the giving of that notification provided that the contract is within the tender validity period. In addition, the Local Service Order was approved by the Accounting

Officer on 7 May, 2021, however the Local Service Order was not acknowledged by the supplier in writing.

- ii. Review of the procurement documents provided for audit revealed that request for proposal was done through advertisement in the daily newspaper and only one supplier submitted the bid and was evaluated. This was contrary to Section 124(1) of the Public Procurement and Asset Disposal Act, 2015 which states that the Procuring Entity shall select Quality and Cost Based Selection (QCBS) method as the preferred method to be used to evaluate proposals and shall state the selection procedure in the Request for Proposals.
- iii. Review of the request for proposal documents revealed that Quality and Cost Based Selection method which uses a competitive process was stated. However, only one bidder was evaluated and awarded the contract hence there was no competitive process in evaluating the technical and financial proposals.

Review of the tender evaluation report dated 23 April, 2021 recommended the contract to be awarded to the bidder with a price bid of Kshs.14,116,000 and be considered for negotiation. The negotiation meeting held on 28 April, 2021 revealed that the bidder was the only one with a tender price of Kshs.14,116,000. The winning bidder had quoted a price above the set budget of Kshs.6,000,000 by Kshs.8,116,000. However, the bidder was awarded the contract at a negotiated price of Kshs.5,300,040 despite having quoted a price higher than the budgeted amount.

- iv. There was no written justification for single-source selection by the Accounting Officer in the context of the overall interests of the procuring entity and the criteria for single source selection was not met since the event management services are not available only from a particular supplier.

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

35. Irregular Payments for Emergency Medical Services Ambulance using Expired Contract

The County Government of Kiambu entered into a contract under negotiation number 819755-1 on October, 2020 with Kenya Red Cross- Emergency Plus Medical Services for the provision of advanced pre-hospital emergency medical services. The contract was valid for one year subject to renewal upon expression through writing, it expired in October, 2021 and was extended for one year up to October, 2022. The County Government of Kiambu through a letter dated 23 March, 2023 titled intention to renew the contract to E Plus by the Management revealed a proposed extension from 20 October, 2022 to 31 May, 2023. However, there was no evidence that the contract was renewed during the year under review.

Further, the County Government made payments of Kshs.32,143,437 for the provision of advanced pre-hospital emergency medical services during the year under review. Review of payment records revealed that an amount of Kshs.18,476,571 was paid from the month of October, 2022 to March, 2023 using the expired contract.

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

36. Irregularities on Project Management

36.1 Bibirioni Level IV Hospital

Review of documents provided for audit revealed that, a contract for the construction of a four-storey hospital block at Bibirioni Level IV Hospital under tender No. CGK/T/020/2017/2018 was awarded to a local construction company at a contract price of Kshs.285,999,364 on 9 April, 2018 for a period of 104 weeks (2 years and 2 months). The 6th Interim certificate of payments of Kshs.35,473,948 was issued by the County Architect on 12 June, 2019 and the invoice of the same amount was issued on 14 June, 2019 but the last payment of Kshs.11,415,498 on the 6th Interim payment certificate was made to the contractor on 5 May, 2023 of Kshs.11,415,498 hence delay in payment. Further, no works were certified up to the time of audit in November, 2023 as having been completed since the last 6th interim certificate of payment on 12 June, 2019, an indication of discontinuity of the work.

Review of the contract document signed on 9 April, 2018 revealed that the project was to be completed within one hundred and four (104) weeks, however, as at the time of audit on 20 September, 2023 the project was at 70% completion and time progress was two hundred and sixty-one weeks hence an extension period of 157 days without approval by the Tender Evaluation Committee. Total payments made as at the time of audit was Kshs.126,257,472 (44%). Audit inspection carried out in the month of October, 2023 revealed that the project was incomplete and works were ongoing and the land where the project was built did not have a title deed as evidence of ownership by Kiambu County.

36.2 Tigoni Sub District Hospital

A contract for the construction of a three (3) storeyed medical ward block at Tigoni Sub District Hospital of Tender No. KCG/Health Services/025/2014-2015 was awarded to a local construction company on 15 June, 2015 for a period of 104 weeks at a contract price of Kshs.160,740,400. The last interim certificate was issued on 10 June, 2021 however, as at the time of audit on 20 September, 2023 the time progress was 396 days hence behind time schedule by 292 days (10 months) without approval of the extension of the contract.

It was noted that the contract was awarded on 27 May, 2015 at a contract price of Kshs.160,740,400 for a period of 104 weeks of contract No. KCG/Health Services/025/2014-2015. The last payment of Kshs.3,226,486 was made on 15 May, 2023 for certificate No. 14 which was not budgeted for during the year of payment and not supported by an invoice and pending bill committee report. Further, the contract variation of Kshs.40,259,600 was not supported by a request for contract variation by the contractor and Tender Evaluation Committee recommendations. In addition, the variation amount exceeded Kshs.40,185,100 (25%) and was not tendered separately.

Audit inspection carried out in the month of October, 2023 revealed leakages on the walls of the building and the theatre halls, faulty sinks and poor drainages in the first and second floors of the building, there was also wall washing from the gutters by rain waters and there were cracks on the walls and along the columns in all the floors of the building. The rain waters could not be contained by the concrete gutters which were inappropriately constructed leading to overflow of the water down to the ramp.

Further, the four (4) theatre rooms could not be used since the height of the room could not allow installation of the theatre machines to the height of the patients hence remaining idle. There was also poor workmanship of electrical works, plumbing works and door fixing in the whole building.

In addition, the lift had not been installed and the solar system provided in the Bill of Quantities of Kshs.5,700,000 had also not been installed at the time of project inspection. Further, the provisional sum of Kshs.6,500,000 for the project manager's administration expenses and fluctuations was not supported by invoices and receipts.

36.3 Proposed Construction of Four Storeyed Medical Ward Block at Lari Sub-District Hospital

The contract was awarded to a local construction company on 15 May, 2015 for a contract period of 104 weeks at a contract price of Kshs.191,807,805 under tender no. KCG/HEALTH SERVICES/028/2014/2015. The last payment of Kshs.10,368,968 for certificate No.18 was made on 11 May, 2023 and the total payments made as at the time of audit in October, 2023 amounted to Kshs.151,370,753 (79%) against works of 56% done at the time of field verification

Audit inspection carried out in the month of October, 2023 revealed poor workmanship of the structural works as evidenced by cracks along the walls and pillars. The pillars joined on the second floor to the fourth storey were bending and clearly showed separation from the second floor hence the pillars were not properly aligned. Further, the concrete troughs and gutters were poorly done and could not hold and direct rainwater while the toilets for the disabled had narrow doors and limited space which could not allow easy movement of the disabled persons.

In addition, the workforce for the last 3 weeks from the date of field verification was only two (2) workers and there were no materials on site. The last approval for the extension of time was done on 14 October, 2021 for a further 52 weeks to 31 October, 2022 but as at the time of audit, the project was incomplete having taken 101 months.

36.4 Construction of Four Storeyed Medical Ward Block at Wangige Sub District Hospital

The County Government of Kiambu entered into a contract with a local construction company to construct a four-storeyed type II medical ward at Wangige Health Centre at a contract price of Kshs.220,283,842 under Tender No. KCG/HEALTHSERVICES/27/2014-2015. The contract was signed on 1 July, 2015 for a contract duration of 104 calendar weeks. A contract variation of Kshs.50,442,000 was approved resulting to the total project cost of Kshs.270,725,815 due to the non-involvement of the user department in the preliminary stage of the project design.

Project verification carried out on the month of October, 2023 revealed the following anomalies;

- i. The project was incomplete and approximately 85% done as per the project supervisor. The contractor had not been on site since March, 2023 and no reason was given as to why he had abandoned the site. Further, the building was incomplete and was not commissioned however it was put in use in March, 2023.

- ii. A total of Kshs.231,417,730 was certified for payment as at 8 February, 2023 and the certificates were however all paid as at 30 June, 2023.
- iii. Audit inspection revealed that the project was incomplete since the X-ray unit and ultrasound rooms were not completed and all the cabinets in the building and curtain rods were not fitted. Further, the drainage in the building was not complete and in some rooms, the drainage had been blocked.
- iv. All the windows had no grills and the outpatient center and the soak pit had not been done. It was further observed that electrical works were poorly done and the switch and sockets had no wiring which led to non-functioning of lights.
- v. The building roof top guard rail was not fixed and the lift had not been fitted. It was observed that the maternity doors were not tinted which invaded the privacy of the patients.

36.5 Construction of Ruiru Level IV Hospital Central Commodity Stores

The County Government awarded a contract for the construction of Ruiru Level IV hospital central commodity stores to a local construction company at a contract sum of Kshs.41,973,140 under contract no:870079/2021/2022 for a contract period of 52 weeks on 26 October, 2021. The total certified works done amounted to Kshs.32,415,709.

Field verification carried out in the month of October, 2023 revealed that the project was 85% complete as per the project supervisor. However, paint works, electrical fittings, and mechanical fittings, that is washrooms and shelves installation had not been done. As at the time of the audit, the contractor was not on site but there were construction materials present. Further, there was no evidence that the contractor sought for extension of the contract.

36.6 Proposed Construction of Sub County Office Block at Juja Sub County

The contract for the proposed construction of sub-county office block at Juja sub county was awarded to a local construction company on 16 June, 2015 for a contract price of Kshs.49,459,500 under tender No. KCG/PSA/001/2014-2015, for a duration of forty (40) weeks. The last payment for certificate No. 8 of Kshs.7,297,048 was paid on 30 June, 2023. Field verification carried out on 18 October, 2023 revealed that the project was incomplete yet payments of Kshs.40,477,330 (82%) had been made. The project has taken a duration of one hundred (100) months which is ninety (90) months beyond the completion date. Further, approval for contract extension was not provided for audit.

36.7 Proposed Construction of Market Shed at Kiganjo Market

The contract was awarded to a local construction company on 26 October, 2021 for a contract price of Kshs.24,377,710 for a period of eighteen (18) weeks under Negotiation No. 860662. The last payment of Kshs.4,069,350 was made on 22 May, 2023 for certificate No. 3. Field verification carried out on 18 October, 2023 revealed that the project was not complete and finishing works on the ablution blocks were on going. Further, the provision of the foul water drainage for water from the gutters had not been erected and the floor had cracks which had not been factored in the snag list for correction by the contractor.

The project had taken a period of 24 months (96 weeks) contrary to the completion period of 18 weeks from the date of commencement. Management did not provide approvals for the extension of the contract period. Further, the provisional sum of Kshs.1,248,000 for stationery and office equipment, clerk of works and project manager allowances and airtime for eight officers was not supported by invoices, receipts and inspection minutes.

36.8 Construction of Sheds at Gitaru Market

The County Government of Kiambu entered into a contract agreement with a local construction company for the construction of Gitaru market shed at a contract price of Kshs.22,912,210 under Tender no.860628-2020/2021. Project verification carried out in the month of October, 2023 revealed that the project was incomplete, approximately 95% done as per the project supervisor. The contractor was on site however, the gutters were not fully fitted or connected to the underground tank. Further, part of the roof was not properly fitted and the floor had developed some cracks.

36.9 Proposed Construction of Fire Station at Limuru

The contract for construction of a fire station was awarded to a local construction company at a contract price of Kshs.24,249,933 under contract No. CGK/RTPW&U/115/2014/2015. The project activities included the construction of an office block, hostel block, workshop block, ablution block, parking bay, boundary wall and water tank stand. Field verification carried out in the month of October, 2023 revealed that a water tank was not placed, plumbing works for water connection from the tank were not done, the workshop and the parking bay were not complete and landscaping had not been done. The boundary wall also had cracks along the columns which were not in the snag list.

Further, the last extension of contract period was done on 19 April, 2023 with a completion date to be 17 July, 2023. However, field verification revealed that the project was not complete and there was no evidence of approval of the contract extension period. In addition, the roofing for the workshop as per the bill of quantity was meant to be timber but changed to steel rods and the window sizes also changed from nine in number to ten (10) big size. There were no approvals for the variations in the materials used.

36.10 Construction of Perimeter Wall at Thika Slaughterhouse

The County Government of Kiambu entered into a contract agreement with a local construction company at a contract price of Kshs.13,455,640 under tender number. KCG/T/ALI/005/2019-2020 on 6 May, 2020 to construct a perimeter wall at Thika slaughterhouse. The contract period was 12 weeks. Audit verification carried out on 12 October, 2023 revealed that the project was incomplete, approximately 60% done as per the project supervisor. The contractor was not on site and left in 2021 due to unpaid certificates. A total of Kshs.9,101,650 was certified for payment as at 30 June, 2020. However, only Kshs.3,598,020 had been paid to the contractor as at 30 June, 2023. Further, the main gate and one out of the two access gates to be done were not installed and keying was not done on part of the perimeter wall constructed.

36.11 Construction of a Perimeter wall and Drainage at Gachororo Health Centre

The contract was awarded to a local construction company on 4 May, 2022 at a contract price of Kshs.13,331,380 for excavation and earthworks, superstructure and walling meant to be completed within ninety (90) days from the commencement date. The first interim certificate of Kshs.4,195,665 was raised on 1 December, 2022 and paid on 12 May, 2022. Field verification of the project revealed that the project was 98% complete but the plinth of the wall had not been plastered and the wall had cracks majorly along the columns which had not been included in the snag list.

Further, field verification carried out in the month of October, 2023 revealed that the project had not been completed and handed over and it had taken seventeen (17) months from the date of contract. In addition, the provisional sum of Kshs.700,000 for project administration expenses and contingencies were not supported by receipts, minutes and invoices.

36.12 Proposed Spot Improvement of Thika Town Entrance Garissa Junction at Gatitu and Kenyatta Road

Review of a payment voucher number 2161/3 amounting to Kshs.5,000,000 for the proposed spot improvement of Thika Town entrance Garissa Junction at Gatitu and Kenyatta Road under contract No: CGK/RTPW&U/161/2014-2015 revealed that the works were awarded to a local construction company at a contract sum of Kshs.221,005,870 on 25 June, 2015 and the contractor commenced works on July, 2015 for a contract period of 18 months. Review of payment certificate number 11 of Kshs.18,910,385 which was valued on 12 June, 2020 showed that the works certified to date amounted to Kshs.201,341,981 and it was indicated in the payment certificate that the contract was varied by Kshs.57,900,391 though no evidence was provided to confirm whether a competent authority had approved variations in the scope of works. The project inspection reports and the bill of quantities were not made available for audit and therefore the scope of works could not be confirmed. Further, there was no evidence that the contractor sought for contract extension and whether the contractor furnished the County with a renewed price bid.

In addition, a prime cost sum of Kshs.617,500 for administration cost had not been accounted for and the invoice for the payment was not provided for audit. Review of the measured works as per the bill of quantities revealed that Bill no.25 for the the implementation of HIV AIDS awareness campaign had not been done despite Kshs.100,000 having been allocated every month for 18 months totalling to Kshs.1,800,000 and Kshs.380,000 having been allocated for preparation of monthly reports on HIV/Aids awareness in which the reports were to be tabled at site meetings and also erecting of environmental billboards. It was not clear why the bill had not been done as stated in the bill of quantities.

Furthermore, the progress of work completed as at the time was 62% as reported in the previous certificate and no works were certified as at the time of audit since the last interim certificate of payment was done on 12 June, 2020. It was further observed that although the contract period had expired, no liquidated damages had been recovered from the contractor and the pending bill of Kshs.13,410,385 relating to the current payment certificate was not included in the pending bill list for 2022/2023.

Audit verification carried out in October, 2023 revealed that the project had stalled approximately 80% done as per the project supervisor. Further, the contractor had abandoned the site due to challenges in payment and some parts of the road had developed potholes. In addition, drainage works were not done in some parts of the road and the walkway was not done.

36.13 Proposed Construction of Thogoto-Ndaire Dagoretti Road in Kikuyu Sub County

The County Government of Kiambu entered into a contract agreement with a local construction company at a contract price of Kshs.181,452,509 under Contract No. CGK/RT&PW&U/038/2016-2017 for construction of Thogoto-Ndaire Dagoretti road in Kikuyu sub county. The contract was signed on 2 May, 2017 and the contract period was 18 months. Field verification carried out in the month of October, 2023 revealed that the project was incomplete approximately 90% done as per the project supervisor.

Further, it was noted that the contractor had abandoned the site since 2020 due to unpaid certificates and a total of Kshs.152,537,611 was certified for payment as at 10 June, 2020. However, only Kshs.147,537,611 was paid as at 30 June, 2023. In addition, project verification revealed that all the drainage works were completed however, 400m of the 2.5km to be tarmacked was not done.

36.14 Improvement to Bitumen Standards of JCT A2 (KIMBO) - Matangini Road (4.7km)

Review of a payment voucher number 4713 amounting to Kshs.25,596,502 for Improvement to bitumen standards of JCT A2 (KIMBO) - Matangini road (4.7km) under contract no: CGK/RTPW&U/45/2016/2017 revealed that, the works were awarded to a local construction company at a contract sum of Kshs.170,552,896 on 11 May, 2017 for a contract duration of 18 months. Review of the payment certificate number 8 of Kshs.35,569,502 which was valued on 16 March, 2020 showed that the works certified to date amounted to Kshs.168,124,676. The contract was varied by 24.9% on 14 November, 2019 leading to a revised contract sum of Kshs.213,021,263. However, there was no evidence that the contract variation was approved.

Further, the project inspection reports and the bill 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 a renewed price bid. Review of the project records revealed that no works were certified as at the time of audit since the last interim certificate of payment was done on 16 March, 2020, an indication that the project had stalled and the works discontinued. It was further observed that although the contract period had expired, no liquidated damages had been recovered from the contractor.

Field verification carried out in the month of October, 2023 revealed that the contractor had abandoned the site and the road was impassable due to big potholes. Further, road signs and road furniture had not been erected.

36.15 Spot Patching and Culverts Installation in Gitothua Ward in Ruiru Sub County in Kiuu Ward and Tinganga Ward in Kiambu Sub County

The County Government awarded the contract to a local construction company at a contract price of Kshs.2,505,720 for spot patching and culvert installation in Gitothua ward under contract number 836879-2020/2021. Review of the documents provided for audit revealed that the project was completed and paid as per the completion certificate.

Field verification carried out in the month of October, 2023 in Gitothua ward revealed that the road could not be traced hence it was not possible to confirm its existence.

36.16 Rehabilitation of Kahuguini Secondary-Githima-Karoha Access Road

The contract was awarded to a local construction company on 21 May, 2021 at a contract price of Kshs.4,425,800 to rehabilitate the 2.6 Km access road. Field verification and measurement of the rehabilitated road carried out in October, 2023 revealed that the works done covered a distance of 2.0 Km instead of the 2.6Km provided in the bill of quantities for the project. Further, there was no signage for the project.

36.17 Rehabilitation of Thegetieni Access Roads

The contract was awarded to a local construction company on 1 March, 2022 for a contract sum of Kshs.3,838,788 for a period of three months under Negotiation No. 904228/2021-2022 for grading and drainage of 1.5 km. Audit inspection carried out in the month of October, 2023 revealed that the road was being rehabilitated by Kenya Rural Roads Authority (KERRA) and there was no signage to identify works done by the County Government hence it was not possible to confirm whether the road was implemented by the County Government of Kiambu or KERRA.

In the circumstances, Management was in breach of the law and value for money was not obtained from the incomplete, non-existing and poorly done projects.

37. Lack of Value for Money on Abandoned Hospital Revenue Collection System

A Contract to install Hospital Management Information System was awarded to a local company to manage all the hospital activities in the County Government. However, the system was not operationalized due to failure by the County to pay 10% of the contract price causing the vendor to reduce users in the system.

Further, Management resorted to the installation of the same system in various hospitals individually to manage their operations. However, Management did not provide reports highlighting the reasons for the abandonment of the system and how the infrastructure related to the system was utilized.

In the circumstances, value for money was not obtained from the abandoned project.

38. Irregularities in Stores Records Management

38.1 Supply and Delivery of Staff Uniforms - Finance and Economic Planning

The supply of staff uniforms was done by a local company at a cost of Kshs.1,614,000 through quotation numbered KCG/QTN/005/2020-2021 to supply dustcoats, raincoats, umbrellas and helmets. Review of bin card records revealed that 49 dust coats of

Kshs.71,050 and 16 raincoats of Kshs.23,840 were included in the bin cards but not issued and not in the stores. Further, there was a total balance of 81 helmets amounting to Kshs.51,030 as at 14 December, 2021 in the bin card but not in the store.

38.2 Supply and Delivery of Desktop Computers- Finance and Economic Planning

Supply of desktop computers was done by a local company for a contract sum of Kshs.1,737,996 under negotiation No. 1217882 on 18 April, 2023. Review of the bin cards for desktop computers revealed that the balance was four (4) computers of Kshs.534,768 which were not in the store and had not been issued from the store.

Further, the awarded bidder supplied laptops and tonners amounting to Kshs.1,445,000 under negotiation No. 1295293 on 26 June, 2023. Review of the stores records revealed that the bin card for the laptops had a balance of two (2) amounting to Kshs.378,000 which were not in the store and not issued. In addition, 7 Tonner 59A of Kshs.203,000, 10 Tonner 80A of Kshs.175,000, 14 Tonner 26A of Kshs.420,000 and 2 Tonner 55A of Kshs.60,000 totalling to Kshs.858,000 were not recorded in the bin card and had not been issued.

38.3 Supply and Delivery of Stationery and Tonners - Finance and Economic Planning

The supply and delivery of stationery and tonners was done by a local company at a cost of Kshs.1,422,500 under negotiation No. 1217884 on 17 April, 2023. Review of store records revealed that one piece of tonner 80A was issued as per bin card but not supported by the counter receipts and issue voucher (S11) for issuance. Further, spring files STP27 had a balance of 270 pieces amounting to Kshs.54,000 and 75 reams of printing papers amounting to Kshs.78,750 as per the bin card which were not in the store during the time of field verification.

In the circumstances, value for money was not obtained from the goods supplied and not traced in the store.

39. Irregularities in Management of Payables

Other important disclosures to the financial statements under Section 20 reflect pending payable balance of Kshs.6,002,623,881 which includes pending accounts payable, pending staff payable and other pending payables balances of Kshs.3,999,661,490, Kshs.21,396,440 and Kshs.1,981,565,951 respectively.

Review of the sampled pending bills amounting to Kshs.172,893,412 revealed that pending bills totalling to Kshs.38,608,031 relating to the 2022/2023 financial year arose due to commitments for supply of goods and services done after 31 May, 2023. Further, review of the sampled pending bills provided for audit revealed that invoices and delivery notes for pending bills amounting to Kshs.20,836,081 were issued in the month of July, 2023 which was after the end of the 2022/2023 financial year hence the bills did not qualify to be recognized as pending bills in the year under review. It was not clear why the County recognized bills incurred after the lapse of the financial year as pending bills which resulted in an overstatement of the pending bills by the same amount. However, there was no written approval by the Accounting Officer for commitments of the local

purchase orders/local service orders done after 31 May, 2023 contrary to the Public Finance Management (County Governments) Regulations which requires that, all commitments for the supply of goods or services shall be done not later than the 31st May each year except with the express approval of the accounting officer in writing.

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

40. Irregularities in Procurement for Supply and Delivery of Communication Equipment

Review of the payment voucher number 304 amounting to Kshs.2,618,600 for supply and delivery of audio-visual sound equipment under contract no: CGK/YASC/Q/002/2022/2023 revealed that the contract was issued to a local supplier on 25 May, 2023. Review of the procurement documents provided for audit revealed that the local purchase order was not dated by the Accounting Officer and accountant in charge of Vote book control and the local purchase order was not acknowledged by the supplier. Further, the awarded bidder was issued with the business registration certificate/CR 12 on 13 June, 2023 which was after the contract was awarded on 24 May, 2023 and quotations were submitted on 28 April, 2023.

Further, review of the tender evaluation report dated 9 May, 2023 revealed that under preliminary evaluation criteria, the awarded bidder did not have CR 12/CR 13 yet was found to be responsive and awarded the quotation. This was contrary to Regulation 75 (1) of the Public Procurement and Assets Disposal Regulations, 2020 which provides that, a procuring entity shall reject all tenders, which are not in conformity to the requirements of section 79 of the Act and Regulation 74 of these Regulations.

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

41. Inefficiencies in Management of Motor Vehicles

The County Government through the Department of Livestock, fisheries and Veterinary Services intended to procure a 4x4 double cab for the use in artificial insemination project and extension services in the year 2018. The County through the Ministry of Transport contract no.SB/26/2017 for the purchase of vehicle issued a local purchase order to a local company ordering three (3) Mitsubishi L200 double cab confirming that funds are available and commitments have been noted in the vote book dated 14 of May, 2018. The company registered the three (3) vehicles and transferred their log books in the name of the County in the year 2019. However, the County since 2019 did not pick the motor vehicles from the supplier's storage facility as per payment demand letter issued by the company on 30 July, 2021.

The County Government paid for the vehicles on 8 March, 2023 and were delivered to the County premises. However, records kept by the County showed that the vehicles were not allocated to the Department of Livestock, Fisheries & Veterinary Services for the intended use as per the requisition by the department rather, the motor vehicles were assigned to the County Executive Committee Member for health services for official transport and to the County Government Executive convoy.

In the circumstances, there was no value for money expended on the purchase of the motor vehicles because they were not used for the intended purpose.

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, because of the significance of the matters discussed in the Basis for Conclusion on Effectiveness of Internal Controls, Risk Management and Governance section of my report, I confirm that, internal controls, risk management and overall governance were not effective.

Basis for Conclusion

1. Land Without Ownership Documents

Review of the asset register provided for audit revealed that 2,762 parcels of land were indicated as owned by the Kiambu County Government. However, land title deeds to prove ownership of the parcels of land were not provided for audit. In addition, 29 title deeds provided for audit were not in the name of the County, 4 title deeds were in the name of individuals while 25 title deeds were under municipalities. No explanation was provided on why the land title deeds had not been transferred to the County.

In the circumstances, the security and effective use of the land indicated as owned by the County could not be confirmed.

2. Weaknesses in Garbage Collection Management

Garbage Management in the County is centrally done at Kang'oki dumpsite which stands on land size of 200 acres. Currently, the dumpsite is encroached and only 100 acres of land is left for the dumpsite and the County has not made any effort to reclaim the land for the dumpsite. Further, the County Management decommissioned all dumpsites in the County except Kang'oki putting pressure on the dumpsite as the only dumpsite in the County. In addition, the dumpsite is not fenced and the trucks are tipping at any point without control in the dumpsite making the County lose revenue related to dumping and littering the surrounding leading to health hazards of the inhabitants around the area.

Further, the County Government had not installed a weighbridge at the Kang'oki dumpsite hence there was no basis for determining the weights of the lorries which should be commensurate with the amount charged. This may greatly affect the revenue collected from the dumpsite.

In the circumstances, the revenue collected from the site could not be confirmed.

3. Use of Personal Email Address for Official Government Communication

Analysis of the Kiambu pay system users revealed that the system was configured to use personal email addresses for official communication within the system. The use of

personal email addresses contravenes the directive given by the Head of Public Service and exposes the County Government to data leakage and misuse by disgruntled employees for their gain. Further, the County Government does not have control over information and data held in the personal emails even in the event the employee exits the County.

In the circumstances, Information security may be compromised by the use of personal email for official communication.

4. Weak Database Security for Business Resilience

During the year under review, the Kiambu County Government migrated revenue collection systems to one centralized system called Kiambu pay. The system is a web-based hosted by the County running on a Microsoft SQL database and window server. Review of the critical security configurations around the database and the operating system revealed that the default "sa" account in the Kiambu pay database was in use at the time of the audit. The "sa" account is a widely-known SQL Server account with system administration privileges that exposes the entity to hackers. It was further noted that the County used an administrator account to log into the database, which has excess privileges but lacks accountabilities since it is not attached to a specific person. The account can be misused maliciously and therefore it should be renamed or disabled and another account with the same capability opened.

In the circumstances and given the above vulnerabilities about the revenue database, the County is extremely exposed to external and internal threats as it holds critical data and information on revenue collection. Further, the two security breaches to the database cast doubts on the reliability of the new revenue system to generate accurate and complete revenue reports.

5. Unapproved ICT Policy

Review of the Information Communication Technology (ICT) environment revealed that Kiambu County did not have an approved ICT Policy in place. The County Executive also lacked an ICT Steering Committee and an ICT Strategic Plan to formulate policies and advice on ICT investment priorities.

In the circumstances, the County Government has inadequate ICT governance structures to safeguard public resources.

6. Unlicensed Firewall Susceptible to Privilege Escalation and Denial of Service Attack

During the year under review, the County used a branded firewall to filter and monitor the traffic in and out of the data centre that hosts the revenue system. Examination of the firewall revealed that the firewall did not have a valid license from the original manufacturer. Without a valid license, the firewall cannot receive firmware updates and other critical updates required to protect the network from cyber-attacks and misuse.

The firewall exposes the entire network resources and is hence susceptible to privilege escalation and denial of service attacks.

7. Assets Management

7.1 Failure to Identify, Verify and Validate Assets of Defunct Local Authorities

The County constituted the Assets and Liabilities Committee on 3 April, 2023 for the identification, verification and validation of the assets and liabilities of the County Government. However, there was no evidence that the committee had carried out the process of identifying, verifying and validating the assets since assets inspection reports were not provided for audit. Further, committee minutes showing deliberations made towards execution of the committee mandate were not provided for review. This was contrary to gazette notice no.2701 of the Intergovernmental Relations Act, 2012 which states that (1) each County Assets and Liabilities Committee shall be responsible for the identification, verification and validation of the assets and liabilities of the defunct local authorities as on the 27 March, 2013.

In the circumstances, the existence of effective internal controls to safeguard the assets from Defunct Local Authorities could not be confirmed.

7.2 Lack of Assets Management Unit in the County

Review of County operations revealed that there was no asset management unit within the County charged with the responsibility of ensuring that there are adequate systems and processes to plan, procure, account, maintain, store and dispose of assets, including an asset register that is current, accurate and available to the relevant County Treasury or the Auditor-General contrary to Section 149(2)(o) of Public Finance Management Act, 2012.

In the absence of the assets management unit, it may not be possible to confirm the different categories of assets in the County and whether appropriate officers are tasked with asset movement monitoring and control. This may result to procurement of assets not needed, loss of assets through theft or mismanagement by assigned staff/officers and keeping of assets not in usable condition.

In the circumstances, optimal asset management may not be achieved.

7.3 Lack of Fleet Management System

Interviews carried out with the Management revealed that the County did not have a fleet management system to plan the usage of fleets within the County and monitor and track the movement. Review of procurement documents provided for audit revealed that an advertisement was made in the local dailies in the month of September, 2022 for the procurement of a County fleet management system. However, no explanation was provided as to why the County had not procured a fleet management system.

In the absence of the fleet management system, it may not be possible to plan and monitor the usage of the fleet within the County.

8. Weaknesses in Fuel Management

8.1 Irregularities on Motor Vehicle Fuel

Review of the documents provided for audit in respect of fuel consumption revealed that the County did not provide motor vehicle Logbook GP.55. Further, review of sampled work tickets and fuel statements revealed the following anomalies;

- (i) The fuel drawn by various motor vehicles was not updated in the work tickets. In addition, various County vehicles drew fuel on various dates however fuel drawn on the work ticket did not tally with what was indicated as drawn fuel by the supplier on the fuel statement.
- (ii) Review of fuel drawn by various County motor vehicle revealed that various motor vehicle drew high amount of fuel against the number of kilometres covered.
- (iii) Review of the work tickets provided for audit revealed that Management was fueling vehicles whose speedometers were defective. Due to the defect, it was not possible to ascertain the fuel consumption by the vehicles. Further, there was no evidence that the vehicles were repaired yet there was an allocation for repair and maintenance of motor vehicles.
- (iv) Review of fuel statements for various motor vehicles revealed that some vehicles drew fuel more than once in a single day on various dates and the work tickets were not updated.

8.2 Lack of Generator Fuel Records

During the year under review, the County Government had five (5) Generators. However, records in respect of fuel consumption were not provided for audit and therefore it was not possible to ascertain which Generator and how much fuel each consumed during the year under review.

In the circumstances, the existence of effective internal controls to ensure proper fuel management, value for money on the fuel expenditure could not be confirmed.

9. Decommissioning of Electronic Development Application and Management System (e-DAMS)

During the year under review, the County Government decommissioned the Electronic Development Application and Management System (e-DAMS) in favour of the manual process. The e-DAMS was used to automate the planning department approval process and billing of house plan drawings. In the absence of the system, the County reverted to manual submission, approval and billing of house plan drawings. Once the drawing is approved a manual bill is raised to the customer who submits it to the revenue department for system billing, payment and receipting. The manual process of approval and billing is bound to human error and the inherent risk of human collusion.

In the circumstances, the benefits of the decommissioning without impacting the gains and controls could not be confirmed.

10. Failure to Check and Confirm Payroll Data

The County Government maintains both an Integrated Personnel and Payroll Database (IPPD) and a manual payroll for employees not yet included in the database. Interview with the Management revealed that payroll data was not reviewed and approved by the accounting Officers for the various departments before the salary payments were processed.

In the circumstances, the existence of effective controls on the payroll could not be confirmed.

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 control, risk management and overall 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 applicable 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 Management 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 overall 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 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 continue 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.


FCPA Nancy Gathungu, CBS
AUDITOR-GENERAL

Nairobi

23 February, 2024

APPENDICES

Appendix I - Construction of Roads

No.	Audit Finding	Amount Kshs.	Observations
1.	Irregularities on Hire of Excavator Lot 2 for Weteithie Ward, Ndeiya Ward and Muguga Ward	1,900,000	<ul style="list-style-type: none"> • The winning bidder was notified of award on 6 April, 2023, however, the contract was entered into on 12 April, 2023 which was seven (7) days after notification of the award, contrary to Section 135(3) of the Public Procurement and Asset Disposal Act, 2015. • The inspection and acceptance committee report dated 21 April, 2023 did not specify the actual work done per hourly rate for each hired excavator for Weteithei, Ndeiya and Muguga Wards hence it was not clear how payments were approved. • Appointment of the ad-hoc inspection and acceptance committee was done on 20 April, 2023 and the works inspected on 21 April, 2023, however, the measured sheets for Muguga and Ndeiya showed works were executed up to 24 April, 2023 hence not clear how works were inspected before completion. • As per the contract dated 12 April, 2023, the contractor was awarded tender for hire of excavator for lot 2, Weteithie, Ndeiya and Muguga Wards at a quoted price of Kshs.3,360,000. The bill of quantities showed that each Ward was allocated 160 hours for Kshs.7000 each. The IPC certificate No.1 provided for audit showed total work done for hire of excavators in Gatuanyaga, Muguga and Ndeiya of Kshs.2,800,000 for 400 hours. However, the measured sheets provided for audit showed only 232.25 hours were done for Weteithie, Ndeiya and Muguga Wards which is equivalent to Kshs.1,625,750 hence the payment certificate was overstated by Kshs.1,174,250 resulting to an overpayment. • Review of the payment voucher numbered 4294 amounting to Kshs.560,000 for hire of excavator Lot 2 for Witeithie Ward, Ndeiya Ward and Muguga Ward under Tender

			<p>No: 1218304 and awarded to a local company revealed that the IPC certificate No. 2 showed the total work done for the hire of excavator in Ndeiya of Kshs.560,000 for 80 hours. However, the measured sheets provided for audit showed that the works were executed in Karibaribi Ward, Thika Township Ward which did not relate to Ndeiya Ward as per the IPC certificate and as per the contract. This shows that the County made payment for works not done which was irregular.</p> <ul style="list-style-type: none"> • Appointment letters for the inspection and acceptance committee and the inspection and acceptance committee report were not provided for review. It was not clear how the payment was approved and paid before the works were inspected.
2.	Irregularities on Hire of Excavator for Lot 5 in Gatongora Ward	980,000	<ul style="list-style-type: none"> • The contract for hire of excavators for lot 5 was awarded on 12 April, 2023 at a contract price of Kshs.980,000 and a local service order was issued on 13 April, 2023. However, the measured sheets provided for audit revealed that the excavation works of 92.5 hours were done between 2 March, 2023 and 20 March, 2023 in Gatongora Ward which was before the invitation for tenders and tender opening on 15 March, 2023 and 22 March, 2023 respectively. It was not clear how works were done before the contract was awarded. • The requisition for hire of excavators for Juja, Thika, Ruiru, Limuru, Githunguri, Kabete and Kikuyu sub-counties to excavate and load quarry chips and lateritic gravel (murrum) at the borrow pits/quarries was done on 8 March, 2023. However, the measured sheets provided for review indicated that the excavation works of 92.5 hours were done between 2 March, 2023 and 20 March, 2023 in Gatongora Ward. It was not explained how the works were done before requisition. • The procurement documents provided for audit revealed that the awarded bidder was notified of the award on 6 April, 2023, however the contract was entered on 12 April, 2023 which was seven (7) days after notification of the award which was contrary

			<p>to Section 135(3) of the Public Procurement and Asset Disposal Act, 2015.</p> <ul style="list-style-type: none"> • The appointment letter for the inspection and acceptance committee and the inspection and acceptance committee report were not provided for review. It could not be confirmed whether works were performed in accordance with the contract. • There was no evidence that the performance security was furnished within 30 days in accordance with the conditions of the contract and that the payment certificate No.1 IPC 1 was submitted by the contractor since it was not stamped or signed and dated by the contractor. • Payment voucher numbered 4293 for Hire of Excavator for Lot 5 in Gatongora Ward; under Tender No: 1218304 and awarded to the same local company revealed that the measured sheets were not reviewed and approved by the Director of Roads. It was not clear how the payment to the contractor was approved by the Accounting Officer without review of the work done.
3.	Irregularities on Hire of Excavator Quarries in Thika Township Ward Lot 4	1,280,000	<ul style="list-style-type: none"> • Review of the procurement documents provided for audit revealed that the awarded bidder was notified of award on 6 April, 2023. However, the contract was entered on 12 April, 2023 which was seven (7) days after notification of the award which was contrary to Section 135(3) of the Public Procurement and Asset Disposal Act, 2015. • The delivery notes and invoice dated 6 June, 2023 indicated hire of excavator quarries in Thika sub county Thika Township ward amounting to Kshs.1,280,000 for 160 hours worked. However, review of the measured sheets and payment certificate No. IPC 1 provided for audit showed that excavation works measured related to Thika sub-county Gatwanyaga Ward and not Township Ward as indicated in the Local Service Order and the contract. It was not clear how the County made payments for works not done in the Thika Township Ward as indicated in the contract.

			<ul style="list-style-type: none"> • Appointment letter for the inspection and acceptance committee and inspection and acceptance committee report were not provided for review. • There was no evidence that the performance security was furnished within 30 days in accordance with the conditions of the contract.
4.	Irregularities in Rehabilitation of Roads in Kinale Kandiriri Health Centre Road in Kinale Ward in Lari Sub County	3,983,750	<ul style="list-style-type: none"> • There was no evidence that the head of the procurement unit submitted his recommendations for the award to the accounting officer by issuing a professional opinion and whether the accounting officer approved the award of the contract to the successful bidder. • The appointment letters for the tender opening committee and tender evaluation committee provided for audit were dated 3 July, 2018 indicating that the two committees were appointed after the quotations were opened and evaluated on 8 February, 2018. • Two members who were involved in the tender opening were also involved in the tender evaluation exercise which was contrary to the procurement laws and regulations. • There was no evidence that regret letters to the unsuccessful bidders were sent. • Review of the works completion certificate revealed that the road works commenced on 26 September, 2018 and concluded on 14 November, 2018. However, the Local Service Order was approved by the accounting officer and issued on 23 February, 2018 indicating that the contractor took approximately 9 months to execute the contract. • There was no evidence that approval was sought for the extension of the contract citing reasons for the delay in execution of the contract hence the validity period of the Local Service Order which is 30 days had lapsed. • During field verification, the road rehabilitated could not be located but instead 1.7km road from Kaliko to Kwafurugo was identified for

			inspection which was not the project audited and identified for physical verification. Audit inspection did not confirm the existence of the road project.
5.	Irregularities in Excavation of a Drainage Ditch along Railway Line at Kalimoni Kwa Maua	402,000	<ul style="list-style-type: none"> • The request for quotation documents were dated 23 October, 2015, without specifying the requirements of the quotation which is contrary to Section 106 Subsection (1b) of the Public Procurement and Asset Disposal Act, 2015. • The appointment letters for the tender opening committee and tender evaluation committee were not provided for review. It was further noted that the tender opening and evaluation was carried out by the same members which was contrary to the law. • There was no evidence that the successful bidder was notified of the award and the bidder accepted the award before signing of the contract. In addition, regret letters to the unsuccessful bidders were not provided for audit. • Request for quotation documents were not signed by the suppliers in the seller's section to acknowledge receipt. • The tender opening and evaluation committee minutes indicated that the quotations were opened and evaluated on 23 October, 2015, however the request for quotation documents indicated that the quotations were opened on 28 October, 2015. • Request for quotation documents for the other supplier invited to bid indicated that the company was incorporated on 28 September, 2016. It was not clear how the company was evaluated before it actually existed. • The measurement sheets provided for audit indicated that the excavation works were done between 28 January, 2016 and 6 February, 2016 a total of 57 hours, however the works inspection/completion certificate and inspection and acceptance committee report indicated that the works commenced on 10 November, 2015 and completed on

			<p>19 November, 2015 indicating payments for works not done.</p> <ul style="list-style-type: none"> The local service order was approved by the Accounting Officer on 18 November, 2015, however the works inspection/completion certificate indicated that the works commenced on 10 November, 2015 which was before the contract was awarded. This shows that the works were executed before the procurement process was done.
6.	Irregularities in Construction and Rehabilitation of Membley Roller Road Ruiru Sub County	3,943,000	<ul style="list-style-type: none"> The request for quotation documents revealed that the quotation documents were issued on 23 May, 2018 and were to be submitted by 31 May, 2018. However, the local service order was issued on 24 May, 2018 which was before the quotations were submitted by the suppliers on 28 May, 2018 for evaluation. This shows that the contract was awarded to the supplier before the procurement process was carried out. Review of the quotation opening and evaluation minutes revealed that the quotations were opened on 31 May, 2018 and evaluated on 14 June, 2018 after the Local Service Order was issued on 24 May, 2018. The works completion certificate provided for audit revealed that the works commenced on 2 August, 2018 and were completed on 18 December, 2018 which was 7 months after the expiry of the Local Service Order validity period of 30 days. Approval for extension of the contract citing reasons for the delay was not provided for audit. The appointment letters for the tender opening committee and tender evaluation committee provided for audit were dated 3 July, 2018 which showed that the two committees were appointed after the quotations were opened and evaluated on 31 May, 2018 and 14 June, 2018 respectively. Audit inspection carried out in October, 2023 revealed that culverts and concrete pipes were not installed in the road despite being factored in the bill of quantities. Further, a completion certificate had been issued and the contractor paid the entire contract sum.

7.	Irregularities in Maintenance of Kibiku Gathiga Roads in Nyathuna Ward	3,650,000	<ul style="list-style-type: none"> • The request for quotation documents were issued on 13 March, 2019, however the request did not specify the specific requirements of the quotation and the issue and return dates of the quotations. • Local Service Order was issued on 2 April, 2019, however there was no evidence that the winning bidder was notified of the award and regret letters were not sent to the unsuccessful bidders. • Quotations were opened and evaluated by the same members on 20 March, 2019 which was contrary to the law. • There was no evidence that the head of the procurement unit submitted his recommendations for the award to the accounting officer by issuing a professional opinion and whether the winning bidder accepted the award. In addition, appointment letters for the quotation opening committee, quotation evaluation committee and inspection and acceptance committee were not provided for audit. • Project verification carried out in October, 2023 revealed that the project was complete and paid, however, measurements taken during the verification revealed that only 1.4km of the road was done instead of 2.5 km.
8.	Irregularities in Rehabilitation of Gituamba Masonge Road in Ngewa Ward Githunguri Sub County	3,966,000	<ul style="list-style-type: none"> • Request for quotation documents did not indicate the issue and return date of the quotations and the specific requirements of the quotation were not stated. In addition, the quotation opening committee did not include the date and time the quotations were opened in the request for quotation documents. • A Local Service Order was issued on 4 March, 2019. However, the quotation opening minutes were not dated and were not signed by one member. In addition, the quotation evaluation committee minutes were not provided for audit. • The quotation documents for the awarded bidder revealed that the tax compliance

			<p>certificate and Tax pin certificate were issued on 6 March, 2019 and 7 March, 2019 respectively which was after the Local Service Order was issued on 4 March, 2019. It was not clear how the company was awarded without the pin certificate and tax compliance certificate.</p> <ul style="list-style-type: none"> • The National Construction Authority (NCA) certificate and annual practicing license submitted by the awarded bidder were for a different company. It was not clear how the company was awarded using documents from a different company. • There was no evidence that the head of the procurement unit submitted his recommendations for the award to the accounting officer by issuing a professional opinion and whether the winning bidder was notified of the award and regret letters sent out to the unsuccessful bidders. • Appointment letters for the quotation opening committee, quotation evaluation committee and inspection and acceptance committee were not provided for audit.
9.	Irregularities in Construction and Rehabilitation of Kagere Access Road Nyathuna Ward Kabete Sub County	3,851,750	<ul style="list-style-type: none"> • The inspection and acceptance certificate revealed that the works were to be completed on 13 July, 2018, but instead were completed on 11 April, 2019 which was approximately 9 months after the Local Purchase Order was issued on 11 June, 2018. This was after the expiry of the Local Service Order validity period of 30 days. No evidence of approval for extension of contract was provided for audit. • The quotations were opened and evaluated on 11 June, 2018 and the Local Service Order issued the same day with no evidence of when the winning bidder was notified. This was contrary to Section 135(3) of the Public Procurement and Asset Disposal Act, 2015. In addition, the quotations were opened and evaluated by the same members which was contrary to the law. • The quotation documents for the awarded bidder revealed that the request for quotation was done on 7 June, 2018, however the

			<p>awarded bidder did not indicate the quoted price on the face of the quotation document.</p> <ul style="list-style-type: none"> • The tax compliance certificate was issued on 18 July, 2018 which was after the quotation documents were evaluated on 11 June, 2018 which shows that the awarded bidder did not have a valid tax compliance certificate. • There was no evidence of a professional opinion. In addition, there was no evidence that the winning bidder accepted the award and regret letters were sent to the unsuccessful bidders. • Appointment letters for the quotation opening committee, quotation evaluation committee and inspection and acceptance committee were not provided for audit. • Project verification carried out in October, 2023 revealed that the project was complete and paid, however, measurements taken during the field verification revealed that only 1.2km of the road was done.
10.	Irregularities in Gravelling of Karabaini Road in Township/Ndumber i Ward Kiambu Sub County	3,009,000	<ul style="list-style-type: none"> • The tender opening committee did not indicate the date for opening the quotations in the request for quotation documents. • Notification of the award to the winning bidder was done on 23 May, 2019, however the winning bidder accepted the award on 24 May, 2018 which shows inconsistencies in the procurement process. • There was no evidence of a professional opinion issued by head of the procurement unit. • The quotations were opened and evaluated on 20 May, 2019 and 21 May, 2019 respectively as per the tender opening and evaluation minutes, however it was noted that the same members opened and evaluated the quotations. • There was no evidence that regret letters were sent to the unsuccessful bidders. • Progress reports by the sub-county engineers together with the joint measurement sheets prepared and

			approved by the Chief Officer, Roads were not provided for audit.
11.	Irregularities in Maintenance of Mugumo Road Phase in Tinganga Ward Kiambu Sub County	3,800,000	<ul style="list-style-type: none"> • The request for quotation documents did not explain when the quotations shall be submitted which is contrary to Section 106 Subsection (1b) of the Public Procurement and Asset Disposal Act, 2015. In addition, the tender opening committee did not indicate the date for opening the quotations in the request for quotation documents. • Review of the procurement documents provided for audit revealed that the quotations were opened and evaluated on 30 January, 2019, however the contract was entered on 6 February, 2019 which was seven (7) days after notification of the award which was contrary to Section 135(3) of the Public Procurement and Asset Disposal Act, 2015. • The Local Service Order was signed and dated 6 February, 2019 by the authorizing officer while the supplier section was signed and dated 6 September, 2019 indicating that the supplier acknowledged receipt of the award 7 months after the completion of the works which was after the expiry of the quotation validity period of 30 days. • There was no evidence that the head of the procurement unit submitted his recommendations for the award to the Accounting Officer by issuing a professional opinion and whether the Accounting Officer approved the award of the contract to the successful bidder. • The appointment letters for the tender opening committee, tender evaluation committee and inspection and acceptance committee were not provided for review. • There was no evidence that the successful bidder was notified of the award and the bidder accepted the award before signing the contract. In addition, regret letters to the unsuccessful bidders were not provided for audit. • Progress reports by the sub-county engineers together with the joint

			measurement sheets prepared and approved by the Chief Officer, Roads were not provided for audit.
12.	Irregularities in Rehabilitation of Roads in Bibirioni Ward Roromo Mugumoini Road	3,695,528	<ul style="list-style-type: none"> • The request for quotation documents were issued on 3 May, 2018 with a return date of 6 May, 2018. However, review of the quotation documents for one of the suppliers revealed that the quotation documents were opened by the tender opening committee on 6 May, 2022 indicating inconsistencies in the procurement process. • The requisition for the rehabilitation of the roads in Bibirioni ward Roromo-Mugumoini road was done on 30 May, 2018 by the Limuru sub county engineer. However, the request for quotation documents was done on 3 May, 2018 and the Local Service Order was awarded on 29 May, 2018. This clearly shows that the procurement process began and the contract was awarded without a requisition from the user department casting doubt on the authenticity of the process. • The works completion certificate revealed that the contract was for one month. However, the works were completed on 7 January, 2020 despite the Local Service Order having been issued on 29 May, 2018. This shows that the contractor took approximately 18 months to complete the project after the Local Service Order was issued. • There was no evidence that the contractor sought for extension of the contract period. This was contrary to Regulation 52(1)(4) of the Public Finance Management (County Governments) Regulations, 2015. • There was no evidence that the head of the procurement unit submitted his recommendations for the award to the Accounting Officer by issuing a professional opinion and whether the Accounting Officer approved the award of the contract to the successful bidder. • The appointment letters for the tender opening committee and tender evaluation committee were not provided for review and

			there was no evidence that regret letters to the unsuccessful bidders were sent.
13.	Irregularities in Spot Patching by Use of Quarry Waste and Hire of Equipment for Gitothua Ward-Ruiru Sub County	2,541,000	<ul style="list-style-type: none"> • The request for quotation documents were dated 21 May, 2018, however the request did not explain when the quotations shall be submitted and the specific requirements of the quotation which is contrary to Section 106 subsection (1b) of the Public Procurement and Asset Disposal Act, 2015. • Request for quotation documents for the awarded bidder and another invited bidder were submitted on 28 May, 2018 and 25 May, 2018 which was after the tenders were opened and evaluated on 24 May, 2018. It is not clear how the quotations were evaluated before submission. In addition, the tender opening committee did not specify on the quotation document the date and time of opening the quotations. • The appointment letters for the tender opening committee and tender evaluation committee were not provided for review. It was further noted that the tender opening and evaluation was carried out by the same members on 24 May, 2018. • The quotations were evaluated on 24 May, 2018; however, the local service order was approved by the accounting officer on 31 May, 2018 which was 7 days after the quotations were evaluated. This was contrary to Section 135(3) of the Public Procurement and Asset Disposal Act, 2015. • There was no evidence that the successful bidder was notified of the award and the bidder accepted the award before signing the contract. In addition, regret letters to the unsuccessful bidders were not provided for audit. • There was no evidence that the head of the procurement unit submitted his recommendations for the award to the Accounting Officer by issuing a professional opinion and whether the Accounting Officer approved the award of the contract to the successful bidder.

			<ul style="list-style-type: none"> The works inspection/completion certificate indicated that the works commenced on 2 July, 2018. However, the Local Service Order was issued on 31 May, 2018. No explanation was provided for delay in commencement of the works and approval for the extension of the contract was not provided for audit. No progress reports by the sub-county engineers showing the actual measured works.
14.	Various Projects under Construction of Roads	27,072,907	<p>Review of procurement documents for various contracts awarded under construction of roads revealed the following anomalies;</p> <ul style="list-style-type: none"> No evidence that the head of the procurement unit submitted his recommendations for the award to the Accounting Officer through issuing a professional opinion and whether the Accounting Officer approved the award of the contract to the successful bidder. No evidence that the winning bidder accepted the award and regret letters were sent to the unsuccessful bidders. Local Service Order was approved by the accounting officer before lapse of the 14 days after the notification of the award. Appointment of the quotation opening and evaluation committee was done on 3 July, 2018 which was after the quotations were opened and evaluated. Quotations were opened and evaluated by the same members which was contrary to the law. Requisition by user department was done after quotations were issued which shows that the procurement process started before approval of the requisition by the accounting officer. Request for quotation documents did not specify when the quotations shall be submitted and the specific requirements of the quotation.
	Total	64,074,935	

Appendix II – Construction and Civil Works

No.	Audit Finding	Amount Kshs.	Observations
1.	Irregularities in Supply, Install and Commission 5. No Floodmasts with 4*300 w Led at Mukuyuini, Zone, Zone D, Mwireri, Munandaini, Salama Water Point in Kalimoni ward Juja Sub County	3,910,940	<ul style="list-style-type: none"> • The request for quotation documents did not explain when the quotations shall be submitted and the specific requirements of the quotation which is contrary to Section 106 Subsection (1b) of the Public Procurement and Asset Disposal Act, 2015. Further, the quotation opening committee did not indicate in the request for quotation documents date and time when the quotations were opened. • The appointment letters for the tender opening committee, tender evaluation committee and inspection and acceptance committee were not provided for review. It was further noted that the tender opening and evaluation were carried out by the same members. • There was no evidence that the successful bidder was notified of the award and the bidder accepted the award before signing the contract. In addition, regret letters to the unsuccessful bidders were not provided for audit. • There was no evidence that the head of the procurement unit submitted his recommendations for the award to the Accounting Officer by issuing a professional opinion and whether the Accounting Officer approved the award of the contract to the successful bidder. • The quotations were opened and evaluated on 9 April, 2019 and the Local Service Order was issued the same day with no evidence of when the winning bidder was notified. • The quotation documents of the awarded bidder revealed that the certificate of incorporation and CR 12 showed that the company was incorporated and registered on 21 May, 2019 which was after the Local Service Order was issued on 9 April, 2019. • The confidential business questionnaire was not dully filled to include the current trade license number and expiry date and tax

			<p>compliance certificate and pin certificate for the company was not provided for audit.</p> <ul style="list-style-type: none"> • Quotation documents for the two other bidders showed that the request for quotation documents were issued on 14 February, 2018 and submitted on 6 April, 2019 which is exactly one year after the expiry of the quotation validity period of 30 days.
2.	Irregularities in Supply and Delivery of Electrical Materials for Ruiru/Githunguri Lights	1,270,200	<ul style="list-style-type: none"> • Request for quotation documents issued on 13 March, 2018 did not indicate when the quotations were to be submitted and the quotation opening committee did not indicate the date and time of opening the quotations in the request for quotation documents. • Review of two of the invited suppliers for quotations revealed that the two entities are sole proprietorship businesses owned by the same person. • Review of the procurement documents revealed that the Local Service Order was approved by the Accounting Officer on 19 March, 2018 and the goods were delivered on 15 August, 2018 which was after the Local Service Order validity period of 30 days. No evidence that approval was sought for the extension of the contract hence the Local Service Order was invalid. • The appointment letters for the tender opening committee, tender evaluation committee and inspection and acceptance committee were not provided for review. It was further noted that the tender opening and evaluation was carried out by the same members. • The quotations were evaluated on 13 March, 2018; however, the Local Service Order was approved by the accounting officer on 19 March, 2018 which was 6 days after the quotations were evaluated. This was contrary to Section 135(3) of the Public Procurement and Asset Disposal Act, 2015. • There was no evidence that the successful bidder was notified of the award and the bidder accepted the award before signing the contract. In addition, regret letters to the

			<p>unsuccessful bidders were not provided for audit.</p> <ul style="list-style-type: none"> There was no evidence that the head of the procurement unit submitted his recommendations for the award to the Accounting Officer by issuing a professional opinion and whether the Accounting Officer approved the award of the contract to the successful bidder.
3.	Irregularities in Supply and Commissioning of Street Lights 26*150w LED at Mbichi, Watathi, Mucerere ya Gatei and Karani in Githombokoni Ward of Gatundu North Sub County	3,999,517	<ul style="list-style-type: none"> Review of the request for quotation documents for two suppliers showed that the confidential business questionnaires were dated 27 March, 2018 and 26 March, 2018 respectively which shows that the request for quotation documents were submitted after the quotations were opened and evaluated on 25 March, 2018. It is not clear how quotations were evaluated. Review of the business licence and tax compliance certificate for the awarded bidder showed that the two documents were issued on 8 March, 2019 and 13 November, 2018 respectively. This was after the quotations were opened and evaluated hence the award was irregular. The Local Purchase Order was approved by the Accounting Officer on 20 April, 2018, however the supplier acknowledged the receipt of the order on 11 June, 2018 which was 40 days after the lapse of the Local Purchase Order validity period of 30 days. The quotations were opened and evaluated by the same members on 25 March, 2018 which was contrary to the law. Further, there was no evidence that the successful bidder was notified of the award and the bidder accepted the award before signing the contract. In addition, regret letters to the unsuccessful bidders were not provided for audit. There was no evidence that the head of the procurement unit submitted his recommendations for the award to the Accounting Officer by issuing a professional opinion and whether the Accounting Officer approved the award of the contract to the successful bidder.

4.	Irregularities in Supply, Install and Commission of Street Lights 25*150w led at Gakoe, Kamunyaka, Mwimuto and Mucere ya Kamunyaka in Githombokoni Ward of Gatundu North Sub County	3,988,109	<ul style="list-style-type: none"> • The quotations were opened and evaluated on 20 April, 2018 and the Local Service Order issued the same day with no evidence of when the winning bidder was notified. This was contrary to Section 135(3) of the Public Procurement and Asset Disposal Act, 2015. • Quotations were opened and evaluated on 20 April, 2018, however it was noted that the same members opened and evaluated the quotations. • Appointment letters for the quotation opening committee, quotation evaluation committee and inspection and acceptance committee were not provided for audit. • Request for quotations documents were issued on 20 March, 2018, however the quotation return date was not indicated. In addition, the quotation opening committee did not indicate the date and time when the quotations were opened in the quotation documents. • Review of quotation documents for one of the invited bidders revealed that PIN certificate and tax compliance certificate were issued on 10 December, 2018 which was after the quotations were opened and evaluated on 20 April, 2018. • The certification of incorporation and CR 12 showed that the company was registered on 17 August, 2018 which was after the quotations were evaluated. It was not clear how the company was invited for quotations if it had not been incorporated. • There was no evidence that the head of the procurement unit submitted his recommendations for the award to the Accounting Officer by issuing a professional opinion. In addition, there was no evidence that the winning bidder accepted the award and regret letters were sent to the unsuccessful bidders. • Field verification of the streetlight at Gakoe revealed that nine (9) LED lights were installed instead of ten (10) LED lights. The
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			project was also not branded in the name of the County Government of Kiambu.
5.	Irregularities in Maintenance of Supply and Commissioning of Streetlights 25*150w LED Along Karuguru School Road to Kwihota Secondary School in Gatongora Ward	3,997,940	<ul style="list-style-type: none"> • The quotations were opened and evaluated on 22 March, 2019 and the Local Service Order issued three days after the quotations were evaluated with no evidence of when the winning bidder was notified. This was contrary to Section 135(3) of the Public Procurement and Asset Disposal Act, 2015. • Quotations were opened and evaluated on 22 March, 2019, however it was noted that the same members opened and evaluated the quotations which was contrary to the law. In addition, appointment letters for the quotation opening committee, quotation evaluation committee and inspection and acceptance committee were not provided for audit. • There was no evidence that the head of the procurement unit submitted his recommendations for the award to the Accounting Officer by issuing a professional opinion and whether regret letters were sent out to the unsuccessful bidders. • Review of the quotation documents for the awarded bidder revealed that supplier did not sign and stamp the quotation document. Further, the confidential business questionnaire was not duly filled and did not have the tenderer's signature and date. • The bill of quantities was not stamped by the awarded bidder. Further, the quotation opening committee did not indicate the date and time the quotations were opened in the request for quotation documents. • Review of the quotation documents for the awarded bidder revealed that the tax compliance certificate was issued on 18 February, 2020 after the quotations were evaluated on 22 March, 2019 which showed that the bidder was awarded without a valid tax compliance certificate. • The NCA certificate and annual practicing certificate were issued on 15 October, 2019 which was after the quotations were opened and evaluated on 22 March, 2019. It was not

			clear how the quotations were evaluated and the bidder awarded despite the irregularities.
6.	Irregularities in Construction of Murera Bridge in Theta Ward Juja Sub County	5,797,540	<ul style="list-style-type: none"> • Payment voucher number 2155/1 amounting to Kshs.5,797,540 for the Construction of Murera Bridge in Theta Ward Juja Sub County under contract No: CGK/RTPW&U/143/2017-2018 was awarded to a local construction company at a contract sum of Kshs.14,888,240 and signed on 9 May, 2018 for a duration of 10 months. • The project commenced on 23 May, 2018 and was to be completed on 23 March, 2019. Review of the payment certificate 2 revealed that the works certified to date was Kshs.11,991,708 and the project was approximately 80% complete. However, there was no evidence that the contractor renewed the performance bond and requested for time extension after the lapse of the contract period. • The inspection report dated 24 March, 2022 revealed that the committee recommended a contract variation of Kshs.3,361,471 due to extra works. However, there was no evidence that the tender evaluation committee recommended the contract variation to the accounting officer for approval. • The project inspection reports and the bills of quantities were not provided for audit and therefore the scope of works could not be confirmed. In addition, the provisional sum of Kshs.230,000 was not accounted for.
7.	Irregularities in Construction of Ngoingwa Outfall Drain -Township Ward Thika Sub County	11,452,028	<ul style="list-style-type: none"> • The contract was awarded to a local construction company at a contract sum of Kshs.12,893,400 on 25 May, 2018. The contractor was given a notice on 18 June, 2018 to commence works within 14 days and the works were completed by 31 December, 2018. Further, the contractor submitted payment certificate on 11 February, 2019, however, the Local Purchase Order amounting to Kshs.11,452,028 was issued on 25 February, 2019. This implies that the Local Purchase Order was issued 9 months after the contract was signed and the project works had been executed which was

			<p>contrary to the terms and conditions of the contract.</p> <ul style="list-style-type: none"> • There was no evidence that the tenders were opened since tender opening minutes were not provided for audit. Further, the tender evaluation report dated 20 March, 2018 was not signed page by page by the tender evaluation committee members. • There was no evidence that the head of the procurement unit submitted his recommendations for the award to the Accounting Officer by issuing a professional opinion and whether regret letters were sent out to the unsuccessful bidders. • Project verification carried out in October, 2023 revealed that the project was incomplete approximately 85% done as per the project supervisor. Further, the contractor was not on site and abandoned the site on 2019 due to unpaid certificate. Further, a total of Kshs.11,452,028 was certified for payment as at 31 December, 2018 and paid on 24 January, 2023. However, the drainage manhole covers were damaged and part of the drainage excavated and left uncompleted is backfilled with soil. In addition, the drainage has a dead end as there were no culverts done at AIPCA Church junction in Ngoingwa connecting the drainage from the main road to the drainage lower part towards the river.
8.	Irregularities in the Supply and Delivery of Pipes for Uthiru Water Project	4,077,984	<ul style="list-style-type: none"> • The awarded bidder was notified on 22 July, 2021; however, the Local Service Order was issued on 3 August, 2021 which was 13 days after notification of the award contrary to Section 135(3) of the Public Procurement and Asset Disposal Act, 2015. • Review of the quotation evaluation report revealed that the quotations were opened and evaluated on 21 June, 2021, however the evaluated bidder was awarded the Local Service Order on 3 August, 2021 which was 44 days after the quotation opening hence the contract was awarded after the expiry of the quotation validity period of 30 days.

			<ul style="list-style-type: none"> • The GOK IFMIS Evaluation Report indicated that the quotations were evaluated on 28 June, 2021 hence there was a discrepancy in the dates the quotations were evaluated and the individual score sheets were not provided for audit. It was further observed that the quotation evaluation report was not signed on each page by the members. • The inspection and acceptance committee report revealed that the pipes were inspected on 10 September, 2021. The goods were delivered on 1,7 and 9 September, 2021 as per the delivery notes but received in the store on 8 September, 2021. It was not clear how goods delivered on 9 September 2021 were received in the store on 8 September, 2021 before the actual delivery. • The counter requisition and issue voucher numbered 9512321 revealed that the pipes were issued on 29 August, 2021 and received by Kikuyu Water and Sewerage Company on 9 September, 2021. However, no explanation was provided as to how goods were issued from the store on 29 August, 2021 before delivery by the supplier on the month of September and receipt in the store on 8 September, 2021. Further, it was not clear how goods were issued before being inspected by the inspection and acceptance committee.
9.	Supply and Delivery of HDPE and Fittings to Karuri Water and Sanitation Company Limited	5,000,000	<ul style="list-style-type: none"> • The payment voucher numbered 4688 amounting Kshs.5,000,000 for the Supply and delivery of HDPE and fittings to Karuri Water and Sanitation Company under Tender No: CGK/WEENR/006/2019/2020 was awarded to a local company for a contract sum of Kshs.19,916,460. • Review of the delivery notes revealed that the goods were delivered by the supplier on 20 May, 2020 and 5 June, 2020 and were received in the store on 19 June, 2020. However, review of the counter requisition and issue voucher revealed that the goods were issued to Karuri Water and Sanitation Company on 16 June, 2020. It is not clear how the goods were issued to the Water Company before being received in the store.

			<ul style="list-style-type: none"> • The goods were inspected by the inspection and acceptance committee on 16 June, 2020 after the deliveries were done in May which is contrary to Section 48(3) of the Public Procurement and Asset Disposal Act, 2015 which states that the inspection and acceptance committee shall immediately after the delivery of the goods, works or services inspect and where necessary test the goods received. • The inspection and acceptance committee certificate did not show the actual quantity of pipes received which is contrary to Section 48(4) of the Public Procurement and Disposal Act, 2015 which states that the inspection and acceptance committee shall ensure that the correct quantity of the goods is received and ensure that the goods, works or services meet the technical standards defined in the contract.
10.	Irregularities in Provision of Clearing of Garbage at Tipping Site in Kangoki Dumpsite	9,000,000	<ul style="list-style-type: none"> • Two (2) payment vouchers amounting to Kshs.9,000,000 revealed that provision of clearing of garbage at tipping site in Kangoki dumpsite under Tender No: CGK/WEERN/ALI/005/2019/2020 was awarded to two (2) local companies under framework contracting. The clearing of garbage at tipping site in Kangoki dumpsite was done at a rate of Kshs.9000 per hour for 500 hours and the contract was entered on 30 June, 2020. • Review of the daily record sheet for clearing of garbage revealed that the daily record sheet was not confirmed or reviewed by the Head of Directorate before approval for payment. • The log sheets showing when the clearing of garbage at the tipping site started and when it was concluded for the days recorded and the meter reading for the trucks showing the total kilometres covered for the hours worked was not provided for audit. • In addition, review of the daily sheet revealed that hours recorded for some days exceeded 16 hours. However, it was not clear how the site supervisor inspected the clearing of

			<p>garbage beyond the normal working hours. It was further observed that the daily sheets which relate to month of June and July for one of the contracts were checked by the site supervisor on 13 October, 2021 which was 3 months after work was executed.</p> <ul style="list-style-type: none"> • One of the awarded suppliers issued the invoice on 18 December, 2020 which was before the Local Service Order was issued on 17 December, 2021. It was not clear how the supplier issued the invoice before the Local Service Order was issued and before the work was executed in December and January, 2021.
11.	Irregularities in Procurement of Proposed Substructure Works for ICT Hub in Githurai Mwiki Ward	3,896,000	<ul style="list-style-type: none"> • During the period under review, a contract for proposed substructure works for ICT Hub in Githurai Mwiki ward of quotation No. KCG/QTN/005/2019/2020 was awarded to a local construction company for a contract price of Kshs.3,896,000 on 27 May, 2020 through Local Purchase Order No. 1788803. • Review of the procurement documents revealed that the contract agreement was not prepared, the successful bidder did not a present letter of acceptance to the offer, the professional opinion was not prepared, and the supplier was not in the list of prequalified suppliers. • The evaluation minutes were not signed page by page by all the evaluation committee members. Further, tender opening minutes of 20 May, 2020 indicated that the quotations were for provision of conference facility for one day different from the activity to be carried out. • The tender opening and evaluation minutes showed the bid price quoted by the awarded bidder as Kshs.3,596,000 which is different from the amount of Kshs.3,896,000 quoted in the Bill of Quantities. In addition, quotations were opened on 15 May, 2020, inspections and acceptance done on 8 May, 2020 and works completion certificate 8 June, 2020 by Director ICT instead of Clerk of Works. • The works done relates to super structure as opposed to local purchase order which indicates that works are sub structure. It was

			further observed that the Contractor had been paid an amount of Kshs.3,896,000 which is the contract price but provisional sum of Kshs.450,000 meant for project management and contingencies was not accounted for.
12.	Various Projects under Construction and Civil Works	43,014,819	<p>Review of procurement documents for various contracts awarded under construction and civil works revealed the following anomalies;</p> <ul style="list-style-type: none"> • No evidence that the head of the procurement unit submitted his recommendations for the award to the Accounting Officer through issuing a professional opinion and whether the Accounting Officer approved the award of the contract to the successful bidder. • No evidence that the winning bidder accepted the award and regret letters were sent to the unsuccessful bidders. • Local Service Order was approved by the accounting officer before lapse of the 14 days after the notification of the award. • Appointment of the quotation opening and evaluation committee was done on 3 July, 2018 which was after the quotations were opened and evaluated. • Quotations were opened and evaluated by the same members which was contrary to the law. • Requisition by user department was done after quotations were issued which shows that the procurement process started before approval of the requisition by the accounting officer. • Request for quotation documents did not specify when the quotations shall be submitted and the specific requirements of the quotation. • Two Bidders were awarded contract without valid tax compliance certificate.
	Total	99,405,077	

Appendix III – Procurements of Goods and Services

No.	Audit Finding	Amount Kshs.	Observations
1.	Specialised Materials and Services	11,210,900	<ul style="list-style-type: none"> Review of the procurement documents for supply and delivery of Non-Pharmaceuticals awarded to five (5) contractors revealed that the contract agreements were not prepared and the supplier was not in the list of prequalified suppliers. Further, the evaluation minutes were not signed page by page by all the evaluation committee members.
2.	Purchase of Office Furniture and General Equipment	6,916,948	<ul style="list-style-type: none"> The quotations issued were not dated and the request did not provide sufficient information and detailed specifications of the goods ordered to the bidders which is contrary to Section 58(2) of the Public Procurement and Asset Disposal Act, 2015. Appointment letters for the opening, evaluation and inspection and acceptance committee was not provided contrary to Section 78(1), 46(1) and 48(1) of the Public Procurement and Asset Disposal Act, 2015 respectively which states that the Accounting Officer shall appoint the adhoc committees specifically for the procurement in accordance with requirements of the law. The bidders were awarded on the basis of being the lowest bidder contrary to the requirement of it being the lowest evaluated bidder. Evaluation criteria was not provided to warrant competitiveness of the bidding process. The letter of award to the successful bidder was not provided but the bidder supplied and was paid without notifying the winning bidder in writing and receiving confirmation of acceptance in writing as stipulated in law. Professional opinion was not issued by the relevant supply chain officer recommending award of the contract contrary to Section 106 subsection 5(b) of the Public Procurement and Asset Disposal Act, 2015. The payment relates to pending payment but was not included in the comprehensive report of the outstanding pending bills as at 30 June, 2023 yet it was paid therefore the

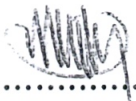
			<p>authenticity of the expenditure and payment could not be confirmed.</p> <ul style="list-style-type: none"> Market survey was not done before the items were procured in accordance with requirements of the law.
3.	Office General Supplies	13,152,364	<ul style="list-style-type: none"> No evidence that the head of the procurement unit submitted his recommendations for the award to the Accounting Officer through issuing a professional opinion and whether the Accounting Officer approved the award of the contract to the successful bidder which is contrary to Section 106 Subsection 5b of the Public Procurement and Asset Disposal Act, 2015. The appointment letters for the tender opening committee, tender evaluation committee and inspection and acceptance committee were not provided which is contrary to Section 78(1), 46(1) and 48(1) of the Procurement Act, 2015 The winning bidder was not notified of the award, and there is no evidence that the winning bidder accepted the award within the seven days as stipulated in the notification of award letter which is contrary to Section 135(3) of the Public Procurement and Asset Disposal Act, 2015. The request for quotation documents did not explain when the quotations shall be submitted and the specific requirements relating to the works being procured which is contrary to Section 106 subsection (1b) and (c) of the Public Procurement and Asset Disposal Act, 2015. Evaluation committee minutes were not provided which is contrary to Section 133(1) of the Public Procurement and Asset Disposal Act, 2015. Awarded bidder was notified and awarded the contract before lapse of the 14 days which was contrary to Section 135(3) of the Public Procurement and Asset Disposal Act, 2015.
	Total	31,280,212	
	Grand Total	194,760,224	

KIAMBU COUNTY EXECUTIVE
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For the year ended 30th June 2023

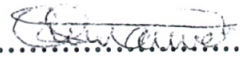
8. Statement of Receipts and Payments for the year ended 30th June 2023

		FY 2022-2023	FY 2021 - 2022
	Notes	Kshs	Kshs
Receipts			
Transfers from the CRF	1	11,695,560,079	13,348,588,811
Miscellaneous receipts	2A	1,796,487	1,331,800
Other Receipts (Appropriation-in-Aid - FIF)	2B	1,182,161,856	0
Total receipts		12,879,518,422	13,349,920,611
Payments			
Compensation of employees	3	7,864,014,565	7,465,056,009
Use of goods and services	4	2,005,432,642	1,826,376,579
Subsidies	5	0	0
Transfers to other government entities	6A	951,971,640	1,139,766,260
Other Transfers (Appropriation-in-Aid - FIF)	6B	1,182,161,856	0
Other grants and transfers	7	0	0
Social security benefits	8	105,240,967	14,683,641
Acquisition of assets	9	764,867,560	2,907,615,030
Finance costs, including loan interest	10	0	0
Repayment of principal on domestic & foreign Borrowing	11	0	0
Other payments	12	0	0
Total payments		12,873,689,229	13,353,497,519
Surplus/deficit*		5,829,193	(3,576,908)

The accounting policies and explanatory notes to these financial statements form an integral part of the financial statements. The County Executive's financial statements were approved on **11th December 2023** and signed by:



 Chief Officer – Finance and Economic
 Planning.
 Name: CPA William Kimani
 ICPAK No. 6066



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

KIAMBU COUNTY EXECUTIVE
Annual Report and Financial Statements
For the year ended 30th June 2023

9. Statement of Assets and Liabilities as at 30th June 2023

		FY 2022-2023	FY 2021 - 2022
	Notes	Kshs	Kshs
Financial assets			
Cash and cash equivalents			
Bank balances	13A	184,338,850	182,199,072
Cash balances	13B	0	0
Total cash and cash equivalents		184,338,850	182,199,072
Outstanding imprests and advances	14	10,630,360	1,026,620
Total financial assets		194,969,210	183,225,692
Financial liabilities			
Deposits and retention	15	151,924,640	144,337,720
Net financial assets		43,044,570	38,887,972
Represented by			
Fund balance b/fwd.	16	38,887,972	73,619,289
Prior year adjustments	17	(1,672,595)	(31,154,409)
Surplus/deficit for the year		5,829,193	(3,576,908)
Net financial position		43,044,570	38,887,972

The accounting policies and explanatory notes to these financial statements form an integral part of the financial statements. The County Executive's financial statements were approved on **11th December 2023** and signed by:



.....
 Chief Officer – Finance and Economic
 Planning.
 Name: CPA William Kimani
 ICPAK No. 6066



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

KIAMBU COUNTY EXECUTIVE
Annual Report and Financial Statements
For the year ended 30th June 2023

10. Statement of Cash Flows for the period ended 30th June 2023

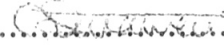
		FY 2022-2023	FY 2021 - 2022
	Notes	Kshs	Kshs
Receipts from operating income			
Transfers from the CRF	1	11,695,560,079	13,348,588,811
Miscellaneous receipts	2A	1,796,487	1,331,800
Other Receipts (Appropriation-in-Aid - FIF)	2B	1,182,161,856	0
Total receipts from operating income		12,879,518,422	13,349,920,611
Payments for operating expenses			
Compensation of employees	3	7,864,014,565	7,465,056,009
Use of goods and services	4	2,005,432,642	1,826,376,579
Subsidies	5	0	0
Transfers to other government entities	6A	951,971,640	1,139,766,260
Other Transfers (Appropriation-in-Aid - FIF)	6B	1,182,161,856	0
Other grants and transfers	7	0	0
Social security benefits	8	105,240,967	14,683,641
Finance costs, including loan interest	10	0	0
Other payments	12	0	0
Total payments for operating expenses		12,108,821,670	10,445,882,489
Net receipts/ (payments) from operations		770,696,753	2,904,038,122
Adjusted for:			
Prior year adjustments	17	(1,672,595)	(31,154,409)
Decrease/(increase) in outstanding imprests & advances	18	(9,603,740)	5,326,600
Increase/(decrease) in deposits and retention	19	7,586,920	3,063,234
Net cash flow from operating activities		767,007,338	2,881,273,547
Cash flow from investing activities			
Acquisition of assets	9	(764,867,560)	(2,907,615,030)
Net cash flows from investing activities		(764,867,560)	(2,907,615,030)
Cash flow from Financing activities			
Repayment of principal on domestic and foreign Borrowing	11	0	0
Net cash flow from financing activities		0	0
Net increase in cash and cash equivalents		2,139,778	(26,341,483)
Cash and cash equivalents at beginning of the year		182,199,072	208,540,555
Cash and cash equivalents at end of the year		184,338,850	182,199,072

KIAMBU COUNTY EXECUTIVE
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For the year ended 30th June 2023

The accounting policies and explanatory notes to these financial statements form an integral part of the financial statements. The County Executive's financial statements were approved on **11th December 2023** and signed by:



.....
Chief Officer – Finance and Economic Plan.
Name: CPA William Kimani
ICPAK No. 6066



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

KIAMBU COUNTY EXECUTIVE
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For the year ended June 30 2023

11. Statement of Comparison of Budget & Actual Amounts (Recurrent and Development Combined) for the year ended 30th June 2023

Receipt/Expense Item	Original Budget	Adjustments	Final Budget	Actual on Comparable Basis	Budget Utilization Difference	% Of Utilization
	a	b	c=a+b	d	e=c-d	f=d/c %
	Kshs	Kshs	Kshs	Kshs	Kshs	
Receipts						
Transfers from the CRF	13,966,488,968	771,208,426	14,737,697,394	11,695,560,079	3,042,137,315	79%
Other receipts	0	0	0	1,796,487	(1,796,487)	
Appropriation-in-Aid - FIF	1,001,798,980.00	190,500,000.00	1,192,298,980	1,182,161,856	10,137,124	99%
Opening balance for Non-refundable bank balances in special purpose deposits accounts e.g., DANIDA	0	104,030,825	104,030,825	104,030,825	0	100%
Total	14,968,287,948	1,065,739,251	16,034,027,199	12,983,549,247	3,050,477,952	81%
Payments						
Compensation of employees	7,362,241,633	513,060,292	7,875,301,925	7,864,014,565	11,287,360	100%
Use of goods and services (including bank charges)	1,900,153,613	259,212,934	2,159,366,547	2,005,432,642	153,933,905	93%
Subsidies	0	0	0	0	0	
Transfers to other government units	1,095,719,480	(38,990,827)	1,056,728,653	951,971,640	104,757,013	90%
Other grants and transfers	0	0	0	0	0	0%
Social security benefits	35,700,000	98,011,052	133,711,052	105,240,967	28,470,086	79%
Acquisition of assets	3,681,749,554	140,045,800	3,821,795,354	764,867,560	3,056,927,794	20%
Finance costs, including loan interest	0	0	0	0	0	
Repayment of principal on	0	0	0	0	0	

RAMBU COUNTY EXECUTIVE
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For the year ended 30th June 2023

borrowings						
Other payments	0	0	0	0	0	0%
Appropriation-in-Aid - FIF	892,723,668.00	94,400,000	987,123,668	1,182,161,856	(195,038,188)	120%
Total	14,968,287,948	1,065,739,251	16,034,027,199	12,873,689,229	3,160,337,970	80%

Under realization of Transfers from the CRF of 79% was occasioned by poor performance of planned receipts in the CRF. Poor performance in the CRF receipt was mainly associated with Transfers from other government agencies that were not received during the financial year and poor performance of OSR. This had a negative impact of overall transfers at 81%. This translated to overall poor absorption of 80%.

The poor performance in overall receipt led to poor budget in discretionary budget lines in acquisition of assets, (20%), as the huge proportion of receipt received were absorbed by the non -discretionary costs such as compensations of employees. This triggered low overall budget absorption to 80%

The approved budget of Appropriation-in-Aid - FIF was Ksh.892,723,668 but the collected and accounted amount was Kshs. 1,182,161,856 leading to an over realization Ksh.195,038,188 (120%)

Budgetary Changes: There was one supplementary budget approved during the financial year due to anticipated enhanced resource envelope on OSR and unspent balances for prior financial years. These amounts were budgeted to be absorbed across the various economic items.

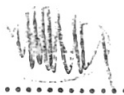
There is a variance of Kshs. 104,030,825 between receipts in the statement of receipts and payment and statement of budget comparison which is reconciled as per table below;

Reconciliation of Receipts Between Statement of Receipts and Payment and Comparison of Budget Statement

Description	Kshs
<i>Amount recognized in statement of receipts and payments</i>	<i>12,879,518,422</i>
<i>Add Opening balance for Non-refundable bank balances in special purpose deposits</i>	<i>104,030,825</i>
<i>Amount recognized in statement of budget performance</i>	<i>12,983,549,247</i>

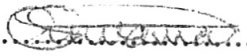
KIAMBU COUNTY EXECUTIVE
Annual Report and Financial Statements
For the year ended 30th June 2023

The County Executive's financial statements were approved on **11th December 2023** and signed by:



.....

Chief Officer – Finance and Economic Planning
Name: CPA William Kimani
ICPAK No. 6066



.....

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

11A Statement of Comparison of Budget & Actual Amounts – Recurrent for the year ended 30th June 2023

Receipt/Expense Item	Original Budget	Adjustments	Final Budget	Actual on Comparable Basis	Budget Utilization Difference	% Of Utilization
	a	b	c=a+b	d	e=c-d	f=d/c %
	Kshs	Kshs	Kshs	Kshs	Kshs	
Receipts						
Transfers from the CRF	9,674,932,181	863,279,048	10,538,211,229	10,477,368,330	60,842,899	99%
Other receipts	0	0	0	1,796,487	(1,796,487)	
Appropriation-in-Aid - FIF	509,478,654	394,485,881	903,964,535	896,278,878	7,685,657	99%
Opening balance for Non-refundable bank balances in special purpose deposits accounts e.g., DANIDA	0	104,030,825	104,030,825	104,030,825	0	100%
Total	10,184,410,835	1,361,795,754	11,546,206,589	11,479,474,520	66,732,069	99%
Payments						
Compensation of employees	7,362,241,633	513,060,292	7,875,301,925	7,864,014,565	11,287,360	100%
Use of goods and services (including bank charges)	1,745,153,613	325,481,415	2,070,635,028	1,918,890,842	151,744,186	93%
Subsidies	0	0	0	0	0	
Transfers to other government units	220,825,972	182,969,820	403,795,792	387,650,833	16,144,959	96%
Other grants and transfers	0	0	0	0	0	0%
Social security benefits	35,700,000	98,011,052	133,711,052	105,240,967	28,470,086	79%
Acquisition of assets	366,482,714	-52,126,825	314,355,889	238,707,887	75,648,002	76%
Finance costs, including loan interest	0	0	0	0	0	
Repayment of principal on borrowings	0	0	0	0	0	

KIAMBU COUNTY EXECUTIVE
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Other payments	0	0	0	0	0	0%
Appropriation-in-Aid - FIF	454,006,903	294,400,000	748,406,903	896,278,878	(147,871,975)	120%
Total	10,184,410,835	1,361,795,754	11,546,206,589	11,410,783,972	135,422,617	99%

The poor performance in other payments (50%) and acquisition of assets (76%) was as a result of huge proportion of receipt received under this category were absorbed by the non-discretionary costs such as compensations of employees.

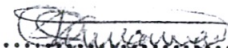
Budgetary Changes: There was one supplementary budget approved during the period due to anticipated enhanced resource envelope on OSR and unspent balances for prior financial years. These amounts were budgeted to be absorbed across the various economic items.

The approved budget of Appropriation-in-Aid - FIF was Ksh.892,723,668 but the collected and accounted amount was Kshs. 1,182,161,856 leading to an over realization Ksh.195,038,188 (120%)

The County Executive's financial statements were approved on **11th December 2023** and signed by;



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 Chief Officer – Finance and Economic Planning
 Name: CPA William Kimani
 ICPAK No. 6066



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

12. Budget Execution by Programmes and Sub-Programmes for the year ended 30th June 2023

Programme/Sub-Programme	Original budget	Adjusted budget		Actual on comparable basis	% Budget utilization
	2022/2023	2022/2023	Final Budget	2022/2023	2022/2023
	Kshs	Kshs	Kshs	Kshs	Kshs
Default - Non Programmatic					
Default - Non Programmatic	0	0	0	100,000	
Sub-Total	0	0	0	100,000	
Crop, Livestock and Fisheries development and Management					
General administration and support services	453,162,497	(6,420,811)	446,741,686	418,450,458	94%
Livestock resource management and development	95,000,000	10,000,000	105,000,000	20,454,400	19%
Fisheries Development	15,000,000	0	15,000,000	0	0%
Crop production and management	787,778,887	(45,700,981)	742,077,906	594,975,136	80%
Sub-Total	1,350,941,384	(42,121,792)	1,308,819,592	1,033,879,995	79%
Land Management and Physical Planning; & Housing Development					
Land Management and Physical Planning; & Housing Development	368,707,046	(29,010,000)	339,697,046	187,377,706	55%
Housing Development	114,000,000	(17,873,692)	96,126,308	46,062,493	48%
Sub-Total	482,707,046	(46,883,692)	435,823,354	233,440,199	54%
Municipal Administration & Urban Development					

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Municipal Administration and Urban Development	11,952,608	45,653,312	57,605,920	41,890,817	73%
Sub-Total	11,952,608	45,653,312	57,605,920	41,890,817	73%
Maintenance of Roads,Bridges,Land Transport,Constru & Maintenance					
General administration and support services	0	0	0	0	
Construction of road and civil works	1,439,374,561	0	1,439,374,561	302,607,255	21%
Sub-Total	1,439,374,561	0	1,439,374,561	302,607,255	21%
Administration, planning & support					
General Administration and Support services	394,755,347		394,755,347	385,357,036	98%
Sub-Total	394,755,347	0	394,755,347	385,357,036	98%
Industrial,Investments,Tourism, Trade and Cooperative Development					
General administration and support services	20,000,000	0	20,000,000	0	0%
Trade, Industrial Development and Investments	385,553,578	6,700,000	392,253,578	132,024,344	34%
Tourism Development and Promotion	25,000,000		25,000,000	0	0%
Cooperative Development and promotion	66,047,334	(6,700,000)	59,347,334	9,622,264	16%
Enterprise Development	35,000,000	0	35,000,000	0	0%
Sub-Total	531,600,912	0	531,600,912	141,646,608	27%

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Curative and preventive health care services					
Health curative services	821,636,481	(200,000,000)	621,636,481	602,392,619	97%
Sub-Total	821,636,481	(200,000,000)	621,636,481	602,392,619	97%
Administration, Planning and Support Services					
General Administration and Support Services	4,131,533,024	95,179,083	4,226,712,107	4,168,780,037	99%
Sub-Total	4,131,533,024	95,179,083	4,226,712,107	4,168,780,037	99%
Preventive Health Services					
Community Health Services	43,900,000	7,538,832	51,438,832	50,901,932	99%
Sub-Total	43,900,000	7,538,832	51,438,832	50,901,932	99%
Curative and Rehabilitative Health Services					
County Hospital Infrastructure	603,006,903	344,400,000	947,406,903	860,895,272	91%
Sub-Total	603,006,903	344,400,000	947,406,903	860,895,272	91%
County Pharmaceutical Services					
Pharmaceutical and Non Pharmaceutical supplies	96,000,000	50,000,000	146,000,000	134,497,541	92%
Sub-Total	96,000,000	50,000,000	146,000,000	134,497,541	92%
Pre-primary edu, Promotion of Culture; ICT and social Services					
General administration and support services	0	0	0	0	
Pre primary education and youth polytechnics services	248,007,975	20,000,000	268,007,975	66,470,344	25%

KIAMBU COUNTY EXECUTIVE
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Sub-Total	248,007,975	20,000,000	268,007,975	66,470,344	25%
General Administration and support Services					
General Administration and support Services	771,702,219	6,000,000	777,702,219	766,369,191	99%
Sub-Total	771,702,219	6,000,000	777,702,219	766,369,191	99%
Pre-primary education, Vocational Education and Training					
Early Childhood Development	184,000,000	89,000,000	273,000,000	266,735,790	98%
Sub-Total	184,000,000	89,000,000	273,000,000	266,735,790	98%
Culture Gender and Social Service Development					
Culture, Gender and Social services	15,500,000	5,000,000	20,500,000	14,056,790	69%
Sub-Total	15,500,000	5,000,000	20,500,000	14,056,790	69%
Leadership and Co-ord of County Administration and Departments					
General Administration and support services	0	0	0	0	
Sub-Total	0	0	0	0	
Leadership and Admin of HR mgnt and dev in County Public Service					
General Administration and support services	0	0	0	0	
Human Resource development and management services	78,096,211	0	78,096,211	68,462,395	88%

RAMBO COUNTY EXECUTIVE
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For the year ended 30th June 2023

Sub-Total	78,096,211	0	78,096,211	68,462,395	88%
Public Finance Management and Economic Policy and					
General Administration and support services	1,373,851,723	635,142,274	2,008,993,997	1,827,820,780	91%
financial management services	225,764,623	10,000,000	235,764,623	231,193,244	98%
Economic planning services	16,500,000	(500,000)	16,000,000	14,268,182	89%
Sub-Total	1,616,116,346	644,642,274	2,260,758,620	2,073,282,207	92%
Admin & co-ord of county affairs, HR Dev, Mngt, Capacity Building					
Human resource development and management	19,121,529	(6,600,000)	12,521,529	7,903,920	63%
Sub-Total	19,121,529	(6,600,000)	12,521,529	7,903,920	63%
0706004060					
General Administration Planning and Support Services	1,130,834,300	7,600,000	1,138,434,300	1,044,403,272	92%
Sub-Total	1,130,834,300	7,600,000	1,138,434,300	1,044,403,272	92%
0707004060					
Representation services	58,613,503	(1,000,000)	57,613,503	55,945,070	97%
Sub-Total	58,613,503	(1,000,000)	57,613,503	55,945,070	97%
Promotion and development of sports; Youth services					
General administration and support services	278,257,813	17,761,234	296,019,047	113,682,128	38%
Youth affairs	0	0	0	0	
Sub-Total	278,257,813	17,761,234	296,019,047	113,682,128	38%
0902004060					

KIAMBU COUNTY EXECUTIVE
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ICT Services	8,526,320	(2,430,000)	6,096,320	4,236,760	69%
Sub-Total	8,526,320	(2,430,000)	6,096,320	4,236,760	69%
Water Resources Mngt, Environment Protection and Conservation					
General administration and support services	0	0	0	0	
Environmental management	94,580,000	0	94,580,000	0	0%
Water provision and management	195,000,000	0	195,000,000	73,463,672	38%
Natural Resources conservation and Management	15,000,000	0	15,000,000	195,000	1%
Renewable Energy and Climate Change	6,000,000	0	6,000,000	0	0%
Sub-Total	310,580,000	0	310,580,000	73,658,672	24%
1002004060					
General Administration and Support Services	341,523,466	32,000,000	373,523,466	362,093,381	97%
Sub-Total	341,523,466	32,000,000	373,523,466	362,093,381	97%
Grand Total	14,968,287,948	1,065,739,251	16,034,027,199	12,873,689,229	80%

13. Significant Accounting Policies

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

a) 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 retention. 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.

b) 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.

c) Recognition of receipts and payments

i) Recognition of receipts

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

ii) Transfers from the County Revenue Fund (CRF)

Transfer from CRF 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 a notification received by the entity.

iii) Proceeds from sale of assets

Proceeds from the sale of assets are recognized in the statement of receipts and payments when the related monies from the sale are received by the entity.

Significant Accounting Policies (Continued)

d) Recognition of payments

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

i) Compensation of employees

Salaries and Wages, Allowances, and statutory contributions 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.

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)

e) 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.

f) Third Party Payments

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. Details of payments by third parties on behalf of the county Executive is detailed in the notes to these financial statements.

g) 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.

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 2023, this amounted to Kshs. 151,924,640 compared to Kshs 144,337,720 in prior period. *(There were no other restrictions on cash during the year)*

Significant Accounting Policies (Continued)

h) Imprests and Advances

For the purposes of these financial statements, imprests and advances to authorized 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.

i) Third Party Deposits and Retention

For the purposes of these financial statements, deposits and retention 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 fulfillment 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.

j) 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.

k) 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. 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.

Significant Accounting Policies (Continued)

l) Contingent Liabilities

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 recognized 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. Note 9 (other important disclosures) and *Annex 8* of this financial statement is a register of the contingent liabilities in the year.

m) 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.

Significant Accounting Policies (Continued)

n) 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 Revenue Allocation Act. The original budget was approved by the County Assembly on 26th June 2022 for the period 1st July 2022 to 30 June 2023 as required by law. There was one supplementary budget 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.

o) Comparative figures

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

p) 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.

q) Prior Period Adjustment

During the year, errors that have been corrected are disclosed *under note 17* explaining the nature and amounts.

r) Related Party Transactions

Related party means parties are related if one party has the ability to:

- a) Control the other party or
- b) Exercise significant influence over the other party in making financial and operational decisions, or if the related party entity and another entity are subject to common control.

Related party transaction is a transfer of resources or obligations between related parties regardless of whether a price is charged.

14. Notes to the Financial Statements

1. Transfer from the CRF

	FY 2022-2023	FY 2021-2022
Description	Kshs	Kshs
Total exchequer releases for quarter 1	1,878,813,113	2,694,428,430
Total exchequer releases for quarter 2	2,736,080,302	3,557,521,803
Total exchequer releases for quarter 3	2,625,416,222	2,762,554,181
Total exchequer releases for quarter 4	4,455,250,442	4,334,084,397
Total	11,695,560,079	13,348,588,811

These are funds transferred from the County Revenue Fund to County Executive operations accounts

2. Miscellaneous Receipts

2A. Miscellaneous Receipts

	FY 2022-2023	FY 2021-2022
Description	Kshs	Kshs
Insurance Recoveries	0	0
Miscellaneous Receipts	1,796,487	1,331,800
Total	1,796,487	1,331,800

Miscellaneous Receipts related to receipts credited to Special Purpose Accounts that didn't pass through CRF.

2B. Other receipts (Appropriation in Aid-FIF)

	FY 2022-2023	FY 2021-2022
Description	Kshs	Kshs
Appropriation-in-Aid - FIF	1,182,161,856	0
Total	1,182,161,856	0

Other receipts refer to OSR that was collected under FIF and accounted under AIA. These amounts didn't pass through the CRF refunded in SPA Health & Primary Health Care in the current financial year. They were credited in the County Executive Operations accounts.

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Notes to the Financial Statements (Continued)

3. Compensation of Employees

	FY 2022-2023	FY 2021-2022
Description	Kshs	Kshs
Basic salaries of permanent employees	7,188,725,545	6,739,964,291
Basic wages of temporary employees	317,748,035	377,706,305
Personal allowances paid as part of salary	16,500,000	55,919,258
Personal allowances paid as reimbursements	0	0
Personal allowances provided in kind	0	0
Employer contribution to compulsory national social schemes	341,040,985	291,466,154
Employer contribution to compulsory national health insurance schemes	0	0
Pension and other social security contributions	0	0
Social benefit schemes outside government	0	0
Other personnel payments	0	0
Total	7,864,014,565	7,465,056,009

The increase in the compensation of employees was brought about by annual salary increment and staff promotion during the period.

4. Use of Goods and Services

	FY 2022-2023	FY 2021-2022
Description	Kshs	Kshs
Utilities, supplies and services	123,400,452	160,449,996
Communication, supplies and services	54,219,604	48,200,316
Domestic travel and subsistence	114,144,855	134,689,007
Foreign travel and subsistence	1,063,253	10,970,607
Printing, advertising and information supplies & services	50,640,448	73,178,657
Rent and Rates	24,397,060	60,293,718
Training expenses	61,005,480	69,502,034
Hospitality supplies and services	71,201,900	61,167,322
Insurance costs	448,138,250	104,469,346
Specialized materials and services	510,916,502	486,328,401
Office and general supplies and services	52,473,917	46,801,110

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Fuel, oil and lubricants	201,934,764	198,971,286
Other operating expenses (including bank charges)	142,010,080	195,522,075
Routine maintenance – vehicles and other transport equipment	58,702,826	84,478,534
Routine maintenance – other assets	91,183,252	91,354,171
Total	2,005,432,642	1,826,376,579

During the financial year ended 30th June 2022, the bank charges were reported under finance cost, but the current financial year, the bank charges are reported under use of goods category (other operating expenses).

5. Subsidies

	FY 2022-2023	FY 2021-2022
Description	Kshs	Kshs
Subsidies to Public Corporations	0	0
Subsidies to Private Enterprises	0	0
Total	0	0

There were no subsidies during the year.

6. Transfer to other Government entities

6A. Transfer to other Government entities

	FY 2022-2023	FY 2021-2022
Description	Kshs	Kshs
Transfers to county government entities		
Other Current Transfers, Grants and Subsidies	370,937,922	716,601,619
Other Capital Grants and Trans	581,033,718	423,164,641
See attached list (under annex 7)		
Transfers to other counties	0	0
Transfers to national government entities	0	0
Transfer to the council of governors	0	0
Total	951,971,640	1,139,766,260

These are transfers to county established funds and other grants which are self-reporting entities. In the comparative period, the Bursary fund was presented under other grants and transfers - Scholarships and other educational benefits (Note 7 below). These have been re-presented under "transfer to other government entities" to comply with the current reporting template.

6B. Other Transfers (Appropriation in Aid-FIF)

	FY 2022-2023	FY 2021-2022
Description	Kshs	Kshs
Appropriation-in-Aid - FIF	1,182,161,856	

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Total	1,182,161,856	0
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Notes to the Financial Statements (Continued)

7. Other Grants and Transfers

	FY 2022-2023	FY 2021-2022
Description	Kshs	Kshs
Scholarships and other educational benefits	0	0
Emergency relief and refugee assistance	0	0
Subsidies to small businesses, cooperatives, and self employed	0	0
Total	0	0

In the audited comparative period, the transfer to bursary fund had been presented under this category of other grants and transfers. However, this has been re-presented under, "Transfer to other government entities" to comply with reporting template

8. Social Security Benefits

	FY 2022-2023	FY 2021-2022
Description	Kshs	Kshs
Social Security Benefits	105,240,967	14,683,641
Employer Social Benefits	0	0
Total	105,240,967	14,683,641

Notes to the Financial Statements (Continued)

9. Acquisition of Assets

Non- financial assets	FY 2022-2023	FY 2021-2022
	Kshs	Kshs
Purchase of buildings	0	0
Construction of buildings	12,723,807	567,295,582
Refurbishment of buildings	0	10,672,248
Construction of roads	18,395,363	458,936,984
Construction and civil works	28,626,785	314,944,006
Overhaul and refurbishment of construction & civil works	0	0
Purchase of vehicles and other transport equipment	21,449,338	9,500,000
Overhaul of vehicles and other transport equipment	0	0
Purchase of household furniture and institutional equipment	0	1,987,500
Purchase of office furniture and general equipment	11,284,713	4,641,080
Purchase of specialized plant, equipment and machinery	25,031,673	144,350,094
Rehabilitation and renovation of plant, machinery and equip.	0	0
Purchase of certified seeds, breeding stock and live animals	81,864,400	75,433,298
Research, studies, project preparation, design & supervision	22,129,600	489,500
Rehabilitation of civil works	0	18,504,400
Acquisition of strategic stocks and commodities	0	0
Acquisition of ICT Equipment's	0	0
Acquisition of land	0	0
Acquisition of intangible assets	0	0
Total acquisition of non- financial assets	221,505,679	1,606,754,692
Financial assets	-	-
Domestic Lending and On-lending		
Other Domestic Accounts Payables**	543,361,880	1,300,860,338
Domestic public non-financial enterprises	0	0
Domestic public financial institutions	0	0
Total acquisition of financial assets	543,361,880	1,300,860,338
Total acquisition of assets	764,867,560	2,907,615,030

The significant decrease in acquisition of assets was due to late exchequer releases that were disbursed in the last month of quarter 4 thus leading to poor absorption during the period.

*** Other Domestic Accounts Payables refer to pending bills paid during the year. The IFMIS system does not provide for further re-classification of the payables per economic item, hence all the payables have been charged under acquisition of assets as per the reporting system.*

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Notes to the Financial Statements (Continued)

10. Finance Costs, including Loan Interest

	FY 2022-2023	FY 2021-2022
Description	Kshs	Kshs
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	0	0

11. Repayment of Principal on Domestic Lending and On-Lending

	FY 2022-2023	FY 2021-2022
Description	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

12. Other Payments

	FY 2022-2023	FY 2021-2022
Description	Kshs	Kshs
Budget Reserves	0	0
Civil Contingency Reserves	0	0
Other payments		0
Total	0	0

There were no other payments

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Notes to the Financial Statements (Continued)

13. Cash and Bank Balances

13A. Bank Balances

Name Of Bank, Account Name & Currency	Account Number	Account Type	FY 2022-2023	FY 2021-2022
			Kshs	Kshs
CBK- Kiambu County Recur-Kes	10000170409	Recurrent	1,690	3,764
CBK-Kiambu County Devt.-Kes	10000170457	Development	938,553	642,211
CBK - Kiambu County-Road Maint. Levy Fund-Kes	10000250836	Development	879,657	879,657
CBK -Kiambu County Special Purp. Health-Kes	1000336358	Recurrent	626	27,781,101
CBK- Kiambu County Special Purpose Educ-Kes	1000368648	Recurrent	5,148	5,148
CBK- Kiambu County Spec Purp Agricul-Kes	1000365919	Recurrent	1	1
CBK- Kiambu County Ke Urban Support Prog-Kes	1000370718	Development	4	1
CBK- Kiambu County Nutritional Intern. Project-Kes	1000533528	Recurrent	16,605,435	8,549,400
CBK- Kiambu County Primary Health Care-Kes	1000561262	Recurrent	130	69
CBK - Kiambu County Deposit	10000299142	Deposit	151,924,641	144,337,720
Cooperative Bank -Kiambu County Revenue Bank	1141371543502	Receipt	0	0
Kiambu County Grant Deposit	1000319755	Development	0	0
Kiambu county Agric Sec Dev S.Pro II	1000365908	Development	0	0
Kiambu County Climate Change SPA	1000543574	Development	13,982,967	0
commercial bank		Imprest	0	0
Total			184,338,850	182,199,072

These balances do not include bank balances for self-reporting entities and revenue collection accounts (these are in ROR reports) as at reporting date.

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Notes to the Financial Statements (Continued)

13 B Cash in Hand

	FY 2022-2023	FY 2021-2022
	Kshs	Kshs
Cash in hand – Held in Domestic Currency	0	0
Cash in hand – Held in Foreign Currency	0	0
Total	0	0

Cash in hand should also be analyzed as follows:

	FY 2022-2023	FY 2021-2022
	Kshs	Kshs
Location 1	0	0
Location 2	0	0
Location 3	0	0
Total	0	0

14. Outstanding imprests and advances

<i>Description</i>	FY 2022-2023	FY 2021-2022
	Kshs	Kshs
Government Imprests	10,630,360	1,026,620
Salary Advance	0	0
Clearance accounts	0	0
Total	10,630,360	1,026,620

<i>Breakdown of Imprest and Salary Advance per Department</i>	FY 2022-2023	FY 2021-2022
<i>Imprest</i>	Kshs	Kshs
County Executive	1,770,400	49,200
County Public Service Board		0
Finance, Economic Planning & ICT	385,400	78,800
Administration, Public Service & Communication	114,700	323,600
Agriculture, Crop Production & Irrigation	23,580	0
Water, Energy, Environment & Natural Resources	1,371,700	0
Health Services	73,000	220,920
Education, Gender, Culture & Social Services	798,730	0
Youth Affairs, Sports & Communication		0

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Land, Housing, Physical Planning & Urban Development	3,895,050	80,600
Trade, Tourism, Cooperatives & Enterprise Development	768,360	221,500
Roads, Transport, Public Works & Utilities	1,429,440	52,000
Sub-Total	10,630,360	1,026,620
Salary Advance		
Nil	0	0
Nil	0	0
Sub-Total	0	0
Grand Total	10,630,360	1,026,620

There was nil salary advance during the year

**See Annex 5 for a detailed analysis of the outstanding imprests.*

15. Deposits and Retention

	FY 2022-2023		FY 2021-2022	
	Kshs		Kshs	
Deposits	0		0	
Retention Monies	151,924,640		144,337,720	
Total	151,924,640		144,337,720	
Ageing analysis for	Retention Monies		Retention Monies	
		% of the		% of the
Ageing analysis: (deposits and retention)	FY 2022-2023	Total	FY 2021-2022	Total
Under one year	15,913,877	10%	24,610,915	17%
1-2 years	24,610,915	16%	18,291,248	13%
2-3 years	18,291,248	12%	12,345,700	9%
Over 3 years	93,108,600	61%	89,089,857	62%
Total (tie to above total)	151,924,640	100%	144,337,720	100%

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

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Notes to the Financial Statements (Continued)

16. Fund Balance Brought Forward

	FY 2022-2023	FY 2021-2022
	Kshs	Kshs
Bank Accounts	182,199,073	208,540,555
Cash in Hand	0	0
Outstanding Imprests and Advances	1,026,620	6,353,220
Third party deposits and retention	(144,337,720)	(141,274,486)
Total	38,887,973	73,619,289

The fund balances brought forward refers to the previous financial year's closing balances

17. Prior Year Adjustments

A prior period adjustment really applies to the correction of an error in the financial statements of a prior period.

	Balance b/f from FY 2021/2022 as per audited financial statements	Adjustments during the year relating to prior periods	Adjusted ** Balance b/f For previous FY
Description Of The Error			
Bank Account Balances (Excluding CRF)*	182,199,073	(645,975)	181,553,098
Cash in Hand	0		
Receivables**	1,026,620	(1,026,620)	0
Accounts Payables	0		
Others (<i>Specify</i>)			
Total	183,225,693	(1,672,595)	181,553,098

Bank accounts balances' adjustments refers to closing bank balances in respective years that were transferred back the CRF accounts and have been accounted under return to CRF issues in the CRF statement. These funds were part of the CRF transfer in the current reporting period. Likewise, the receivables for prior years were adjusted accordingly to reflect the cash basis of reporting as guided by the PSASB. These will have an overall effect of adjusting the fund balance brought forward accordingly for the reporting periods.

Notes to the Financial Statements (Continued)

18. Increase/ (Decrease) in Outstanding Imprests and Advances

	FY 2022-2023	FY 2021-2022
Description	Kshs	Kshs
Imprest and Advances as at 1 st July (A)	1,026,620	6,353,220
Imprest and Advances as at 30 th June (B)	10,630,360	1,026,620
(Increase)/ Decrease in Imprest and Advances (C=(B-A))	(9,603,740)	5,326,600

19. Increase/ (Decrease) in Deposits and Retention

	FY 2022-2023	FY 2021-2022
Description	Kshs	Kshs
Deposits and Retention s as at 1 st July (A)	144,337,720	141,274,486
Deposits and Retention as at 30 th June (B)	151,924,640	144,337,720
Increase/ (Decrease) in Deposits and Retention C= B-A	7,586,920	3,063,234

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20. Other Important Disclosures

1. Pending Accounts Payable (See Annex 2)

	Balance b/f	Additions for the year	Paid during the year	Balance c/f
	FY 2021-2022			(FY 2022-2023
Description	Kshs	Kshs	Kshs	Kshs
Construction of Buildings	130,769,005	68,230,202	90,500,339	108,498,868
Construction of Civil Works	2,133,915,085	226,577,092	244,542,446	2,115,949,731
Supply of Goods	734,541,960	159,818,968	218,962,478	675,398,450
Supply of Services	610,008,861	539,752,161	49,946,581	1,099,814,441
Total	3,609,234,911	994,378,423	603,951,844	3,999,661,490

2. Pending Staff Payables (See Annex 3)

	Balance b/f	Additions for the year	Paid during the year	Balance c/f
	FY 2021-2022			(FY 2022-2023
Description	Kshs	Kshs	Kshs	Kshs
Senior management	1,896,285	1,074,585	1,896,285	1,074,585
Middle management	7,585,140	4,298,340	7,585,140	4,298,340
Unionisable employees	24,483,606	13,874,346	24,483,606	13,874,346
Others	3,792,570	2,149,170	3,792,570	2,149,170
Total	37,757,601	21,396,440	37,757,601	21,396,440

3. Other Pending Payables (See Annex 4)

	Balance b/f	Additions for the year	Paid during the year	Balance c/f
	FY 2021-2022			(FY 2022-2023
Description	Kshs	Kshs	Kshs	Kshs
Amounts due to National Government Entities	0	0	0	0
Amounts due to County Government Entities	2,000,565,951		19,000,000	1,981,565,951
Amounts due to Third Parties	0	0	0	0
Total	2,000,565,951	0	19,000,000	1,981,565,951

Other Important Disclosures

4. External Assistance

	FY 2022-2023	FY 2021-2022
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

a) External assistance relating to loans and grants

	FY 2022-2023	FY 2021-2022
Description	Kshs	Kshs
External Assistance received as Loans	0	0
External Assistance received as Grants	0	0
Total	0	0

b) Undrawn external assistance

	Purpose for which the undrawn external assistance may be used	FY 2022-2023	FY 2021-2022
Description		Kshs	Kshs
Undrawn External Assistance - Loans		0	0
Undrawn External Assistance - Grants		0	0
Total		0	0

c) Classes of providers of external assistance

	FY 2022-2023	FY 2021-2022
Description	Kshs	Kshs
Multilateral Donors	0	0
Bilateral Donors	0	0
International Assistance Organization	0	0
NGOs	0	0
National Assistance Organization	0	0
Total	0	0

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Other Important Disclosures

d) Non-monetary external assistance

	FY 2022-2023	FY 2021-2022
Description	Kshs	Kshs
Goods	0	0
Services	0	0
Total	0	0

e) Purpose and use of external assistance.

	FY 2022-2023	FY 2021-2022
Description	Kshs	Kshs
Compensation of Employees	0	0
Use of Goods and Services	0	0
Subsidies	0	0
Transfers to Other Government Entities	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 & Foreign Borrowing	0	0
Other Payments	0	0
Total	0	0

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

	FY 2022-2023	FY 2021-2022
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

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Total	0	0
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Other Important Disclosures

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

This relates to payments made directly to supplier on behalf of the county Executive. For example, the national government may fund the operations of health or education program, a donor may pay directly for construction of a given market etc.

5.1 Classification by Source

	FY 2022-2023	FY 2021-2022
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
Other County Entities	0	0
Others	0	0
Total	0	0

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

	FY 2022-2023	FY 2021-2022
Description	Kshs	Kshs
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 & foreign borrowing	0	0
Other payments	0	0
Total	0	0

Other Important Disclosures

6. Related Party Disclosures

Related party disclosure is encouraged under non-mandatory section of the Cash Basis IPSAS.

The following comprise of related parties to the County Executive:

- i) Key management personnel that include the Governor, the Deputy Governor Members of the County Assembly, CECs and Chief Officers for various County Ministries and Departments.
- ii) County Ministries and Departments.
- iii) The National Government.
- iv) Other County Governments Entities and
- v) State Corporations and Semi-Autonomous Government Agencies.

Related party transactions

	FY 2022-2023	FY 2021-2022
	Kshs	Kshs
Key Management Compensation (Governor, CEC Members and Cos)		
Transfers To Related Parties		
Transfers to Development Projects SPAs	575,231,492	423,164,641
Transfers to County Water Service Providers	40,000,000	0
Other Current Transfers, Grants and Subsidies	93,277,922	516,091,619
Other Capital Grants and Transfers	581,033,718	373,164,641
Transfers to other county government entities	277,660,000	250,510,000
Transfers to Non-Reporting Entities E.G Schools And Welfare	0	0
		0
Expenses paid on Behalf Of County Water Service Providers	0	0
Total Transfers To Related Parties	1,567,203,132	1,562,930,901
Transfers From Related Parties		
Transfers From the CRF	11,695,560,079	13,348,588,811
Transfers From National Government MDAs	0	0
Transfers From SCs And SAGAs - National Government	0	0
Total Transfers From Related Parties	11,695,560,079	13,348,588,811

Related party and note 6A variance is reconciled as per table 6(I) below;

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Table - 6(I) Reconciliation between note 6A and Related Party Disclosure		
Description	FY 2022-2023	FY 2021-2022
Note 6A - Transfer to other Government entities	951,971,640	1,139,766,260
Add; CRF to SPA transfers not processed through IFMIS	575,231,492	423,164,641
Amount recognized in the Related party transactions	1,527,203,132	1,562,930,901

Other Important Disclosures

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
County Revenue Fund	2013	Kiambu county	1)Wilson Mburu - C.E.C.M Finance, ICT & Economic Planning (1st July 2022 to January 2023) 2)Nancy Kirumba - C.E.C.M Finance, ICT & Economic Planning (21st January 2023 to date)
Kiambu Bursary Fund	19th May, 2014	Kiambu county	Ms. Emilly Nkoroi
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. David Kiiru, Head Asset and Liabilities Accounting Services
Kiambu County Jiinue Fund		Kiambu county	George Ndungu Thuku, C.O Youth Affairs ,Sports ,Ict & Communication

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Kiambu County Emergency Fund	20th Dec. 2013	Kiambu county	1)Wilson Mburu - C.E.C.M Finance & Economic Planning (1st July 2022 to January 2023) 2)Nancy Kirumba - C.E.C.M Finance & Economic Planning (21st January 2023 to date)
Kiambu County Facility Improvements Funds	19 th April 2019	Kiambu County	Dr. Patrick Nyaga, CO Health Services
The Kiambu County Climate Change	2nd November, 2021	Kiambu County	Hannah Wanjiru Muchai Director Monitoring & Evaluation
Thika Water & Sewerage Company Ltd	8th July 2009	Thika Sub County	Moses Kinya - MD
Ruiru Juja Water & Sewerage Company Ltd	6-Mar	Ruiru Sub County	Simon Mwangi - MD
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

Other Important Disclosures

8. Leasing of Medical Equipment

Amounts 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 current and previous financial year , amounts relating to leased medical equipment was Kshs 0.00.

9. Contingent Liabilities

Contingent Liabilities	FY 2022-2023	FY 2021-2022
	Kshs	Kshs
Court Case Against the Entity	141,193,876	497,067,892
Bank Guarantees In Favour Of Subsidiary	0	0
Contingent Liabilities Arising from PPPs	0	0
Total	141,193,876	497,067,892

(See - ANNEX 8 Contingent liabilities register)

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15. Progress On Follow Up On Prior Year Auditor's Recommendations

The following is the summary of issues raised by the external auditor, and management comments that were provided to the auditor.

Reference No. on the external audit Report	Issue / Observations from Auditor	Management comments	Status:(Resolved / Not Resolved)	Time frame
OAG/NRO/KCE /2021/2022/ (33)	Inaccuracies in the Financial Statements. Variances between the Financial statements and ledgers Unexplained variances between financial statements and IFMIS report Inaccuracies in the Financial Statements. Variances between the Financial statements and ledgers Unexplained variances between financial statements and IFMIS report	The management noted the auditor's observations and gave the necessary explanations as required	Not resolved	Waiting for County Assembly Public Account and investment committee to meet and deliberate on the same
OAG/NRO/KCE /2021/2022/ (34)	Outstanding imprest and variances	We wish to clarify that the auditor's observation in interpreting the trial balance was incorrect. This is because the figure of Kshs. 37,640,772 was the closing balance in the year, whereas, the opening balance was Kshs. 36,614,152/- thereby resulting in a difference of Kshs. 1,026,620/- which was the correct amount for outstanding imprests as at 30th June 2022.	Not resolved	Waiting for County Assembly Public Account and investment committee to meet and deliberate on the same

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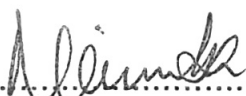
OAG/NRO/KCE /2021/2022/ (35)	Unsupported prior year adjustments	<p>Relates to bank balance for the County executive held in Revenue collection account as at 30th June 2021 through a court lien as evidenced by extract of Co-operative bank statement, FO 30 as at 30th June 2021 and evidenced in the financial statement for the year ended 30th June 2021</p> <p>The funds were released and transferred to the CRF fund on 5th November 2021 and was accounted accordingly in the current reporting period both in the Receiver of Revenue and County Revenue Fund. Prior year adjustment was done in the county fund balance since the new reporting framework required separate reports for both the CRF and County Executive reporting of the CRF fund balance which also included the fund balance.</p>	Not resolved	Waiting for County Assembly Public Account and investment committee to meet and deliberate on the same
OAG/NRO/KCE /2021/2022/ (36)	Anomalies in cash and cash equivalents	The management noted the auditor's observations on various accounts anomalies, gave the necessary explanations and made the necessary corrections as required	Not resolved	Waiting for County Assembly Public Account and investment committee to meet and deliberate on the same

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<p>OAG/NRO/KCE /2021/2022/ (37)</p>	<p>Inaccuracies in acquisition of assets</p>	<p>During the financial year, Kshs. 75.4M current bills for Kenya National Trading Corporation were incurred and accounted for under the acquisition of assets - is Purchase of certified Seeds, Breeding Stock and Live Animals.</p> <p>The queried amount of Kshs 15.4M was accounted as payables. KNTC had pending bills of Kshs. 45M as at 30th June 2021. Kshs. 15M was settled under the payable economic line and the balance carried forward was Kshs. 30M as observed by the auditors.</p> <p>We clarify that 15 motor vehicles were requested and also invoiced, however, only ten motor vehicles were delivered. The delivery of the motor vehicles was based on payment upon which Kshs. 25,000,000 was paid. (Annexure- 3)(a)- delivery note and per-inspection report for 10 motor vehicle)</p> <p>The vehicles are registered in the name of the County as per the attached log books. The Motor vehicles are updated in the County Asset Register as per the attached extract of the County Asset Register</p>	<p>Not resolved</p>	<p>Waiting for County Assembly Public Account and investment committee to meet and deliberate on the same</p>
<p>OAG/NRO/KCE /2021/2022/ (38)</p>	<p>Unsupported legal fees</p>	<p>We wish to clarify that no legal fees have been paid for this matter. The payments that were done were part of the compensation fees ordered by the Court. The Court ordered that these payments be made to the Waruhiu Family through their advocates Mwangambo & Okonjo Advocates.</p>	<p>Not resolved</p>	<p>Waiting for County Assembly Public Account and investment committee to meet and deliberate on the same</p>

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OAG/NRO/KCE /2021/2022/ (39)	Unaccounted for procurement of maize, bean, sunflower and canola seeds and fertilizer	The payment voucher has been authorized. We have attached the original invoice, delivery note, counter receipt voucher, inspection and acceptance committee reports have been provided. The distribution list and the criteria for distribution has been availed. Notification of award has been availed.	Not resolved	Waiting for County Assembly Public Account and investment committee to meet and deliberate on the same
OAG/NRO/KCE /2021/2022/ (40)	Unsupported and irregular use of imprest	The management on the various observations by the auditor has given the necessary explanations and made the necessary corrections as required	Not resolved	Waiting for County Assembly Public Account and investment committee to meet and deliberate on the same
OAG/NRO/KCE /2021/2022/ (41)	Irregular reallocation of funds	The expenditures were charged under other codes owing to exhaustion of allocated budgetary funding that necessitated utilization of the same with the believe to correct with a supplementary budget.	Not resolved	Waiting for County Assembly Public Account and investment committee to meet and deliberate on the same

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Ms. Nancy Kirumba
CECM – Finance, ICT and Economic Planning
County Government of Kiambu
Date: 11th December 2023

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16. Annexes

Annex 1 – Analysis of Transfers From the CRF

Period 2022/2023	Quarter 1	Quarter 2	Quarter 3	Quarter 4	Total
	(Kshs)	(Kshs)	(Kshs)	(Kshs)	(Kshs)
County Executive –Rec	1,768,596,712	2,650,762,123	2,412,219,244	3,567,641,542	10,399,219,621
County Executive –Dev	0	85,318,179	208,196,978	427,593,809	721,108,966
Agriculture Sector Development Support Project (ASDSP)				42,255,565	42,255,565
DANIDA - Universal Healthcare in Devolved Units Programme				41,148,709	41,148,709
National Agricultural & Rural Inclusive Growth Project (NARIGP)	110,216,401			176,246,792	286,463,193
Kenya Urban Support Programme (KUSP)				8,312,712	8,312,712
Nutrition International			5,000,000	11,000,000	16,000,000
Kenya Climate Smart Agriculture Project (KCSAP)				21,000,000	21,000,000
Youth Polytechnic support grant				61,984,894	61,984,894
Fuel Levy				30,873,690	30,873,690
<i>National Agricultural Value Chain</i>				67,192,729	67,192,729
Total	1,878,813,113	2,736,080,302	2,625,416,222	4,455,250,442	11,695,560,079

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Annex 2 – Analysis Of Pending Accounts Payable

Supplier Of Goods Or Services	Date invoiced/contracted	Particulars	Original Amount	Balance at the beginning of the year	Addition During the year	Amount paid During the year	Outstanding Balance	Comments
				a	b	c	d=a+b-c	
Construction Of Buildings								
1.	Various	Various	198,999,207	130,769,005	68,230,202	90,500,339	108,498,868	
Sub-Total			198,999,207	130,769,005	68,230,202	90,500,339	108,498,868	
Construction Of Civil Works								
2.	Various	Various	2,360,492,177	2,133,915,085	226,577,092	244,542,446	2,115,949,731	
Sub-Total			2,360,492,177	2,133,915,085	226,577,092	244,542,446	2,115,949,731	
Supply Of Goods								
3.	Various	Various	894,360,928	734,541,960	159,818,968	218,962,478	675,398,450	
Sub-Total			894,360,928	734,541,960	159,818,968	218,962,478	675,398,450	
Supply Of Services								
4	Various	Various	1,149,761,022	610,008,861	539,752,161	49,946,581	1,099,814,441	
Sub-Total			1,149,761,022	610,008,861	539,752,161	49,946,581	1,099,814,441	
Grand Total			4,603,613,334	3,609,234,911	994,378,423	603,951,844	3,999,661,490	

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Annex 3 – Analysis Of Pending Staff Payables

Name of Staff	Job Group	Date Contracted	Original Amount	Outstanding Balance Previous FY (2021/2022)	Addition During the year	Amount Paid To-Date	Outstanding Balance FY 2022-2023	Comments
				a	b	c	d=a+b-c	
Senior Management								
1.	Various	Various	1,074,585	1,896,285	1,074,585	1,896,285	1,074,585	
Sub-Total			1,074,585	1,896,285	1,074,585	1,896,285	1,074,585	
Middle Management								
2	Various	Various	4,298,340	7,585,140	4,298,340	7,585,140	4,298,340	
Sub-Total			4,298,340	7,585,140	4,298,340	7,585,140	4,298,340	
Unionisable Employees								
3	Various	Various	13,874,346	24,483,606	13,874,346	24,483,606	13,874,346	
Sub-Total			13,874,346	24,483,606	13,874,346	24,483,606	13,874,346	
Others (specify)								
4	Various	Various	2,149,170	3,792,570	2,149,170	3,792,570	2,149,170	
Sub-Total			2,149,170	3,792,570	2,149,170	3,792,570	2,149,170	
Grand Total			21,396,440	37,757,601	21,396,440	37,757,601	21,396,440	

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Annex 4 – Analysis Of Other Pending Payables

Name	Brief Transaction Description	Date Contracted	Original Amount	Amount Paid To-Date	Outstanding Balance (2022/2023)	Outstanding Balance (2021/2022)	Comments
			a	b	c=a-b		
Amounts Due To National Govt Entities							
1.			-	-	0	0	
Sub-Total			-	-	0	0	
Amounts Due To County Govt Entities							
2			-	-	0	0	
Sub-Total			-	-	0	0	
Amounts Due To Third Parties							
3	FIF/NHIF Transfers	Various	2,000,565,951	19,000,000	1,981,565,951	2,000,565,951	
Sub-Total			2,000,565,951	19,000,000	1,981,565,951	2,000,565,951	
Others							
4			-	-	0	0	
Sub-Total			-	-	0	0	
Grand Total			2,000,565,951	19,000,000	1,981,565,951	2,000,565,951	

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Annex 5 – Analysis Of imprests and Advances

(a) Government Imprest

Name Of Officer Or Institution	Date Imprest Taken (dd/mm/yy)	Amount Taken	Amount Surrendered	Balance as at (FY 2022-2023)
		Kshs	Kshs	Kshs
Jacqueline Wangari Murigi	26-Aug-22	100,000.00	0	100,000
Winnie Wairimu Ngugi	26-Aug-22	200,000.00	0	200,000
Edna Charity Njeri Muchina	14-Apr-23	53,600.00	0	53,600
Peter Njoroge Ndegwa	5-Jun-23	67,200.00	0	67,200
Max Muturi Chege	2-Jun-23	56,000.00	0	56,000
David Kimani Kuria	2-Jun-23	67,200.00	0	67,200
James Karanu Kinyanjui	2-Jun-23	25,200.00	0	25,200
Moses Thuo Njehu	2-Jun-23	25,200.00	0	25,200
Thomas Kiburi Ndungu	2-Jun-23	25,200.00	0	25,200
Martin Gathura Kimani	2-Jun-23	25,200.00	0	25,200
Nzilu Mulwa	2-Jun-23	25,200.00	0	25,200
Elizabeth Gathoni Kimani	2-Jun-23	25,200.00	0	25,200
David Ndungu Wakarura	2-Jun-23	25,200.00	0	25,200
John Ngugi Njuguna	2-Jun-23	25,200.00	0	25,200
Joseph Kahira Njoroge	2-Jun-23	25,200.00	0	25,200
Isaac Munyiri	2-Jun-23	25,200.00	0	25,200
Edna Charity Njeri Muchina	2-Jun-23	44,800.00	0	44,800
James Njuguna	7-Jun-23	67,200.00	0	67,200
John Waithaka Kamau	6-Jun-23	25,200.00	0	25,200
Ali Osman Korar	6-Jun-23	67,200.00	0	67,200

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Nancy Muthoni Gichungwa	6-Jun-23	67,200.00	0	67,200
Martin Marangu Kimathi	6-Jun-23	25,200.00	0	25,200
Stephen Kibe Ndungu	2-Jun-23	25,200.00	0	25,200
Mbuthia Elias Maina	7-Jun-23	67,200.00	0	67,200
Peter Njai Kimani	2-Jun-23	25,200.00	0	25,200
Margaret Waithira Ruinge	2-Jun-23	67,200.00	0	67,200
Irene Waithira Waiyaki	2-Jun-23	67,200.00	0	67,200
Eric Wainaina Mwangi	2-Jun-23	56,000.00	0	56,000
Wilson Mburu Kangethe	5-Jun-23	67,200.00	0	67,200
Zipporah Waithira Nganga	6-Jun-23	25,200.00	0	25,200
Nancy Kirumba	6-Jun-23	67,200.00	0	67,200
Timothy Kanjigi Gitangu	2-Jun-23	25,200.00	0	25,200
Daniel Kariuki Ndungu	2-Jun-23	25,200.00	0	25,200
Patrick Githinji Kuthua	2-Jun-23	25,200.00	0	25,200
Salome Muthoni Wainaina	7-Jun-23	67,200.00	0	67,200
Wilfred Mwenda Kiara	7-Jun-23	67,200.00	0	67,200
Kenfred Warui Gakumo	6-Oct-22	81,000.00	0	81,000
David Kimani Kuria	15-Dec-22	87,200.00	0	87,200
Phyllis Wanjiru Muiruri	9-Jan-23	100,000.00	0	100,000
Collins Major Kinyuru	21-Mar-23	30,000.00	0	30,000
Michael Kiringu Ndungu	17-May-23	87,200.00	0	87,200
Rose M Kimani	4-Nov-22	100,000.00	0	100,000
Patrick Munyui Nganga	9-May-23	14,700.00	0	14,700
Jackson Muthomi Kiambi	5-Apr-23	23,580.00	0	23,580
Richard Martin Kariuki Irungu	29-Jun-23	129,000.00	0	129,000
June Mukami	16-Jun-23	900,000.00	0	900,000
Esther Njeri Kaguima	30-Jun-23	342,700.00	0	342,700

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Grace Njeri Njogu	3-May-23	199,450.00	0	199,450
David Gichuhi Warwathe	30-Jun-23	599,280.00	0	599,280
Christopher Njoka Njogu	17-Nov-22	100,000.00	0	100,000
Nicholas Waweru Wanjiru	4-Jan-23	35,000.00	0	35,000
Mumo Julius Mwololo	17-Feb-23	922,400.00	0	922,400
Pancras Mburu Ndung'U	5-Jun-23	40,750.00	0	40,750
Charles Ngunjiri Kimani	12-Jun-23	14,200.00	0	14,200
Hannah Njamiu Maranga	15-Jun-23	404,160.00	0	404,160
Fracia Mugure Wagaturi	15-Jun-23	150,000.00	0	150,000
Christine Njoki Kamau	15-Jun-23	25,000.00	0	25,000
Mureti Charles Mugambi	15-Jun-23	25,000.00	0	25,000
Martin Waweru Warau	26-Jun-23	234,540.00	0	234,540
Joseph Mukabi Mwangi	7-Jun-23	409,500.00	0	409,500
Collins Major Kinyuru	7-Jun-23	409,500.00	0	409,500
Purity Njeri Mburu	7-Jun-23	409,500.00	0	409,500
Moses Murugu Watene	7-Jun-23	409,500.00	0	409,500
Esther Nyawira Njoroge	7-Jun-23	409,500.00	0	409,500
Erick Kyalo Matata	22-Jun-23	126,000.00	0	126,000
Jane Waithigieni Kamunde	22-Jun-23	180,000.00	0	180,000
Arthur Kinyanjui Waweru	17-Apr-23	209,480.00	0	209,480
Samuel Kipngetich Ronoo	30-Jun-23	558,880.00	0	558,880
Joseph Kamau Nyambura	15-Sep-22	200,000.00	0	200,000
Joseph Kamau Nyambura	22-Dec-22	115,000.00	0	115,000
Absolom Maina Kimari	15-Mar-23	100,000.00	0	100,000
Peter Muchunu Ndutire	20-Apr-23	100,000.00	0	100,000
Stephen Kimemia Kuria	24-Apr-23	180,000.00	0	180,000
Peter Muchunu Ndutire	10-May-23	100,000.00	0	100,000
Peter Muchunu Ndutire	20-Apr-23	20,000.00	0	20,000

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Joseph Kamau Nyambura	16-May-23	200,000.00	0	200,000
Nancy Wangu Wambugu	19-May-23	114,440.00	0	114,440
Simon Kamande	2-Jun-23	200,000.00	0	200,000
Simon Kamande	30-Jun-23	100,000.00	0	100,000
Elizabeth Wanjiru Gichuki	8-Dec-22	73,000.00	0	73,000
Total		10,630,360	0	10,630,360

(b) Salary Advance

Name Of Officer	Date Advanced	Amount Advanced	Amount Recovered	Balance as at (FY 2022-2023)
		Kshs	Kshs	Kshs
Nil	N/A	0	0	0
Total		0	0	0

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Annex 6 – Summary of Non-Current Asset Register

Asset Class	Historical Cost b/f (Kshs)	Additions during the year	Disposals during the year	Transfers in/(out) during the year	Historical Cost c/f (Kshs)
	Previous Year (2021/2022)	(Kshs)	(Kshs)	(Kshs)	FY 2022/2023
Land	995,175,384	-	-	-	995,175,384
Buildings And Structures	2,426,031,091	-	-	-	2,426,031,091
Transport Equipment	0	-	-	-	0
Office Equipment, Furniture And Fittings	182,600,611	39,486,283	-	-	222,086,893
ICT Equipment	116,407,584	9,829,250	-	-	126,236,834
Machinery And Equipment	1,736,354,463	51,691,678	-	-	1,788,046,091
Heritage And Cultural Assets	0	-	-	-	
Biological Assets	0	-	-	-	
Intangible Assets	60,000,000	230,000,000	-	-	290,000,000
Infrastructure Assets- Roads, Rails	4,828,788,750	-	-	-	4,828,788,750
Work In Progress	0	-	-	-	
Total	10,345,357,883	331,007,210	-	-	10,676,365,044


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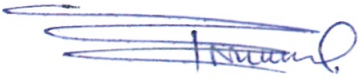
Annex 7 – Inter-Entity Transfers

Ref	Entity	Quarter 1	Quarter 2	Quarter 3	Quarter 4	Cumulative amount transferred.	Amount Confirmed as received.	difference	explanation
						KShs	KShs		
FT22349RYLF7 & FT23146LQZ4C	Kiambu County Education Bursary Fund	0	100,000,000	100,000,000	0	200,000,000	200,000,000	0	All transferred funds were received
FT22185SL94W, FT22185F515M, FT22185247KK, FT22185R8FFX, FT221856N488, FT2218586W8H, FT22336B8ZTV & FT23146H1TR3	Kiambu Alcoholics Drinks Control Fund	5,360,000	0	6,138,500	25,161,500	36,660,000	36,660,000	0	All transferred funds were received
FT2319185RSL5	Kiambu County Executive staff Mortgage Scheme Fund	0	0	0	5,000,000	5,000,000	5,000,000	0	All transferred funds were received
N/A	Kiambu County Jiinue Fund	0	0	0	0	0	0	0	No funds were transferred during the financial year ended 30th June 2023

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FT223557WP3S	Kiambu County Emergency Fund	0	15,000,000	0	0	15,000,000	15,000,000	0	All transferred funds were received
N/A	Kiambu County Facility Improvements Funds	0	0	0	0	0	0	0	No funds were transferred during the financial year ended 30th June 2023
FT23142TRSTF & FT23151N9L4F	The Kiambu County Climate Change	0	0	0	21,000,000	21,000,000	21,000,000	0	All transferred funds were received
Total		5,360,000	115,000,000	106,138,500	51,161,500	277,660,000	277,660,000	0	

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Head of Accounting Services
County Executive

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Ag. Director of Finance
County Executive

KIAMBU COUNTY EXECUTIVE
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Annex 8 – Contingent Liabilities Register

No	Nature of contingent liability	Payable to	Currency	Estimated Amount Kshs	Expected date of payment	Remarks
1	Award	Orthoshine Ltd	Kshs.	1,080,208	N/A	Thika Cmcc E592 Of 2022
2	Fees/Costs	Kiugu & Co. Advocates	Kshs.	1,588,220	N/A	JR 127 OF 2022
3	Fees/Costs	Kiugu & Co. Advocates	Kshs.	621,453	N/A	J.R 140 OF 2022
4	Fees/Costs	Kiugu & Co. Advocates	Kshs.	933,293	N/A	JR 139 OF 2022
5	Damages	Kenneth Mando Maina	Kshs.	516,555	N/A	JR NO. 15 OF 2022
6	Damages	Jonathan Kihara Paul	Kshs.	1,700,693	N/A	THKA CMCC323 OF 2007
7	Damages	Ngazi Construction Limited	Kshs.	1,873,325	N/A	KIAMBU CMCC 364 OF 2020
8	Fees/Costs	Karuru Mwaura	Kshs.	52,983,817	N/A	HCC NO.15 OF 2018
9	Damages	Lucy Kanyi Mungat	Kshs.	8,538,174	N/A	THIKA CMCC NO. 183 OF 2016
10	Damages	John Kimani Muchiri	Kshs.	7,311,152	N/A	THIKA CMCC 183 OF 2018
11	Damages	Pebble General Merchants	Kshs.	722,780	N/A	THIKA SCCOM E 1450 OF 2022
12	Damages	Francis Ndungu Wakaba	Kshs.	29,363,385	N/A	ELC NO. 48 OF 2019
13	Damages	Harrison Mungat Kihiu	Kshs.	5,300,827	N/A	ELC 48 OF 2019
14	Damages	Leghorn Feeds Ltd	Kshs.	15,669,687	N/A	THIKA ELC NO 84 OF 2019
15	Award	Githunguri Dairy Farmers	Kshs.	2,504,312	N/A	NAIROBI HCC 353 OF 2016
16	Damages	Jeremiah Kariuki Gitutu	Kshs.	345,600	N/A	GITHUNGURI CMCC NO. 16 OF 2020

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17	Fees/Costs	P.W Wena & Co. Advocates	Kshs.	1,106,994	N/A	NAIROBI ELRC E093 OF 2022
18	Damages	Joseph Gathoga Wairegi	Kshs.	272,500	N/A	THIKA CMCC 589 OF 2021
19	Fees/Costs	Maina & Maina Advocates	Kshs.	2,119,821	N/A	KIAMBU HCC NO.75 OF 2020
20	Fees/Costs	Jesee Kariuki & Co. Advocates	Kshs.	195,994	N/A	KIAMBU HCC NO 139 OF 2019
21	Fees/Costs	Jesee Kariuki & Co. Advocates	Kshs.	159,544	N/A	KIAMBU HCC NO 140 OF 2019
22	Fees/Costs	Jesee Kariuki & Co. Advocates	Kshs.	150,209	N/A	KIAMBU HCC NO 141 OF 2019
23	Fees/Costs	Jesee Kariuki & Co. Advocates	Kshs.	177,055	N/A	KIAMBU HCC NO 142 OF 2019
24	Fees/Costs	Jesee Kariuki & Co. Advocates	Kshs.	150,815	N/A	KIAMBU HCC NO. 143 OF 2019
25	Damages	Alexander Kimani Kareng'e	Kshs.	174,221	N/A	THIKA SCCOM E294 OF 2022
26	Damages	Belinda Awino Otieno	Kshs.	147,850	N/A	THIKA SCCOM NO. E110 OF 2023
27	Damages	Karanja Kibui	Kshs.	1,051,642	N/A	LIMURU SPMC 273 OF 2015
28	Damages	Micheal Muigai Kimani	Kshs.	4,433,750	N/A	RUIRU SPMCC E563 OF 2022
	Bank Guarantee In Favor Of Subsidiary	N/A	Ksh		N/A	N/A
	Contingent Liabilities Arising From Ppps	N/A	Ksh		N/A	N/A
	TOTAL			141,193,876		

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Annex: 9 Reporting of Climate Relevant Expenditures

Project Name	Project Description	Project Objectives	Project Activities	Period				Source Of Funds	Implementing Partners
				Q1	Q2	Q3	Q4		
Kiambu County Climate Change Fund	Staff training expenses & allowances	To enhance Climate resilience	Staff training expenses & allowances				4,795,240	GOK /Dor nor	World bank
							4,795,240		

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Annex 10 Reporting on Disaster Expenditure

Column I	Column II	Column III	Column IV	Column V	Column VI	Column VII
Programme	Sub-programme	Disaster Type	Category of disaster related Activity that require expenditure reporting (response/recovery/mitigation/preparedness)	Expenditure item	Amount (Ksh s.)	Comments
Nil	Nil	Nil	Nil	Nil	Nil	Nil